

Go Sow

Northern Ireland · Charity number 108607

Details

Status	Received
Company number	681532
Registered	2022-02-22
Register	View on the Charity Commission for Northern Ireland register

Contact

Address 23 Edenticullo Road
Hillsborough
BT26 6ph
BT26 6PH

Phone 07515357693

Email info@gosow.ie

Website <https://www.gosow.ie/>

Activities

Purposes: The Trust is established for charitable purposes only, specifically the advancement of Religion (specifically the Christian Faith & the Kingdom Of God), the advancement of education and the advancement of community development. 2.2 In these Articles, the phrase 'Christian Faith & the Kingdom of God' shall be interpreted to mean those fundamental truths of Christianity as revealed in Holy Scripture as set out in clause 78, hereinafter 'the doctrinal basis of the trust ': 2.3 Such purposes must be carried out exclusively in a manner that is beneficial to the public and is recognised by the law of Northern Ireland as being charitable. 2.4 The Trust shall participate only in initiatives that are reasonably conducive to the realisation of the above mentioned purposes, such initiatives including (but not limited to): (i) Raising awareness and understanding of the beliefs and practices of the Christian Faith; (ii) Resourcing and facilitation of the projects that advance the Christian Faith particularly through promotion of prayer and giving; (iii) Resourcing and facilitation of missionary and outreach work globally; and (iv) Providing support to such projects by partnering with those advancing the Christian Faith and giving practical, resourcing and technological assistance. 2.4 All income and property of the Trust, from wherever derived, shall be applied solely towards the promotion of the above mentioned purposes and no portion thereof shall be paid or transferred directly or indirectly, by way of dividend, bonus or otherwise by way of profit, to the members of the Trust. Provided that nothing herein shall prevent: (i) the payment in good faith of reasonable and proper remuneration to any servant or member of the Trust in return for any service rendered to the Trust; (ii) the payment of interest at a reasonable commercial rate on monies lent to the Trust; and (iii) the payment of proper rent for premises demised or let by any member to the Trust.

What the charity does: The advancement of education, The advancement of religion, The advancement of citizenship or community development

How the charity works: Community development, Education/training, Religious activities

Who the charity helps: General public, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£6,900	£6,480	£0	0

Trustees

Name	Role	Appointed
Mr Clifford Sullivan		
Tracey Kennedy		

Go Sow

Northern Ireland - Charity number 108607

Accounts

Company Registration Number: NI681532

Charity Number: 108607

Go Sow

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2024

Go Sow

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Tracey Kennedy
Clifford Sullivan
Gary Bolton (Resigned 30 June 2024)

Charity Number in Northern Ireland

108607

Company Registration Number

NI681532

Registered Office

23 Edenticullo Road
Hillsborough
Co.Down
BT26 6PH

Independent Examiner

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Co. Antrim
BT28 1TP

Go Sow

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Go Sow present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Structure, Governance and Management

Governance

G o v e r n i n g

D o c u m e n t

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

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £10,716 (2023 - £13,998) and liabilities of £7,950 (2023 - £11,652). The net assets of the charity have increased by £420.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Tracey Kennedy

Clifford Sullivan

Gary Bolton (Resigned 30 June 2024)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Go Sow subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 28 May 2025 and signed on its behalf by:

Tracey Kennedy
Trustee

Clifford Sullivan
Trustee

Go Sow

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees, who are also directors of Go Sow for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 28 May 2025 and signed on its behalf by:

Tracey Kennedy
Trustee

Clifford Sullivan
Trustee

Go Sow

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF GO SOW

I have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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 financial statements 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 includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
 - the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Elizabeth Chambers FCA
MCCLEARY & COMPANY LTD

Chartered Accountants
Garvey Studios
14 Longstone Street
Co. Antrim
BT28 1TP

Date: 28 May 2025

Go Sow

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 August 2024

		Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
	Notes				
Income					
Donations and legacies	3.1	6,900	6,900	11,153	11,153
Expenditure					
Charitable activities	4.1	6,480	6,480	11,412	11,412
Net income/(expenditure)		420	420	(259)	(259)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		420	420	(259)	(259)
Reconciliation of funds:					
Total funds beginning of the year	10	2,346	2,346	2,605	2,605
Total funds at the end of the year		2,766	2,766	2,346	2,346

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Go Sow

(A company limited by guarantee, not having a share capital)

Company Number: NI681532

BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
Fixed Assets			
Intangible assets	7	9,800	11,200
		<hr/>	<hr/>
Current Assets			
Cash at bank and in hand		916	2,798
		<hr/>	<hr/>
Creditors: Amounts falling due within one year	8	(7,950)	(11,652)
		<hr/>	<hr/>
Net Current Liabilities		(7,034)	(8,854)
		<hr/>	<hr/>
Total Assets less Current Liabilities		2,766	2,346
		<hr/> <hr/>	<hr/> <hr/>
Funds			
General fund (unrestricted)		2,766	2,346
		<hr/>	<hr/>
Total funds	10	2,766	2,346
		<hr/> <hr/>	<hr/> <hr/>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 28 May 2025 and signed on its behalf by

Tracey Kennedy
Trustee

Clifford Sullivan
Trustee

Go Sow

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

Go Sow is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 23 Edenticullo Road, Hillsborough, Co.Down, BT26 6PH which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements, of the charitable company, which is a public benefit entity under FRS 102, have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102". As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General funds.

