

# 24-7 Prayer Ireland

Northern Ireland · Charity number 109224

## Details

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**Status** Received

**Company number** [688890](#)

**Registered** 2022-11-24

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

## Contact

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**Address** 23A Castle Lane  
Lurgan  
Craigavon  
BT67 9bd  
BT67 9BD

**Phone** 00353879517470

**Email** [info@24-7prayerireland.com](mailto:info@24-7prayerireland.com)

**Website** [www.24-7prayerireland.com](http://www.24-7prayerireland.com)

## Activities

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**Purposes:** The Trust is established for charitable purposes only, specifically the advancement of Religion (specifically the Christian Faith), the advancement of education, the advancement of citizenship or community development. 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. 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) raising awareness and understanding of the Christian Faith through various means and events including the organising and holding of Prayer Rooms.

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

**How the charity works:** Advice/advocacy/information, Community development, Community development, Cross-border/cross-community, Education/training, Religious activities, Youth development

**Who the charity helps:** General public

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£68,979	£65,746	£0	2

## Trustees

Name	Role	Appointed
Adrian Eagleson		
Alain Emerson		
Amy Carey		
Elaine Smyth		
Emily Morrissey		
Nic Daley		
Ruth Alderdice		
Trish Mcvittie		

**24-7 Prayer Ireland**

Northern Ireland - Charity number 109224

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# Accounts

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Charity registration number NIC109224 (Northern Ireland)

Company registration number NI688890

**24/7 PRAYER IRELAND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# 24/7 PRAYER IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ruth Alderdice Amy Carey Adrian Eagleson Alain Emerson Ross Hill Patricia McVittie Emily Morrissey Elaine Smyth Nicholas Daley	(Appointed 21 June 2024) (Appointed 21 June 2024) (Appointed 7 June 2024) (Appointed 12 September 2025)
<b>Charity number (Northern Ireland)</b>	NIC109224	
<b>Company number</b>	NI688890	
<b>Registered office</b>	23a Castle Lane Lurgan Craigavon BT67 9BD	
<b>Independent examiner</b>	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast County Antrim BT1 3LP	

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# 24/7 PRAYER IRELAND

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# 24/7 PRAYER IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

### **Objectives and activities**

**Our Vision** - Revive the Church and Rewire the Culture through non-stop night and day prayer.

### **Our Mission Statement**

As part of the 24-7 global movement of non-stop prayer, 24-7 Prayer Ireland's heart is to see the transformation of Ireland by serving and equipping the local church across the whole of Ireland to create and cultivate cultures of prayer, mission and justice that impact their communities, towns and cities.

**Our Values** - We pursue the presence of Jesus through prayer, We are Spirit-led, We are creative and innovative, We are missional, We are relational, We are generous, We are passionate about fighting injustice, We celebrate diversity, We empower one another.

### **Our Strategic Priorities**

Between 2023-2025 our four strategic priorities will be:

1. Inspire, equip and resource the Church in Ireland to engage with prayer personally, corporately and nationally; establishing cultures of prayer that naturally leads to expressions of mission and justice in every aspect of society.
2. To equip and resource the Church in Ireland to serve the life of their schools and communities through Prayer Spaces in Schools.
3. Develop an effective resourcing model that ignites and sustains 24-7 communities and houses of prayer across Ireland.
4. Grow and strengthen organisational resources, skills and capacity to build for the future of 24-7 Prayer in Ireland.

As a way of seeking to achieve these goals each department uses a work plan to assist them in moving toward seeing our vision becoming a reality. These work plans are reviewed on an annual basis and adjusted accordingly.

2024 has continued to be a year of growth and development.

### *Public benefit*

In setting our objectives and planning our activities for the year, the directors have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

# 24/7 PRAYER IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### Achievements and performance

*Significant activities and achievements against objectives*

#### Prayer Spaces in Schools

Our vision is that every young person would have the opportunity to encounter God in a prayer space. The majority of these were in school settings but around a quarter were set up with youth groups, at youth festivals or events. We can conservatively estimate that 8000- 10000 children and young people have been to a prayer space in their school or community in the last year. Each one of those individuals has had an opportunity to learn new ways to pray and process their lives with God.

#### Key Highlights

- 2024 saw a continued increase in the number of registered prayer spaces in schools with over 40 prayer spaces registered.
- We have developed a strong team of 8 networkers across every province in Ireland who champion prayer spaces locally and provide many different opportunities for young people to pray. This is not only having a positive impact on the young people but also on the wider church community.
- Our ongoing partnership with Scripture Union Northern Ireland continues to help us grow Prayer Spaces in schools as well as provide training for those in youth work - we trained all their volunteers for summer camps prayer spaces at all their summer camps in 2024.
- The development of key training materials and education documents to support peer led prayer spaces in secondary schools we are now ready to roll out in 2025.

#### 24-7 Prayer

In 2024 we more successfully tracked and supported prayer rooms/spaces in churches across the country. We've been so encouraged at the growing number of prayer rooms happening across Ireland. Over 20 years later people are still discovering prayer rooms as an incredible resource to establish prayer at the heart of our churches, communities and organisations.

#### Key Highlights

- As 24-7 Prayer turned 25, in 2024, we called the church to a year of non-stop prayer. As a result we had more prayer than ever across 7 different denominations. The number of prayer rooms grew significantly in 2024 -through the Year of Prayer Initiative we had over 200 prayer rooms registered either via international website or directly.
- In addition to this over a dozen Prayer nights took place in locations across Ireland and 7 pray for justice nights in partnership with IJM.
- Signal Fires, nights of prayer and worship for young people in partnership with other youth organisations, continued to grow. We strengthened our partnership with CIY Europe and together we hosted events in Dublin and Lurgan in 2024 with over 300 young people and plans for other locations in 2025 include Cork and Derry.
- We provided training online and in person across different churches, denominations and networks on a variety of prayer related topics.
- The suite of resources continue to be widely accessed by churches - The Prayer Course is frequently used and our daily devotion apps Lectio 365 and Lectio for families is used by people across Ireland.
- We supported a growing network of regional representatives who are leading and developing prayer locally with an emphasis on church unity and praying together across denominations.
- We gathered over 80 key leaders across different partnerships and networks at 2 roundtable events to share stories, resource and encourage.
- Significant partnerships continue to be at the centre of our work including - Scripture Union Northern Ireland and Alpha Ireland and YFC, Church Army and Tobar. Wider youth engagement - CIY Europe , NUA Festival and Summer Madness.

