

Independent Examiner's Report to the Charity Trustees of Coracle Christian Fellowship

I report on the accounts of Coracle Christian Fellowship for the year ended 5 April 2021~~4~~ which are set out on pages 7 to 10.

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
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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.

David J. Harty

Chartered Accountant
250 Donaghadee Road,
Bangor.
BT19 6NH

23/12/24

Coracle Christian Fellowship
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 5 April 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	19,176	0	0	19,176	19,148
		-----	-----	-----	-----	-----
Total Receipts		19,176	0	0	19,176	19,148
		-----	-----	-----	-----	-----
Payments						
Charitable activities	3	17,391	0	0	17,391	20,555
		-----	-----	-----	-----	-----
Total Payments		17,391	0	0	17,391	20,555
		-----	-----	-----	-----	-----
Net receipts / (payments)		1,785	0	0	1,785	(1,407)
Funds brought forward		10,606	0	0	10,606	12,013
		-----	-----	-----	-----	-----
Funds carried forward	4	12,391	0	0	12,391	10,606
		=====	=====	=====	=====	=====

Coracle Christian Fellowship
STATEMENT OF ASSETS AND LIABILITIES
 As at 5 April 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	10,606	0	0	10,606	12,013
Net movement in funds	1,785	0	0	1,785	(1,407)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	12,391	0	0	12,391	10,606
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Current Accounts				12,193	10,393
Cash in Hand				198	213
				-----	-----
				12,391	10,606
				=====	=====
Other Assets					
Gift Aid receivable on donations				3,577	3,612
				-----	-----
				3,577	3,612
				=====	=====

Approved by the Trustees at a meeting on *20.12.24* and signed on its behalf by

Mark Beattie
 Mark Beattie

N.B. Gibson
 Norman Gibson

Coracle Christian Fellowship

NOTES TO THE ACCOUNTS

5 April 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the fellowship 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 fellowship'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 fellowship's general purposes. Designated funds are general funds set aside by the fellowship for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:					
Donations and gifts	15,563	0	0	15,563	15,597
Gift Aid		0	0		3,551
	3,613			3,613	
	-----	-----	-----	-----	-----
	19,176	0	0	19,176	19,148
	-----	-----	-----	-----	-----

Coracle Christian Fellowship
NOTES TO THE ACCOUNTS (cont'd)
5 April 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Ministry staff costs	10,836	0	0	10,836	10,236
Fellowship running expenses	2,640	0	0	2,640	4,439
Donations to Missions and charities	3,915	0	0	3,915	5,880
	----- 17,391 -----	----- 0 -----	----- 0 -----	----- 17,391 -----	----- 20,555 -----

4. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	10,606	19,176	17,390	1,785	0	12,391
	----- 10,606 -----	----- 19,176 -----	----- 17,390 -----	----- 1,785 -----	----- 0 -----	----- 12,391 -----