

Charity registration number NIC101661

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr G F W Hewitt
Mr F McMorrow
Mrs H F Brown
Mr D Howe
Mrs E Whyte
Mr R Loade
Mr M Coates

Charity number

NIC101661

Independent examiner

Moore Braniff
2 Beechill Business Park
96 Beechill Road
Belfast
Northern Ireland
BT8 7QN

Bankers

Ulster Bank Ltd
11-16 Donegall Square East
Belfast
BT1 5UB

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

CONTENTS

	Page
Trustees report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report and financial statements for the year ended 30 September 2023.

The accounts have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the charity's constitution, the Charities Act (NI) 2008 and the Statement of Recommended Practice, The Charities (Accounting and Reports) Regulation (NI) 2015.

Objectives and activities

The charity's objectives are to offer members of the public prayer for healing together with the laying on of hands and anointing/blessing with oil at regular weekly services in the Greater Belfast area and, by invitation, throughout Northern Ireland. Also to be praying for the land and praying in unity.

The policies adopted in furtherance of these objects are to have regular prayer groups to support the various areas of activity, to hold regular Healing Team meetings and Committee meetings and there has been no change in these during the year.

Objectives

To continue the work of the charity the Trustees lead by the Director Fergus McMorrow have been engaged in a 5 year plan covering 2020 – 2025. The objectives of this plan have been set as follows:

1. Renewal of Trustees and Committee.
2. Organise prayer support for the whole ministry.
3. Increase the number of individuals, churches and communities reached by Divine Healing Ministries. Weekly and monthly healing services including St. Patrick's Ballymacarrett, Shankill Methodist Church, Hope Centre, Berry Street, Larne Churches, parishes across N. Ireland and Rep. of Ireland.
4. Strengthen the interdenominational aspect of the ministry with new healing services at Catholic parishes.
5. Developing online downloadable resources, both free and paid for booklets, audio and video recordings.
6. Developing phone ministry provision with a new VOIP phone system which allows team members to answer phone calls from people requesting prayer.
7. Developing the online ministry which has expanded significantly.
8. Developing further links with South America in partnership and existing reciprocal mission trips with pastors in Colombia and Bolivia.
9. Developing youth outreach within the ministry in partnership with the Summer Madness Youth Festival, the Hub Church of Ireland/Methodist Chaplaincy at Queen's University, and other youth ministries/agencies.
10. Developing monthly satellite healing services in Larne, Holywood and Lisburn and in other towns.
11. "Days of Prayer for the Land" in towns across N. Ireland and Republic of Ireland.
12. Online and in person training in prayer ministry for new team members and advanced training for existing team.

Compliance with Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland to ensure the activities entered into during the year have helped to achieve the organisations objectives in providing a public benefit.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Achievements and performance

Achievements

Key aspects include:

- A very gifted and committed DHM ministry team.
- Weekly healing services at St. Patrick's Church of Ireland, Ballymacarrett. Weekly prayer ministry at Shankill Methodist and Hope Centre, Berry Street.
- Weekly online prayer ministry.
- Monthly healing services at St. Finnian's, Larne Churches and other satellite services across N. Ireland.
- Prayer Ministry Training – in-person and online. 65 in-person participants from broad range of denominations. 35 Zoom participants from different countries including England, Belgium, Zambia.
- Development of online and livestreaming ministry on Facebook and YouTube. Significant increase with online engagement and participation.
- Expanding the reach of the ministry locally, nationally and internationally during 2022-2023 through in-person and online healing services.
- Development of phone ministry which allows people to speak with a team member and to receive prayer over the phone.
- Testimonies from people who have received healing and encouragement through livestreaming services.
- Development of "satellite" healing services.
- Development of partnerships with youth agencies.
- Development of the ministry team through "Going Deeper" Days.
- New weekly prayer healing clinic at Berry Street, Belfast in partnership with Crown Jesus Ministries.
- Growth and strengthening of the interdenominational aspect of the ministry.
- DHM Director on Board of Summer Madness Youth Festival and DHM involved with seminars and prayer ministry at the Youth Festival.
- DHM Director representing DHM on National Service Committee of Catholic Charismatic Renewal in Ireland.

Training:

- Prayer Ministry Training over Zoom involving participants across N. Ireland, Republic of Ireland, England, USA.
- Development of online training and training resources.
- Advanced prayer ministry training for team members.

Days of Prayer:

- Days of Prayer for Peace and Reconciliation across the land.

