

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025
FOR
3:16 TRUST LIMITED

Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

3:16 TRUST LIMITED

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for the Year Ended 30 JUNE 2025

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3:16 TRUST LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 30 JUNE 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

3:16 Trust Limited is a Christian organisation and the main objectives are:

- (a) to provide emergency practical assistance to those in crisis, free of charge. This may include, but not limited to, providing food and pastoral care.
- (b) provide relief of suffering in mind, body and spirit, in particular though not exclusively as an adjunct to ongoing medical treatment.
- (c) offer hope, ongoing support and encouragement for anyone struggling with life controlling issues, such as depression or addictions in the form of a drop in centre.
- (d) offer spiritual guidance and instruction in Christian teachings. This will be done without distinction of age, sex, race, political, religious or other opinion, primarily in the county of Fermanagh.

The activities of the Charity include:-

- providing food bank, opened to the public, using volunteers
- raising funds through grants and donations to aid the work of the charity
- co-operate with the support other charities with similar charitable purposes
- offer prayer and Christian counselling
- provide Christian education in the form of literature and teaching.

Significant activities

The charity also carries out its work by opening to the public to:

- offer emergency support in times of crisis, for example food parcels
- provide accredited counselling services
- offer a drop-in facility for the local community
- offer bible studies, prayer and other Christian activities

We work with local businesses, churches and other organisations to encourage generosity in giving donations to 3:16 Trust Limited. All this work is done by a small dedicated group of volunteers.

A coffee shop runs every Tuesday and Friday with the help of volunteers. The coffee shop sells hot drinks, tray bakes and scones. Any profits from the coffee shop are used to further the charitable objectives of the charity. The main aim of the coffee shop is to provide an opportunity for the local community to seek help and advice if needed.

Public benefit

The Trustees seek to ensure that the public benefit requirement is considered and 3:16 Trust Limited facilitates this having regard to the Charity Commission guidance on public benefit.

Financial Review

The results for the year ended 30 June 2025 are set out on pages 4 and 5 of the financial statements.

The total income for the year ended 30 June 2025 amounted to £45,604, £28,630 of which related to the coffee shop. The total expenditure for the year amounted to £41,866 and the cash at the bank at 30 June 2025 amounted to £76,001.

During the year the charity received a restricted grant from Fermanagh and Omagh District Council towards provisions for the foodbank.

Going Concern

After making appropriate enquiries the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for a period of at least 12 months from the date of this report. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of going concern can be found in the Accounting Policies.

3:16 TRUST LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 30 JUNE 2025**

OBJECTIVES AND ACTIVITIES

Future aims and objectives

The Charity hopes to continue to offer a welcoming service within the community during the year ended 30 June 2025 and beyond.

Donations and support from volunteers remains strong and there is a strong uptake of services within the community.

Reserves Policy

It is the policy of the Charity that reserves that have not been designated for a specific purpose should be maintained at a level equivalent to 2 months expenditure. The Charity considers that reserves at this level will ensure that, in the event of a significant drop in funding, it will be able to continue its activities. The reserves at 30 June 2025 are deemed at an appropriate level to satisfy this policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, as defined by the Companies Act 2006. The company was incorporated on 3 October 2019 and has applied to be registered with the Charity Commission for Northern Ireland.

The charity activities were previously carried on by 3:16 Lisnaskea Limited and the assets were transferred on 1 April 2020.

Prior to incorporation the charity was previously known as 3:16 The Pantry.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI664833 (Northern Ireland)

Registered Charity number

108792

Registered office

The Cornerstone
165 Main Street
Lisnaskea
Enniskillen
Co. Fermanagh
BT92 0JE

Trustees

Mrs V Crozier
Mrs S Johnston
Mr D Phair
Mr J Johnston

Independent Examiner

Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Approved by order of the board of trustees on 22 April 2026 and signed on its behalf by:

Mr J Johnston - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
3:16 TRUST LIMITED**

I report on the accounts of the company for the year ended 30 June 2025, which are set out on pages five to thirteen.

