

West Kirk Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104287

Details

Status	Received
Registered	2016-08-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	56 Slievetrue Road Carrickfergus Co. Antrim Bt38 8qh BT38 8QH
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Activities

Purposes: THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£140,320	£220,701	£0	4

Trustees

Name	Role	Appointed
David Kane		
Fred Maginnis		
Mr George Leslie Stewart		
Mr Joseph Cummings		
Mr Michael John Waddell		
Mr Norman Windrum		
Mr William Vincent Shortt		
Noel Hunter		
Patrick Smyth		
Peter Burke		
Rev David Clawson		
Roy A. Thompson		

Accounts



West Kirk Presbyterian

A congregation of the Presbyterian Church in Ireland

Trustees' Financial Statements

for the year ended 31 December 2024

Registered with the Charity Commission for Northern Ireland

Charity Commission NI Registration No: 104287

West Kirk Presbyterian Church

Contents

	Page
Contents	
Statement of Financial Activities	1
Statement of Assets and Liabilities	2
Notes to the Financial Statements	3 - 7

West Kirk Congregation of the Presbyterian Church in Ireland

Statement of Financial Activity (Receipts and Payments Account) for the Year Ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and Legacies	2	98,374	19,389	-	117,763	136,967
Charitable activities	3	-	14,720	-	14,720	3,016
Other trading activities	4	744	-	-	744	776
Investment income	5	1,677	28	-	1,705	1,793
Other (Grant/Organisations)	6	330	5,058	-	5,388	5,177
		101,125	39,195	-	140,320	147,729
Sale of Investments		-	-	-	-	-
Sale of Fixed Assets		-	-	-	-	-
Proceeds of Amalgamation		-	-	-	-	2,553
Total Receipts		101,125	39,195	-	140,320	150,282
Payments						
Raising Funds	7	299	-	-	299	299
Charitable Activities	8	140,413	79,989	-	220,402	177,044
Other	9	-	-	-	-	-
		140,712	79,989	-	220,701	177,343
Total Payments		140,712	79,989	-	220,701	177,343
Net Receipts / Payments		(39,587)	(40,794)	-	(80,381)	(27,061)
Transfers between Funds	14	(37,958)	37,958	-	-	-
Net Movement in Funds		(77,545)	(2,836)	-	(80,381)	(27,061)
Funds brought forward	14	92,891	43,593	-	136,484	163,545
Funds carried forward	14	15,346	40,757	-	56,103	136,484

West Kirk Congregation of the Presbyterian Church in Ireland

Statement of Assets and Liabilities

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Funds Reconciliation					
Bank & Cash at Start of Year	92,891	43,593	-	136,484	163,545
Net Movement in Funds	(77,545)	(2,836)	-	80,381	-£27,061
Bank & Cash at End of Year	15,346	40,757	-	56,103	136,484
Bank & Cash Balances					
Bank Current Accounts				50,783	129,565
Balances held by Organisations				5,320	6,193
Cash in Hand				-	726
				56,103	136,484

The congregation has reviewed the basis on which it prepares its accounts, and in order that these are prepared on a strict Receipts and Payments basis, it has eliminated from its Fund Balances any funds which are not held in Bank or Cash balances .
Any other funds which the congregation holds in particular investments are disclosed by way of Notes 12 & 13 on Page 16 of the accounts.

Liabilities

There were no liabilities requiring disclosure at 31st. December , 2024.

For the Year ended 31st.December 2024, the charity was entitled to exemption from audit under Section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' Responsibilities :

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Section 65 ; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of accounts.

The financial statements were approved by the Trustees of West Kirk and signed on their behalf by :



Mr George Stewart
Trustee & Clerk of Session

2nd. March , 2025 .



Mr David Kane
Trustee

2nd. March , 2025 .

The additional financial information provided on the following Pages does not form part of the congregation's independently-examined Church Accounts.

The figures shown have , however , been incorporated into the accounts on which the congregation's Independent Examiner has given their Report.

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts

for the Year Ended 31 December 2024

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

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 the Republic of Ireland (FRS102) (effective 1st January 2019) and the Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

As the total income of the congregation is less than £250,000, the congregation have elected, in accordance with the provisions in the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, to prepare its accounts on a Receipts and Payments basis .

