



Patton Rainey & Associates
Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER: NIC105664

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
GREAT OAKS CHURCH N.I.

Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
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BT74 7BT

GREAT OAKS CHURCH N.I.

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for the Year Ended 31 DECEMBER 2022

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GREAT OAKS CHURCH N.I.

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

NIC105664

Principal address

82 Rainey Street
Magherafelt
Co Londonderry
BT45 5AH

Trustees

Lawrence McSwiggan
Desmond Watt
Barry White

Independent examiner

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

Bankers

HSBC Bank plc
20-22 Railway Street
Coleraine
Co Londonderry
BT52 1PD

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution and is therefore an unincorporated charity.

It was registered with the Charity Commission for Northern Ireland on 31 August 2016 and was formerly known as Hillhead Christian Fellowship.

The Management of the Charity is the responsibility of the Charity Trustees. All of the Trustees have served since their appointment, during the financial year ended 31 December 2022 and up to the date of approval of the financial statements.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Church are the advancement of the Christian religion, in particular to the North West of Ireland, for the benefit of the public.

GREAT OAKS CHURCH N.I.

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2022

PUBLIC BENEFIT

The purposes of Great Oaks Church N.I. (formerly known as Hillhead Christian Fellowship) is the advancement of the Christian religion in particular in the North West of Ireland for the benefit of the public. The direct benefits' flowing from this purpose includes the well being of beneficiaries who go on to become better citizens, leading useful and purposeful lives. Also, many beneficiaries get involved in their local communities helping others as they themselves have been helped. These benefits can be demonstrated by feedback from those who have been helped and whose lives have been improved. Also, by feedback from the beneficiaries family members and the wider community and from those who go on to promote the church purposes in other areas. The purposes of our charity will not lead to any harm. There has never been any feedback to indicate that harm has been caused. The charity's beneficiaries are families mainly from across N.I. The only private benefit flowing from the purpose is the Pastor, who receives expenses to enable him to fulfil his function. The Pastor gives his time to prepare for and conduct meetings. He also needs to travel frequently to attend the meetings. He needs to visit families in their homes and the sick in hospitals and conduct weddings and funerals. Some individuals may receive expenses from time to time to enable them to carry out certain tasks to promote the purposes of the Church. Incidental payments may be made to visiting speakers, for church hall and training costs, for the purchase of equipment and to help support families in a variety of ways. These are all necessary for the running of the Church.

The Trustees have read and takes regard of the Charity Commission for Northern Ireland's guidance on Public Benefit and on Public Benefit Reporting.

ACHIEVEMENT AND PERFORMANCE

The Charity holds Christian meetings in church buildings and homes. We preach and teach the Bible. We encourage and guide people to become Christians and live by the Bible. We praise and worship God together. We share communion around the Lord's table. We pray for one another and the needs of others. We visit the sick and elderly and pray for God to heal, bless and comfort them. We explain and demonstrate the love that God has for people by creating a family atmosphere in our meetings. We train and promote people with gifts in speaking, singing and music. We provide fellowship by showing hospitality and sharing meals together. We help and support those with various needs. We support the local food bank by giving food on a regular basis. We train and equip those who believe they are called to the ministry. We support those who choose to go to Bible College for further training. We plant new churches for people in other geographical areas with people who are sufficiently trained to lead the meetings and continue to support them. We invite speakers from other church groups. We are in association with a larger church in Ireland and draw from their experiences, wisdom and strength. We gather funds from tithing, gifts and by other methods to enable us to do all the things we do.

FINANCIAL REVIEW

The total income for the year ended 31 December 2022 amounted to £33,008 (2021: £20,601) of which £27,710 (2021: £15,813) related to tithes, offerings and gifts.

Gift aid refunds received amounted to £5,297 in the year ended 31 December 2022 (2021: £4,788).

The total expenditure for the year ended 31 December 2022 amounted to £33,477 (2021: £21,694).

At the end of the year the Charity had a balance in the Bank Account amounting to £706 compared to £2,131 at 31 December 2021. The Charity also had loans amounting to £7,858 at the year end compared to £8,814 at 31 December 2021.

GOING CONCERN

The activities of the Church are dependent upon ongoing contributions from its members. The trustees are of the opinion that despite the effects of Covid-19, that the Church continues to have adequate resources and will have sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing of this report and subject to the continuing support from members to fund on an ongoing basis the Church's current activities and other financial commitments. The Trustees are also confident that the loans in place at 31 December 2022 will be repaid.

