

**EAGLE FELLOWSHIP TRUST LIMITED**

**Unaudited accounts for the year ended 30 September 2023**



**EAGLE**  
FELLOWSHIP

Company Registration No. NI 47808

Charities Registration No. NIC 100861



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## **Directors and Advisors**

### **Directors**

V Peacock  
J Peacock  
T Orr  
S Baillie  
R Trimble  
J Johnston  
C Millar  
F McCormick  
G Farrell  
C Farrell

### **Secretary**

C Farrell

### **Registered Office**

25 Forthaven  
Ballyrobert  
Co Antrim  
BT39 9GU

### **Solicitors**

McFarland, Graham, McCombe  
41-43 Bachelors Walk  
Lisburn  
BT28 1XN

### **Bankers**

Danske Bank Ltd  
62/66 Bow Street  
Lisburn  
Co Antrim  
BT28 1YS

### **HMRC Charities Reference**

XR67027

### **NI Charities No.**

NIC100861

## **Directors' Report**

The directors present their report and accounts for the year ended 30 September 2023.

### **Incorporation**

The company was incorporated on 16 September 2003.

### **Principal Activities**

The Eagle Fellowship Trust Limited's main objectives are:

1. Advancement of the Christian Faith;
2. Relief of poverty;
3. Advancement of Education; and
4. The relief of sick and disabled persons and the promotion of their physical and spiritual welfare.

This is achieved through regular meetings at a local branch level, an annual summer holiday and various other activities which bring able-bodied and disabled people together.

The Trust promotes a Christian ethos throughout all its activities.

Eagle Fellowship Trust is recognised by the Inland Revenue as a charity for tax purposes.

### **Review of Business and future development**

The income and expenditure account for the year is set out on page 6 and the balance sheet is on page 7.

The directors expect that the nature of the future activities of the Trust will continue as described above.

### **Directors**

The directors of the company at 30 September 2023 are listed below:

S Bailie (Chairman)	C Farrell (secretary)
V Peacock	J Johnston
J Peacock	C Millar
T Orr	R Trimble
F McCormick	G Farrell

The nominated directors may co-opt up to two additional directors on an annual basis.

**Eagle Fellowship Trust Limited**

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**Corporate Governance**

Every member of the Company undertakes to contribute to the assets of the company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of debts and liabilities of the Trust contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustments of the rights of the contributors among themselves, such amounts as may be required not exceeding £1.

**Transfer to Reserves**

The surplus for the year of £1,407 was transferred to reserves.

**Remuneration**

Members of the Board of Directors received no remuneration during the year.

**Director's Responsibilities**

The directors are required by company law to prepare financial accounts for each financial year that give a true and fair view of the state of affairs of the company as at the end of the financial year and of the profit or loss of the company for that period.

The directors confirm that suitable accounting policies have been used, and these have been applied consistently, and reasonable and prudent judgement and estimates have been made in the preparation of the accounts for the year ended 30 September 2023. The directors also confirm that applicable accounting standards have been followed and that the accounts have been prepared on the going concern basis.

The directors are responsible for keeping proper accounting records, for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Special provisions relating to small companies**

These accounts have been prepared in accordance with the special provisions of Part VIII of the Companies (Northern Ireland) Order 1986 relating to small companies.

**By Order of the Board**



Jayne Peacock  
**Company Secretary**

**Independent Examiner's Report on the unaudited accounts to the directors of  
Eagle Fellowship Trust Limited**

I report on the accounts of the Trust for the year ended 30 September 2023, which are set out on pages 6 to 9.

**Respective responsibilities of directors and reporting accountants**

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of CIMA.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 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 (Northern Ireland) 2008
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 63 of the Charities Act 2008 and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
  - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Robert Butler  
Professional body: Chartered Institute of Management Accountants  
Address: 12 Meadowbrook  
Ballybogey  
Co Antrim  
BT53 6RE  
Date: 13 May 2024

## **Statement of Comprehensive Net Expenditure**

	Notes	2022-23 £	2021-22 £
Income	4	24,868	19,128
Operating Expenses		23,208	19,083
<b>Operating surplus / (deficit)</b>		<u><b>1,660</b></u>	<u><b>45</b></u>
Interest payable & similar charges	5	253	218
<b>Surplus/(deficit) on ordinary activities before taxation</b>		<u><b>1,407</b></u>	<u><b>(173)</b></u>
Taxation on Ordinary Activities	10	-	-
<b>Retained surplus/(deficit) for the period</b>		<u><u><b>1,407</b></u></u>	<u><u><b>(173)</b></u></u>

All amounts relate to continuing operations of the company.

