

REGISTERED COMPANY NUMBER: NI692611 (Northern Ireland)
REGISTERED CHARITY NUMBER: 109481

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
CASTLEDERG CHRISTIAN FELLOWSHIP

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

CASTLEDERG CHRISTIAN FELLOWSHIP

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for the Year Ended 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 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 31 December 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

The Charity's objects ('Objects') are specifically restricted to the following:

The promotion and furtherance of the Christian religion through: Holding meetings for the promulgation of the Gospel & promotion of physical, mental & spiritual welfare of persons within Northern Ireland. The relief of poverty, financial and social hardship as need may arise worldwide by providing goods, services, medical care and other grants of money for providing or paying for infrastructure, items, services, facilities and otherwise meeting need and deprivation. The advancement of education of persons worldwide. Without limitation to the generality of this object to promote for public benefit the education of people in such ways as the trustees think fit including by: - awarding to such persons scholarships, maintenance or grants tenable at any place - of education or to prepare for entry to any occupation trade or profession on leaving any educational establishment. - providing for basic education & facilities for education in underdeveloped countries. - assisting in such ways as the trustees think fit any charity in UK whose aims include advancing education of persons by developing their mental, physical, spiritual and moral capabilities. The relief of sick and disabled persons and promotion of their physical and spiritual welfare. The relief of mental and physical sickness of persons suffering as a result of bereavement, loss, family breakdown, addiction, redundancy or financial hardship by the provision of pastoral care and support for such persons which may include financial support. Helping young people through: - the provision of recreational and leisure time activities, including residential weeks or weekends, provided in the interests of spiritual, physical and social welfare, designed to improve their conditions of life. - providing education, support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals. Providing financial support to evangelists, missionaries, individuals and organisations promoting the Christian religion. Nothing in the articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with section 2 of the Charities Act (Northern Ireland) 2008.

Significant activities

The Charity operates out of premises at 73 Main Street in Castlederg Co Tyrone that operates as a non-denominational Christian church and provides meetings not just on Sunday but during the week for people of all ages (elderly and youth) periodically ladies meetings and men's events which focus on building men up spiritually and mentally/emotionally teaching them the importance of responsible fatherhood and practical basic marriage guidance advice. The leadership aim to assist all persons that attend the church in the form of basic advice and counselling, and where necessary signposting direction to other charities that have a expert and specialized ability if required, and arranging meetings for the advancement of religion. Children's work is carried out for the local community to avail of weekly. A warm space for parents to come and bring their children for play, Spiritual education, and from time to time the provision of warm food. A local food bank is run for the community which aims to meet the physical and emergency needs of those experiencing food poverty in the local area. The church can meet the basic needs of those in poverty through provision of food, clothing and basic furniture for those in need of help with housing issues. From time to time special meetings for those dealing with addiction issues in the community are also conducted.

Public benefit

The direct benefits which flow from our purpose are that individuals will be able to explore the Christian faith and become more aware of Biblical teaching and prayer, which will encourage, support and strengthen them spiritually, mentally, emotionally and physically. The benefits flowing from the purposes of the charity include increase in physical, mental and spiritual welfare; families and individuals being able to received nourishment with food, clothing, and financial help; assistance in providing education and religious education advancement; development of skills to assist and help members of the public and society; caring for the sick and disabled by home visits and counselling; provision of a centre to meet the mental, physical and spiritual needs of attendees; equipping and training young people to help them in their future life; help provide support for people of the Christian faith to fulfil their mission which will help the moral improvement of society, relief of poverty.

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2025

OBJECTIVES AND ACTIVITIES

These can be demonstrated through verbal and written feedback and reports. There is no harm arising from any of these purposes, people see the benefit and that is why they attend. The majority of people would be from the Derry City and Strabane District Council Area. There is no private benefit flowing from any of the purposes listed.

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, limited by guarantee, as defined by the Companies Act 2006. The company was set up on 16 November 2022 and was registered with the Charity Commission for Northern Ireland on 14 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI692611 (Northern Ireland)

Registered Charity number

109481

Registered office

73 Main Street
Castlederg
Co. Tyrone
BT81 7AN

Trustees

Mr B Jones (resigned 31.1.25)
Mr I Jones (resigned 31.1.25)
Mr J Johnston
Mr M Taggart
Mrs G Goldie (appointed 26.3.25)
Mr J Goldie (appointed 26.3.25)

Independent Examiner

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

Approved by order of the board of trustees on 15 April 2026 and signed on its behalf by:



Mr M Taggart - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CASTLEDERG CHRISTIAN FELLOWSHIP**

I report on the accounts of the company for the year ended 31 December 2025, which are set out on pages four to ten.

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.



Mr Thomas Patton FCA

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

15 April 2026

CASTLEDERG CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>37,414</u>	<u>16,353</u>
EXPENDITURE ON			
Charitable activities			
General		<u>36,782</u>	<u>12,797</u>
NET INCOME		632	3,556
RECONCILIATION OF FUNDS			
Total funds brought forward		10,101	6,545
TOTAL FUNDS CARRIED FORWARD		<u>10,733</u>	<u>10,101</u>

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

		31.12.25	31.12.24
		Unrestricted	Total
	Notes	fund	funds
		£	£
FIXED ASSETS			
Tangible assets	6	2,005	2,506
CURRENT ASSETS			
Cash at bank		10,324	8,094
CREDITORS			
Amounts falling due within one year	7	(1,596)	(499)
NET CURRENT ASSETS		8,728	7,595
TOTAL ASSETS LESS CURRENT LIABILITIES		10,733	10,101
NET ASSETS		10,733	10,101
FUNDS	8		
Unrestricted funds		10,733	10,101
TOTAL FUNDS		10,733	10,101

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 15 April 2026 and were signed on its behalf by:



Mr M Taggart - Trustee

CASTLEDERG CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 DECEMBER 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.

Fixtures and fittings - 20% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

CASTLEDERG CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2025

2. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	501	626
Other operating leases	8,640	-
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. STAFF COSTS

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

	31.12.25	31.12.24
Administration	1	-
	<u> </u>	<u> </u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	16,353
	<u> </u>
EXPENDITURE ON	
Charitable activities	
General	12,797
	<u> </u>
NET INCOME	3,556
RECONCILIATION OF FUNDS	
Total funds brought forward	6,545
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	10,101
	<u> </u>

CASTLEDERG CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2025

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2025 and 31 December 2025	3,561
DEPRECIATION	
At 1 January 2025	1,055
Charge for year	501
At 31 December 2025	1,556
NET BOOK VALUE	
At 31 December 2025	2,005
At 31 December 2024	2,506

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Social security and other taxes	993	-
Accrued expenses	603	499
	1,596	499

8. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	10,101	632	10,733
TOTAL FUNDS	10,101	632	10,733

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,414	(36,782)	632
TOTAL FUNDS	37,414	(36,782)	632

CASTLEDERG CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2025

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	6,545	3,556	10,101
TOTAL FUNDS	<u>6,545</u>	<u>3,556</u>	<u>10,101</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,353	(12,797)	3,556
TOTAL FUNDS	<u>16,353</u>	<u>(12,797)</u>	<u>3,556</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	6,545	4,188	10,733
TOTAL FUNDS	<u>6,545</u>	<u>4,188</u>	<u>10,733</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	53,767	(49,579)	4,188
TOTAL FUNDS	<u>53,767</u>	<u>(49,579)</u>	<u>4,188</u>

CASTLEDERG CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2025

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.