

W H WYLIE MEMORIAL CHILDREN'S ORPHANAGE FUND

**Trustee Report
and
Receipts and Payments Account
for the year ended 31st December 2024**

W H Wylie Memorial Children's Orphanage Fund

Annual report and financial statements for the year ended 31st December 2024

Charity registration number

NIC100778

Trustees

Mr Alan Hall
Mrs Shirley Hall
Mrs Rachel Neville
Mr Norman Wylie
Mrs Mildred Wylie (Resigned Nov-24)
Mr Philip Wylie (Appointed Nov-24)

Contact Address

c/o Mr Norman Wylie
86 Drumflugh Road,
Dungannon,
County Tyrone,
BT71 7QF

Independent Examiner

WHR Accountants Ltd
56 Upper English St,
Armagh
BT61 7LG

Bankers

Ulster Bank
Hill Street
Newry
BT34 1BT

W H Wylie Memorial Children's Orphanage Fund

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their report and the financial statements of the charity for the year ended 31st December 2024.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr Alan Hall
Mrs Shirley Hall
Mrs Rachel Neville
Mr Philip Wylie
Mr Norman Wylie

Mildred Wylie resigned in November 2024 and was replaced by Philip Wylie.

Purpose

The charitable purpose is to relieve poverty, advance education and promote good health by the provision of assistance, equipment and facilities at the W H Wylie Memorial Children's Orphanage in Kenya.

Objectives and activities

The trustees shall hold the trust fund and its income upon Trust to apply them for the following objects:

· To relieve poverty, advance education and promote good health by the provision of assistance, equipment and facilities at the W H Wylie Memorial Children's Orphanage in Kenya.

In deciding upon 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 our Charity's purposes and provide a benefit to the beneficiaries.

The direct benefits which result from providing a home for orphaned children include improved health and reduced levels of stress and anxiety. In addition, the children are provided with an education which would not otherwise have been the case as evidenced through feedback and numbers attending

Statement of compliance:

The trustees of the W H Wylie Memorial Children's Orphanage Fund, during the year, complied with their duty to have due regard to the guidance provided by the Charity Commission for Northern Ireland when exercising any powers or duties to which the guidance is relevant.

Financial Review

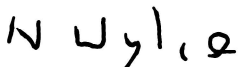
The company's main source of income are from donations.

Total income for the year was £25,785 (£8,436 – 2023).

Total expenditure for the year was £13,924 (£13,585 – 2023).

At the year end cash and bank balances amounted to £12,919 (£1,058 2023).

Signed on behalf of the charity trustees



Mr N Wylie
30 October 2025

W H Wylie Memorial Children's Orphanage Fund

Independent Examiner's Report to the Charity Trustees of W H Wylie Memorial Children's Orphanage Fund

I report on the accounts of the Charity for the year ended 31 December 2024.

Respective responsibilities of charity trustees and examiner:

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

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 Commission under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of 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.

My 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act
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.

Andrew Gilpin

30 Oct 2025

Andrew Gilpin
WHR Accountants Limited
Chartered Certified Accountants
56 English Street
Armagh
BT61 7LG

Date

W H Wylie Memorial Children's Orphanage Fund

**Statement of Financial Activity (Receipts and Payments Account)
for the Year Ended 31 December 2024**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------|------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Receipts | | | | | | |
| Donations | 2 | 25,785 | - | - | 25,785 | 8,436 |
| Charitable Activities | 3 | - | - | - | - | - |
| Other Trade Activities | 4 | - | - | - | - | - |
| Investment income | 5 | - | - | - | - | - |
| Other income | 6 | - | - | - | - | - |
| Total Receipts | | 25,785 | - | - | 25,785 | 8,436 |
| Payments | | | | | | |
| Charitable Activities | 7 | 13,924 | - | - | 13,924 | 13,585 |
| Total Payments | | 13,924 | - | - | 13,924 | 13,585 |
| Net Receipts / Payments | | 11,861 | - | - | 11,861 | (5,149) |
| Transfers net | | - | - | - | - | - |
| Net movement in funds | | 11,861 | - | - | 11,861 | (5,149) |

W H Wylie Memorial Children's Orphanage Fund

Statement of Assets and Liabilities as at 31 December 2024

| | | Total 2024 £ | Total 2023 £ |
|---------------------------------|---|--------------------|--------------------|
| Fixed Assets | | | |
| Tangible Assets | 8 | 40,000 | 40,000 |
| | | <u>40,000</u> | <u>40,000</u> |
| Bank & Cash Balances | | | |
| Bank Current Accounts | 9 | 12,919 | 1,058 |
| | | <u>12,919</u> | <u>1,058</u> |
| Net Assets | | <u>52,919</u> | <u>41,058</u> |
| Liabilities | | | |
| Loans | | - | - |
| | | <u>-</u> | <u>-</u> |
| The Funds of the charity | | | |
| Unrestricted Funds | | <u>52,919</u> | <u>41,058</u> |

Approved by the trustees on 30 October 2025 and signed on behalf of all the trustees by:

N Wylie

Mr N Wylie

30 Oct 2025

Date:

W H Wylie Memorial Children's Orphanage Fund

Notes to the Accounts - Year Ended 31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015) to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes.

Designated funds are general funds set aside by the congregation for use in the future.

