

Charity Commission for Northern Ireland registration number - 102813  
Accepted as a Charity by HM Revenue & Customs reference – XT3289

**The Upper Room Cross Community Victory Church  
Registered Charity**

**Trustees' report and financial statements  
for the year ended 31 March 2023**

**The Upper Room Cross Community Victory Church**

**Registered Charity**

**For the year ended 31 March 2023**

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## The Upper Room Cross Community Victory Church

Registered Charity

For the year ended 31 March 2023

### Charity Information

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**Trustees**

Rosemary Creelman  
Peter Creelman  
Timothy Creelman  
Mark Creelman (Resigned 01 April 2023)  
Elizabeth Kennedy (Deceased 05 June 2023)  
John Parkhill (Resigned 01 April 2022)  
Keith Creelman (Appointed 01 April 2023)

**Charity Commission Northern  
Ireland Registered Number**

102813

**Registered address**

53 Broomhill Park  
Coleraine  
County Londonderry  
BT51 3AN

**Independent Examiner**

David McMullan & Co Ltd  
Chartered Accountants  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
BT53 8PZ

**Operational Address**

Unit 7, Sandel Village Centre  
Knocklynn Road  
Coleraine  
Co. Londonderry  
BT52 1WW

**Bankers**

Ulster Bank  
30 The Diamond  
Coleraine  
Co. Londonderry  
BT52 1DP

## **The Upper Room Cross Community Victory Church**

### **Registered Charity**

**For the year ended 31 March 2023**

### **Trustees' report**

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The Trustees present their annual report together with the financial statements and independent accountants' report of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with current statutory requirements, "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)" (as amended for accounting periods commencing 1 January 2016).

### **Legal Structure**

The Upper Room Cross Community Victory Church is a registered charity in Northern Ireland (Charity Registration No. 102813). The charity is an unincorporated charity.

### **Purpose**

The Upper Room provides a setting for worship and holds services on a weekly basis to accommodate such. o provides social and outreach opportunities for bringing people together from outside the immediate, local church membership. o provides a cross-community youth club targeting children of primary school age. It facilitates, in collaboration with other church bodies in the local area, projects geared towards reaching out to the vulnerable and needy.

### **Public Benefit**

The benefits from this purpose include the provision of a central location for corporate Christian worship and sharing of the Word of God. People will have an opportunity to exercise their right to engage in public worship. The benefits will also promote reduced stress and worry, balance and healthy relationships as these Biblical principles are applied. The benefits from this purpose also include improved understanding of the Bible and how to apply the Godly and/or moral teaching contained therein to one's everyday life. These benefits are demonstrated through feedback from church members and via visitors to our Facebook page. This purpose does not lead to harm. The beneficiaries are people living in Northern Ireland, particularly those living in the Coleraine area. The people targeted transcend age groups or social class. A private benefit exists to our Senior Pastor who would receive remuneration for his services to leading the church. These benefits are incidental and necessary.

### **Achievements and Performance**

Total incoming resources amounted to £19,661 (2022 - £26,346) and after deducting total resources expended of £20,084 (2022 - £18,796), net outgoing resources amounted to £423 (2022 net incoming resources - £7,550). At the year-end unrestricted funds amounted to £52,036 (2022 - £45,486). All resources received and expended are treated as unrestricted funds, unless otherwise stated.

### **Governance and Management**

The Trustees of the charity have the responsibility for the operational deliverance of the charity's activities and achievement of the objectives. The Trustees who served during the year are as stated below:

Rosemary Creelman  
Peter Creelman  
Timothy Creelman  
Mark Creelman  
Elizabeth Kennedy  
John Parkhill

Trustees are elected in accordance with the Charity's governing document.

The Trustees have assessed major risks to which the charity is exposed, in particular those related to the operations and finances, and are satisfied that systems are in place to mitigate exposure.