# 24/7 PRAYER IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### Communities

The 24-7 Prayer Communities Network in Ireland is mainly built through the Tobar Network established out of Emmanuel Church. As a 24-7 Prayer Resource Church in Ireland for many years, Emmanuel's Church-Planting strategy and network is aligned with the vision and values of 24-7 Prayer - Prayer, Mission and Justice and serves to support any communities aligned with such throughout Ireland.

### Key highlights

- The development of the Tobar network as churches are added into the wider family of churches and others commence this process.
- Continuing to support churches through new initiatives and new church buildings.
- The Tobar Conference in September 2024 where approx 400 people came together over the weekend from approx 15 partner churches to grow in one-minded purpose and mission together.
- Support and development for leaders at various retreats and events.
- The NUA festival in June 2024 where Tobar Churches played a key role in creating an environment for key partner churches across Ireland, across all ages, for worship, teaching and celebration. 1,200 attended over the weekend.

The impact of all of the above is:

**Spiritual openness:** Creating space for people to process their inner world in a spiritual environment. It empowers churches, schools and community spaces to care for the needs of people: for example in a school setting key emotional/relational needs of pupils have been highlighted to schools allowing them to address these further.

**Addressing Spiritual needs - Prayer Spaces** can and do serve the spiritual life of our communities in church, schools and youth settings- reports of significant comfort/ support/encouragement and challenge these spaces have been to individuals, children and young people across Ireland.

**Empowered churches:** Prayer Spaces is providing the local churches with a resource to serve their local communities and build relationships that has led to longer term engagement and in some cases the establishment of permanent prayer spaces in schools or in churches that the community can access.

**Invitation:** Create a welcoming environment for faith exploration. This year at both our youth events and prayer spaces hosted by youth groups we have received feedback of young people committing their lives to follow Jesus.

### Financial review

The statement of financial activities which shows the results of the company is set out on page 6. the reported surplus for the year is £3,233. The directors continually review all funding opportunities to maximise the income resources for the charity.

### *Reserves policy*

The company's policy is to achieve a level of free reserves which matches the needs of the company both at the current time and the foreseeable future. Free reserves are those unrestricted reserves which are available for general use.

### Structure, governance and management

24-7 Prayer Ireland is a company limited by guarantee. It is governed by Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. It is recognised as a charity by the Charity Commission of Northern Ireland under the reference NIC107104.

## 24/7 PRAYER IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ruth Alderdice

Amy Carey

Adrian Eagleson

Alain Emerson

Ross Hill

Patricia McVittie

(Appointed 21 June 2024)

Emily Morrissey

(Appointed 21 June 2024)

Elaine Smyth

(Appointed 7 June 2024)

Nicholas Daley

(Appointed 12 September 2025)

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



.....  
Adrian Eagleson

**Trustees**



.....  
Elaine Smyth

**Trustees**

Date: 03/12/2025

.....

# 24/7 PRAYER IRELAND

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 24/7 PRAYER IRELAND

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I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 6 to 12.

### Respective responsibilities of charity trustees and examiner

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; 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 (Northern Ireland) 2008 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 financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

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

1. Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. The financial statements do not accord with those accounting records; or
3. The financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); or
4. There is further information needed for a proper understanding of the financial statements to be reached.

### Independent examiner's statement

I have completed my examination and I 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.

*HM Chartered Accountants*

### HM Chartered Accountants

6th Floor East Tower

Lanyon Plaza

8 Lanyon Place

Belfast

County Antrim

BT1 3LP

Date: ..... 03/12/2025

## 24/7 PRAYER IRELAND

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	68,979	36,879
Other trading activities	4	-	1,545
<b>Total income</b>		68,979	38,424
<b>Expenditure on:</b>	5		
Charitable activities	6	65,746	37,259
<b>Total expenditure</b>		65,746	37,259
<b>Net income and movement in funds</b>		3,233	1,165
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2024		43,886	42,721
<b>Fund balances at 31 December 2024</b>		47,119	43,886

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# 24/7 PRAYER IRELAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		48,319		43,540	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>(1,200)</u>		<u>346</u>	
<b>Net current assets</b>			<u>47,119</u>		<u>43,886</u>
<b>The funds of the charity</b>					
Unrestricted funds	<b>11</b>		<u>47,119</u>		<u>43,886</u>
			<u>47,119</u>		<u>43,886</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

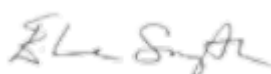
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 03/12/2025 .....



.....  
Adrian Eagleson  
**Trustees**



.....  
Elaine Smyth  
**Trustees**

Company registration number NI688890 (Northern Ireland)

# 24/7 PRAYER IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

24/7 Prayer Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 23a Castle Lane, Lurgan, Craigavon, BT67 9BD.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# 24/7 PRAYER IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## 24/7 PRAYER IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	22,877	36,879
Grants	46,102	-
	<u>68,979</u>	<u>36,879</u>

#### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Lucan Retreat	-	1,545
	<u>-</u>	<u>1,545</u>

#### 5 Operations

24-7 Prayer Ireland operates in both Northern Ireland and in the Republic of Ireland as legally registered entities in both jurisdictions. Day to day we function as one organisation in practice, serving communities and churches across the entire island. To enable this unified approach, the NI entity may transfer funds to the ROI entity to resource our shared ministry, staff, and projects. These transfers reflect the reality of our all-island operations and are fully compliant with both jurisdictions' charity regulations, ensuring that all funds are used exclusively for our charitable aims.

