

Charity registration number NIC105515 (Northern Ireland)

Company registration number NI038083

FRONTIERS IRELAND  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

# FRONTIERS IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Miss R Baxter Mr D Best (Chair) Dr S A Rodgers Mrs S E Clarke Mr A M Orr	(Appointed 3 June 2024) (Appointed 25 November 2024)
<b>Charity number (Northern Ireland)</b>	NIC105515	
<b>Company number</b>	NI038083	
<b>Principal address</b>	1st Floor 623 Lisburn Road Belfast BT9 7GT	
<b>Registered office</b>	1st Floor 623 Lisburn Road Belfast BT9 7GT	
<b>Independent examiner</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN	
<b>Bankers</b>	Bank of Ireland 364 Lisburn Road Belfast BT9 6GL	
<b>Solicitors</b>	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP	

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# FRONTIERS IRELAND

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# FRONTIERS IRELAND

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The directors present their annual report and financial statements 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 the charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objective is the advancement of the Christian faith.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

This has been a year of much celebration and also transition as we celebrated our 25th anniversary as an organisation in March 2025 - celebrating God's goodness and faithfulness to us since the year 2000. Roger McKay, the founder of Frontiers Ireland stepped back as Irish Director after 25 years faithful service at the end of March and passed the baton on to Jason Brodie at the beginning of April 2025, after a successful 6 month leadership handover process.

It was a privilege to begin 2025 by seeing a new family commissioned and sent out by their local church to serve in North Africa in January. Since arriving, they have been learning language, adapting to the new culture, engaging actively in prayer and team life, and building relationships with locals, seeking to share the love of Jesus with all who they meet.

Elsewhere in N. Africa, our workers continue to support the local gathering of believers in their city, with more members of the pastor's family coming to believe in Jesus over the past year, and planned baptisms of 4 new believers in the coming months. Our workers involvement in the local midwifery clinic continues to provide professional and loving healthcare for hundreds of local women and babies, blessing many in their city and the wider regions. Also the ongoing sharing of Jesus stories via social media videos are enabling hundreds of people across the country to engage in the Bible and find out more about following Jesus if they wish.

We were also delighted to have two new members - Austin and Sarah - join the Board over the past 12 months, bringing fresh energy, expertise and lowering the age profile of the Board significantly as well. They have already been already been actively engaged in promoting the ministry of Frontiers among churches and enabling opportunities for deputation and church engagement as well.

Our team in SE Africa continue to see much fruit for their labour with multiple Discovery Bible Studies happening weekly (among men and women separately), involvement in kids ministry, prayer and sharing songs and stories from the Bible, and a local gathering of believers on Easter weekend. It was wonderful to hear that two women, the wives of two recent new believers, made the decision that they wanted to follow Jesus for themselves earlier this year as well. There have also been plans made for more water boreholes to be dug this summer in surrounding villages, enabling many more communities to access clean and drinkable water. As our workers in SE Africa plan to return this summer, we are in process of helping them finish well and hope to engage them into our ongoing work more locally - beginning what we hope will be a new season of integration and connecting with former overseas workers and utilising their skills and experience to mobilise the local church.

Amidst the leadership transitions, it has also been a blessing to see new people wanting to engage in the work around the world. A local student from Belfast School of Theology went out with us to the Balkans for the month of June on a placement and served with one of our local teams there and was involved in prayer and worship and also youth camp ministry. Two of the churches involved in our 'Pray for Thirty' initiative are also planning to take a prayer trip to N. Africa in October. They are the first churches to take that 'next step' of engagement overseas, for which we are deeply grateful.

The third and final prayer booklet in our 'Pray for Thirty' initiative has been completed - praying for 30 people groups - and we look forward to delivering these to the churches involved in the initiative over the coming months and seeing much breakthrough among unreached people groups as people pray and God calls people to go.

## FRONTIERS IRELAND

### DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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One of our goals continues to be to see new connections and relationships established in the Republic of Ireland, and while we've developed new links through one of our sending churches in Dublin, we continue to desire to build connections with other churches and denominations, learning from them and also seeing how we can best serve them.