Development of ministry with young people:

- Youth Officer – increase of hours per week.
- Involvement Summer Madness Youth Festival staff and membership of the executive board of Summer Madness.
- Young adult speaking at Healing Services, leading worship and involved in prayer ministry. Creating youth friendly resources on prayer and healing.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Partnerships and networking with other ministries:

- Involvement in a network of prayer movements praying for the land.
- Livestreaming with Pastor Hendrik from Colombia, Maria Vadia and Rev Nigel Mumford (USA) and other ministries.
- Relentless Prayer: Interdenominational Prayer with a particular focus on praying for North Belfast and West Belfast.

Interdenominational aspects of the ministry:

- Invitation from Catholic Parishes to develop healing service and ministry.
- Interdenominational prayer ministry training.
- Leading training in "Unbound" Prayer Ministry for Catholic diocese of Down and Connor.
- Catholic Charismatic conference in Swords with Dr. Mary Healey and in Dundalk.
- Going Deeper Days with Matthew Rudolph, Messianic Leader, and Paddy Monaghan (Evangelical Catholic Initiative).
- Partnered with Church's Ministry of Healing and New Wine in September at healing services in 4 Church of Ireland parishes - at invitation of Bishop David McClay.
- Asked to contribute a testimony to a new resource "Good News People - A Report on Evangelicals in N Ireland" being launched by Evangelical Alliance NI on Tuesday 27th February 2024.

Divine Healing Resources:

- Development of new Divine Healing resources: pamphlets, leaflets. Online resources- video, audio and print.
- Development of resources on prayer and healing for young people.
- Prayer ministry training Resources.

Financial review

At the reporting date of 30 September 2023, the following is an overview of the charity's position.

The accounts documented an overall net deficit of £31,715 (2022 deficit: £80,373).

Restricted fund donations regarding Colombia and Bolivia, remained the same during the year; 2023: £180 (2022: £180). Income from general donations was allocated to this fund in order to continue the success achieved to date and cover necessary expenditure.

Net assets held by the charity at the year end were £155,904, (2022: £187,619). Of this the Ulster Bank account had a closing balance of £20,515 (2022: £59,939). The charity investment increased in value by £2,057 (2022: £5,797 decreased) during the year.

Going Concern

Considering the above and current year budgets the Committee is satisfied that there are adequate funds in place to ensure that the charity can continue its activities and the financial statements for the year ended 30 September 2023 can be approved as a going concern.

The Trustees has assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Plans for the future (from 2020-2025 Strategic Plan)

- Increase hours of Youth Officer.
- Monthly Youth Services.
- Speaking at Youth Fellowships, schools.
- Young adults speaking at services and on team.
- Mentoring young people on team.
- Development of resources on prayer and healing for young people.
- Working with DHM team members who are coordinating areas of the ministry: Pastoral Care, youth, publicity, training, outreach, intercessors, finances.
- Continuation of “Going Deeper” Days of reflection and training for the team. Development of team through gatherings and ongoing training and increased opportunities for prayer at Townsend Street and other locations.
- Development of the prayer ministry training.
- Developing the interdenominational and intergenerational aspects of the ministry. Develop links with Down and Connor Diocese, Archdiocese of Armagh, and the other Catholic Dioceses. Interdenominational Divine Healing services in Catholic parishes.
- Planning further mission trips to South America at invitation of Pastor Hendrik.
- Developing partnerships with other ministries for example Summer Madness, 24/7, Transformations, YWAM, Crown Jesus Ministries, Healing the Land, The Hub Church of Ireland/Methodist Chaplaincy.
- Development of new Divine Healing resources: pamphlets, leaflets, online resources.
- Development of the DHM website including the addition of audio recordings.
- Communication of testimonies of healing through various media including social media, website, newsletters.
- To consolidate and grow existing DHM services as well as monthly satellite services.
- Requests for DHM training in Dublin and Cork.

Training:

- Prayer Ministry Training - Over 65 participants in prayer ministry training coming from variety of denominations and included a Catholic priest and 10 members of his prayer ministry team.
- Pray ministry training over Zoom including participants from Belgium, England, Zambia. Also from St. John’s Parish, Falls Road.
- Stepping into the Prophetic Training.
- Unbound Training - follow-up training in Belfast.
- Planning Advanced Prayer Ministry Training April 2024.
- Planning Unbound Training - follow-up training in Belfast in May.

Unity:

- Planning Healing services at Catholic parishes in Belfast.
- Catholic Charismatic conference in Swords with Dr. Mary Healey.
- Going Deeper Days with Matthew Rudolph, Messianic Leader, and Paddy Monaghan (Evangelical Catholic Initiative)
- Partnered with Church’s Ministry of Healing and New Wine in September at healing services in 4 Church of Ireland parishes - at invitation of Bishop David McClay.
- Asked to contribute a testimony to a new resource “Good News People - A Report on Evangelicals in N Ireland” being launched by Evangelical Alliance NI on Tuesday 27th February 2024.