## 24/7 PRAYER IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### 6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff costs	9,149	11,900
Wages and salaries	2,651	1,879
Events	577	616
Insurance	1,294	832
Computer and website	-	685
Fundraising costs	-	2,171
Lucan Retreat costs	246	654
Stationery	2,443	1,540
Training and supervision	2,462	2,855
	<u>18,822</u>	<u>23,132</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	46,924	14,127
	<u>65,746</u>	<u>37,259</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>65,746</u>	<u>37,259</u>

#### 7 Support costs allocated to activities

	2024 £	2023 £
Legal and professional fees	4,558	940
Bank fees	318	231
Transfer to 24/7 ROI	41,625	12,869
Sundries	423	87
	<u>46,924</u>	<u>14,127</u>
<b>Analysed between:</b>		
Charitable activities	<u>46,924</u>	<u>14,127</u>

#### 8 Trustees

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

#### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 24/7 PRAYER IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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

	2024 £	2023 £
Other taxation and social security	-	(346)
Accruals and deferred income	1,200	-
	<u>1,200</u>	<u>(346)</u>

#### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	43,886	68,979	(65,746)	47,119
	<u>43,886</u>	<u>68,979</u>	<u>(65,746)</u>	<u>47,119</u>
<b>Previous year:</b>				
	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	42,721	38,424	(37,259)	43,886
	<u>42,721</u>	<u>38,424</u>	<u>(37,259)</u>	<u>43,886</u>

#### 12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**24-7 Prayer Ireland**

Northern Ireland - Charity number 109224

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# Accounts

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Charity number: NIC109224

Company number: NI688890

**24-7 Prayer Ireland**

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

**Directors' Annual Report and Unaudited Financial Statements**

**for the year ended 31 December 2023**

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

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**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors** Ruth Alderdice  
Amy Carey  
Adrian Eagleson  
Alain Emerson  
Ross Hill

**Charity number in Northern Ireland** NIC 109224

**Company registration number** NI688890

**Business Address** 23a Castle Lane  
Lurgan  
Co. Armagh  
BT67 9BD

**Registered Office** 23a Castle Lane  
Lurgan  
Co. Armagh  
BT67 9BD

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**DIRECTORS' ANNUAL REPORT**

The directors present their report prepared in accordance with Charities SORP (effective January 2015) with the unaudited financial statements for the year ended 31 December 2023, also prepared in accordance with the aforementioned Statement of Recommended Practice and FRS102.

The directors, who are also trustees of the charity, at the date of this report and those who served during the financial period together with the dates of any changes, are set out on page 1 and are listed below.

**Directors**

The directors who served during the period are as follows:

Ruth Alderdice  
Amy Carey  
Adrian Eagleson  
Alain Emerson  
Ross Hill

In accordance with the Articles of Association the directors retire by rotation and, being eligible, offer themselves for re-election.

**Objectives and Activities**

**Our Vision** - *Revive the Church and Rewire the Culture through non-stop night and day prayer.*

**Our Mission Statement**

*As part of the 24-7 global movement of non-stop prayer, 24-7 Prayer Ireland's heart is to see the transformation of Ireland by serving and equipping the local church across the whole of Ireland to create and cultivate cultures of prayer, mission and justice that impact their communities, towns and cities.*

**Our Values** - *We pursue the presence of Jesus through prayer, We are Spirit-led, We are creative and innovative, We are missional, We are relational, We are generous, We are passionate about fighting injustice, We celebrate diversity, We empower one another.*

**Our Strategic Priorities**

Between 2023 -2025 our four strategic priorities will be:

1. Inspire, equip and resource the Church in Ireland to engage with prayer personally, corporately and nationally; establishing cultures of prayer that naturally leads to expressions of mission and justice in every aspect of society.
2. To equip and resource the Church in Ireland to serve the life of their schools and communities through Prayer Spaces in Schools.
3. Develop an effective resourcing model that ignites and sustains 24-7 communities and houses of prayer across Ireland.
4. Grow and strengthen organisational resources, skills and capacity to build for the future of 24-7 Prayer in Ireland.

## **24-7 Prayer Ireland**

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

### **DIRECTORS' ANNUAL REPORT (Continued)**

As a way of seeking to achieve these goals each department uses a work plan to assist them in moving toward seeing our vision becoming a reality. These work plans are reviewed on an annual basis and adjusted accordingly.

2022 was a year of rebuilding and re-establishing relationships and connections post COVID, 2023 has been a year of significant growth and development.

#### **Achievements**

- **Prayer Spaces in Schools**

Following on from our work in 2022 to resource Churches and para - churches to reimagine how they could use our resources to help with the recovery of the pandemic. We continue to see how mental health and wellbeing has been pulled to the forefront of people's minds and our resources fulfil a much needed space in school life with children and young people, as well as staff, expressing how it has been of assistance in this. After many years of investing we have seen significant growth in numbers of Prayer Spaces in Schools.

#### **Key highlights 2023**

- We saw an increase in the number of Prayer spaces run in schools across Ireland from 10 the previous year to 50 in 2023 and 3 permanent prayer spaces have been established.
- We delivered training both online and in person to over 200 people throughout the year. Including youth workers at Momentum, Moms in Prayer, Church of Ireland, SUNI, Alpha Ireland amongst other location based training.
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## 24-7 Prayer Ireland

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

### DIRECTORS' ANNUAL REPORT (Continued)

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- Supporting churches through new initiatives and new church buildings.
- The Tobar Conference in September 2023 where approx 500 people came together over the weekend from approx 15 partner churches to grow in one-minded purpose and mission together.
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- The continuation of our Leadership Pathway, establishing a core curriculum for emerging church leaders and church planters to equip them to lay strong biblical foundations for establishment and growth. 10 students completed the two-year development cycle at the 24-7 Gathering in Vienna in October 2023.
- The ongoing support in the Lucan Centre project.

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**DIRECTORS' ANNUAL REPORT (Continued)**

**Financial Review**

The statement of financial activities which shows the results of the company is set out on page 9. The reported surplus for the year is £1,165. The directors continually review all funding opportunities to maximise the incoming resources for the charity.

