

Company Registration No. NI646812 (Northern Ireland)

**ids.**  
chartered accountants

HEALING THE LAND LIMITED  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023

IDS Chartered Accountants LLP  
23/25 Queen Street  
COLERAINE  
Co Londonderry  
BT52 1BG

## CONTENTS

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	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

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LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	William McKee Andrew Campbell Thomas Barfoot
<b>Charity number</b>	106677
<b>Company number</b>	NI646812
<b>Registered office</b>	42 Luney Road MAGHERAFELT Co Londonderry BT45 5JW
<b>Independent examiner</b>	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
<b>Bankers</b>	First Trust Bank 78 Wellington Street BALLYMENA Co Antrim BT43 6AF

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 JULY 2023

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The trustees present their annual report and financial statements for the year 1 August 2022 to 31 July 2023.

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, 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)" (as amended for accounting periods commencing from 1 January 2016)

#### Purposes

1. To advance the Christian religion for the benefit of the public.
2. Associating together the said inhabitants and the local authorities voluntary and other organisations in a common effort to show God's love and to bring about reconciliation and unity.

At Healing the Land we:

- Encourage people to develop their relationship with Jesus Christ believing that His desire is to give us life in its fullest (John 10:10).
- Organise events that are open and welcoming to all people in the community. It is our desire to see people from throughout Ireland living peacefully together.
- Interact with people one-on-one in the community to give encouragement and show God's love in practical ways.

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

#### Achievements and performance

##### Community Outreach

We have continued to reach out to show God's love in practical ways to those who are lonely and most vulnerable in Maghera, Draperstown and surrounding rural communities. Most of our work continues to be with the elderly, those living alone, single parent families etc. Our Community Outreach Coordinator has continued her work by befriending, resuming in person visits and where still preferred connecting via phone calls. She has had countless opportunities to pray with people, to run errands as needed and provided support at doctor's appointments ect. Especially for those who are immobile and have no or limited family support.

During this financial period we have:

- Delivered 148 free meals, kindly supported by a local fellowship. Towards the end of 2022 we were able to scale back on meals delivered as most people were getting back to normal and had the support and help they needed from family and other agencies.
- Delivered over 800 free bread items (donated weekly by Ditty's Home Bakery).
- Delivered 100 free turkey dinners on 17th December 2022 in partnership with Ditty's Bakery, Castledawson. We continued to collaborate with the Maghera Cross Community Link, local Day Centre and other folks in the community to ensure that those who needed a meal were provided with one.
- Delivered over 30 food hampers the week before Christmas to those in need of encouragement and support in a season that is difficult and lonely for so many.
- We have been able to serve in various practical ways, i.e. cutting grass, yard clean up, providing furniture, small household jobs etc.
- Our Community Outreach Coordinator continues to serve as Secretary for the Maghera Residents Collective and is part of the steering group for the International Fund for Ireland Personal Youth Development Programme coordinated by the Maghera Cross Community Link.

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2023

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#### **Maghaberry Prison**

After a few years of no in-person access to the prison due to the Government restrictions, we were able to resume our work in Maghaberry Prison in September 2022. We resumed the prison choir which participated in the Carol Service and Easter service. Choir continues to complement the other Chaplaincy programmes already in place and offers a space for men to be encouraged and to encounter God, perhaps for the very first time. We continue to connect with these men on a regular basis and often upon their release, helping them to adapt to life on the outside.

In June 2023, we were able to host a worship team from Tennessee who took part in services in both Maghaberry and Magilligan Prisons. The choir also had the opportunity to participate in the worship event at Maghaberry. In addition we had a guest from Moldova come and speak at a special chaplaincy event in April 2023 and the choir also participated at this event.

Due to a generous donation for the 8th year, we were provided with just over 1,200 selection boxes for all of the prisoners and staff in Maghaberry Prison. These were hand delivered to all the men in each of the wings just prior to Christmas. A local fellowship also donated bags of mini-eggs for all of the men for Easter, which we were able to distribute throughout the prison on Good Friday.

We have also been invited to speak at various Prison Fellowship chapel services in Magilligan Prison on Friday evenings where several men have decided to follow Jesus.

As part of our work within the Prison Service and preparing men for life on the outside we had the opportunity to arrange a meeting with local business leaders and Magilligan management to discuss the possibilities of employment for current and ex-prisoners. In early 2023 we were able to find job placement for an ex prisoner at a local business. This continues to be on our heart to reduce the reoffending rate upon release.

We also delivered food hampers to prisoner families just prior to Christmas and connected with these families throughout the year, recognising that quite often families are also struggling on the outside. During one of our visits the father of a prisoner decided to follow Jesus.

#### **Alight**

In January 2023 we started a monthly gathering for young adults (late teens – 30s) in the local community. This has been an opportunity for young adults to gather together to worship and hear biblical teaching to encourage them in their walk with Jesus. We have seen many young people come together from throughout this land for our monthly gatherings (last Saturday of each month). From January – June 2023 each of these gatherings were held in the Bridewell in Magherafelt. In July we hosted a BBQ before we took a short break for the summer. All Alight gatherings are advertised on social media and all young adults are welcome to attend.