Communication:

- New DHM website – Redesigning the DHM resources and writing new resources on prayer and healing. Creating search and categorisation facility on the website to help people navigate the site more easily.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management

The charity was founded in 1992 and is administered and managed from 32 Townsend Street, Belfast, BT13 2ES. On 19 February 2015 the charity adopted a revised constitution which now governs the charity. The charity is registered with the Charity Commission for Northern Ireland under charity reference NIC101661.

The Trustees who served during the year are listed below. Of the Trustees the following acted as Officers:

Director:	Mr F McMorrow
Honorary Secretary:	Mr R Loade (Appointed 23 April 2022)
Honorary Treasurer:	Mr G Hewitt

The full list of Trustees:

Mr G F W Hewitt
Mr F McMorrow
Mrs H F Brown
Mr D Howe
Mr H Love (Resigned 28 April 2023)
Mrs E Whyte
Mr R Loade
Mr M Coates

Recruitment and appointment of trustees

Officers and Trustees are elected at the charity's general meetings. Other Trustees are appointed by the Officers of the charity. Each Trustee must retire with effect from the conclusion of the annual general meeting next after his or her appointment but are eligible for re-election at that annual general meeting. No-one may be elected unless prior to the meeting the charity is given a valid notice signed by a current Trustee and the proposed candidate. Once an office is filled another Trustee cannot be nominated for that office until it is vacated.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Organisational structure

The charity is managed and administered by the committee of Trustees. The Committee of Trustees must have a minimum of three members termed as Officers consisting of a Director, an Honorary Secretary and an Honorary Treasurer. The Trustees from within themselves will elect these officers. The committee has no maximum threshold of Trustees who can serve the charity.

The charity's organisational structure is outlined in this diagram:



The trustees report was approved by the Board of Trustees.

Mr R Loade

Trustee

Dated: 14 March 2024

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

I report to the Trustees on my examination of the financial statements of Interdenominational Divine Healing Ministries (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the 2008 Act).

I report in respect of my examination of the charity's financial statements carried out under section 65 of the 2008 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission Northern Ireland under section 65(9)(b) of the Charities Act 2008.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 63 of the 2008 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Moore Braniff

2 Beechill Business Park
96 Beechill Road
Belfast
BT8 7QN
Northern Ireland

Dated: 14 March 2024

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds designated 2023 £	Total 2023 £	Unrestricted funds 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	3	28,350	2,000	30,350	19,169
Other trading activities	4	15	-	15	72
Investments	5	134	-	134	131
Other income	6	22,025	4,427	26,452	1,578
Total income		50,524	6,427	56,951	20,950
<u>Expenditure on:</u>					
Charitable activities		84,180	6,427	90,607	95,432
Other	10	116	-	116	94
Total expenditure		84,296	6,427	90,723	95,526
Net gains/(losses) on investments	11	2,057	-	2,057	(5,797)
Net movement in funds		(31,715)	-	(31,715)	(80,373)
Fund balances at 1 October 2022		187,619	-	187,619	267,992
Fund balances at 30 September 2023		155,904	-	155,904	187,619

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		402		2,419
Investments	14		126,260		124,203
			<u>126,662</u>		<u>126,622</u>
Current assets					
Debtors	15	9,270		2,500	
Cash at bank and in hand		23,033		61,494	
		<u>32,303</u>		<u>63,994</u>	
Creditors: amounts falling due within one year	16	<u>(3,061)</u>		<u>(2,997)</u>	
Net current assets			<u>29,242</u>		<u>60,997</u>
Total assets less current liabilities			<u>155,904</u>		<u>187,619</u>
Income funds					
Unrestricted funds			<u>155,904</u>		<u>187,619</u>
			<u>155,904</u>		<u>187,619</u>

The financial statements were approved by the Trustees on 14 March 2024

Mr G F W Hewitt
Trustee

Mr R Loade
Trustee

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Interdenominational Divine Healing Ministries is a non incorporated entity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Software 33% straight line

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers 33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds designated	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	27,350	-	27,350	19,169
Grants received	1,000	2,000	3,000	-
	<u>28,350</u>	<u>2,000</u>	<u>30,350</u>	<u>19,169</u>
Donations and gifts				
Donations	26,750	-	26,750	17,197
CIDA	600	-	600	1,972
	<u>27,350</u>	<u>-</u>	<u>27,350</u>	<u>19,169</u>
Grants receivable for core activities				
Society of Saint Francis grant	1,000	-	1,000	-
Benefact grant	-	2,000	2,000	-
	<u>1,000</u>	<u>2,000</u>	<u>3,000</u>	<u>-</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Sale of CDS	15	72
	<u>15</u>	<u>72</u>

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	134	131

6 Other income

	Unrestricted funds	Restricted funds designated	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Sundry Income	22,025	4,427	26,452	1,578
For the year ended 30 September 2022	1,578	-		1,578

The charity received Nil (2022: £1,578) towards the group retreat.