West Kirk Presbyterian Church meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

West Kirk Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet remains strong , with strong continued support by the members.

Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion ; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place .

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor . Where these funds have unspent balances , interest on their pooled investment is apportioned to the individual funds on an average balance basis .

Unrestricted funds are income funds which are to be spent on the congregation's general purposes .

Designated funds are general funds set aside by the congregation for use in the future .

2 DONATIONS and LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded Giving (FWO)	70,368	5,552	-	75,920	77,681
Loose collections	6,295	5,467	-	11,762	10,594
Donations & Gifts	5,863	8,370	-	14,233	7,416
Gift Aid Received	14,922	-	-	14,922	15,805
Legacies & Bequests	926	-	-	926	25,471
	98,374	19,389	-	117,763	136,967

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts (cont'd.)

for the Year Ended 31 December 2024

3 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income from charitable activities	-	100	-	100	2,300
Hospitality / Care & Concern	-	733	-	733	716
Fundraising events	-	-	-	-	-
Women's Worker (Grants)	-	12,000	-	12,000	-
Youth Worker (Grants)	-	1,887	-	1,887	-
	-	14,720	-	14,720	3,016

4 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Letting of Premises/Use of Halls	744	-	-	744	776
	744	-	-	744	776

5 INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Deposit interest	1,612	-	-	1,612	1,717
General Investment Fund	65	29	-	94	76
	1,677	29	-	1,706	1,793

6 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Funding for Intern for Schools	-	-	-	-	-
Miscellaneous Income	330	1,800	-	2,130	1,832
Other income (Organisations)	-	3,258	-	3,258	3,345
Loan from CMF	-	-	-	-	-
	330	5,058	-	5,388	5,177
Proceeds of Amalgamation	-	-	-	-	2,553

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts (cont'd.) for the Year Ended 31 December 2024

7 (Costs of) RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
FWO Envelopes	299	-	-	299	299
	299	-	-	299	299

8 CHARITABLE ACTIVITIES

(Payments)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
General Assembly Assessments	18,472	-	-	18,472	16,911
Presbytery Fees	798	-	-	798	624
Ministry & Support Staff Costs	95,322	25,330	-	120,652	91,873
Congregational Running Expenses	19,470	40,355	-	59,825	53,599
Donations to Missions & Charities	4,200	14,304	-	18,504	10,975
Governance Costs	2,151	-	-	2,151	3,062
	140,413	79,989	-	220,402	177,044

9 OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Loan Repayments	-	-	-	-	-
	-	-	-	-	-

10 EMPLOYEES

Employment Costs :

	Total 2024 £	Total 2023 £
Wages and salaries	23,779	-
Social security	937	-
Pension	614	-
	25,330	-

Number of employees :

There were two staff employed at the church in 2024 (2023 - Nil)

Staff salaries are in line with the salary scales maintained by the Presbyterian Church in Ireland (PCI).

No employee received remuneration of more than £60,000 during the year (2023 : Nil).

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts (cont'd.)

for the Year Ended 31 December 2024

11 KEY MANAGEMENT PERSONNEL

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the church. These positions comprise of the Minister, Associate Minister, Clerk of Session, Treasurer and Secretary. Ministerial positions are remunerated through PCI. All other Trustee positions are voluntary.

12 FIXED ASSETS

The congregation owns the Church premises situated at 236A Shankill Road, Belfast, together with the halls at Conway Street, Belfast, and the Manse at 628 Crumlin Road, Belfast, and the (amalgamated) Church premises of the former Crumlin Road Presbyterian Church at Tennant Street, Belfast, along with the associated fixtures, fittings, plant and equipment.