■ General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Going Concern

Going concern is a key consideration for the charity. However, discussions are currently underway with potential funders, as well as a prospective leader who has expressed an interest in helping to guide and drive the charity forward.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Research and development

Development costs are being amortised in the accounts over a period of 10 years on a straight line basis.

3. INCOME

3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	6,900	-	6,900	11,153

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Expenditure on charitable activities	5,087	-	1,393	6,480	11,412

4.2 SUPPORT COSTS

	Charitable Activities	2024	2023
	£	£	£
Bank charges	126	126	183
Independent examination	1,267	1,267	1,691
	1,393	1,393	1,874

5. ANALYSIS OF SUPPORT COSTS			
	Basis of Apportionment	2024	2023
		£	£
Bank charges	100%	126	183
Independent examination	100%	1,267	1,691
		1,393	1,874

6. NET INCOME			
	2024	2023	
	£	£	
Net Income is stated after charging/(crediting):			
Depreciation of intangible assets	1,400	1,400	
Independent Examiner's remuneration: - independent examination services	1,267	1,691	

7. INTANGIBLE FIXED ASSETS			
			Development Costs
			£
Cost			
At 31 August 2024			14,000
Provision for			
At 1 September 2023			2,800
Charge for financial year			1,400
At 31 August 2024			4,200
Net book value			
At 31 August 2024			9,800
At 31 August 2023			11,200

8. CREDITORS			
	2024	2023	
	£	£	
Amounts falling due within one year			
Other loans	7,000	10,500	
Accruals and deferred income	950	1,152	
	7,950	11,652	

9. RESERVES			
	2024	2023	
	£	£	

At the beginning of the year	2,346	2,605
Surplus/(Deficit) for the financial year	420	(259)
	<hr/>	<hr/>
At the end of the year	2,766	2,346
	<hr/> <hr/>	<hr/> <hr/>

10. FUNDS

10.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 September 2022	2,605	2,605
Movement during the financial year	(259)	(259)
	<hr/>	<hr/>
At 31 August 2023	2,346	2,346
Movement during the financial year	420	420
	<hr/>	<hr/>
At 31 August 2024	2,766	2,766
	<hr/> <hr/>	<hr/> <hr/>

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
Unrestricted funds					
Unrestricted General	2,346	6,900	6,480	-	2,766
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	2,346	6,900	6,480	-	2,766
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	9,800	916	(7,950)	2,766
	<hr/>	<hr/>	<hr/>	<hr/>
	9,800	916	(7,950)	2,766
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

11. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities

of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

12. RELATED PARTY TRANSACTIONS

There were no trustees' remuneration, expenses, or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

A loan of £10,500 was advanced by Mrs Tracey Kennedy for the development of a technological application. During the year to 31 August 2024, Mrs Kennedy agreed to write off £3,500 of this amount as a donation to the charity.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Go Sow

Northern Ireland - Charity number 108607

Accounts

REGISTERED COMPANY NUMBER: NI681532 (Northern Ireland)
REGISTERED CHARITY NUMBER: 108607

**Report of the Trustees and
Financial Statements
for the Year Ended 31 August 2023
for
Go Sow**

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

**Contents of the Financial Statements
for the Year Ended 31 August 2023**

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Go Sow (Registered number: NI681532)

**Report of the Trustees
for the Year Ended 31 August 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI681532 (Northern Ireland)

Registered Charity number

108607

Registered office

23 Edenticullo Road
Hillsborough
Co. Down
BT26 6PH

Trustees

Gary Francis Bolton
Ms Tracey Kennedy
Mr Clifford Sullivan
Mr Andrew Wallace (resigned 12.9.23)

Independent Examiner

John McCleary , FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Approved by order of the board of trustees on 14 February 2024 and signed on its behalf by:

Ms Tracey Kennedy - Trustee

**Independent Examiner's Report to the Trustees of
Go Sow**

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages four to eleven.

Respective responsibilities of charity trustees and examiner

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

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

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

Basis of the independent examiner's report

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

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

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
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
3. 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.