**Reserves Policy**

The company's policy is to achieve a level of free reserves which matches the needs of the company both at the current time and the foreseeable future. Free reserves are those unrestricted reserves which are available for general use.

**Structure, governance and management**

*Governing document*

24-7 Prayer Ireland is a company limited by guarantee. It is governed by Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. It is recognised as a charity by the Charity Commission of Northern Ireland under the reference NIC107104.

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In setting our objectives and planning our activities for the year, the directors have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

**Special Provisions relating to small companies**

This report is prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

By order of the Board



Alain Emerson  
Director

Date: 21 June 2024



Ross Hill  
Director

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**STATEMENTS OF DIRECTORS' RESPONSIBILITIES**  
For the year ended 31 December 2023

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) in accordance with FRS102 has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure the financial statements comply with the Companies Act 2006, and all Regulations to be construed as one with that Act. 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.

By order of the Board



Alain Emerson

Director

Date: 21 June 2024



Ross Hill

Director

**INDEPENDENT EXAMINERS' REPORT**

I report on the accounts for the year ended 31 December 2023 set out on pages 9 to 14.

**Respective responsibilities of the trustees and examiner**

The Charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The directors consider that an audit is not required for this year under section 65(2) of the Charities Act (NI) 2008 and that an independent examination is required. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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
- 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 and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 statements below.

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 these 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.

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**INDEPENDENT EXAMINERS' REPORT**

**Independent examiner's statement**

I have completed by examination and have no concerns in respect of the matter (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.

*Grace Gault*

**Grace Gault**  
**Chartered Accountant**  
**114 Ardmore Road**  
**Lurgan**  
**BT66 6QP**

**21 June 2024**

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating an Income and Expenditure Account)  
for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
<b>Generated funds:</b>					
<b>Voluntary Income</b>					
Grants Received		-	-	-	-
Gifts & Donations		36,879	-	36,879	16,918
<b>Activities for generating funds</b>					
Lucan Retreat		1,545	-	1,545	-
		-----	-----	-----	-----
<b>Net Incoming Resources available for charitable application</b>		<b>38,424</b>	<b>-</b>	<b>38,424</b>	<b>16,918</b>
		=====	=====	=====	=====
<b>RESOURCES EXPENDED (note 2)</b>					
Charitable activities		(23,132)	-	(23,132)	(34,224)
Support costs		(14,127)	-	(14,127)	(259)
		-----	-----	-----	-----
<b>Total Resources Expended on Charitable Activities</b>		<b>(37,259)</b>	<b>-</b>	<b>(37,259)</b>	<b>(34,483)</b>
		=====	=====	=====	=====
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>1,165</b>	<b>-</b>	<b>1,165</b>	<b>(17,565)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Brought forward</b>		<b>42,721</b>	<b>-</b>	<b>42,721</b>	<b>60,286</b>
<b>Balances carried forward at 31 December 2023</b>		<b>43,886</b>	<b>-</b>	<b>43,886</b>	<b>42,721</b>
		=====	=====	=====	=====

The notes on pages 13 to 15 form part of these financial statements

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**BALANCE SHEET**  
As at 31 December 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors		-	48
Cash at bank and in hand		43,540	60,063
		-----	-----
		43,540	60,111
<b>CREDITORS: Amounts falling due within one year</b>	<b>3</b>	<b>346</b>	<b>(17,390)</b>
<b>NET CURRENT ASSETS</b>		<b>43,886</b>	<b>42,721</b>
		-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>43,886</b>	<b>42,721</b>
		-----	-----
<b>TOTAL ASSETS</b>		<b>43,886</b>	<b>42,721</b>
		=====	=====
<b>FUNDS</b>			
Unrestricted funds		43,886	42,721
Restricted funds		-	-
		-----	-----
<b>TOTAL FUNDS</b>	<b>4</b>	<b>43,886</b>	<b>42,721</b>
		=====	=====

- For the year ending 31 December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2016 with respect to accounting records and the preparation of accounts.
- These financial statements have been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the board and authorised for issue on 21 June 2024 and signed on its behalf by



Alain Emerson  
Director



Ross Hill  
Director

The notes on pages 11 to 13 form part of the financial statements

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Part 8 of the Charities Act (Northern Ireland) 2008. 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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)), the Companies Act 2006 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

**Cash flow statement**

The company has availed of the exemption in FRS102 from the requirement to produce a cash flow statement because it is classified as a small company.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is reasonable certainty of its ultimate receipt. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Resources expended**

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.

**Taxation**

The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2023**

**Fund accounting**

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

- i. Unrestricted funds  
Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objectives of the charity
- ii. Restricted funds  
Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

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

**2. ANALYSIS OF RESOURCES EXPENDED**

	Charitable Activities 2023 £	Support Costs 2023 £	Total 2023 £	Total 2022 £
Wages & Salaries	11,900	-	11,900	26,620
Events	1,879	-	1,879	2,475
Insurance	616	-	616	118
Computer & Website	832	-	832	3,410
Legal fees	-	940	940	-
Fundraising costs	685	-	685	-
Lucan Retreat costs	2,171	-	2,171	-
Stationery	654	-	654	74
Training & Supervision	1,540	-	1,540	395
Travel & Mileage	2,855	-	2,855	1,131
Bank fees	-	231	231	103
Transfer to 24/7 ROI	-	12,869	12,869	-
Sundries	-	87	87	156
	-----	-----	-----	-----
<b>Totals</b>	<b>23,132</b>	<b>14,127</b>	<b>37,259</b>	<b>34,483</b>
	=====	=====	=====	=====

**3. CREDITORS**

	2023 £	2022 £
Wages	-	17,256
Other Taxes	(346)	134
	-----	-----
	<b>(346)</b>	<b>17,390</b>
	=====	=====

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2023

4. ANALYSIS OF NET ASSETS BY FUND	Current Assets £	Current Liabilities £	Total £
Unrestricted Funds	43,886	-	43,886
Restricted Funds	-	-	-
	-----	-----	-----
	43,886	-	43,886
	=====	=====	=====

**5. MOVEMENT IN FUNDS**

	At 1 Jan 23 £	Incoming Resources £	Resources Expended £	At 31 Dec 23 £
<b>Unrestricted funds</b>				
General fund	42,721	38,424	(37,259)	43,886
<b>Restricted funds</b>				
	-	-	-	-
	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	42,721	38,424	(37,259)	43,886
	=====	=====	=====	=====

**6. STATUS**

The company is limited by guarantee not having 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 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.