The insurance values of each, as at last renewal date, are shown below :

	£
Church Premises & Halls - Shankill Road	5,911,083
Conway Street Halls	530,574
Manse - Crumlin Road	445,464
Church Premises & Halls - Crumlin Road	4,269,703
Total	11,156,824 (31/10/24)

13 INVESTMENTS

The congregation has the following investments :
(Amounts are shown at market valuation)

		2024 £	2023 £
General Investment Fund - Rebecca Trust	(63 shares)	879	839
General Investment Fund - Crumlin Road	(198 shares)	2,764	2,639
Property		-	-
Other Investments		-	-
	(@ 31/12/24)	3,643	3,478

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts (cont'd.) for the Year Ended 31 December 2024

14 FUND BALANCES

	Balance at start	Receipts	Payments	Surplus/ (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
2024						
Unrestricted funds						
General fund	92,891	101,125	140,712	(39,587)	(37,958)	15,346
	92,891	101,125	140,712	-39,587	-37,958	15,346
Restricted funds						
Balances due to Organisations	6,193	3,258	4,130	(872)	-	5,321
Care & Concern Fund	-	733	733	-	-	-
Rebecca Trust Fund (for PW)	-	21	21	-	-	-
Property Fund	-	100	30,409	(30,309)	30,309	-
ROC Account (Toilet Grant)	2,552	-	-	-	(2,552)	-
Appeals Funding	-	1,549	8,300	(6,751)	6,751	-
Grace & Hope Funding	14,314	17,847	5,816	12,031	-	26,345
Donation to Grace & Hope	-	-	3,450	(3,450)	3,450	-
Outreach Workers Funding	16,763	13,887	25,330	(11,443)	-	5,320
Emergency Relief Grant	-	1,800	1,800	-	-	-
Frances Stewart Training Fund	1,749	-	-	-	-	1,749
Mums/Dads Groups Funding	2,022	-	-	-	-	2,022
	43,593	39,195	79,989	(40,794)	37,958	40,757
Endowment funds	-	-	-	-	-	-
TOTAL	136,484	140,320	220,701	(80,381)	-	56,103
2023						
Unrestricted funds						
General fund	130,838	126,244	136,472	(10,228)	(27,719)	92,891
	130,838	126,244	136,472	(10,228)	(27,719)	92,891
Restricted funds						
Balances due to Organisations	6,414	3,345	3,566	(221)	-	6,193
Care & Concern Fund	-	716	716	-	-	-
Property Fund	-	2,300	23,695	(21,395)	21,395	-
ROC Account (Toilet Grant)	-	2,552	-	2,552	-	2,552
Appeals Funding	-	1,085	7,409	(6,324)	6,324	-
Grace & Hope Funding	7,508	12,291	5,485	6,806	-	14,314
Outreach Workers Funding	16,763	-	-	-	-	16,763
Frances Stewart Training Fund	-	1,749	-	1,749	-	1,749
Mums/Dads Groups Funding	2,022	-	-	-	-	2,022
	32,707	24,038	40,871	(16,833)	27,719	43,593
Endowment funds	-	-	-	-	-	-
TOTAL	163,545	150,282	177,343	(27,061)	-	136,484

Accounts



West Kirk Presbyterian

A congregation of the Presbyterian Church in Ireland

Trustees' Financial Statements

for the year ended 31 December 2023

Registered with the Charity Commission for Northern Ireland

Charity Commission NI Registration No: 104287

West Kirk Congregation of the Presbyterian Church in Ireland

Statement of Financial Activity (Receipts and Payments Account)

for the Year Ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and Legacies	2	121,973	14,994	-	136,967	112,293
Charitable activities	3	-	3,016	-	3,016	2,149
Other trading activities	4	670	106	-	776	340
Investment income	5	1,769	24	-	1,793	300
Other (Grant/Organisations)	6	1,832	3,345	-	5,177	23,754
		126,244	21,485	-	147,729	138,836
Sale of Investments		-	-	-	-	-
Sale of Fixed Assets		-	-	-	-	-
Proceeds of Amalgamation	6	-	2,553	-	2,553	177,613
Total Receipts		126,244	24,038	-	150,282	316,449
Payments						
Raising Funds	7	299	-	-	299	435
Charitable Activities	8	136,173	40,871	-	177,044	166,819
Investment Costs		-	-	-	-	-
Other	9	-	-	-	-	-
		136,472	40,871	-	177,343	167,254
Purchase of Investments		-	-	-	-	-
Purchase of Fixed Assets	9	-	-	-	-	-
Loan Repayments	9	-	-	-	-	48,253
Total Payments		136,472	40,871	-	177,343	215,507
Net Receipts / Payments		(10,228)	(16,833)	-	(27,061)	100,942
Transfers between Funds		(27,719)	27,719	-	-	-
Net Movement in Funds		(37,947)	10,886	-	(27,061)	100,942
Funds brought forward		130,838	32,707	-	163,545	62,603
Funds carried forward	12	92,891	43,593	-	136,484	163,545