The charity received £20,000 (2022: £Nil) from the Glen Mason Trust and £2,025 other donations towards training, Going Deeper Day , leaflets etc (2021: £Nil).

Note 17 shows the breakdown of the designated funds of £4,427 (2021: £Nil).

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	55,849	-	55,849	47,492
Depreciation	-	2,017	2,017	5,311
Accountancy fees	-	1,940	1,940	1,614
Legal and professional	-	-	-	900
Donations	-	3,750	3,750	500
Rent	-	5,055	5,055	3,598
Rates	-	-	-	1,893
Insurance	-	1,582	1,582	1,473
Light and heat	-	-	-	269
Postage and stationery	-	4,810	4,810	1,308
Telephone and fax	-	4,730	4,730	4,757
Fees and travelling expenses	-	901	901	-
Sundry expenses	-	3,198	3,198	2,948
Computer running costs	-	6,775	6,775	13,486
CIDA costs	-	-	-	7,423
Retreat costs	-	-	-	2,460
	<u>55,849</u>	<u>34,758</u>	<u>90,607</u>	<u>95,432</u>

Governance costs includes payments to the independent examiner of £1,032 (2022- £960.00) for independent examination fees, the charity does not require or incur audit fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. During the year two trustees were reimbursed for expenses paid on behalf of the charity.

Mr G Hewitt was reimbursed £2,638.08 for transfer to Bolivia £1850, two display stands £430 and meals for visitors £358.

Mr F McMorrow was reimbursed £972 for Mail Chimp subscription, Streamyard Livestreaming and Wix.

9 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
<u>2</u>	<u>2</u>

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

9	Employees	(Continued)	
	Employment costs	2023	2022
		£	£
	Wages and salaries	54,586	46,509
	Other pension costs	1,263	983
		<u>55,849</u>	<u>47,492</u>

There were no employees whose annual remuneration was more than £60,000.

10	Other	Unrestricted funds	Unrestricted funds
		2023	2022
		£	£
	Financing costs	116	94
		<u>116</u>	<u>94</u>

11	Net gains/(losses) on investments	Unrestricted funds	Unrestricted funds
		2023	2022
		£	£
	Revaluation of investments	2,057	(5,797)
		<u>2,057</u>	<u>(5,797)</u>

12 Taxation

Divine Healing Ministries is a registered charity with HMRC reference XN/91984 and is exempt from tax on income and gains to the extent these are applied to its charitable objects.

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

13 Tangible fixed assets

	Computers
	£
Cost	
At 1 October 2022	9,895
At 30 September 2023	9,895
Depreciation and impairment	
At 1 October 2022	7,476
Depreciation charged in the year	2,017
At 30 September 2023	9,493
Carrying amount	
At 30 September 2023	402
At 30 September 2022	2,419

14 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 October 2022	124,203
Valuation changes	2,057
At 30 September 2023	126,260
Carrying amount	
At 30 September 2023	126,260
At 30 September 2022	124,203

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	9,270	2,500

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	625	675
Other creditors	1,181	1,235
Accruals and deferred income	1,255	1,087
	<u>3,061</u>	<u>2,997</u>

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources ¹	Balance at 1 October 2022	Incoming resources	Resources expended	Balance at 30 September 2023
	£	£	£	£	£
Luana Herrera In Bolivia	-	-	1,850	(1,850)	-
University Fees Bolivia	-	-	400	(400)	-
Staff Christmas donations	-	-	725	(725)	-
Brother David's 80th donations	-	-	1,452	(1,452)	-
Benefact Grant	-	-	2,000	(2,000)	-
	<u>-</u>	<u>-</u>	<u>6,427</u>	<u>(6,427)</u>	<u>-</u>

18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Fund balances at 30 September 2023 are represented by:				
Tangible assets	402	-	402	2,419
Investments	126,260	-	126,260	124,203
Current assets/(liabilities)	29,242	-	29,242	60,997
	<u>155,904</u>	<u>-</u>	<u>155,904</u>	<u>187,619</u>

19 Related party transactions

INTERDENOMINATIONAL DIVINE HEALING MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

19 Related party transactions

(Continued)

During the year the charity incurred costs of £Nil (2022: £7,423) relating to the Christian Irish Diaspora Association an affiliated ministry of the charity. During the year the charity received donations of £600 (2022: £1,972) from the Christian Irish Diaspora Association.