**7. POST BALANCE SHEET EVENTS**

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

**24-7 Prayer Ireland**

Northern Ireland - Charity number 109224

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# Annual report

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Charity number: NIC109224

Company number: NI688890

**24-7 Prayer Ireland**

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

**Directors' Annual Report and Unaudited Financial Statements**

**for the year ended 31 December 2023**

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

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**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors** Ruth Alderdice  
Amy Carey  
Adrian Eagleson  
Alain Emerson  
Ross Hill

**Charity number in Northern Ireland** NIC 109224

**Company registration number** NI688890

**Business Address** 23a Castle Lane  
Lurgan  
Co. Armagh  
BT67 9BD

**Registered Office** 23a Castle Lane  
Lurgan  
Co. Armagh  
BT67 9BD

**24-7 Prayer Ireland**  
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**DIRECTORS' ANNUAL REPORT**

The directors present their report prepared in accordance with Charities SORP (effective January 2015) with the unaudited financial statements for the year ended 31 December 2023, also prepared in accordance with the aforementioned Statement of Recommended Practice and FRS102.

The directors, who are also trustees of the charity, at the date of this report and those who served during the financial period together with the dates of any changes, are set out on page 1 and are listed below.

**Directors**

The directors who served during the period are as follows:

Ruth Alderdice  
Amy Carey  
Adrian Eagleson  
Alain Emerson  
Ross Hill

In accordance with the Articles of Association the directors retire by rotation and, being eligible, offer themselves for re-election.

**Objectives and Activities**

**Our Vision** - *Revive the Church and Rewire the Culture through non-stop night and day prayer.*

**Our Mission Statement**

*As part of the 24-7 global movement of non-stop prayer, 24-7 Prayer Ireland's heart is to see the transformation of Ireland by serving and equipping the local church across the whole of Ireland to create and cultivate cultures of prayer, mission and justice that impact their communities, towns and cities.*

**Our Values** - *We pursue the presence of Jesus through prayer, We are Spirit-led, We are creative and innovative, We are missional, We are relational, We are generous, We are passionate about fighting injustice, We celebrate diversity, We empower one another.*

**Our Strategic Priorities**

Between 2023 -2025 our four strategic priorities will be:

1. Inspire, equip and resource the Church in Ireland to engage with prayer personally, corporately and nationally; establishing cultures of prayer that naturally leads to expressions of mission and justice in every aspect of society.
2. To equip and resource the Church in Ireland to serve the life of their schools and communities through Prayer Spaces in Schools.
3. Develop an effective resourcing model that ignites and sustains 24-7 communities and houses of prayer across Ireland.
4. Grow and strengthen organisational resources, skills and capacity to build for the future of 24-7 Prayer in Ireland.

## **24-7 Prayer Ireland**

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

### **DIRECTORS' ANNUAL REPORT (Continued)**

As a way of seeking to achieve these goals each department uses a work plan to assist them in moving toward seeing our vision becoming a reality. These work plans are reviewed on an annual basis and adjusted accordingly.

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**DIRECTORS' ANNUAL REPORT (Continued)**

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By order of the Board



Alain Emerson

Director

Date: 21 June 2024



Ross Hill

Director

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**STATEMENTS OF DIRECTORS' RESPONSIBILITIES**  
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- state whether the Charities SORP (effective January 2015) in accordance with FRS102 has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure the financial statements comply with the Companies Act 2006, and all Regulations to be construed as one with that Act. 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.

By order of the Board



Alain Emerson

Director

Date: 21 June 2024



Ross Hill

Director

**INDEPENDENT EXAMINERS' REPORT**

I report on the accounts for the year ended 31 December 2023 set out on pages 9 to 14.

**Respective responsibilities of the trustees and examiner**

The Charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The directors consider that an audit is not required for this year under section 65(2) of the Charities Act (NI) 2008 and that an independent examination is required. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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
- 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 and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 statements below.

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 these 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.

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**INDEPENDENT EXAMINERS' REPORT**

**Independent examiner's statement**

I have completed by examination and have no concerns in respect of the matter (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.

*Grace Gault*

**Grace Gault**  
**Chartered Accountant**  
**114 Ardmore Road**  
**Lurgan**  
**BT66 6QP**

**21 June 2024**

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating an Income and Expenditure Account)  
for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
<b>Generated funds:</b>					
<b>Voluntary Income</b>					
Grants Received		-	-	-	-
Gifts & Donations		36,879	-	36,879	16,918
<b>Activities for generating funds</b>					
Lucan Retreat		1,545	-	1,545	-
		-----	-----	-----	-----
<b>Net Incoming Resources available for charitable application</b>		<b>38,424</b>	<b>-</b>	<b>38,424</b>	<b>16,918</b>
		=====	=====	=====	=====
<b>RESOURCES EXPENDED (note 2)</b>					
Charitable activities		(23,132)	-	(23,132)	(34,224)
Support costs		(14,127)	-	(14,127)	(259)
		-----	-----	-----	-----
<b>Total Resources Expended on Charitable Activities</b>		<b>(37,259)</b>	<b>-</b>	<b>(37,259)</b>	<b>(34,483)</b>
		=====	=====	=====	=====
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>1,165</b>	<b>-</b>	<b>1,165</b>	<b>(17,565)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Brought forward</b>		<b>42,721</b>	<b>-</b>	<b>42,721</b>	<b>60,286</b>
<b>Balances carried forward at 31 December 2023</b>		<b>43,886</b>	<b>-</b>	<b>43,886</b>	<b>42,721</b>
		=====	=====	=====	=====

