



Rainey & Associates

REGISTERED COMPANY NUMBER: NI033537 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC103459

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2017
FOR
UNITED CHRISTIAN AID

Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT



Registered to carry on audit work and regulated for a range of investment business activities in the United Kingdom
by the Institute of Chartered Accountants in Ireland

UNITED CHRISTIAN AID

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 JANUARY 2017

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8

UNITED CHRISTIAN AID

REPORT OF THE TRUSTEES **for the Year Ended 31 JANUARY 2017**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2017. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The objectives of the Company are to:-

(a) relieve poverty and sickness

(b) protect and preserve health by the provision or assistance of humanitarian aid amongst the poor and underprivileged peoples of Eastern Europe in particular hospitals and orphanages.

It aims to advance the education of the public in Northern Ireland concerning the causes of and way of relieving poverty, sickness and distress in Eastern Europe.

Activities

We raise money by way of regular sponsorship and donations. We also have a shop to sell clothing and other items donated. We generate money by recycling and carry our other fundraising activities. The money generated is then given to families on a bi-monthly basis. We also fund education of students that cannot afford to pay for it. These families are chosen by the town hall and school teachers as being poor and in need. We also help families with money, appliances and payment of utility bills directly to the utility company when they are identified as being in need. We also run a canteen for the poor providing 1 meal per day for. We renovate kindergartens and provide new textbooks for schools. For families with alcoholism or the inability to manage money we pay a fixed amount per month in the village shop for them to draw on as needed. These amounts are monitored on a regular basis to ensure they are being used properly for the needs of the children. We also send a newsletter to our regular donors updating them on the work being carried out by the charity.

Public benefit

The benefits flowing from the purpose of the charity include an individual families identified to be in need being able to afford the basic needs of food, clothing and housing. This leads to improved health and wellbeing. Communities have access to basic infrastructure, water and gas supplies, basic childcare, employment opportunities, leading to improved local economy and community development. This financial assistance has enhanced relations between Northern Ireland and the Eastern European country being supported.

FINANCIAL REVIEW

Financial Review

The total income for the year ended 31 January 2017 amounted to £44,090 (2016: £57,745). Total resources expended during the year amounted to £44,974 (2016: £60,920) of which £38,414 was in the form of gifts to Moldova (2016: £44,600). The Charity held £3,046 in cash reserves at the year end (2016: £3,013). The Trustees regard this as sufficient and are reviewing the reserves policy in the current year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 28 January 1998 and registered with the Charity Commission for Northern Ireland on 23 November 2015.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI033537 (Northern Ireland)

UNITED CHRISTIAN AID

REPORT OF THE TRUSTEES
for the Year Ended 31 JANUARY 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
NIC103459

Registered office
306 Drumbeg North
Craigavon
Co. Armagh
BT65 5AF

Trustees
Mrs B McGoldrick
T J Lennon
T Lewsley
N McGinn

Company Secretary
S O'Conaill

Independent examiner
William Kenneth Rainey FCA
Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of United Christian Aid for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 October 2017 and signed on its behalf by:



T J Lennon - Trustee



I report on the accounts of the company for the year ended 31 January 2017, which are set out on pages four to eight.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the 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. The 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
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.

William Kenneth Rainey FCA
Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

27 October 2017

UNITED CHRISTIAN AID

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 JANUARY 2017

	Notes	31.1.17 Unrestricted fund £	31.1.16 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		36,307	39,102
Other trading activities	2	7,780	18,639
Investment income	3	3	4
Total		44,090	57,745
EXPENDITURE ON			
Charitable activities			
Charitable activities		44,974	60,920
NET INCOME/(EXPENDITURE)		(884)	(3,175)
RECONCILIATION OF FUNDS			
Total funds brought forward		6,679	9,854
TOTAL FUNDS CARRIED FORWARD		5,795	6,679
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

UNITED CHRISTIAN AID

BALANCE SHEET
AT 31 JANUARY 2017

	Notes	31.1.17 Unrestricted fund £	31.1.16 Total funds £
FIXED ASSETS			
Tangible assets	6	2,749	3,666
CURRENT ASSETS			
Cash at bank		3,046	3,013
NET CURRENT ASSETS		<u>3,046</u>	<u>3,013</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,795</u>	<u>6,679</u>
NET ASSETS		<u>5,795</u>	<u>6,679</u>
FUNDS	7		
Unrestricted funds		5,795	6,679
TOTAL FUNDS		<u>5,795</u>	<u>6,679</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2017.

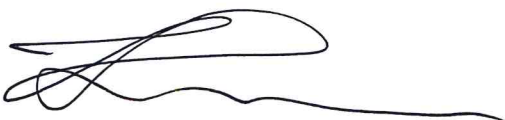
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 January 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 27 October 2017 and were signed on its behalf by:



T J Lennon - Trustee

UNITED CHRISTIAN AID

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 JANUARY 2017**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

All fixed assets are initially recorded at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.1.17	31.1.16
	£	£
Fundraising events	-	2,269
Shop income	3,080	14,101
Recycling Income	4,700	2,269
	<u>7,780</u>	<u>18,639</u>

UNITED CHRISTIAN AID

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 JANUARY 2017

3. INVESTMENT INCOME

	31.1.17	31.1.16
	£	£
Deposit account interest	3	4
	<u>3</u>	<u>4</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.1.17	31.1.16
	£	£
Depreciation - owned assets	917	1,224
Other operating leases	1,800	3,600
	<u>1,800</u>	<u>3,600</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2017 nor for the year ended 31 January 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2017 nor for the year ended 31 January 2016.

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 February 2016 and 31 January 2017	<u>1,679</u>	<u>28,645</u>	<u>30,324</u>
DEPRECIATION			
At 1 February 2016	1,585	25,073	26,658
Charge for year	24	893	917
	<u>1,609</u>	<u>25,966</u>	<u>27,575</u>
At 31 January 2017			
	<u>1,609</u>	<u>25,966</u>	<u>27,575</u>
NET BOOK VALUE			
At 31 January 2017	<u>70</u>	<u>2,679</u>	<u>2,749</u>
At 31 January 2016	<u>94</u>	<u>3,572</u>	<u>3,666</u>

UNITED CHRISTIAN AID

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 JANUARY 2017

7. MOVEMENT IN FUNDS

	At 1.2.16 £	Net movement in funds £	At 31.1.17 £
Unrestricted funds			
General fund	6,679	(884)	5,795
TOTAL FUNDS	<u>6,679</u>	<u>(884)</u>	<u>5,795</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,090	(44,974)	(884)
TOTAL FUNDS	<u>44,090</u>	<u>(44,974)</u>	<u>(884)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2017.