

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 2025

The Upper Room Cross Community Victory Church

Registered Charity

For the year ended 31 March 2025

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The Upper Room Cross Community Victory Church

Registered Charity

For the year ended 31 March 2025

Charity Information

Trustees

Rosemary Creelman
Peter Creelman
Timothy Creelman
Keith Creelman

**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

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For the year ended 31 March 2025

Trustees' report

The Trustees present their annual report together with the financial statements and independent accountants' report of the charity for the year ended 31 March 2025.

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 £32,607 (2024 - £26,694) and after deducting total resources expended of £15,933 (2024 - £15,035), net incoming resources amounted to £16,674 (2024 - £11,659). At the year-end unrestricted funds amounted to £80,946 (2024 - £64,272). 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
Keith Creelman

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.

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For the year ended 31 March 2025

The Trustees' report (Cont'd)

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 12/12/2025 2025 and signed on its behalf by:


Trustee


Trustee

The Upper Room Cross Community Victory Church

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For the year ended 31 March 2025

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 31st March 2025, 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

14 November 2025

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 2025

Statement of Financial Activities

		£	£	2025 £	2024 £
	Notes	Unrestricted	Restricted	Total	Total
<u>Incoming resources</u>					
Incoming resources from charitable activities	2	32,607	-	32,607	26,694
Total incoming resources		32,607	-	32,607	26,694
<u>Resources expended</u>					
Direct charitable expenses		15,324	-	15,324	14,417
Operational and administrative expenses		609	-	609	618
Total resources expended		15,933	-	15,933	15,035
Net incoming / (outgoing) resources for the year being net movement in funds	6	16,674	-	16,674	11,659
Funds brought forward		64,272	-	64,272	52,613
Funds carried forward		80,946	-	80,946	64,272

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

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For the year ended 31 March 2025

Balance Sheet

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	3		672		896
Current assets					
Debtors	4	3,307		3,278	
Cash at bank and in hand		<u>77,249</u>		<u>60,368</u>	
		<u>80,556</u>		<u>63,646</u>	
Creditors:					
amounts falling due within one year	5	<u>282</u>		<u>270</u>	
Net current assets			<u>80,274</u>		<u>63,376</u>
Total assets less current liabilities			<u>80,946</u>		<u>64,272</u>
Net assets			<u>80,946</u>		<u>64,272</u>
Reserves					
Restricted funds			-		-
Unrestricted funds	6		<u>80,946</u>		<u>64,272</u>
Total reserves			<u>80,946</u>		<u>52,613</u>

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

- For the year ended 31 March 2025 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 12th December 2025 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

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For the year ended 31 March 2025

Notes to the Financial Statements

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.

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Notes to the Financial Statements

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	2025	2024
	£	£
Donations and gifts, including gift aid reclaimed	32,607	26,694
Total incoming resources from charitable activities	32,607	26,694

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Notes to the Financial Statements (Cont'd)

		Fixtures, Fittings & Equipment £	2024 £	
3	Tangible fixed assets			
	Cost			
	As at 1 April 2024	1,681	1,681	
	Additions	-	-	
	As at 31 March 2025	<u>1,681</u>	<u>1,681</u>	
	Depreciation			
	As at 1 April 2024	785	785	
	Charge for the year	224	224	
	As at 31 March 2025	<u>1,009</u>	<u>1,009</u>	
	Net Book Value			
	As at 31 March 2025	<u>672</u>	<u>672</u>	
	As at 31 March 2024	<u>896</u>	<u>896</u>	
4	Debtors	2025 £	2024 £	
	Trade Debtors	<u>3,307</u>	<u>3,278</u>	
		<u>3,307</u>	<u>3,278</u>	
5	Creditors	2025 £	2024 £	
	Trade Creditors & Accruals	<u>282</u>	<u>270</u>	
		<u>282</u>	<u>270</u>	
6	Reserves	Designated Fund £	General Reserves Fund £	Total £
	At 1 April 2024	-	64,272	64,272
	Net incoming/ (outgoing)/ resources for the year	-	16,674	16,674
	At 31 March 2025	-	80,946	80,946

7 Transactions with trustees

None of the trustees has received or is due to receive any remuneration for the year from the charity funds (2024 – Nil).

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Notes to the Financial Statements (Cont'd)

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.