The company has no recognised gains or losses other than the profit above and therefore no separate statement of total recognised gains and losses have been presented.

There is no difference between the deficit on ordinary activities before taxation and the retained deficit for the year stated above, and their historical cost equivalents.

**Eagle Fellowship Trust Limited**

Unaudited accounts for the year ended 30 September 2023

**Statement of Financial Position**

	Notes	2022-23 £	2021-22 £
<b>Current assets</b>			
Debtors		3,617	2,698
Cash at bank and in hand		<u>17,701</u>	<u>17,212</u>
		21,318	19,910
Creditors: amounts falling due within one year	6	-	-
<b>Net Current assets</b>		<u>21,318</u>	<u>19,910</u>
<b>Total Assets less current liabilities</b>		<u>21,318</u>	<u>19,910</u>
Creditors: amounts falling due after more than one year		-	-
<b>Net assets</b>		<u>21,318</u>	<u>19,910</u>
<b>Reserves</b>			
Accumulated surplus	7	<u>21,318</u>	<u>19,910</u>

directors  
have taken  
advantage

The directors acknowledge their responsibility for ensuring that:

- i) the company keeps accounting records that comply with Article 229 of the Companies (Northern Ireland) Order 1986; and
- ii) the accounts give a true and fair view of the state of affairs of the company as a 30 September 2017 and of its profit for the year then ended in accordance with the requirements of Article 234, and which otherwise comply with the requirements of the Companies (Northern Ireland) Order 1986 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part VIII of the Companies (Northern Ireland) Order 1986.

Approved by the board of directors and signed on its behalf by:



**S Bailie**  
Chairman



**F McCormick**  
Treasurer

13 May 2024

The notes on pages 8 to 9 form part of these accounts.

## 1 Principal Accounting Policies

The accounts have been prepared in accordance with applicable accounting standards. A summary of the more important policies, which have been applied consistently, is set out below.

### Basis of accounting

The

### Income

All incoming resources are recognised in the income and expenditure account when the conditions for receipt have been met and there is reasonable assurance of receipt. When an incoming resource relating to a future accounting period is received, the amount is treated as deferred income and it is included within creditors in the balance sheet.

## 2 Directors Emoluments

There were no emoluments or expenses paid to the directors during the year.

## 3 Employee Information

The average number of persons (including directors) employed by the company during the year was nil.

There were no salary costs in the year.

## 4 Income

The main sources of income for Eagle Fellowship are personal donations and gift aid claims:

	2022-23	2021-22
	£	£
Gift Aid received	2,617	1,698
Holiday	12,611	12,080
Other events	1,435	-
Donations	8,205	5,350
<b>Total Income</b>	<b>24,868</b>	<b>19,128</b>

## 5 Operating Expenses

	2022-23	2021-22
	£	£
Holiday	17,558	16,841
Other events	3,317	364
Insurance	729	738
Publicity	695	-
Support of branches	860	-
General Expenses	50	1,140
<b>Total Operating Expenses</b>	<b>23,208</b>	<b>19,083</b>

**Eagle Fellowship Trust Limited**Unaudited accounts for the year ended 30 September 2023

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<b>6 Creditors</b>	<b>2022-23</b>	<b>2021-22</b>
	<b>£</b>	<b>£</b>
<i>Amounts falling due within one year</i>		
Other creditors	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

<b>7 Accumulated Surplus</b>	<b>2022-23</b>	<b>2021-22</b>
	<b>£</b>	<b>£</b>
Opening balance at 1 October	19,909	20,082
Retained (deficit) / surplus for the year	1,407	(173)
<b>Closing balance at 30 September</b>	<u><b>21,317</b></u>	<u><b>19,909</b></u>

**8 Guarantors**

Every director, being a member of the Executive Committee, undertakes to contribute to the assets of the company, in the event of the same being wound up while he or she is a member, or within one year after he or to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amounts as may be required not exceeding £1.

**9 Ultimate Controlling Party**

The company is controlled by the Board of Directors.

**10 Taxation**

The company is recognised by the Inland Revenue as a charity for tax purposes under reference XR67027.