West Kirk Congregation of the Presbyterian Church in Ireland

Statement of Assets and Liabilities

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Funds Reconciliation					
Bank & Cash at Start of Year	130,838	32,707	-	163,545	62,303
Net Movement in Funds	-37,947	10,886	-	27,061	100,942
Bank & Cash at End of Year	92,891	43,593	-	136,484	163,245
Bank & Cash Balances					
Bank Current Accounts				129,565	157,131
Balances held by Organisations				6,193	6,414
Cash in Hand				726	-
				136,484	163,545

The congregation has reviewed the basis on which it prepares its accounts, and in order that these are prepared on a strict Receipts and Payments basis, it has eliminated from its Fund Balances any funds which are not held in Bank or Cash balances .

Any other funds which the congregation holds in particular investments are disclosed by way of Notes 10 & 11 on Page 6 .

Liabilities

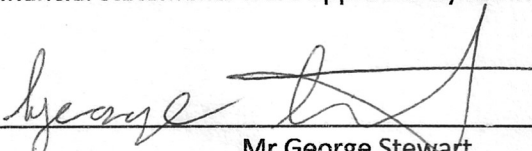
There were no liabilities requiring disclosure at 31st. December , 2023.

For the Year ended 31st. December 2023 , the charity was entitled to exemption from audit under Section 65 of the Charities Act (Northern Ireland) 2008.

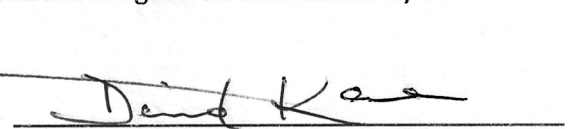
Trustees' Responsibilities :

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Section 65 ; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of accounts.

The financial statements were approved by the Trustees of West Kirk and signed on their behalf by :


Mr George Stewart
Trustee & Clerk of Session

20th. February , 2024 .


Mr David Kane
Trustee

20th. February , 2024 .

The additional financial information provided on the following Pages does not form part of the congregation's independently-examined Church Accounts.

The figures shown have , however , been incorporated into the accounts on which the congregation's Independent Examiner has given their Report.

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts

for the Year Ended 31 December 2023

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

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 the Republic of Ireland (FRS102) (effective 1st January 2019) and the Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

As the total income of the congregation is less than £250,000, the congregation have elected, in accordance with the provisions in the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, to prepare its accounts on a Receipts and Payments basis.

West Kirk Presbyterian Church meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

West Kirk Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet remains strong, with strong continued support by the members.

Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2 DONATIONS and LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded Giving (FWO)	69,001	8,680	-	77,681	76,602
Loose collections	6,983	3,611	-	10,594	8,367
Donations & Gifts	4,713	2,703	-	7,416	14,062
Gift Aid Received	15,805	-	-	15,805	12,336
Legacies & Bequests	25,471	-	-	25,471	926
	121,973	14,994	-	136,967	112,293

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts (cont'd.) for the Year Ended 31 December 2023

3 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	2,300	-	2,300	960
Hospitality / Care & Concern	-	716	-	716	509
Fundraising events (United Appeal)	-	-	-	-	680
Membership fees	-	-	-	-	-
Grants (Women's Worker Funding)	-	-	-	-	-
	-	3,016	-	3,016	2,149

4 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of Premises/Use of Halls	670	106	-	776	340
Trading Income	-	-	-	-	-
	670	106	-	776	340

5 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	1,717	-	-	1,717	229
General Investment Fund	52	24	-	76	71
Rents from investment property	-	-	-	-	-
Other investment income	-	-	-	-	-
	1,769	24	-	1,793	300

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts (cont'd.) for the Year Ended 31 December 2023

