

**Charity number: NIC107104**

**Company number: NI645742**

**Shalom Life**

**(A company limited by guarantee, not having share capital)**

**Directors' Annual Report and Unaudited Financial Statements**

**for the year ended 31 March 2023**

**Shalom Life**  
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**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Alain Emerson Francis Hughes Michelle Hughes
<b>Charity number in Northern Ireland</b>	NIC 107104
<b>Company registration number</b>	NI645742
<b>Business Address</b>	Unit 2 Johnston Allen House Victoria Street Lurgan Co Armagh BT67 9DG
<b>Registered Office</b>	Unit 2 Johnston Allen House Victoria Street Lurgan Co Armagh BT67 9DG
<b>Accountant</b>	Grace Gault 114 Ardmore Road Derryadd Lurgan BT66 6QP
<b>Bankers</b>	First Trust 4-8 Market Street Lurgan Co Armagh BT66 6AQ
<b>Solicitor</b>	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn BT28 1TP

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**DIRECTORS' ANNUAL REPORT**

The directors present their report prepared in accordance with Charities SORP (effective January 2015) with the unaudited financial statements for the year ended 31 March 2023, also prepared in accordance with the aforementioned Statement of Recommended Practice and FRS102.

The directors, who are also trustees of the charity, at the date of this report and those who served during the financial period together with the dates of any changes, are set out on page 1 and are listed below.

**Directors**

The directors who served during the period are as follows:

Alain Emerson  
Francis Hughes  
Michelle Hughes

In accordance with the Articles of Association the directors retire by rotation and, being eligible, offer themselves for re-election.

**Objectives and Activities**

The main purposes of the organisation are as follows:

1. Advancement of Religion with the promotion of Christian values.
2. Advancement of Education - The moral and intellectual development and enhancement in knowledge and understanding of individual beneficiaries and an improved sense of wellbeing and increased self-esteem of individual beneficiaries as they develop new skills, capabilities and knowledge.
3. Advancement of Community Development by encouraging individuals to be good citizens.
4. The Prevention or Relief of Poverty
5. Advancement of Health or the Saving of Lives

We are committed to the service of the local population and provide various services and events to all ages in the community such as:

1. A weekly service of worship each Sunday is open to the general public.
2. We provide the venue for the local Bulgarian Church Saturday service.
3. This includes regular Bible teaching for adults, and separate age-appropriate programmes for children and young people.
4. Regular meeting of small groups of people for fellowship and prayer.
5. Monday Drop In open to the general public for friendship, pastoral care and support, craft and other activities
6. Ongoing support for those struggling with addiction
7. Sign posting to Advice and Counselling Services
8. Programmes for children and young people which include games activities, arts & crafts activities, friendship opportunities and spiritual development.
9. A weekly mother and toddlers group
10. Saturday bread collection and distribution.
11. Distribution of Food Bank parcels, clothing or household furniture

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**DIRECTORS' ANNUAL REPORT (Continued)**

12. We organise minor household repairs and maintenance and also help with transport issues for those in need.

13. We encourage people who attend to be involved in helping others in the community through volunteering at various organisations,

14. we organise social events for the local community including Fun Days and outings

We believe that the gospel of Jesus Christ, is a power that can change lives and bring a new sense of purpose and hope to believers irrespective of age, gender, background or culture.

**Financial Review**

The statement of financial activities which shows the results of the company is set out on page 9. The reported deficit for the year is £6,683 (2022: Surplus £5,460) The directors continually review all funding opportunities to maximise the incoming resources for the charity.

**Reserves Policy**

The company's policy is to achieve a level of free reserves which matches the needs of the company both at the current time and the foreseeable future. Free reserves are those unrestricted reserves which are available for general use.

**Structure, governance and management**

*Governing document*

Shalom Life is a company limited by guarantee. It is governed by Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. It is recognised as a charity by the Charity Commission of Northern Ireland under the reference NIC107104.

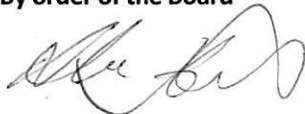
**Public Benefit**

In setting our objectives and planning our activities for the year, the directors have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

**Special Provisions relating to small companies**

This report is prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

**By order of the Board**



Alain Emerson

**Director**

**Date: 22 December 2023**

**Shalom Life**  
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**STATEMENTS OF DIRECTORS' RESPONSIBILITIES**  
For the year ended 31 March 2023

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) in accordance with FRS102 has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure the financial statements comply with the Companies Act 2006, and all Regulations to be construed as one with that Act. 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.

**By order of the Board**



A Emerson

**Director**

**Date: 22 December 2023**

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**INDEPENDENT EXAMINERS' REPORT**

I report on the accounts for the year ended 31 March 2023 set out on pages 9 to 14.

**Respective responsibilities of the trustees and examiner**

The Charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The directors consider that an audit is not required for this year under section 65(2) of the Charities Act (NI) 2008 and that an independent examination is required. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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

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

**Basis of the independent examiner's report**

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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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 these 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.

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**INDEPENDENT EXAMINERS' REPORT**

**Independent examiner's statement**

I have completed by examination and have no concerns in respect of the matter (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.