As part of our commitment to the wider world of mission, one of our staff is involved in planning and leading Days of Prayer at the office on a monthly basis. We invite supporters to come and pray for an hour in the prayer room at the office from 8am - 5pm. We also have times of corporate prayer and we would normally invite someone serving overseas to speak via Zoom at those times. This provides a real connection between those serving overseas, their team colleagues and the supporters here. We continue to cover different people groups, countries and themes over the year.

This year we saw more project funding coming in and a very successful '25th Anniversary match funding' initiative take place. These funds enabled us to support our own field workers, projects overseas and also to plan for the development of our team here in N. Ireland too. We are very grateful to individuals, churches and Trust Funds for supplying the finance to enable us to pass on these funds to bless those in need and to see the extension of God's kingdom.

#### Financial review

The results are set out in detail on pages 6 to 18. The company returned net outgoing resources for the year of £2,513 (2024 - £12,380), unrestricted funds of £211,161 (2024 - £224,919) and restricted funds of £57,864 (2024 - £46,619). The unrestricted funds are required to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity to maintain sufficient unrestricted reserves as are consistent with the ongoing financial requirements of the charity.

The directors 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.

#### Plans for the future

- We plan to recruit new workers to serve overseas.
- We plan to build on progress in building relationships with churches across the island of Ireland.
- We plan to recruit more churches for the Pray for Thirty initiative.
- We plan to speak in churches and to attend the main missions convention in Bangor and other conferences as appropriate.
- We plan to develop our Member Care team and provide better member care for workers overseas.
- We plan to develop new pioneering initiatives to help local churches engage with people from different nations.
- We plan to offer more vision trips to the churches involved in Pray for Thirty.
- We plan to run monthly days of prayer in our prayer room for supporters.
- We plan to continue our regional prayer groups.
- We plan to bring on a new staff member to help with media and graphic design.
- We plan to secure funding for a longstanding clinic in North Africa and for four water boreholes in SE Africa.
- We plan to secure new funding partners and source fundraising expertise to develop new opportunities.
- We plan to play an active role on both mission partnership bodies in NI and Ireland i.e. MAP and IMAP.

## FRONTIERS IRELAND

### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### Structure, governance and management

The charity is a company limited by guarantee incorporated on 8 March 2000 and registered with the Inland Revenue on the same date. The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1. The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Miss R Baxter

Mr D Best (Chair)

Dr S A Rodgers

Mrs S E Clarke

(Appointed 3 June 2024)

Mr A M Orr

(Appointed 25 November 2024)

New directors are appointed by the members of the charity at the annual general meeting.

All directors are required to participate in training relating to good governance and directors are regularly updated on legislation that impacts upon the running of a charitable organisation e.g. recent changes in legislation introduced by the Charities Commission and the GDPR.

The Board of Directors oversees the work of the Sending Base Director, who in turn is responsible for the staff and volunteers. The Sending Base Director is not a director under Company Law.

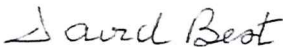
Frontiers Ireland is affiliated to the Frontiers network worldwide.

#### Key Management Personnel Remuneration

The Board consider the board of directors and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All board members give their time freely and no board remuneration was paid in the year. Board members are required to disclose all relevant conflicts of interest and register them at each monthly board meeting and in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The directors' report was approved by the Board of Directors.



Mr D Best (Chair)  
Director



Dr S A Rodgers  
Director

Dated: 7-10-25

Dated: 7-10-25

## FRONTIERS IRELAND

### INDEPENDENT EXAMINER'S REPORT

#### TO THE DIRECTORS OF FRONTIERS IRELAND

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We report to the directors on our examination of the financial statements of Frontiers Ireland (the charity) for the year ended 31 March 2025.

#### **Respective responsibilities of trustees and examiner**

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

Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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; and
- state whether particular matters have come to our attention.

#### **Basis of independent examiners' report**

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 that accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 that the financial statements do not accord with those 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.