6 OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Funding for Intern for Schools	-	-	-	-	11,655
Miscellaneous Income	1,832	-	-	1,832	-
Other income (Organisations)	-	3,345	-	3,345	2,962
Loan from CMF	-	-	-	-	9,137
	1,832	3,345	-	5,177	23,754
Proceeds of Amalgamation	-	2,553	-	2,553	177,613

7 (Costs of) RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO Envelopes	299	-	-	299	435
Fundraising Events	-	-	-	-	-
	299	-	-	299	435

8 CHARITABLE ACTIVITIES (Payments)

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	16,911	-	-	16,911	16,474
Presbytery Fees	624	-	-	624	733
Ministry & Support Staff Costs	91,873	-	-	91,873	84,599
Congregational Running Expenses	20,853	32,746	-	53,599	44,104
Donations to Missions & Charities	2,973	8,002	-	10,975	18,215
Governance Costs	2,939	123	-	3,062	2,694
	136,173	40,871	-	177,044	166,819

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts (cont'd.) for the Year Ended 31 December 2023

9 OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Purchase of Fixed Assets	-	-	-	-	-
Loan Repayments	-	-	-	-	48,253
	-	-	-	-	48,253

10 FIXED ASSETS

The congregation owns the Church premises situated at 236A Shankill Road, Belfast, together with the halls at Conway Street, Belfast, and the Manse at 628 Crumlin Road, Belfast, and the (amalgamated) Church premises of the former Crumlin Road Presbyterian Church at Tennant Street, Belfast, along with the associated fixtures, fittings, plant and equipment.

The insurance values of each, as at last renewal date, are shown below :

	£	
Church Premises & Halls - Shankill Road	5,722,249	
Conway Street Halls	513,624	
Manse - Crumlin Road	431,233	
Church Premises & Halls - Crumlin Road	4,133,304	
Total	10,800,410	(31/10/23)

11 INVESTMENTS

The congregation has the following investments :
(Amounts are shown at market valuation)

		2023 £	2022 £
General Investment Fund - Rebecca Trust	(63 shares)	839	770
General Investment Fund - Crumlin Road	(198 shares)	2,639	2,420
Property		-	-
Other Investments		-	-
	(@ 31/12/23)	3,478	3,190

West Kirk Congregation of the Presbyterian Church in Ireland

Notes to the Accounts (cont'd.) for the Year Ended 31 December 2023

12 FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus/ (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
Unrestricted funds						
General fund	130,838	126,244	136,472	(10,228)	(27,719)	92,891
	130838	126244	136472	-10228	-27719	92891
Restricted funds						
Balances due to Organisations	6,414	3,345	3,566	(221)	-	6,193
Care & Concern Fund	-	716	716	-	-	-
Property Fund	-	2,300	23,695	(21,395)	21,395	-
Appeals Funding	-	1,085	7,409	(6,324)	6,324	-
Grace and Hope Funding	7,508	12,291	5,485	6,806	-	14,314
Outreach Worker Funding	16,763	-	-	-	-	16,763
Frances Stewart Training Fund	-	1,749	-	1,749	-	1,749
ROC Account (Toilet Grant)	-	2,552	-	2,552	-	2,552
Mums/Dads Groups Funding	2,022	-	-	-	-	2,022
Insurance Payment Received	-	-	-	-	-	-
	32,707	24,038	40,871	-16833	27,719	43,593
Endowment funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL	163,545	150,282	177,343	-27061	-	136,484

West Kirk Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104287

Annual report



West Kirk Presbyterian

A congregation of the Presbyterian Church in Ireland

Trustees' Annual Report **for the year ended 31 December 2023**

Registered with the Charity Commission for Northern Ireland

Charity Commission NI Registration No: 104287

West Kirk Presbyterian Church

Contents

	Page
Contents	1
Trustees' Annual Report	2 - 8
Independent Examiner's report	9
Statement of Financial Activities	10
Statement of Assets and Liabilities	11
Notes to the Financial Statements	12 - 15

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2023

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

West Kirk Congregation of the Presbyterian Church in Ireland
234 – 236 Shankill Road
Belfast
BT13 2BL
Registered Charity in Northern Ireland (NIC104287)