*Grace Gault*

**Grace Gault**  
**Chartered Accountant**  
**114 Ardmore Road**  
**Lurgan**  
**BT66 6QP**

**22 December 2023**

**Shalom Life**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating an Income and Expenditure Account)  
for the year ended 31 March 2023

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>					
<b>Generated funds:</b>					
<b>Voluntary Income</b>					
Grants Received		-	-	-	-
Gifts & Donations		5,675	8,440	14,115	26,700
<b>Activities for generating funds</b>					
Fundraising Activities		-	-	-	-
		-----	-----	-----	-----
<b>Net Incoming Resources available for charitable application</b>		5,675 =====	8,440 =====	14,115 =====	26,700 =====
<b>RESOURCES EXPENDED (note 3)</b>					
Charitable activities		(8,450)	(8,440)	(16,890)	(20,698)
Support costs		(3,908)	-	(3,908)	(542)
		-----	-----	-----	-----
<b>Total Resources Expended on Charitable Activities</b>		(12,358) =====	(8,440) =====	(20,798) =====	(21,240) =====
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		(6,683)	-	(6,683)	5,460
<b>RECONCILIATION OF FUNDS</b>					
<b>Balances brought forward at 1 April 2022</b>		24,230	2,759	26,989	21,529
<b>Balances carried forward at 31 March 2023</b>		17,547 =====	2,759 =====	20,306 =====	26,989 =====

The notes on pages 11 to 13 form part of these financial statements

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**BALANCE SHEET**  
As at 31 March 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors		-	-
Cash at bank and in hand		20,306	26,989
		-----	-----
		<b>20,306</b>	<b>26,989</b>
<b>CREDITORS: Amounts falling due within one year</b>			
		-	-
<b>NET CURRENT ASSETS</b>			
		20,306	26,989
		-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		20,306	26,989
		-----	-----
<b>TOTAL ASSETS</b>			
		20,306	26,989
		=====	=====
<b>FUNDS</b>			
Unrestricted funds		20,306	26,989
Restricted funds		-	-
		-----	-----
<b>TOTAL FUNDS</b>	<b>4</b>	<b>20,306</b>	<b>26,989</b>
		=====	=====

- For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2016 with respect to accounting records and the preparation of accounts.
- These financial statements have been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the board and authorised for issue on 22 December 2023 and signed on its behalf by



Alain Emerson  
Director

**The notes on pages 11 to 13 form part of the financial statements**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Part 8 of the Charities Act (Northern Ireland) 2008. The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)), the Companies Act 2006 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

**Cash flow statement**

The company has availed of the exemption in FRS102 from the requirement to produce a cash flow statement because it is classified as a small company.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is reasonable certainty of its ultimate receipt. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Resources expended**

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 a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

**Shalom Life**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

**Fund accounting**

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

- i. Unrestricted funds  
Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objectives of the charity
- ii. Restricted funds  
Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

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

**2. ANALYSIS OF RESOURCES EXPENDED**

	Charitable Activities 2023 £	Support Costs 2023 £	Total 2023 £	Total 2022 £
Rent & Service Charge	4,900	-	4,900	4,200
Programme Activities	531	-	531	2,599
Heat & Light	753	-	753	237
Wages	10,242	-	10,242	13,460
Insurance	209	-	209	202
Repairs to building	255	-	255	-
Stationery	-	-	-	-
Legal & Professional	-	-	-	-
Bank fees	-	246	246	242
Sundries	-	3,662	3,662	300
	-----	-----	-----	-----
<b>Totals</b>	<b>16,890</b>	<b>3,908</b>	<b>20,798</b>	<b>21,240</b>
	=====	=====	=====	=====

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**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2023

<b>3. ANALYSIS OF NET ASSETS BY FUND</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>Total £</b>
Unrestricted Funds	17,547	-	17,547
Restricted Funds	2,759	-	2,759
	-----	-----	-----
	<b>20,306</b>	-	<b>20,306</b>
	=====	=====	=====

**4. MOVEMENT IN FUNDS**

	<b>At 1 Apr 22 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>At 31 Mar 23 £</b>
<b>Unrestricted funds</b>				
General fund	24,230	5,675	(12,358)	17,547
<b>Restricted funds</b>				
	2,759	8,440	(8,440)	2,759
	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	<b>26,989</b>	<b>14,115</b>	<b>(20,798)</b>	<b>20,306</b>
	=====	=====	=====	=====

**8. STATUS**

The company is limited by guarantee not having share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required not exceeding £1.

**9. POST BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the year end.

# Grace Gault

CHARTERED ACCOUNTANT

114 Ardmore Road, Derryadd, Lurgan, BT66 6QP  
T: 028 3834 0264 – M: 07879436608  
E: [grace@gracegault.co.uk](mailto:grace@gracegault.co.uk)

Companies House  
Second Floor  
The Linenhall  
32-38 Linenhall Street  
Belfast  
BT2 8BG

22 December 2023

Dear Sir,

**RE: SHALOM LIFE, NI645742**

On behalf of my above named client, I enclose full accounts for the year ended 31 March 2023.

Should you require any further information please do not hesitate to contact me.

Yours Faithfully,

Grace Gault

Encs

Grace Gault ACA (Principal)