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
TO THE DIRECTORS OF FRONTIERS IRELAND

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**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

We have completed our 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, We have found no matters that require drawing to your attention.



GMcG LISBURN  
Chartered Accountants

Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

Dated: 7/10/25

FRONTIERS IRELAND

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	2	99,447	197,239	296,686	95,313	216,999	312,312
Other income	3	1,475	-	1,475	1,190	-	1,190
<b>Total income</b>		<u>100,922</u>	<u>197,239</u>	<u>298,161</u>	<u>96,503</u>	<u>216,999</u>	<u>313,502</u>
<b>Expenditure on:</b>							
Charitable activities	4	95,222	205,452	300,674	99,178	226,704	325,882
<b>Total expenditure</b>		<u>95,222</u>	<u>205,452</u>	<u>300,674</u>	<u>99,178</u>	<u>226,704</u>	<u>325,882</u>
<b>Net income/(expenditure)</b>		5,700	(8,213)	(2,513)	(2,675)	(9,705)	(12,380)
Transfers between funds	11	(19,458)	19,458	-	74	(74)	-
<b>Net movement in funds</b>	7	<u>(13,758)</u>	<u>11,245</u>	<u>(2,513)</u>	<u>(2,601)</u>	<u>(9,779)</u>	<u>(12,380)</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>224,919</u>	<u>46,619</u>	<u>271,538</u>	<u>227,520</u>	<u>56,398</u>	<u>283,918</u>
<b>Fund balances at 31 March 2025</b>		<u><u>211,161</u></u>	<u><u>57,864</u></u>	<u><u>269,025</u></u>	<u><u>224,919</u></u>	<u><u>46,619</u></u>	<u><u>271,538</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

FRONTIERS IRELAND

STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		181,597		186,945
<b>Current assets</b>					
Debtors	13	2,818		1,471	
Cash at bank and in hand		86,410		84,862	
		89,228		86,333	
<b>Creditors: amounts falling due within one year</b>	14	(1,800)		(1,740)	
<b>Net current assets</b>			87,428		84,593
<b>Total assets less current liabilities</b>			269,025		271,538
<b>Income funds</b>					
Restricted funds	16		57,864		46,619
Unrestricted funds	17		211,161		224,919
			269,025		271,538

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 7-10-25 and signed on their behalf by:

*David Best*

Mr D Best (Chair)  
Director

*Stephen Rodgers*

Dr S A Rodgers  
Director

Company Registration No. NI038083

## FRONTIERS IRELAND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Frontiers Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office and place of business is 1st Floor, 623 Lisburn Road, Belfast, BT9 7GT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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) (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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors 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 directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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.

#### 1.4 Incoming resources

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.

Donated assets given for use by the charity are recognised when receivable.

# FRONTIERS IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies (Continued)

#### 1.5 Resources expended

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.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs, governance costs and payroll costs are allocated to charitable activities based on the percentage share of restricted income for each charitable activity. The allocation of the support costs is analysed in note 7.

#### 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:

Freehold land and buildings	2% Straight line
Fixtures and fittings	20% Straight line
Motor vehicles	20% Reducing balance

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 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.

# FRONTIERS IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies (Continued)

#### 1.8 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.

#### 1.9 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.

#### 1.10 Retirement benefits

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

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	<u>99,447</u>	<u>197,239</u>	<u>296,686</u>	<u>95,313</u>	<u>216,999</u>	<u>312,312</u>
<b>Donations and gifts</b>						
General donations	79,066	-	79,066	79,357	-	79,357
Donations for missionaries	-	140,274	140,274	-	112,477	112,477
Donations for projects	-	56,965	56,965	-	104,522	104,522
Sending Base Levy	13,305	-	13,305	7,931	-	7,931
Tax reclaimed on Gift Aid donations	7,076	-	7,076	8,025	-	8,025
	<u>99,447</u>	<u>197,239</u>	<u>296,686</u>	<u>95,313</u>	<u>216,999</u>	<u>312,312</u>

3 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Book sales	<u>1,475</u>	<u>1,190</u>

