

Charity registration number NIC109748 (Northern Ireland)

Company registration number NI698388

OPEN ARMS CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

OPEN ARMS CENTRE

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OPEN ARMS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	W Dougan S Dowie C McClay G McClay S E Wilkie	(Appointed 11 April 2024)
Key Management Personnel	Chair	Gillian McClay
Charity number (Northern Ireland)	NIC109748	
Principal address	34a Ballynure Road Newtownabbey Antrim Northern Ireland BT36 5SW	
Registered office	34a Ballynure Road Newtownabbey Antrim Northern Ireland BT36 5SW	
Independent examiner	Moore (N.I.) LLP 32 Lodge Road Coleraine Co. Londonderry Northern Ireland BT52 1NB	
Bankers	Danske Bank P.O. Box 183 Donegall Square West Belfast BT1 6JS	
Solicitors	Edwards & Co. Solicitors 61-67 Donegall St Belfast BT1 2QH	

OPEN ARMS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 '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

The purpose of the charity is set out in its governing document the Articles of Association. The Charity's objects are to promote the following purposes for the public benefit: To proclaim the Gospel of Salvation and deliverance through our Lord Jesus Christ by every channel of ministry consistent with our Statement of Belief; and such other exclusively charitable purpose according to the law of Northern Ireland as the trustees may from time to time decide.

In setting our objectives and planning our activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries and that they meet the requirements. Services and meetings are held within the church building and halls and are open to any member of the public to attend. The weekly services on Sunday are broadcast over the internet and may be accessed freely by anyone. The weekly and monthly programme of meetings and events caters for the needs and interests of different genders and ages. Social, moral, personal, recreational and health issues are included alongside Biblical and spiritual teachings and evangelism. Meetings beyond Sunday worship services include: Sunday School, fellowship meetings for men and women, prayer times, Bible Studies. The church also provides pastoral and practical support to the young and elderly, those with particular social or health needs, plus other charitable and Christian causes. Beyond the immediate members and friends of the congregation, there are links with wider family and friendship groups of these people and with the local community who may avail of pastoral and spiritual rites as required. The church shares fellowship and engages in various activities with other congregations within and beyond its denomination, both in the local town and across Northern Ireland. There are also contacts with several missionary societies local and global, to whom prayerful and financial support is given, thus extending the religious, moral and social benefits of the church beyond its own congregation and immediate locality.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

Achievements and performance

Significant activities and achievements against objectives

Support in the form of funds totalling £2,500 was sent to the Shalom Worship Centre, Abiding Light Ministries Trust, Nalgonda, Telangana, South India and Ghana. The funds were used to purchase rice bags mainly for the Orphanage but rice is also distributed to support of the elderly; increase awareness and medical camps in the tribal area; repair village churches and to extend church sheds; purchase and distribute clothes to orphan children and the very poor and to support the children of poor pastors school needs.

This year has been a busy year of building relationships and networking to work in collaboration with other churches and organisations to support communities across Northern Ireland. Strategies and plans are being developed to engage and support our local communities on a practical level. These collaborations will translate to practical, spiritual and mental support to communities and families in 2025.

Financial review

The charity had income of £113,122 and spent £113,655 before depreciation leaving a deficit of £533 before depreciation. During the year Open Arms Centre received a transfer from Glenvarna Christian Fellowship for a transfer of all assets and liabilities from the charity to Open Arms Centre, as there is no reliable measure of market value in respect of the property, this has been transferred at cost.

OPEN ARMS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The charity consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

Open Arms Centre incorporated on 21 June 2023 and began undertaking the objective and activities of Glenvarna Christian Fellowship which has now ceased from the charities commission register. All assets and liabilities were transferred from Glenvarna Christian Fellowship on 16th May 2024. Within this transfer was Glenvarna Christian Fellowship's property which Open Arms Centre now operated in.

Structure, governance and management

The charity is a private limited company, limited by guarantee with no share capital. The charity is governed by its memorandum and articles of association.

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:

W Dougan

S Dowie

C McClay

G McClay

S E Wilkie

(Appointed 11 April 2024)

N E Bradford

(Resigned 31 May 2024)

W H McClay

(Resigned 11 April 2024)

Recruitment and appointment of trustees

The trustees during the year may co-opt any person duly qualified to be appointed as a trustee to fill a vacancy in their number or as an additional trustee. At each AGM all trustees who have served three consecutive years or more shall retire from office. Trustee is eligible for re-appointment for two further terms of three years per term. In selecting a trustee, the trustees must have regard to the skills, knowledge and experience needed for effective administration of the charity.

None of the trustees has any beneficial interest in the company. All of the are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).


Volunteers

The charity is in the happy position of having many volunteers who give of their time and effort to help out in the charity particularly in the evenings and weekends. The Trustees are greatly indebted to these volunteers for their commitment and support.

OPEN ARMS CENTRE

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

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



G McClay

20 February 2026

OPEN ARMS CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE OF OPEN ARMS CENTRE

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 6 to 14.

Respective responsibilities of charity and examiner

The trustees, who are also the directors of Open Arms Centre for the purposes of company law, 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:

- (i) examine the accounts under section 65 of the Charities Act
- (ii) 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
- (iii) 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.

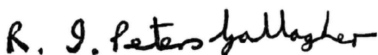
My role is to state whether any material matters have come to my attention giving me cause to believe that:

- 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 can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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.