RECEIPTS

2. DONATIONS

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 31/12/2024 £ | Total 31/12/2023 £ |
|---------------------|----------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| Donations and Gifts | 25,785 | - | - | 25,785 | 8,436 |
| Gift Aid | - | - | - | - | - |
| | <u>25,785</u> | <u>-</u> | <u>-</u> | <u>25,785</u> | <u>8,436</u> |

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 31/12/2024 £ | Total 31/12/2023 £ |
|-----------------------|----------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| Charitable Activities | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

4. OTHER TRADE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 31/12/2024 £ | Total 31/12/2023 £ |
|--------------------|----------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| Other Trade Income | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

5. INVESTMENT INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 31/12/2024 £ | Total 31/12/2023 £ |
|------------------|----------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| Deposit Interest | - | - | - | - | - |
| Dividends | - | - | - | - | - |
| Sale of Shares | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

6. OTHER INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 31/12/2024 £ | Total 31/12/2023 £ |
|--------------|----------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| Other Income | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

W H Wylie Memorial Children's Orphanage Fund

Notes to the Accounts - Year Ended 31 December 2024

PAYMENTS

7. CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 31/12/2024 £ | Total 31/12/2023 £ |
|------------------------|----------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| School Fees & Clothing | 2,495 | - | - | 2,495 | 2,000 |
| Food Supplies | 11,375 | - | - | 11,375 | 11,125 |
| Other Expenses | 54 | - | - | 54 | 460 |
| | <u>13,924</u> | <u>-</u> | <u>-</u> | <u>13,924</u> | <u>13,585</u> |

8. FIXED ASSETS

| | 31/12/2024 | 31/12/2023 |
|---------------------|---------------|---------------|
| Fixed Assets | | |
| Tangible Assets | 40,000 | 40,000 |
| | <u>40,000</u> | <u>40,000</u> |

9. FUNDS RECONCILIATION

| Reconciliation of Cash Funds | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|--------------------------------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Bank and cash at start of year | 1,058 | - | - | 1,058 | 6,207 |
| Net movement in funds | <u>11,861</u> | <u>-</u> | <u>-</u> | <u>11,861</u> | <u>(5,149)</u> |
| Bank & cash at end of year | <u>12,919</u> | <u>-</u> | <u>-</u> | <u>12,919</u> | <u>1,058</u> |



Issuer WHR Accountants Ltd

Document generated Thu, 30th Oct 2025 15:27:06 GMT

Document fingerprint fa71d0c2aa08f21a9fc5175dfb011a26

Parties involved with this document

| Document processed | Party + Fingerprint |
|---------------------------------|-----------------------------------------------------------------------|
| Thu, 30th Oct 2025 15:41:30 GMT | Mr Norman Thomas Wylie - Signer (d95bce53998b86e600434b17c706a250) |
| Thu, 30th Oct 2025 16:01:02 GMT | Andrew Gilpin - Signer (97d9ef3fc1c04d5b88ddd0464b1afe5f) |
| Thu, 30th Oct 2025 16:01:03 GMT | Marian Rafferty - Copied In (6cdab991cf44fca066c50ee6752a54ab) |

Audit history log

| Date | Action |
|---------------------------------|--------------------------------------------------------------------------------------------------|
| Thu, 30th Oct 2025 15:27:06 GMT | Envelope generated with fingerprint ef4a5981cf29ad99faa0fe6d109f3205 (35.176.231.177) |
| Thu, 30th Oct 2025 15:27:06 GMT | Document generated with fingerprint fa71d0c2aa08f21a9fc5175dfb011a26. (35.176.231.177) |
| Thu, 30th Oct 2025 15:27:06 GMT | Mr Norman Thomas Wylie has been assigned to this envelope. (35.176.231.177) |
| Thu, 30th Oct 2025 15:27:06 GMT | Andrew Gilpin has been assigned to this envelope. (35.176.231.177) |
| Thu, 30th Oct 2025 15:27:06 GMT | Marian Rafferty has been assigned to this envelope. (35.176.231.177) |
| Thu, 30th Oct 2025 15:27:06 GMT | Envelope has been set to automatically remind the active signer every 2 day(s). (35.176.231.177) |
| Thu, 30th Oct 2025 15:27:17 GMT | Envelope generated |
| Thu, 30th Oct 2025 15:27:17 GMT | Sent the envelope to Mr Norman Thomas Wylie for signing |
| Thu, 30th Oct 2025 15:27:17 GMT | Document emailed to party email |
| Thu, 30th Oct 2025 15:40:08 GMT | Mr Norman Thomas Wylie viewed the envelope (62.74.25.170) |
| Thu, 30th Oct 2025 15:41:30 GMT | Mr Norman Thomas Wylie signed the envelope (62.74.25.170) |
| Thu, 30th Oct 2025 15:41:30 GMT | Sent the envelope to Andrew Gilpin for signing (62.74.25.170) |
| Thu, 30th Oct 2025 15:41:30 GMT | Document emailed to party email |
| Thu, 30th Oct 2025 16:00:30 GMT | Andrew Gilpin viewed the envelope (92.207.71.15) |
| Thu, 30th Oct 2025 16:01:03 GMT | Andrew Gilpin signed the envelope (92.207.71.15) |
| Thu, 30th Oct 2025 16:01:03 GMT | Sent the envelope to Marian Rafferty for signing (92.207.71.15) |

Thu, 30th Oct 2025 16:01:03 GMT

This envelope has been signed by all parties (92.207.71.15)

Thu, 30th Oct 2025 16:01:03 GMT

Document emailed to party email