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	Missionaries & pastoral care	Staff appeals	Project appeals	North Africa projects	Total 2025	Total 2024
	2025 £	2025 £	2025 £	2025 £	£	£
Staff costs	40,188	10,825	7,983	6,129	65,125	64,014
Depreciation and impairment	5,466	-	-	-	5,466	5,488
Missionaries and pastoral care	148,527	-	-	-	148,527	122,406
Project costs	-	-	26,100	20,000	46,100	95,732
Meeting and travel costs	5,140	-	-	-	5,140	9,329
Missionary costs	4,419	-	-	-	4,419	4,940
Books and publications	1,657	-	-	-	1,657	1,190
Board expenses	668	-	-	-	668	1,037
	<u>206,065</u>	<u>10,825</u>	<u>34,083</u>	<u>26,129</u>	<u>277,102</u>	<u>304,136</u>
Share of support costs (see note 6)	16,553	1,334	3,216	2,469	23,572	21,746
	<u>222,618</u>	<u>12,159</u>	<u>37,299</u>	<u>28,598</u>	<u>300,674</u>	<u>325,882</u>
Analysis by fund						
Unrestricted funds	74,091	1,334	11,199	8,598	95,222	99,178
Restricted funds	148,527	10,825	26,100	20,000	205,452	226,704
	<u>222,618</u>	<u>12,159</u>	<u>37,299</u>	<u>28,598</u>	<u>300,674</u>	<u>325,882</u>

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities (Continued)

For the year ended 31 March 2024

	Missionaries & pastoral care	Staff appeals	Project appeals	North Africa projects	Total 2024
	£	£	£	£	£
Staff costs	26,331	17,253	14,343	6,087	64,014
Depreciation and impairment	5,488	-	-	-	5,488
Missionaries and pastoral care	122,406	-	-	-	122,406
Project costs	-	-	69,732	26,000	95,732
Meeting and travel costs	9,329	-	-	-	9,329
Missionary costs	4,940	-	-	-	4,940
Books and publications	1,190	-	-	-	1,190
Board expenses	1,037	-	-	-	1,037
	<u>170,721</u>	<u>17,253</u>	<u>84,075</u>	<u>32,087</u>	<u>304,136</u>
Share of support costs (see note 6)	11,314	1,722	6,115	2,595	21,746
	<u>182,035</u>	<u>18,975</u>	<u>90,190</u>	<u>34,682</u>	<u>325,882</u>
<b>Analysis by fund</b>					
Unrestricted funds	68,316	1,722	20,458	8,682	99,178
Restricted funds	113,719	17,253	69,732	26,000	226,704
	<u>182,035</u>	<u>18,975</u>	<u>90,190</u>	<u>34,682</u>	<u>325,882</u>

5 Description of charitable activities

Missionaries & pastoral care

Providing assistance and pastoral care to our missionaries serving in the mission field.

Staff appeals

Providing support for the work of staff members.

Project appeals

To support the water boreholes project.

North Africa projects

Providing support for individual projects in North Africa.

North Africa projects

Providing support for individual projects in North Africa.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs	Support Governance costs		2025 Support costs		Governance costs	2024		Basis of allocation
	£	£	£	£		£	£	
Rent	8,052	-	8,052	7,811	-	7,811	% of restricted income	
Insurance	741	-	741	700	-	700	% of restricted income	
Printing and postage	4,382	-	4,382	4,128	-	4,128	% of restricted income	
Telephone	922	-	922	605	-	605	% of restricted income	
Advertising	1,771	-	1,771	1,065	-	1,065	% of restricted income	
Sundry expenses	1,061	-	1,061	288	-	288	% of restricted income	
Subscriptions	1,204	-	1,204	1,608	-	1,608	% of restricted income	
Bank charges	617	-	617	732	-	732	% of restricted income	
Repairs	389	-	389	439	-	439	% of restricted income	
Legal costs	779	-	779	-	-	-	% of restricted income	
Accountancy	1,860	-	1,860	1,800	-	1,800	% of restricted income	
Light and heat	1,794	-	1,794	2,570	-	2,570	% of restricted income	
	<u>23,572</u>	<u>-</u>	<u>23,572</u>	<u>21,746</u>	<u>-</u>	<u>21,746</u>		
Analysed between								
Charitable activities	<u>23,572</u>	<u>-</u>	<u>23,572</u>	<u>21,746</u>	<u>-</u>	<u>21,746</u>		