**The Upper Room Cross Community Victory Church**

**Registered Charity**

**For the year ended 31 March 2023**

**The Trustees' report (Cont'd)**

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**Statement of Trustees' Responsibilities**

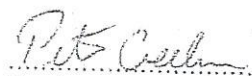
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and the incoming resources and application of the resources, including the net income or expenditure, of the charity for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and United Kingdom Accounting Standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees at the meeting on 8<sup>th</sup> December 2023 and signed on its behalf by

  
Trustee

  
Trustee

## The Upper Room Cross Community Victory Church

### Registered Charity

For the year ended 31 March 2023

### Independent Examiner's Report to the Trustees of The Upper Room Cross Community Victory Church

We report on the financial statements of the charity for the year ended 31<sup>st</sup> March 2023, which comprise the Statement of Financial Activities, Balance Sheet and related notes, set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is the "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)" (as amended for accounting periods commencing 1 January 2016).

#### Respective responsibilities of trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with section 63 of the Charities Act (Northern Ireland) 2008. The charity's Trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2013 and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 65 of the 2013 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) state whether particular matters have come to our attention

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b). 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.

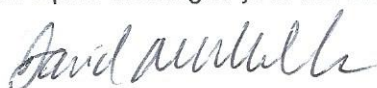
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the independent examiner's statement below.

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 financial statements do not accord with those accounting records
3. That the financial statements 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 McMullan & Co Ltd  
Chartered Accountants

5 December 2023

Kenver House  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
BT53 8PZ

The Upper Room Cross Community Victory Church

Registered Charity

For the year ended 31 March 2023

Statement of Financial Activities

	Notes	£ Unrestricted	£ Restricted	2023 £ Total	2022 £ Total
<b><u>Incoming resources</u></b>					
Incoming resources from charitable activities	2	19,661	-	19,661	26,346
<b>Total incoming resources</b>		<b>19,661</b>	<b>-</b>	<b>19,661</b>	<b>26,346</b>
<b><u>Resources expended</u></b>					
Direct charitable expenses		19,099	-	19,099	18,045
Operational and administrative expenses		985	-	985	751
<b>Total resources expended</b>		<b>20,084</b>	<b>-</b>	<b>20,084</b>	<b>18,796</b>
<b>Net (outgoing)/ incoming resources for the year being net movement in funds</b>	<b>6</b>	<b>(423)</b>	<b>-</b>	<b>(423)</b>	<b>7,550</b>
Funds brought forward		53,036	-	53,036	45,486
<b>Funds carried forward</b>		<b>52,613</b>	<b>-</b>	<b>52,613</b>	<b>53,036</b>

All income and expenditure derive from continuing activities.

There were no recognised gains or losses other than those included above.

The notes on pages 7 to 10 form part of the financial statements

The Upper Room Cross Community Victory Church

Registered Charity

For the year ended 31 March 2022

Balance Sheet

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	3		1,195		262
<b>Current assets</b>					
Debtors	4	4,453		9,554	
Cash at bank and in hand		<u>47,525</u>		<u>43,500</u>	
		<u>51,978</u>		<u>53,054</u>	
<b>Creditors:</b>					
amounts falling due within one year	5	<u>560</u>		<u>280</u>	
<b>Net current assets</b>			<u>51,418</u>		<u>52,774</u>
<b>Total assets less current liabilities</b>			<u>52,613</u>		<u>53,036</u>
<b>Net assets</b>			<u>52,613</u>		<u>53,036</u>
<b>Reserves</b>					
Restricted funds			-		-
Unrestricted funds	6		<u>52,613</u>		<u>53,036</u>
<b>Total reserves</b>			<u>52,613</u>		<u>53,036</u>

In approving these financial statements as trustees of the charity we hereby confirm:

- For the year ended 31 March 2023 the charity was not required to carry out an audit
- The members have not required the charity to obtain an audit of its accounts for the year.
- The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act (Northern Ireland) 2008 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Board on 5<sup>th</sup> December 2023 and signed on its behalf by

  
.....  
Trustee

  
.....  
Trustee

The notes on pages 7 to 10 form part of these financial statements

# The Upper Room Cross Community Victory Church

## Registered Charity

For the year ended 31 March 2023

### Notes to the Financial Statements

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#### 1 Accounting policies

##### a Charity status

The charity is an unincorporated charity registered with the Charity Commission for Northern Ireland.