Respective responsibilities of charity trustees and examiner

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

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

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

Basis of the independent examiner's report

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

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

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

Independent examiner's statement

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



STEPHANIE STENSON FCA

Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

22 April 2026

3:16 TRUST LIMITED**STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 30 JUNE 2025

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,274	700	16,974	19,812
Other trading activities	2	<u>28,630</u>	<u>-</u>	<u>28,630</u>	<u>17,918</u>
Total		<u>44,904</u>	<u>700</u>	<u>45,604</u>	<u>37,730</u>
EXPENDITURE ON					
Raising funds		9,452	-	9,452	4,497
Charitable activities					
Charitable		<u>31,714</u>	<u>700</u>	<u>32,414</u>	<u>27,978</u>
Total		<u>41,166</u>	<u>700</u>	<u>41,866</u>	<u>32,475</u>
NET INCOME		3,738	-	3,738	5,255
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>202,855</u>	<u>-</u>	<u>202,855</u>	<u>197,600</u>
TOTAL FUNDS CARRIED FORWARD		<u>206,593</u>	<u>-</u>	<u>206,593</u>	<u>202,855</u>

The notes form part of these financial statements

3:16 TRUST LIMITED**BALANCE SHEET**
30 JUNE 2025

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	8	130,307	-	130,307	132,524
CURRENT ASSETS					
Stocks	9	645	-	645	273
Cash at bank		<u>76,001</u>	<u>-</u>	<u>76,001</u>	<u>71,437</u>
		76,646	-	76,646	71,710
CREDITORS					
Amounts falling due within one year	10	(360)	-	(360)	(1,379)
NET CURRENT ASSETS		<u>76,286</u>	<u>-</u>	<u>76,286</u>	<u>70,331</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>206,593</u>	<u>-</u>	<u>206,593</u>	<u>202,855</u>
NET ASSETS		<u>206,593</u>	<u>-</u>	<u>206,593</u>	<u>202,855</u>
FUNDS	11				
Unrestricted funds				<u>206,593</u>	<u>202,855</u>
TOTAL FUNDS				<u>206,593</u>	<u>202,855</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 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.

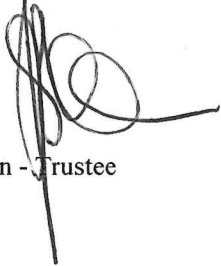
The notes form part of these financial statements

3:16 TRUST LIMITED

BALANCE SHEET - continued
30 JUNE 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2026 and were signed on its behalf by:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

Mr J Johnston - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 JUNE 2025

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.

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.

Tangible fixed assets

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

Equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

Tangible assets are originally recorded at cost.

The property owned by the Charity has not been depreciated which is a deviation from FRS 102. The property was purchased in a dilapidated condition and a lot of renovations were carried out on a voluntary basis. It is believed that given current market conditions that to depreciate the property would not give a true reflection of its current net book value.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3:16 TRUST LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 JUNE 2025****2. OTHER TRADING ACTIVITIES**

	30.6.25	30.6.24
	£	£
Coffee shop income	<u>28,630</u>	<u>17,918</u>

3. NET INCOME/(EXPENDITURE)

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

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	<u>2,476</u>	<u>3,030</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustee's remuneration of £12,480 was paid for the year ended 30 June 2025. (2024: £10,400)

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

5. STAFF COSTS

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

	30.6.25	30.6.24
	<u>1</u>	<u>1</u>
Support Staff		

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,407	2,405	19,812
Other trading activities	<u>17,918</u>	<u>-</u>	<u>17,918</u>
Total	<u>35,325</u>	<u>2,405</u>	<u>37,730</u>
EXPENDITURE ON			
Raising funds	4,497	-	4,497
Charitable activities			
Charitable	<u>25,573</u>	<u>2,405</u>	<u>27,978</u>
Total	<u>30,070</u>	<u>2,405</u>	<u>32,475</u>
NET INCOME	5,255	-	5,255

