

REGISTERED COMPANY NUMBER: NI071861 (Northern Ireland)
REGISTERED CHARITY NUMBER: XT16941

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Kiltonga Christian Centre Limited

Kiltonga Christian Centre Limited

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for the Year Ended 31 March 2023

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Kiltonga Christian Centre Limited

Report of the Trustees
for the Year Ended 31 March 2023

The trustees and 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 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI071861 (Northern Ireland)

Registered Charity number
XT16941

Registered office
52 Main Street
Conlig
Newtownards
BT23 7PT

Trustees
C M Davis
G Allen
Directors
C M Davis
G Allen

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document


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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Gillian Allen - Trustee

31st October 2023

Kiltonga Christian Centre Limited

Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	Unrestricted	Total
	funds	funds
	£	£
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income	35,486	17,632
Other incoming resources	<u>354,898</u>	<u>320,220</u>
Total incoming resources	390,384	337,852
RESOURCES EXPENDED		
Costs of generating funds		
Costs of generating voluntary income	117,761	105,324
Charitable activities		
Ministry	282,561	84,640
Other resources expended	42,122	17,615
Support costs	25,407	12,587
Finance costs	1,598	1,407
Other costs	<u>3,968</u>	<u>3,330</u>
Total costs of charitable activities	355,658	119,578
Total resources expended	473,419	224,902
NET INCOMING RESOURCES	<u>(83,034)</u>	<u>112,950</u>
RECONCILIATION OF FUNDS		
Total funds brought forward	<u>253,852</u>	<u>140,902</u>
TOTAL FUNDS CARRIED FORWARD	<u>170,818</u>	<u>253,852</u>

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

Kiltonga Christian Centre Limited

Balance Sheet
At 31 March 2023

		31.3.23	31.3.22
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible assets	6	16,318	1,912
CURRENT ASSETS			
Debtors and prepayments		2,586	1,596
Stock		2,004	89,657
Cash at bank and in hand		154,564	163,066
		<u>159,154</u>	<u>254,319</u>
CREDITORS			
Amounts falling due within one year	7	<u>(4,654)</u>	<u>(2,378)</u>
NET CURRENT ASSETS		<u>154,500</u>	<u>251,940</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>170,818</u>	<u>253,852</u>
NET ASSETS		<u>170,818</u>	<u>253,852</u>
FUNDS			
Unrestricted funds	8	170,818	253,852
TOTAL FUNDS		<u>170,818</u>	<u>253,852</u>


For the year ending 31 March 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 company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

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

The financial statements were approved by the Board of Trustees on 31st October 2023 and were signed on its behalf by:


.....
Gillian Allen -Trustee

The notes form part of these financial statements

Kiltonga Christian Centre Limited

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Fixtures & Fittings 33% 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 Year of the lease.

2. COSTS OF GENERATING VOLUNTARY INCOME

	31.3.23	31.3.22
	£	£
Staff costs	117,761	105,324
	<u>117,761</u>	<u>105,324</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	1,983	942
Other operating leases	40,140	15,031
Loss on sale of fixed assets	0	1,642
	<u>42,123</u>	<u>17,615</u>

Notes to the Financial Statements - Continued
for the Year Ended 31 March 2023

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the Year Ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' Expenses

There were no trustees' expenses paid for the Year Ended 31 March 2023, nor for the year ended 31 March 2022.

5. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	<u>117,761</u>	<u>105,324</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2022	16,145
Additions	16,389
Disposals	0
At 31 March 2023	<u>32,534</u>
DEPRECIATION	
At 1 April 2022	14,233
Depreciation on disposals	0
Charge for year	1,983
At 31 March 2023	<u>16,216</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>16,318</u></u>
At 31 March 2022	<u>1,912</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	0	0
Taxation and social security	765	682
Net wages	0	0
Accruals	<u>3,889</u>	<u>1,696</u>
	<u>4,654</u>	<u>2,378</u>

Kiltonga Christian Centre Limited

Notes to the Financial Statements - Continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	253,852	(83,034)	170,818
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>253,852</u>	<u>(83,034)</u>	<u>170,818</u>

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

	Incoming resources £	Resources expended £	Movement In funds £
Unrestricted funds			
General fund	390,374	(473,419)	(83,034)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>390,374</u>	<u>(473,419)</u>	<u>(83,034)</u>

Kiltonga Christian Centre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	33,906	16,733
Gift Aid	1,580	899
	<u>35,486</u>	<u>17,632</u>
Other incoming resources		
Grants receivable	2,000	241
Coronavirus Job Retention Scheme	0	18,100
Warehouse sales	184,766	165,522
Social relief	118,249	88,825
Local community aid	3,760	10,895
Overseas aid	45,201	36,130
Other income	0	0
Bank interest received	155	46
Internet Sales	767	462
	<u>354,898</u>	<u>320,220</u>
Total incoming resources	390,384	337,852
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	117,761	105,324
Charitable activities		
Rates and Water	326	284
Ministry Expenses Purchases	185,882	143,752
Stock Movement	87,653	(64,657)
Cash Donations to Clients	8,700	5,260
	<u>282,561</u>	<u>84,640</u>
Other resources expended		
Other Operating Leases	40,140	15,031
Fixtures and Fittings Depreciation	1,983	942
Motor Vehicles Depreciation		
Gain or loss on sale of fixed assets	0	1,642
	<u>42,122</u>	<u>17,615</u>

This page does not form part of the statutory financial statements

Kiltonga Christian Centre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Support costs		
Management		
Insurance	8,228	585
Light and Heat	1,764	1,648
Telephone	913	891
Printing Postage and Stationery	358	465
Legal Fees	780	0
Sundries	2,886	1,460
Motor Expenses	9,464	6,440
Travel	665	779
Computer Software Costs	350	320
Bad debts written off	0	0
	<hr/>	<hr/>
	25,407	12,587
Finance		
Bank Charges	1,598	1,407
Other		
Accountancy	1,380	1,380
Repairs & Renewals	2,145	1,950
Management Consultancy	443	0
	<hr/>	<hr/>
	3,968	3,330
Total resources expended	473,419	224,902
Net income	<hr/> (83,034) <hr/>	<hr/> 112,950 <hr/>

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