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	5,466	5,488
		<u>          </u>	<u>          </u>

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

**Number of employees**

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Governance and administration	2	2
Development	1	1
	<u>          </u>	<u>          </u>
	3	3
	<u>          </u>	<u>          </u>

**Employment costs**

	2025	2024
	£	£
Wages and salaries	63,228	62,150
Other pension costs	1,897	1,865
	<u>          </u>	<u>          </u>
	65,125	64,015
	<u>          </u>	<u>          </u>

The charity considers its key management personnel to comprise of the trustees, and the Sending Base director. The total employment benefits including employers pension contribution of the key management personnel were £28,892 (2024 - £28,892).

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Transfers

Transfers from unrestricted funds to restricted funds in the year relates to covering resources expended in excess of funds received.

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	210,000	11,195	3,810	225,005
Additions	-	486	-	486
Disposals	-	(3,018)	-	(3,018)
At 31 March 2025	<u>210,000</u>	<u>8,663</u>	<u>3,810</u>	<u>222,473</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	27,650	8,998	1,412	38,060
Depreciation charged in the year	4,200	786	480	5,466
Eliminated in respect of disposals	-	(2,650)	-	(2,650)
At 31 March 2025	<u>31,850</u>	<u>7,134</u>	<u>1,892</u>	<u>40,876</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>178,150</u>	<u>1,529</u>	<u>1,918</u>	<u>181,597</u>
At 31 March 2024	<u>182,350</u>	<u>2,197</u>	<u>2,398</u>	<u>186,945</u>

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>2,817</u>	<u>1,471</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>1,800</u>	<u>1,740</u>

15 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>1,897</u>	<u>1,865</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**FRONTIERS IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**16 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023		Movement in funds		Movement in funds		Balance at 31 March 2025			
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£	£
Missionaries and Pastrol care	24,191	112,477	112,477	(113,719)	-	22,949	140,274	(148,527)	29,458	44,154
Staff Appeals	-	17,253	17,253	(17,253)	-	-	10,825	(10,825)	-	-
Project Appeals	29,954	61,269	61,269	(69,732)	-	21,491	26,100	(26,100)	(10,000)	11,491
North Africa Projects	2,253	26,000	26,000	(26,000)	(74)	2,179	20,040	(20,000)	-	2,219
	<u>56,398</u>	<u>216,999</u>	<u>216,999</u>	<u>(226,704)</u>	<u>(74)</u>	<u>46,619</u>	<u>197,239</u>	<u>(205,452)</u>	<u>19,458</u>	<u>57,864</u>

All restricted activities are in line with the objectives of the charity as outlined on page 1 of the financial statements.

Missionaries and Pastrol Care - Providing assistance and pastoral care to our missionaries serving in the mission field.

Staff Appeals - Providing support for the work of staff members.

Project Appeals - To support the water boreholes project.

North Africa Projects- Providing support for individual projects in North Africa

FRONTIERS IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>224,919</u>	<u>100,922</u>	<u>(95,222)</u>	<u>(19,458)</u>	<u>211,161</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>227,520</u>	<u>96,503</u>	<u>(99,178)</u>	<u>74</u>	<u>224,919</u>

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	181,597	-	181,597
Current assets/(liabilities)	<u>29,564</u>	<u>57,864</u>	<u>87,428</u>
	<u>211,161</u>	<u>57,864</u>	<u>269,025</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	186,945	-	186,945
Current assets/(liabilities)	<u>37,974</u>	<u>46,619</u>	<u>84,593</u>
	<u>224,919</u>	<u>46,619</u>	<u>271,538</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).