The notes on pages 13 to 15 form part of these financial statements

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**BALANCE SHEET**  
As at 31 December 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors		-	48
Cash at bank and in hand		43,540	60,063
		-----	-----
		43,540	60,111
<b>CREDITORS: Amounts falling due within one year</b>	<b>3</b>	<b>346</b>	<b>(17,390)</b>
<b>NET CURRENT ASSETS</b>		<b>43,886</b>	<b>42,721</b>
		-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>43,886</b>	<b>42,721</b>
		-----	-----
<b>TOTAL ASSETS</b>		<b>43,886</b>	<b>42,721</b>
		=====	=====
<b>FUNDS</b>			
Unrestricted funds		43,886	42,721
Restricted funds		-	-
		-----	-----
<b>TOTAL FUNDS</b>	<b>4</b>	<b>43,886</b>	<b>42,721</b>
		=====	=====

- For the year ending 31 December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2016 with respect to accounting records and the preparation of accounts.
- These financial statements have been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the board and authorised for issue on 21 June 2024 and signed on its behalf by



Alain Emerson  
Director



Ross Hill  
Director

The notes on pages 11 to 13 form part of the financial statements

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Part 8 of the Charities Act (Northern Ireland) 2008. 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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)), the Companies Act 2006 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

**Cash flow statement**

The company has availed of the exemption in FRS102 from the requirement to produce a cash flow statement because it is classified as a small company.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is reasonable certainty of its ultimate receipt. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Resources expended**

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.

**Taxation**

The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2023**

**Fund accounting**

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

- i. Unrestricted funds  
Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objectives of the charity
- ii. Restricted funds  
Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

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

**2. ANALYSIS OF RESOURCES EXPENDED**

	Charitable Activities 2023 £	Support Costs 2023 £	Total 2023 £	Total 2022 £
Wages & Salaries	11,900	-	11,900	26,620
Events	1,879	-	1,879	2,475
Insurance	616	-	616	118
Computer & Website	832	-	832	3,410
Legal fees	-	940	940	-
Fundraising costs	685	-	685	-
Lucan Retreat costs	2,171	-	2,171	-
Stationery	654	-	654	74
Training & Supervision	1,540	-	1,540	395
Travel & Mileage	2,855	-	2,855	1,131
Bank fees	-	231	231	103
Transfer to 24/7 ROI	-	12,869	12,869	-
Sundries	-	87	87	156
	-----	-----	-----	-----
<b>Totals</b>	<b>23,132</b>	<b>14,127</b>	<b>37,259</b>	<b>34,483</b>
	=====	=====	=====	=====

**3. CREDITORS**

	2023 £	2022 £
Wages	-	17,256
Other Taxes	(346)	134
	-----	-----
	<b>(346)</b>	<b>17,390</b>
	=====	=====

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2023

4. ANALYSIS OF NET ASSETS BY FUND	Current Assets	Current Liabilities	Total
	£	£	£
Unrestricted Funds	43,886	-	43,886
Restricted Funds	-	-	-
	-----	-----	-----
	43,886	-	43,886
	=====	=====	=====

5. MOVEMENT IN FUNDS

	At 1 Jan 23	Incoming Resources	Resources Expended	At 31 Dec 23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	42,721	38,424	(37,259)	43,886
<b>Restricted funds</b>				
	-	-	-	-
	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	42,721	38,424	(37,259)	43,886
	=====	=====	=====	=====

6. STATUS

The company is limited by guarantee not having 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 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.

7. POST BALANCE SHEET EVENTS

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

**24-7 Prayer Ireland**

Northern Ireland - Charity number 109224

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# Annual return

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Charity number: NIC109224

Company number: NI688890

**24-7 Prayer Ireland**

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

**Directors' Annual Report and Unaudited Financial Statements**

**for the year ended 31 December 2023**

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

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**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors** Ruth Alderdice  
Amy Carey  
Adrian Eagleson  
Alain Emerson  
Ross Hill

**Charity number in Northern Ireland** NIC 109224

**Company registration number** NI688890

**Business Address** 23a Castle Lane  
Lurgan  
Co. Armagh  
BT67 9BD

**Registered Office** 23a Castle Lane  
Lurgan  
Co. Armagh  
BT67 9BD

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**DIRECTORS' ANNUAL REPORT**

The directors present their report prepared in accordance with Charities SORP (effective January 2015) with the unaudited financial statements for the year ended 31 December 2023, also prepared in accordance with the aforementioned Statement of Recommended Practice and FRS102.

The directors, who are also trustees of the charity, at the date of this report and those who served during the financial period together with the dates of any changes, are set out on page 1 and are listed below.

**Directors**

The directors who served during the period are as follows:

Ruth Alderdice  
Amy Carey  
Adrian Eagleson  
Alain Emerson  
Ross Hill

In accordance with the Articles of Association the directors retire by rotation and, being eligible, offer themselves for re-election.

**Objectives and Activities**

**Our Vision** - *Revive the Church and Rewire the Culture through non-stop night and day prayer.*

**Our Mission Statement**

*As part of the 24-7 global movement of non-stop prayer, 24-7 Prayer Ireland's heart is to see the transformation of Ireland by serving and equipping the local church across the whole of Ireland to create and cultivate cultures of prayer, mission and justice that impact their communities, towns and cities.*

**Our Values** - *We pursue the presence of Jesus through prayer, We are Spirit-led, We are creative and innovative, We are missional, We are relational, We are generous, We are passionate about fighting injustice, We celebrate diversity, We empower one another.*

**Our Strategic Priorities**

Between 2023 -2025 our four strategic priorities will be:

1. Inspire, equip and resource the Church in Ireland to engage with prayer personally, corporately and nationally; establishing cultures of prayer that naturally leads to expressions of mission and justice in every aspect of society.
2. To equip and resource the Church in Ireland to serve the life of their schools and communities through Prayer Spaces in Schools.
3. Develop an effective resourcing model that ignites and sustains 24-7 communities and houses of prayer across Ireland.
4. Grow and strengthen organisational resources, skills and capacity to build for the future of 24-7 Prayer in Ireland.

