

EAGLE FELLOWSHIP TRUST LIMITED

Unaudited accounts for the year ended 30 September 2025



Company Registration No. NI 47808

Charities Registration No. NIC 100861

Eagle Fellowship Trust Limited

Unaudited accounts for the year ended 30 September 2025

	Page
Directors & Advisors	2
Directors' Report	3
Independent Examiner's Report	5
Statement of Comprehensive Net Expenditure	6
Statement of Financial Position	7
Notes to the accounts	8

Eagle Fellowship Trust Limited

Unaudited accounts for the year ended 30 September 2025

Directors and Advisors

Directors

S Bailie
J Peacock
J Johnston
F McCormick
M Johnston

Secretary

J Peacock

Registered Office

25 Forthaven
Ballyrobert
Co Antrim
BT39 9GU

Solicitors

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

Bankers

Danske Bank Ltd
Donegall Square West
Belfast
Co Antrim
BT1 6JS

HMRC Charities Reference

XR67027

NI Charities No.

NIC100861

Directors' Report

The directors present their report and accounts for the year ended 30 September 2025.

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 2025 are listed below:

S Bailie (Chairman)
J Peacock
J Johnston
F McCormick
M Johnston

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

Eagle Fellowship Trust Limited

Unaudited accounts for the year ended 30 September 2025

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 deficit for the year of £7,056 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. 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 the Companies Act 2006 relating to small companies.

By Order of the Board



Stephen Bailie
Chairman

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 2025, 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 Chartered Accountants Ireland.

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 Charitieshave 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:

Karen Brown

Professional body:

Chartered Accountants Ireland

Address:

3 Kirk Lane
Kilcoo
Co Down
BT34 5JR

Date:

30 March 2026

Eagle Fellowship Trust LimitedUnaudited accounts for the year ended 30 September 2025

Statement of Comprehensive Net Expenditure

	Notes	2024-25 £	2023-24 £
Income	4	25,158	25,361
Operating Expenses	5	32,194	25,724
Operating surplus / (deficit)		<u>(7,036)</u>	<u>(363)</u>
Interest payable & similar charges		21	231
Surplus/(deficit) on ordinary activities before taxation		<u>(7,056)</u>	<u>(594)</u>
Taxation on Ordinary Activities	10	0	0
Retained surplus/(deficit) for the period		<u><u>(7,056)</u></u>	<u><u>(594)</u></u>

All amounts relate to continuing operations of the company.

The company has no recognised gains or losses other than the loss 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 2025

Statement of Financial Position

	Notes	2024-25 £	2023-24 £
Current assets			
Debtors	6	3,163	3,160
Cash at bank and in hand		<u>10,504</u>	<u>17,563</u>
		13,667	20,723
Creditors: amounts falling due within one year	7	-	-
Net Current assets		<u>13,667</u>	<u>20,723</u>
Total Assets less current liabilities		<u>13,667</u>	<u>20,723</u>
Creditors: amounts falling due after more than one year			
Net assets		<u>13,667</u>	<u>20,723</u>
Reserves			
Accumulated surplus	8	<u>13,667</u>	<u>20,723</u>

The directors have taken advantage of the exemption conferred by Article 257(1) not to have these accounts audited and confirm that no notice has been deposited under Article 257B(2) of the Companies (Northern Ireland) Order 1986.

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 at 30 September 2025 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 Baillie
Chairman



F McCormick
Treasurer

30 March 2026

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

Eagle Fellowship Trust Limited

Unaudited accounts for the year ended 30 September 2025

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 accounts have been prepared with the historical cost convention.

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:

	2024-25	2023-24
	£	£
Gift Aid received	2,163	2,160
Holiday	12,900	14,070
Other events	3,255	3,686
Donations	6,840	5,445
Total Income	25,158	25,361

5 Operating Expenses

	2024-25	2023-24
	£	£
Holiday	19,455	18,640
Other events	9,069	4,587
Insurance	684	707
Website	-	435
Publicity	685	510
Support of branches	2,233	846
General Expenses	68	-
Total Operating Expenses	32,194	25,724

Eagle Fellowship Trust Limited

Unaudited accounts for the year ended 30 September 2025

6 Debtors & Prepayments	2024-25	2023-24
	£	£
Debtors	2,163	-
Prepayments	1,000	-
	<u>3,163</u>	<u>-</u>

7 Creditors	2024-25	2023-24
	£	£
<i>Amounts falling due within one year</i>		
Other creditors	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>

8 Accumulated Surplus	2024-25	2023-24
	£	£
Opening balance at 1 October	20,723	21,317
Retained (deficit) / surplus for the year	(7,056)	(594)
Closing balance at 30 September	<u>13,667</u>	<u>20,723</u>

9 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 she ceases 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.

10 Ultimate Controlling Party

The company is controlled by the Board of Directors.

11 Taxation

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