

REGISTERED CHARITY NUMBER: 105664

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**  
**FOR**  
**GREAT OAKS CHURCH NI**

Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**GREAT OAKS CHURCH NI**

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**for the Year Ended 31 DECEMBER 2024**

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## **GREAT OAKS CHURCH NI**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 DECEMBER 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 2019).

#### **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.

#### **ACHIEVEMENTS 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 2024 amounted to £48,834 (2023: £39,711) of which £42,586 (2023: £36,143) related to tithes, offerings and gifts.

Gift aid refunds received amounted to £5,930 in the year ended 31 December 2024 (2023: £7,015).

The total expenditure for the year ended 31 December 2024 amounted to £44,868 (2023: £41,042).

At the end of the year the Charity had a balance in the Bank Account amounting to £3,575 compared to £2,262 at 31 December 2023.

The Charity also had loans amounting to £5,916 at the year end compared to £13,068 at 31 December 2023.

#### **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 2024 and up to the date of approval of the financial statements.

Rodney Beggs was appointed a Trustee on 29 January 2024.

##### **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.

**GREAT OAKS CHURCH NI**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 DECEMBER 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

105664

**Principal address**

82 Rainey Street  
Magherafelt  
Co. Londonderry  
BT45 5AH

**Trustees**

Mr L McSwiggan  
Mr D Watt  
Mr B White  
Mr R Beggs (appointed 29.1.24)

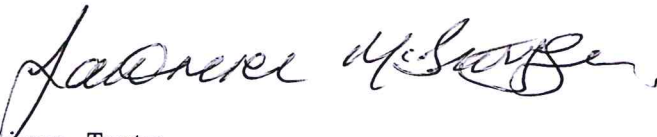
**Independent Examiner**

Thomas Samuel Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**GOING CONCERN**

The activities of the Church are dependent upon ongoing contributions from its members. The trustees are of the opinion 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 2024 will be repaid.

Approved by order of the board of trustees on 28 October 2025 and signed on its behalf by:



Mr L McSwiggan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GREAT OAKS CHURCH NI**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages four to ten.

**Respective responsibilities of charity trustees and examiner**

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
- 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**

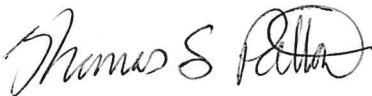
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts 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.



Thomas Samuel Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

28 October 2025

**GREAT OAKS CHURCH NI**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 DECEMBER 2024**

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		48,517	43,158
Investment income	2	<u>317</u>	<u>30</u>
<b>Total</b>		<u>48,834</u>	<u>43,188</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		<u>44,869</u>	<u>41,042</u>
<b>NET INCOME</b>		<b>3,965</b>	<b>2,146</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>(5,006)</u>	<u>(7,152)</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>(1,041)</b></u>	<u><b>(5,006)</b></u>

The notes form part of these financial statements

**GREAT OAKS CHURCH NI**

**BALANCE SHEET**  
**31 DECEMBER 2024**

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	5	-	5,800
Cash at bank		<u>3,575</u>	<u>2,262</u>
		3,575	8,062
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(4,616)</u>	<u>(13,068)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(1,041)</u>	<u>(5,006)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(1,041)</u>	<u>(5,006)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(1,041)</u>	<u>(5,006)</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>(1,041)</u>	<u>(5,006)</u>
<b>TOTAL FUNDS</b>		<u>(1,041)</u>	<u>(5,006)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2025 and were signed on its behalf by:



Mr L McSwiggan - Trustee

**GREAT OAKS CHURCH NI**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 DECEMBER 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. 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.

**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.

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

**2. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Deposit account interest	59	30
Loan Interest Received	<u>258</u>	<u>-</u>
	<u>317</u>	<u>30</u>

**GREAT OAKS CHURCH NI**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2024**

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**3. TRUSTEES' REMUNERATION AND BENEFITS**

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 £18,515 (2023:£16,839). Another Trustee, Barry White, received gifts of £1,250 for his visits to minister at the Church (2023: £1,025)

**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 £2,526 (2023: £2,301). Another Trustee, Rodney Beggs received reimbursed expenses relating to equipment and expenses for music ministry amounting to £2,211 (2023: NIL). 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.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	43,158
Investment income	<u>30</u>
<b>Total</b>	<u>43,188</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	<u>41,042</u>
<b>NET INCOME</b>	2,146
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	(7,152)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>(5,006)</u></u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Loan	<u>-</u>	<u>5,800</u>

In the year ended 31 December 2023, the Church received a loan from a third party. At their request, this short term loan was advanced to one of the Trustees Lawrence McSwiggan. During the year ended 31 December 2024 this loan was fully repaid.

**GREAT OAKS CHURCH NI**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2024**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Bank loans and overdrafts (see note 7)	4,616	5,780
Other loans (see note 7)	<u>-</u>	<u>7,288</u>
	<u><b>4,616</b></u>	<u><b>13,068</b></u>

**7. LOANS**

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	4,616	5,780
Other loans	<u>-</u>	<u>7,288</u>
	<u><b>4,616</b></u>	<u><b>13,068</b></u>

**8. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At
	£	£	31.12.24 £
<b>Unrestricted funds</b>			
General fund	(5,006)	3,965	(1,041)
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><b>(5,006)</b></u>	<u><b>3,965</b></u>	<u><b>(1,041)</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	48,834	(44,869)	3,965
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><b>48,834</b></u>	<u><b>(44,869)</b></u>	<u><b>3,965</b></u>

**GREAT OAKS CHURCH NI**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2024**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	(7,152)	2,146	(5,006)
	—	—	—
<b>TOTAL FUNDS</b>	<b><u>(7,152)</u></b>	<b><u>2,146</u></b>	<b><u>(5,006)</u></b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,188	(41,042)	2,146
	—	—	—
<b>TOTAL FUNDS</b>	<b><u>43,188</u></b>	<b><u>(41,042)</u></b>	<b><u>2,146</u></b>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	(7,152)	6,111	(1,041)
	—	—	—
<b>TOTAL FUNDS</b>	<b><u>(7,152)</u></b>	<b><u>6,111</u></b>	<b><u>(1,041)</u></b>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	92,022	(85,911)	6,111
	—	—	—
<b>TOTAL FUNDS</b>	<b><u>92,022</u></b>	<b><u>(85,911)</u></b>	<b><u>6,111</u></b>

**GREAT OAKS CHURCH NI**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2024**

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**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.