GREAT OAKS CHURCH N.I.

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees 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).

The law applicable to charities in Northern Ireland, the Charities Act (Northern Ireland) 2008 and the provision 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the provisions of the Constitution. 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.

Approved by order of the Board of Trustees on 27 October 2023 and signed on its behalf by:



Lawrence McSwiggan
Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GREAT OAKS CHURCH N.I.**

I report on the accounts of the Charity for the year ended 31 December 2022 set out on pages five and seven.

Respective responsibilities of trustees and examiner of Great Oaks Church N.I.

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- 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
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity's accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b), of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept in accordance with section 63 of the Charities Act
2. that the accounts do not accord with those records: or
3. that the accounts do not comply with 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 I have no concerns in respect of any of the matters (1) to (4) listed above and in connection with following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

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

27 October 2023

GREAT OAKS CHURCH N.I.

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2022

	31.12.22 Unrestricted Funds £	31.12.22 Total Funds £	31.12.21 Unrestricted Funds	31.12.21 Total Funds
INCOME AND ENDOWMENTS				
Incoming resources from generated funds				
Donations and legacies	<u>33,008</u>	<u>33,008</u>	<u>20,601</u>	<u>20,601</u>
Total Income	<u>33,008</u>	<u>33,008</u>	<u>20,601</u>	<u>20,601</u>
EXPENDITURE				
Costs of generating funds				
Charitable activities	33,117	33,117	21,394	21,394
Governance costs	<u>360</u>	<u>360</u>	<u>300</u>	<u>300</u>
Total expenditure	<u>33,477</u>	<u>33,477</u>	<u>21,694</u>	<u>21,694</u>
NET INCOME/(EXPENDITURE)	<u>(469)</u>	<u>(469)</u>	<u>(1,093)</u>	<u>(1,093)</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	(6,683)	(6,683)	(5,590)	(5,590)
Movement in Fund	<u>(469)</u>	<u>(469)</u>	<u>(1,093)</u>	<u>(1,093)</u>
TOTAL FUNDS CARRIED FORWARD	<u>(7,152)</u>	<u>(7,152)</u>	<u>(6,683)</u>	<u>(6,683)</u>

The notes form part of these financial statements

GREAT OAKS CHURCH N.I.

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	31.12.22 Total Funds £	31.12.21 Total Funds £
CURRENT ASSETS			
Cash at bank		<u>706</u>	<u>2,131</u>
CURRENT LIABILITIES		<u>(7,858)</u>	<u>(8,814)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(7,152)</u>	<u>(6,683)</u>
FUNDS	3		
Unrestricted funds		<u>(7,152)</u>	<u>(6,683)</u>
TOTAL FUNDS		<u>(7,152)</u>	<u>(6,683)</u>

The financial statements were approved by the Board of Trustees on 27 October 2023 and were signed on its behalf by:



Lawrence McSwiggan
Trustee

These notes form part of these financial statements

GREAT OAKS CHURCH N.I.

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, with items at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Charities Act (Northern Ireland) 2008, and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Income

All income is recognised in the Statement of Financial Activities when the charity is legally entitled to the income and the amount of income receivable can be measured reliably.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. 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 settlement will be required and the amount of the obligation can be measured reasonably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Taxation

The charity is exempt from 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' Remuneration

During the current year one of the Trustees Lawrence McSwiggan was in receipt of remuneration in relation to his role as a Pastor of the Church. The total of such remuneration during the year was £16,953 (2021: £12,738). Another Trustee, Barry White, received a gift of £200 for his visits to minister at the Church (2021: £500).

Trustees' Expenses

During the year one of the Trustees Lawrence McSwiggan also received reimbursed expenses relating to repairs to the Church, travel, ministry and other expenses amounting to £1059 (2021: £904). All of these expenses related to the Church and no Trustee received reimbursement of expenses in their role as trustee. There were no other related party transactions.

3. MOVEMENT IN FUNDS

Unrestricted funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
General fund	<u>(6,683)</u>	<u>(469)</u>	<u>(7,152)</u>
TOTAL FUNDS	<u>(6,683)</u>	<u>(469)</u>	<u>(7,152)</u>
Net movements in funds included in the above are as follows:	Incoming	Resources	Movement in
Unstructured Funds	£	£	£
General Fund	<u>33,008</u>	<u>(33,477)</u>	<u>(469)</u>
TOTAL FUNDS	<u>33,008</u>	<u>(33,477)</u>	<u>(469)</u>

These notes form part of these financial statements