

COMPANY REGISTRATION NUMBER: NI653064  
CHARITY REGISTRATION NUMBER: NIC108608

**NI Kingdom Connections**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 May 2023**

**DONALDSON & THOMPSON**

Chartered accountants  
3 Limavady Road  
Londonderry  
BT47 6JU

**NI Kingdom Connections**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 May 2023**

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# NI Kingdom Connections

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 May 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2023.

The charity has been dormant as defined in section 1169 of the Companies Act 2006 throughout the year and preceding financial year. It is anticipated that the charity will remain dormant for the foreseeable future.

#### Reference and administrative details

<b>Registered charity name</b>	NI Kingdom Connections
<b>Charity registration number</b>	NIC108608
<b>Company registration number</b>	NI653064
<b>Principal office and registered office</b>	24 Tullymore Dale Broughshane Ballymena Co Antrim BT43 7TD
<b>The trustees</b>	Mrs Emma Dallas Mr Nigel Dallas
<b>Independent examiner</b>	Donaldson & Thompson Chartered Accountants 3 Limavady Road Londonderry BT47 6JU

#### Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 16th May 2018 and registered with the Charities Commission for Northern Ireland on 22nd February 2022 under charity number 108608. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### Objectives and activities

The charity's objects are;

- (a) The advancement of the Christian religion;
- (b) The advancement of education;
- (c) The relief of poverty;
- (d) The provision of facilities in the interest of social welfare for recreation and other leisure time occupation of people who are in need as a result of their youth, age, infirmity of social and economic circumstances.

# NI Kingdom Connections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2023

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## Objectives and activities *(continued)*

The charity's trustees have had regard to the Charity Commission for Northern Ireland's guidance on public benefit.

## Achievements and performance

The charity did not undertake any activities during the year.

## Financial review

The charity did not undertake any activities during the year, consequently no income was received and no expenses were incurred.

## Plans for future periods

The trustees plan to continue to impact and improve the community through Kingdom Connections.

## Small company provisions

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

The trustees' annual report was approved on 25 July 2024 and signed on behalf of the board of trustees by:

Mrs Emma Dallas  
Trustee



Mr Nigel Dallas  
Trustee



# NI Kingdom Connections

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of NI Kingdom Connections

Year ended 31 May 2023

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I report to the trustees on my examination of the financial statements of NI Kingdom Connections ('the charity') for the year ended 31 May 2023.

#### Responsibilities and basis of report

As the trustees of the company (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 Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.


Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Donaldson & Thompson  
Chartered Accountants  
Independent Examiner

3 Limavady Road  
Londonderry  
BT47 6JU

25 July 2024

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# NI Kingdom Connections

Company Limited by Guarantee

Statement of Financial Activities  
(including income and expenditure account)

Year ended 31 May 2023

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	Note	2023 Total funds £	2022 Total funds £
<b>Income and endowments</b>			
Donations and legacies		—	—
<b>Total income</b>		—	—
		—	—
<b>Total expenditure</b>		—	—
		—	—
<b>Net income</b>		—	—
		—	—
<b>Reconciliation of funds</b>			
Total funds brought forward		—	—
<b>Total funds carried forward</b>		—	—

No significant accounting transactions as defined by section 1169 of the Companies Act 2006 occurred in the current year or prior year.

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The notes on pages 6 to 9 form part of these financial statements.

**NI Kingdom Connections**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 May 2023**

	Note	2023 £	£	2022 £
<b>Current assets</b>				
Debtors		-		-
Cash at bank and in hand		-		-
		-		-
<b>Creditors: amounts falling due within one year</b>				
		-		-
<b>Net current liabilities</b>			-	-
<b>Total assets less current liabilities</b>			-	-
<b>Net liabilities</b>			-	-
<b>Funds of the charity</b>				
Unrestricted funds			-	-
<b>Total charity funds</b>			-	-

For the year ending 31 May 2023 the charity was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 25 July 2024, and are signed on behalf of the board by:

Mrs Emma Dallas  
Trustee

*Emma Dallas*

Mr Nigel Dallas  
Trustee

*Nigel Dallas*

The notes on pages 6 to 9 form part of these financial statements.

# NI Kingdom Connections

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 May 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 24 Tullymore Dale, Broughshane, Ballymena, BT43 7TD.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Statement of financial activities (including income and expenditure account)

The entity is dormant as defined by section 1169 of the Companies Act 2006. The entity incurred no significant transactions during the current year or prior year.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# NI Kingdom Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 May 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

# NI Kingdom Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 May 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

NI Kingdom Connections is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

# NI Kingdom Connections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

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## 5. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

## 6. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.