3:16 TRUST LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 30 JUNE 2025**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	197,600	-	197,600
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>202,855</u>	<u>-</u>	<u>202,855</u>

7. CHARITABLE DONATIONS

During the year the following donations were made to charities with similar charitable objectives:

	2025	2024
CWM	5,000	-
Hilltop Ministry	-	500
Cancer Connect	-	300
Master Key Movement	-	2,000
Lisbellaw PW	-	200
	<u> </u>	<u> </u>
	5,000	3,000
	<u> </u>	<u> </u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures and fittings £	Totals £
COST				
At 1 July 2024	120,402	11,109	6,791	138,302
Additions	<u>-</u>	<u>259</u>	<u>-</u>	<u>259</u>
At 30 June 2025	<u>120,402</u>	<u>11,368</u>	<u>6,791</u>	<u>138,561</u>
DEPRECIATION				
At 1 July 2024	-	3,563	2,215	5,778
Charge for year	<u>-</u>	<u>1,561</u>	<u>915</u>	<u>2,476</u>
At 30 June 2025	<u>-</u>	<u>5,124</u>	<u>3,130</u>	<u>8,254</u>
NET BOOK VALUE				
At 30 June 2025	<u>120,402</u>	<u>6,244</u>	<u>3,661</u>	<u>130,307</u>
At 30 June 2024	<u>120,402</u>	<u>7,546</u>	<u>4,576</u>	<u>132,524</u>

Included in cost or valuation of land and buildings is freehold land of £120,402 (2024 - £120,402) which is not depreciated.

3:16 TRUST LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 JUNE 2025****9. STOCKS**

	30.6.25	30.6.24
	£	£
Stocks	<u>645</u>	<u>273</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Accrued expenses	<u>360</u>	<u>1,379</u>

11. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	202,855	3,738	206,593
TOTAL FUNDS	<u>202,855</u>	<u>3,738</u>	<u>206,593</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	44,904	(41,166)	3,738
Restricted funds			
FODC Grant	700	(700)	-
TOTAL FUNDS	<u>45,604</u>	<u>(41,866)</u>	<u>3,738</u>

Comparatives for movement in funds

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	197,600	5,255	202,855
TOTAL FUNDS	<u>197,600</u>	<u>5,255</u>	<u>202,855</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 JUNE 2025**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,325	(30,070)	5,255
Restricted funds			
FODC Grant	2,405	(2,405)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>37,730</u>	<u>(32,475)</u>	<u>5,255</u>

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	197,600	8,993	206,593
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>197,600</u>	<u>8,993</u>	<u>206,593</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,229	(71,236)	8,993
Restricted funds			
FODC Grant	3,105	(3,105)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>83,334</u>	<u>(74,341)</u>	<u>8,993</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

3:16 TRUST LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 30 JUNE 2025

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,274	17,407
Grants	<u>700</u>	<u>2,405</u>
	16,974	19,812
Other trading activities		
Coffee shop income	<u>28,630</u>	<u>17,918</u>
Total incoming resources	45,604	37,730
EXPENDITURE		
Other trading activities		
Opening stock	273	930
Purchases	9,660	3,604
Small equipment	164	236
Closing stock	<u>(645)</u>	<u>(273)</u>
	9,452	4,497
Charitable activities		
Wages	12,480	10,400
Pensions	187	125
Rates and water	623	552
Insurance	1,530	1,618
Light and heat	3,433	3,092
Telephone	1,064	745
Postage and stationery	414	-
Sundries	395	598
Repairs and renewals	318	1,130
Charitable donations	5,000	3,000
Accountancy	1,140	600
Bank charges	315	222
Staff uniforms	14	461
Foodbank purchases	1,400	2,405
Counselling Services	1,625	-
Depreciation of tangible fixed assets	<u>2,476</u>	<u>3,030</u>
	<u>32,414</u>	<u>27,978</u>
Total resources expended	<u>41,866</u>	<u>32,475</u>
Net income	<u>3,738</u>	<u>5,255</u>