#### **Bible study**

Our men's bible study continues each Saturday morning and has been an opportunity to bring men together from various denominations and traditions around the Word and prayer. We continue to see these men grow in their faith and we see God moving in each of their lives.

#### **Prayer for the Community**

We continue to gather together on Friday mornings to pray for our local community and land. This included our annual Good Friday prayer gathering on Slieve Gallion mountain to pray over our community.

#### **Other events**

We were invited to come and share a message of hope in The Rock, Co. Tyrone on 7th November 2022. This event was free and open to all in the community.

#### **Collaborating with others**

In addition, we have been supportive of, and have taken part in prayer events coordinated by other organisations encouraging prayer specifically for Ireland and the U.K.

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2023**

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**Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have 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.

**Structure, governance and management**

The charity is a company limited by guarantee and was incorporated on 6 July 2017.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

William McKee

Andrew Campbell

Thomas Barfoot

Judith Badger

(Resigned 12 February 2024)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute such amounts as may be required (not exceeding £10) in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

**Andrew Campbell**

Trustee

Dated: 19 March 2024



**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF HEALING THE LAND LIMITED**

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I report on the financial statements of the charity for the year ended 31 July 2023, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

As the charity trustees (and also the directors of the company 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:

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

**Basis of 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 includes 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.



Alison Wallace (FCA)  
IDS Chartered Accountants LLP  
23/25 Queen Street  
COLERAINE  
Co Londonderry  
BT52 1BG

Dated: 19 March 2024

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**
**FOR THE YEAR ENDED 31 JULY 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	2	1,000	347	1,347	15,159
<b><u>Expenditure on:</u></b>					
Raising funds	3	4,929	535	5,464	10,487
<b>Total resources expended</b>		<u>4,929</u>	<u>535</u>	<u>5,464</u>	<u>10,487</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(3,929)	(188)	(4,117)	4,672
Fund balances at 1 August 2022		<u>4,012</u>	<u>824</u>	<u>4,836</u>	<u>164</u>
<b>Fund balances at 31 July 2023</b>		<u><u>83</u></u>	<u><u>636</u></u>	<u><u>719</u></u>	<u><u>4,836</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## BALANCE SHEET

AS AT 31 JULY 2023

	Notes	£	2023 £	£	2022 £
<b>Current assets</b>					
Cash at bank and in hand		719		4,836	
Net current assets			719		4,836
<b>The funds of the charity</b>					
Restricted income funds	8		636		824
Unrestricted funds			83		4,012
			719		4,836

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 July 2023.

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 trustees on 19 March 2024



William McKee  
Trustee



Andrew Campbell  
Trustee

Company registration number NI646812 (Northern Ireland)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2023

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#### 1 Accounting policies

##### Charity information

Healing the Land Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 42 Luney Road, MAGHERAFELT, Co Londonderry, BT45 5JW.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles, 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)" (as amended for accounting periods commencing from 1 January 2016). 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 adopted are set out below.

##### 1.2 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

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees 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 Income

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.

##### 1.5 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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on a payments basis.

##### 1.6 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.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

## 1 Accounting policies

(Continued)

**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.

## 1.7 Taxation

No provision is required for taxation as the company is defined as a charity for taxation purposes.

## 1.8 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.

## 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	1,000	347	1,347	7,435	7,724	15,159

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

## 3 Raising funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
<u>Fundraising and publicity</u>					
Governance Costs	600	-	600	600	600
Event costs	-	-	-	-	2,654
COVID response	-	535	535	-	230
Advertising	-	-	-	-	16
Staff costs	4,000	-	4,000	2,750	6,750
Support costs	328	-	237	237	837
	<u>4,929</u>	<u>535</u>	<u>5,464</u>	<u>3,587</u>	<u>10,487</u>
Fundraising and publicity	4,929	535	5,464	3,587	10,487
	<u>4,929</u>	<u>535</u>	<u>5,464</u>	<u>3,587</u>	<u>10,487</u>

## 4 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Bank fees	65	-	65	49	49
Sundry	263	-	263	188	188
Accountancy	-	600	600	-	600
	<u>328</u>	<u>600</u>	<u>928</u>	<u>237</u>	<u>837</u>
Analysed between					
Fundraising	328	600	928	271	837
	<u>328</u>	<u>600</u>	<u>928</u>	<u>271</u>	<u>837</u>

## 5 Trustees

One of the trustees received £4,000 remuneration during the year (2022: £2,750). One of the trustees was reimbursed a total of £233 worth of expenses (2022- one was reimbursed £324).

## 6 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>1</u>	<u>1</u>

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

<b>6</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	4,000	6,750
		<u>          </u>	<u>          </u>

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

**7 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**8 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.

	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
	824	347	(535)	636
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 August 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 July 2022 £</b>
	-	7,724	(6,900)	824
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**9 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 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	4,012	1,000	(4,929)	83
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 August 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 July 2022 £</b>
General funds	164	7,435	(3,587)	4,012
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

## 10 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 July 2023 are represented by:						
Current assets/(liabilities)	83	636	719	4,836	-	4,836
	<u>83</u>	<u>636</u>	<u>719</u>	<u>4,836</u>	<u>-</u>	<u>4,836</u>

## 11 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).