

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Kiltonga Christian Centre Limited

Kiltonga Christian Centre Limited

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for the Year Ended 31 March 2024

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Kiltonga Christian Centre Limited

Report of the Trustees
for the Year Ended 31 March 2024

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 2024. 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 2024

Kiltonga Christian Centre Limited

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted funds £	31.3.23 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		17,276	35,486
Other incoming resources		<u>369,742</u>	<u>354,898</u>
Total incoming resources		387,018	390,384
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income	2	122,567	117,761
Charitable activities			
Ministry		184,751	282,561
Other resources expended		68,681	42,122
Support costs		29,229	25,407
Finance costs		2,004	1,598
Other costs		<u>3,031</u>	<u>3,968</u>
Total costs of charitable activities		287,697	355,658
Total resources expended		410,264	473,419
NET INCOMING RESOURCES	3	<u><u>(23,246)</u></u>	<u><u>(83,034)</u></u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>170,818</u>	<u>253,852</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>147,572</u></u>	<u><u>170,818</u></u>

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

Kiltonga Christian Centre Limited

Balance Sheet

At 31 March 2024

		31.3.24	31.3.23
		Unrestricted funds	Total funds
	Notes		£
FIXED ASSETS			
Tangible assets	6	15,656	16,318
CURRENT ASSETS			
Debtors and prepayments		2,694	2,586
Stock		564	2,004
Cash at bank and in hand		134,282	154,564
		137,540	159,154
CREDITORS			
Amounts falling due within one year	7	(5,624)	(4,654)
NET CURRENT ASSETS		131,915	154,500
TOTAL ASSETS LESS CURRENT LIABILITIES		147,572	170,818
NET ASSETS		147,572	170,818
FUNDS			
Unrestricted funds	8	147,572	170,818
TOTAL FUNDS		147,572	170,818

For the year ending 31 March 2024, 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 2024 and were signed on its behalf by:



.....
Gillian Allen -Trustee

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

	31.3.24	31.3.23
	£	£
Staff costs	122,567	117,761
	—————	—————
	<u>122,567</u>	<u>117,761</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	5,982	1,983
Other operating leases	62,699	40,140
Loss on sale of fixed assets	0	0
	<u>68,681</u>	<u>42,123</u>

Notes to the Financial Statements - Continued
for the Year Ended 31 March 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the Year Ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' Expenses

There were no trustees' expenses paid for the Year Ended 31 March 2024, nor for the year ended 31 March 2022.

5. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	<u>122,567</u>	<u>117,761</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2023	32,534
Additions	5,320
Disposals	0
At 31 March 2024	<u>37,854</u>
DEPRECIATION	
At 1 April 2023	16,216
Depreciation on disposals	0
Charge for year	5,982
At 31 March 2024	<u>22,198</u>
NET BOOK VALUE	
At 31 March 2024	<u><u>15,656</u></u>
At 31 March 2023	<u>16,318</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	0	0
Taxation and social security	1,266	765
Net wages	0	0
Accruals	<u>4,358</u>	<u>3,889</u>
	<u>5,624</u>	<u>4,654</u>

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	170,818	(23,246)	147,572
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>170,818</u>	<u>(23,246)</u>	<u>147,572</u>

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

	Incoming resources £	Resources expended £	Movement In funds £
Unrestricted funds			
General fund	387,018	(410,264)	(23,246)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>387,018</u>	<u>(410,264)</u>	<u>(23,246)</u>

Kiltonga Christian Centre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	16,096	33,906
Gift Aid	1,181	1,580
	<hr/>	<hr/>
	17,276	35,486
Other incoming resources		
Grants receivable	1,600	2,000
Warehouse sales	201,805	184,766
Social relief	127,459	118,249
Local community aid	3,340	3,760
Overseas aid	31,595	45,201
Other income	2,070	0
Bank interest received	752	155
Internet Sales	1,121	767
	<hr/>	<hr/>
	369,742	354,898
Total incoming resources	387,018	390,384
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	122,567	117,761
Charitable activities		
Rates and Water	352	326
Ministry Expenses Purchases	176,959	185,882
Stock Movement	1,440	87,653
Cash Donations to Clients	6,000	8,700
	<hr/>	<hr/>
	184,751	282,561
Other resources expended		
Other Operating Leases	62,699	40,140
Depreciation	5,982	1,983
Gain or loss on sale of fixed assets	0	0
	<hr/>	<hr/>
	68,681	42,122

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 2024

	31.3.24	31.3.23
	£	£
Support costs		
Management		
Insurance	12,131	8,228
Light and Heat	612	1,764
Telephone	1,101	913
Printing Postage and Stationery	929	358
Legal Fees	35	780
Sundries	661	2,886
Motor Expenses	12,776	9,464
Travel	549	665
Computer Software Costs	433	350
Bad debts written off	0	0
	<hr/>	<hr/>
	29,229	25,407
Finance		
Bank Charges	2,004	1,598
Other		
Accountancy	1,380	1,380
Repairs & Renewals	1,287	2,145
Management Consultancy	364	443
	<hr/>	<hr/>
	3,031	3,968
Total resources expended	410,264	473,419
Net income	<hr/> <hr/>	<hr/> <hr/>
	(23,246)	(83,034)

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