John McCleary , FCA

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

14 February 2024

Go Sow

Statement of Financial Activities
for the Year Ended 31 August 2023

	Notes	Year Ended 31.8.23 Unrestricted fund £	Period 13.8.21 to 31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>11,153</u>	<u>27,903</u>
EXPENDITURE ON			
Charitable activities			
Direct Cost		9,538	24,076
Support Costs		<u>1,874</u>	<u>1,222</u>
Total		<u>11,412</u>	<u>25,298</u>
NET INCOME/(EXPENDITURE)		(259)	2,605
RECONCILIATION OF FUNDS			
Total funds brought forward		2,605	-
TOTAL FUNDS CARRIED FORWARD		<u>2,346</u>	<u>2,605</u>

The notes form part of these financial statements

Go Sow (Registered number: NI681532)

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Intangible assets	5	11,200	12,600
CURRENT ASSETS			
Cash at bank		2,798	1,561
CREDITORS			
Amounts falling due within one year	6	(11,652)	(11,556)
NET CURRENT ASSETS		<u>(8,854)</u>	<u>(9,995)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,346	2,605
NET ASSETS FUNDS		<u>2,346</u>	<u>2,605</u>
Unrestricted funds	8	<u>2,346</u>	<u>2,605</u>
TOTAL FUNDS		<u>2,346</u>	<u>2,605</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Go Sow (Registered number: NI681532)

Balance Sheet - continued
31 August 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 February 2024 and were signed on its behalf by:

Ms Tracey Kennedy - Trustee

Mr Clifford Sullivan - Trustee

**Notes to the Financial Statements
for the Year Ended 31 August 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Amortisation of development costs

Development costs are being amortised in the accounts over a period of 10 years on a straight line basis

Taxation

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

2. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.8.23 £	Period 13.8.21 to 31.8.22 £
Development costs amortisation	<u>1,400</u>	<u>1,400</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the period ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the period ended 31 August 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>27,903</u>
EXPENDITURE ON	
Charitable activities	
Direct Cost	24,076
Support Costs	<u>1,222</u>
Total	<u>25,298</u>
NET INCOME	2,605
TOTAL FUNDS CARRIED FORWARD	<u>2,605</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

5. INTANGIBLE FIXED ASSETS

		Developme costs £
COST		
At 1 September 2022 and 31 August 2023		14,000
AMORTISATION		
At 1 September 2022		1,400
Charge for year		<u>1,400</u>
At 31 August 2023		<u>2,800</u>
NET BOOK VALUE		
At 31 August 2023		<u>11,200</u>
At 31 August 2022		<u>12,600</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Other loans (see note 7)	10,500	10,500
Accrued expenses	<u>1,152</u>	<u>1,056</u>
	<u>11,652</u>	<u>11,556</u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.8.23 £	31.8.22 £
Amounts falling due within one year on demand:		
Other loans	<u>10,500</u>	<u>10,500</u>

Go Sow

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

8. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	2,605	(259)	2,346
TOTAL FUNDS	<u>2,605</u>	<u>(259)</u>	<u>2,346</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,153	(11,412)	(259)
TOTAL FUNDS	<u>11,153</u>	<u>(11,412)</u>	<u>(259)</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.8.22 £
Unrestricted funds		
General fund	2,605	2,605
TOTAL FUNDS	<u>2,605</u>	<u>2,605</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,903	(25,298)	2,605
TOTAL FUNDS	<u>27,903</u>	<u>(25,298)</u>	<u>2,605</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

9. RELATED PARTY DISCLOSURES

A loan of £10,500 for the Development of a Technological App was advanced to the Charity by Ms T Kennedy. A further £6,825 was charged to the Charity by Mr M Kennedy, the husband of a trustee, for consultancy work.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Go Sow

Northern Ireland - Charity number 108607

Annual report

Go Sow (Registered number: NI681532)

**Report of the Trustees
for the Year Ended 31 August 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI681532 (Northern Ireland)

Registered Charity number

108607

Registered office

23 Edenticullo Road
Hillsborough
Co. Down
BT26 6PH

Trustees

Gary Francis Bolton
Ms Tracey Kennedy
Mr Clifford Sullivan
Mr Andrew Wallace (resigned 12.9.23)

Independent Examiner

John McCleary, FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Approved by order of the board of trustees on 14 February 2024 and signed on its behalf by:

Ms Tracey Kennedy - Trustee

Go Sow

Northern Ireland - Charity number 108607

Annual return

**Independent Examiner's Report to the Trustees of
Go Sow**

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages four to eleven.

Respective responsibilities of charity trustees and examiner

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

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

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

Basis of the independent examiner's report

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

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

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
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
3. 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.

John McCleary , FCA

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

14 February 2024