##### b Basis of Accounting

The financial statements have been prepared in accordance with applicable accounting standards and comply with the Charity's Governing Document, the Charities Act (Northern Ireland 2008) and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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. The principal accounting policies adopted are set out below.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

##### c 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.

##### d Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

##### e Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

##### f Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Administrative costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the other costs incurred in the running of the charity.

##### g 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.

# The Upper Room Cross Community Victory Church

## Registered Charity

For the year ended 31 March 2023

### Notes to the Financial Statements

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#### 1 Accounting policies (Cont'd)

##### h Tangible fixed assets and depreciation

Depreciation is provided for on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows;

- Fixtures, Fittings & Equipment                      25% Reducing Balance

##### i Impairment of fixed assets

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

##### j Cash and cash equivalents

Cash and cash equivalents include deposits held at call with banks.

##### k 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.

##### l Basic financial liabilities

Basic financial liabilities which include other creditors are initially measured at transaction price.

##### m Grants

Capital Grants are recognised at fair value when there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received. Grants related to purchase of assets are treated as deferred income and allocated to the statement of financial activities over the useful lives of the related assets to which they relate.

Grants of a revenue nature are credited to income in the period to which they relate.

##### n Critical accounting estimates and judgements

In the application of the charity's accounting policies, during the current financial year, there were no material judgements or estimates included in the financial statements.

#### 2 Incoming resources from charitable activities

	2023	2022
	£	£
Donations and gifts, including gift aid reclaimed	19,661	26,346
	<hr/>	<hr/>
<b>Total incoming resources from charitable activities</b>	<b>19,661</b>	<b>26,346</b>

The Upper Room Cross Community Victory Church

Registered Charity

For the year ended 31 March 2023

Notes to the Financial Statements (Cont'd)

<b>3 Tangible fixed assets</b>	<b>Fixtures, Fittings &amp; Equipment £</b>	<b>2023 £</b>	
<b>Cost</b>			
As at 1 April 2022	350	350	
Additions	1,331	1,331	
As at 31 March 2023	<u>1,681</u>	<u>1,681</u>	
<b>Depreciation</b>			
As at 1 April 2022	88	88	
Charge for the year	398	398	
As at 31 March 2023	<u>486</u>	<u>486</u>	
<b>Net Book Value</b>			
As at 31 March 2023	<u>1,195</u>	<u>1,195</u>	
As at 31 March 2022	<u>262</u>	<u>262</u>	
<b>4 Debtors</b>	<b>2023 £</b>	<b>2022 £</b>	
Trade Debtors	4,453	7,326	
	<u>4,453</u>	<u>7,326</u>	
<b>5 Creditors</b>	<b>2023 £</b>	<b>2022 £</b>	
Trade Creditors & Accruals	560	280	
	<u>280</u>	<u>280</u>	
<b>6 Reserves</b>	<b>Designated Fund £</b>	<b>General Reserves Fund £</b>	<b>Total £</b>
At 1 April 2022	-	53,036	53,036
Net incoming/ (outgoing) resources for the year	-	(423)	(423)
At 31 March 2023	<u>-</u>	<u>52,613</u>	<u>52,613</u>

**7 Transactions with trustees**

None of the trustees has received or is due to receive any remuneration for the year from the charity funds (2022 – Nil).

**The Upper Room Cross Community Victory Church**

**Registered Charity**

**For the year ended 31 March 2023**

**Notes to the Financial Statements (Cont'd)**

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**8 Related Party Transactions**

There were no related party transactions in the year.

**9 Charitable status**

The charity is a registered charity with the Charity Commission for Northern Ireland.

**10 Taxation**

No provision for taxation is required as the company has charitable status approved by HMRC.