Dr R I Peters Gallagher OBE FCA

for and on behalf on Moore (N.I.) LLP
Chartered Accountants
32 Lodge Road
Coleraine
Co Londonderry
Northern Ireland
BT52 1NB

20 February 2026

OPEN ARMS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Income from:					
Donations and legacies	3	75,207	2,500	77,707	4,000
Charitable activities	4	250	-	250	-
Other trading activities	5	35,165	-	35,165	1,510
Total income		110,622	2,500	113,122	5,510
Expenditure on:					
Charitable activities	6	117,341	2,500	119,841	3,450
Total expenditure		117,341	2,500	119,841	3,450
Net income/(expenditure)		(6,719)	-	(6,719)	2,060
Transfer from unincorporated charity		1,026,334	-	1,026,334	-
Net movement in funds	8	1,019,615	-	1,019,615	2,060
Reconciliation of funds:					
Fund balances at 1 January 2024		2,060	-	2,060	-
Fund balances at 31 December 2024		1,021,675	-	1,021,675	2,060

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

OPEN ARMS CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2024

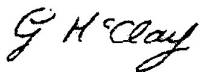
	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		1,021,527		-
Current assets					
Cash at bank and in hand		4,148		4,060	
Creditors: amounts falling due within one year	12	(4,000)		(2,000)	
Net current assets			148		2,060
Total assets less current liabilities			1,021,675		2,060
The funds of the					
Unrestricted funds	13		1,021,675		2,060
			1,021,675		2,060

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.

The financial statements were approved by the on 20 February 2026



G McClay

Company registration number NI698388 (Northern Ireland)

OPEN ARMS CENTRE

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

1 Accounting policies

Charity information

Open Arms Centre is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 34a Ballynure Road, Newtownabbey, Antrim, BT36 5SW, Northern Ireland.

1.1 Reporting period

During the prior period the charity changed its financial reporting period from the year ended 31st June to 31st December, to align with the reporting date advised by their solicitor. Thus the current period results cover 12 months from 1st January 2024 to 31st December 2024, while the comparative figures are for the 6 month period covering 1st July 2023 to 31st December 2023.

1.2 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 £.

1.3 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.

1.4 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.

1.5 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.

OPEN ARMS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 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.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0%
Fixtures and fittings	20% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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 's contractual obligations expire or are discharged or cancelled.

OPEN ARMS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 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.

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 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	<u>75,207</u>	<u>2,500</u>	<u>77,707</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable income		
Other income	<u>250</u>	<u>-</u>

OPEN ARMS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sundry income	-	60
Rental income	35,165	1,450
Other trading activities	35,165	1,510

6 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	24,902	-
Depreciation and impairment	6,186	-
Cafe	664	-
Church activities and functions	1,215	-
Motor and travel costs	4,122	219
Light, heat and power	1,287	-
Rates	6,466	-
Premises, repairs and maintenance	21,694	1,072
Bank charges	2	3
General insurances	2,281	-
Software, IT and printing	2,069	-
Stationery and printing	939	-
Sundry expenses	360	156
Entertainment	3,629	-
Donations	5,410	-
	81,226	1,450
Share of support and governance costs (see note 7)		
Governance	38,615	2,000
	119,841	3,450
Analysis by fund		
Unrestricted funds	117,341	3,450
Restricted funds	2,500	-
	119,841	3,450

OPEN ARMS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	38,615	2,000
Analysed between:		
Unrestricted funds	38,615	2,000
Governance costs comprise:	2024 £	2023 £
Accountancy	2,000	2,000
Legal and professional	36,615	-
	38,615	2,000

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,000	2,000
Depreciation of owned tangible fixed assets	6,186	-

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	1	1

Employment costs

	2024 £	2023 £
Wages and salaries	24,902	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	24,902	-

OPEN ARMS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

(Continued)

Key management personnel includes trustees and pastors.

One of the pastors who is a trustee received remuneration during the year and received reimbursement of motor expenses of £1,412.

10 Taxation

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

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
Additions	996,784	30,929	1,027,713
At 31 December 2024	996,784	30,929	1,027,713
Depreciation and impairment			
Depreciation charged in the year	-	6,186	6,186
At 31 December 2024	-	6,186	6,186
Carrying amount			
At 31 December 2024	<u>996,784</u>	<u>24,743</u>	<u>1,021,527</u>

Tangible assets of £1,026,344 were received from Glenvarna Christian Fellowship an unincorporated charity which has now ceased. This included their property which has been valued at cost.

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>4,000</u>	<u>2,000</u>

OPEN ARMS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 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	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	2,060	110,622	(117,341)	1,026,334	1,021,675
	<u>2,060</u>	<u>110,622</u>	<u>(117,341)</u>	<u>1,026,334</u>	<u>1,021,675</u>
Previous period:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	-	5,510	(3,450)	-	2,060
	<u>-</u>	<u>5,510</u>	<u>(3,450)</u>	<u>-</u>	<u>2,060</u>

14 Related party transactions

Transactions with related parties

During the year the entered into the following transactions with related parties:

	Purchase of goods	
	2024	2023
	£	£
Trustees	26,314	219
	<u>26,314</u>	<u>219</u>

One of the pastors who is a trustee received remuneration of £24,902, in addition the trustees claimed remuneration on expenses in relation to motor expenses during the period of £1,412.