## **24-7 Prayer Ireland**

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

### **DIRECTORS' ANNUAL REPORT (Continued)**

As a way of seeking to achieve these goals each department uses a work plan to assist them in moving toward seeing our vision becoming a reality. These work plans are reviewed on an annual basis and adjusted accordingly.

2022 was a year of rebuilding and re-establishing relationships and connections post COVID, 2023 has been a year of significant growth and development.

#### **Achievements**

- **Prayer Spaces in Schools**

Following on from our work in 2022 to resource Churches and para - churches to reimagine how they could use our resources to help with the recovery of the pandemic. We continue to see how mental health and wellbeing has been pulled to the forefront of people's minds and our resources fulfil a much needed space in school life with children and young people, as well as staff, expressing how it has been of assistance in this. After many years of investing we have seen significant growth in numbers of Prayer Spaces in Schools.

#### **Key highlights 2023**

- We saw an increase in the number of Prayer spaces run in schools across Ireland from 10 the previous year to 50 in 2023 and 3 permanent prayer spaces have been established.
- We delivered training both online and in person to over 200 people throughout the year. Including youth workers at Momentum, Moms in Prayer, Church of Ireland, SUNI, Alpha Ireland amongst other location based training.
- We've developed a strategic partnership with Scripture Union NI to explore our Prayer Spaces in Schools network through their E3 workers across NI.
- We participated in hosting a space at the Summer Madness Festival where over 2000 young people gathered to learn about prayer.
- We developed key resources to support PSIS across Ireland specific to the curriculum.

#### **Prayer**

In 2023 we more successfully tracked and supported prayer rooms/spaces in churches across the country. We've been so encouraged at the growing number of prayer rooms happening across Ireland. Over 20 years later people are still discovering prayer rooms as an incredible resource to establish prayer at the heart of our churches, communities and organisations. As 24-7 Prayer turns 25, in 2024, we're calling the church to a year of non-stop prayer. We're excited to see what will happen as we pray night and day next year.

#### **Key highlights 2023**

- The number of prayer rooms grew significantly in 2023 - we had 80+ of prayer rooms registered either via international website or directly.
- Prayer nights took place in locations across Ireland.
- Signal Fires, nights of prayer and worship for young people in partnership with other youth organisations, continued to grow. We hosted events in Lisburn and Dublin in 2023 with over 350 young people and plans for other locations, including Sligo, Lurgan and Cork in 2024.

## **24-7 Prayer Ireland**

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

### **DIRECTORS' ANNUAL REPORT (Continued)**

- We hosted our first 24-7 Prayer Ireland Gathering since before COVID - Gathering at Emmanuel Church, Lurgan with over 250 no from all over the country. It was an important time to share stories, pray and launch the Year of Prayer for 2024.
- The suite of resources continue to be widely accessed by churches - The Prayer Course is frequently used and our daily devotion apps Lectio 365 and Lectio for families is used by people across Ireland.
- We provided training and resourcing across the denominations both online and in person. We hosted a webinar series in Autumn for 5 weeks exploring Prayer Rooms in partnership with the GB and Scotland team.
- We supported a growing network of regional representatives who are leading and developing prayer locally with an emphasis on church unity and praying together across denominations. We held our first retreat to gather these key networkers to build relationships.
- Significant partnerships continue to be at the centre of our work including - The Methodist Church in Ireland, Praxis Movement and CIY Europe, Tobar.

#### **Communities**

The 24-7 Prayer Communities Network in Ireland is mainly built through the Tobar Network established out of Emmanuel Church. As a 24-7 Prayer Resource Church in Ireland for many years, Emmanuel's Church-Planting strategy and network is aligned with the vision and values of 24-7 Prayer - Prayer, Mission and Justice and serves to support any communities aligned with such throughout Ireland.

#### **Key highlights 2023**

- The development of the Tobar network as churches are added into the wider family of churches and others commence a process of embrace.
- Supporting churches through new initiatives and new church buildings.
- The Tobar Conference in September 2023 where approx 500 people came together over the weekend from approx 15 partner churches to grow in one-minded purpose and mission together.
- Other key touchpoints:
  - 24hour overnight in Castewellan Castle with key input from Julian Adams and David Yeznagar and
  - Two days of input from Jon Thompson on deliverance
- Sending David and Cheryl Balie to Balinee to plant a new expression. The way this has been supported by multiple Tobar Churches has been particularly encouraging.
- The NUA festival in June 2023 where Tobar Churches played a key role in creating an environment for key partner churches across Ireland, across all ages, for worship, teaching and celebration. 1200 attended over the weekend.
- The continuation of our Leadership Pathway, establishing a core curriculum for emerging church leaders and church planters to equip them to lay strong biblical foundations for establishment and growth. 10 students completed the two-year development cycle at the 24-7 Gathering in Vienna in October 2023.
- The ongoing support in the Lucan Centre project.

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**DIRECTORS' ANNUAL REPORT (Continued)**

**Financial Review**

The statement of financial activities which shows the results of the company is set out on page 9. The reported surplus for the year is £1,165. The directors continually review all funding opportunities to maximise the incoming resources for the charity.

**Reserves Policy**

The company's policy is to achieve a level of free reserves which matches the needs of the company both at the current time and the foreseeable future. Free reserves are those unrestricted reserves which are available for general use.

**Structure, governance and management**

*Governing document*

24-7 Prayer Ireland is a company limited by guarantee. It is governed by Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. It is recognised as a charity by the Charity Commission of Northern Ireland under the reference NIC107104.

**Public Benefit**

In setting our objectives and planning our activities for the year, the directors have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

**Special Provisions relating to small companies**

This report is prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

By order of the Board



Alain Emerson

Director

Date: 21 June 2024



Ross Hill

Director

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**STATEMENTS OF DIRECTORS' RESPONSIBILITIES**  
For the year ended 31 December 2023

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) in accordance with FRS102 has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure the financial statements comply with the Companies Act 2006, and all Regulations to be construed as one with that Act. 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.

By order of the Board



Alain Emerson

Director

Date: 21 June 2024



Ross Hill

Director

**INDEPENDENT EXAMINERS' REPORT**

I report on the accounts for the year ended 31 December 2023 set out on pages 9 to 14.

**Respective responsibilities of the trustees and examiner**

The Charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The directors consider that an audit is not required for this year under section 65(2) of the Charities Act (NI) 2008 and that an independent examination is required. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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
- 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 and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 statements below.

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 these 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.

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**INDEPENDENT EXAMINERS' REPORT**

**Independent examiner's statement**

I have completed by examination and have no concerns in respect of the matter (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.

*Grace Gault*

**Grace Gault**  
**Chartered Accountant**  
**114 Ardmore Road**  
**Lurgan**  
**BT66 6QP**

**21 June 2024**

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating an Income and Expenditure Account)  
for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
<b>Generated funds:</b>					
<b>Voluntary Income</b>					
Grants Received		-	-	-	-
Gifts & Donations		36,879	-	36,879	16,918
<b>Activities for generating funds</b>					
Lucan Retreat		1,545	-	1,545	-
		-----	-----	-----	-----
<b>Net Incoming Resources available for charitable application</b>		<b>38,424</b>	<b>-</b>	<b>38,424</b>	<b>16,918</b>
		=====	=====	=====	=====
<b>RESOURCES EXPENDED (note 2)</b>					
Charitable activities		(23,132)	-	(23,132)	(34,224)
Support costs		(14,127)	-	(14,127)	(259)
		-----	-----	-----	-----
<b>Total Resources Expended on Charitable Activities</b>		<b>(37,259)</b>	<b>-</b>	<b>(37,259)</b>	<b>(34,483)</b>
		=====	=====	=====	=====
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>1,165</b>	<b>-</b>	<b>1,165</b>	<b>(17,565)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Brought forward</b>		<b>42,721</b>	<b>-</b>	<b>42,721</b>	<b>60,286</b>
<b>Balances carried forward at 31 December 2023</b>		<b>43,886</b>	<b>-</b>	<b>43,886</b>	<b>42,721</b>
		=====	=====	=====	=====

The notes on pages 13 to 15 form part of these financial statements

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**BALANCE SHEET**  
As at 31 December 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors		-	48
Cash at bank and in hand		43,540	60,063
		-----	-----
		43,540	60,111
<b>CREDITORS: Amounts falling due within one year</b>	<b>3</b>	<b>346</b>	<b>(17,390)</b>
<b>NET CURRENT ASSETS</b>		<b>43,886</b>	<b>42,721</b>
		-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>43,886</b>	<b>42,721</b>
		-----	-----
<b>TOTAL ASSETS</b>		<b>43,886</b>	<b>42,721</b>
		=====	=====
<b>FUNDS</b>			
Unrestricted funds		43,886	42,721
Restricted funds		-	-
		-----	-----
<b>TOTAL FUNDS</b>	<b>4</b>	<b>43,886</b>	<b>42,721</b>
		=====	=====

- For the year ending 31 December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2016 with respect to accounting records and the preparation of accounts.
- These financial statements have been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the board and authorised for issue on 21 June 2024 and signed on its behalf by



Alain Emerson  
Director



Ross Hill  
Director

The notes on pages 11 to 13 form part of the financial statements

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Part 8 of the Charities Act (Northern Ireland) 2008. 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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)), the Companies Act 2006 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

**Cash flow statement**

The company has availed of the exemption in FRS102 from the requirement to produce a cash flow statement because it is classified as a small company.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is reasonable certainty of its ultimate receipt. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Resources expended**

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.

**Taxation**

The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2023**

**Fund accounting**

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

- i. Unrestricted funds  
Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objectives of the charity
- ii. Restricted funds  
Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

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

**2. ANALYSIS OF RESOURCES EXPENDED**

	Charitable Activities 2023 £	Support Costs 2023 £	Total 2023 £	Total 2022 £
Wages & Salaries	11,900	-	11,900	26,620
Events	1,879	-	1,879	2,475
Insurance	616	-	616	118
Computer & Website	832	-	832	3,410
Legal fees	-	940	940	-
Fundraising costs	685	-	685	-
Lucan Retreat costs	2,171	-	2,171	-
Stationery	654	-	654	74
Training & Supervision	1,540	-	1,540	395
Travel & Mileage	2,855	-	2,855	1,131
Bank fees	-	231	231	103
Transfer to 24/7 ROI	-	12,869	12,869	-
Sundries	-	87	87	156
	-----	-----	-----	-----
<b>Totals</b>	<b>23,132</b>	<b>14,127</b>	<b>37,259</b>	<b>34,483</b>
	=====	=====	=====	=====

**3. CREDITORS**

	2023 £	2022 £
Wages	-	17,256
Other Taxes	(346)	134
	-----	-----
	<b>(346)</b>	<b>17,390</b>
	=====	=====

**24-7 Prayer Ireland**  
(A company limited by guarantee, not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2023

4. ANALYSIS OF NET ASSETS BY FUND	Current Assets £	Current Liabilities £	Total £
Unrestricted Funds	43,886	-	43,886
Restricted Funds	-	-	-
	-----	-----	-----
	43,886	-	43,886
	=====	=====	=====

**5. MOVEMENT IN FUNDS**

	At 1 Jan 23 £	Incoming Resources £	Resources Expended £	At 31 Dec 23 £
<b>Unrestricted funds</b>				
General fund	42,721	38,424	(37,259)	43,886
<b>Restricted funds</b>				
	-	-	-	-
	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	42,721	38,424	(37,259)	43,886
	=====	=====	=====	=====

**6. STATUS**

The company is limited by guarantee not having 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 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.

**7. POST BALANCE SHEET EVENTS**

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