CHARITY TRUSTEES

The Charity Trustees who were trustees at the date of this report were:

David Clawson	Peter Burke	Joseph Cummings
Kenneth Davidson	Noel Hunter	David Kane
Fred Maginnis	Vincent Shortt	Patrick Smyth
George Stewart	Roy Thompson	Michael Waddell
Desi Williams	Norman Windrum	

PRINCIPAL OFFICE BEARERS

Minister:	Rev. David Clawson
Associate Minister:	Rev. Peter Burke
Clerk of Session:	Mr. George Stewart
Treasurer:	Mr. David Ritchie

INDEPENDENT EXAMINER

FPM Accountants Ltd.
Chartered Accountants & Statutory Auditors
Unit 1, Building 10
Central Park
Mallusk
BT36 4FS

BANKERS

Ulster Bank
Shankill Road Branch
185 – 189 Shankill Road
Belfast
BT13 1FH

SOLICITORS

Hewitt & Gilpin Solicitors
Thomas House
14 – 16 James Street South
Belfast
BT2 7GA

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2023

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of the Kirk Session. Under the congregation's governing document, The Code, the Book of the Constitution and Government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons who are not connected with any congregation within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are also members of the Congregational Committee and the other members are elected by the voting members of the congregation and serve for a period of 3 years. The present Congregational Committee took up office in January 2019. Following the amalgamation of West Kirk and Crumlin Road Presbyterian Church, the Committee was enlarged by the inclusion of 6 members of the former Crumlin Road congregation. To give sufficient time for this enlarged committee to function well the Kirk Session has decided to delay the election of a new Congregational Committee until 2024.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to make proposals, speak and exercise equal voting rights at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held normally eight times in each year, and in 2023 we have been pleased to keep to that pattern.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Normally we have adopted the former method. Members proposed are elected if they obtain the votes of two thirds of the voting members present at a meeting of the congregation.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. West Kirk congregation of the Presbyterian Church has been assigned to the North Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and elders appointed by the Kirk Sessions of the congregations in the Presbytery.

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2023

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administrative and judicial authority in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

West Kirk congregation is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The purpose and vision of the congregation of West Kirk can be expressed in 3 words: Maturity, Ministry and Mission. Our aim is to help our members towards **maturity** of Christian faith through worship and teaching, so that they express that faith in a **ministry** of support, encouragement and care for one another, and in **mission** to the community and world around us as we help in practical ways and share with others the Christian gospel to which we are committed.

The congregation aims to fulfil our Purpose and Vision as a family of God's people by ensuring that our commitment and faithfulness to God and our relationships with each other are built upon the Word and promises of God.

As a family we seek to care well for the young among us as we engage with them, encourage and nurture them in the faith of Jesus Christ.

We seek, in ways which will be described later, to be an outward looking fellowship concerned for the wellbeing of the community in our parish area.

As a congregation of the Presbyterian Church in Ireland we believe the Bible to be our supreme authority in what we believe and in how we act. We are committed also to the subordinate standards of the Presbyterian Church in Ireland, the Westminster Confession of Faith and the Larger and Shorter Catechisms, confident that they set out what we understand the Bible teaches on key matters of Christian faith and practice.

ACTIVITIES AND OBJECTIVES

In our last report we stated that in 2022 we were able to resume many aspects of our congregational program step by step. We are happy to report that in 2023 our program of activities is now operating as normal.

We have even been able to add a "Youth Group" for young people of secondary school age on Sunday evenings. We have also added some new leaders to some of our groups. This has in part allowed us to set up the new youth group, and also helped to take the pressure off existing leaders through the welcome extra help.

The activities which we run each week during the church year will be described in more detail further on in this report.

West Kirk Presbyterian Church

Trustees' Annual Report for the year ended 31 December 2023

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation meets normally for worship each Sunday at 11.30am and 6.00pm in the Church building. Tea and coffee is available prior to the morning service ; and following the evening service we stay for tea and coffee discussing around tables questions relating to the theme of the sermon, and praying together.

We held some services of Thanksgiving for the life of members who died during the year; services in which we sought to comfort the bereaved families and friends.

On Wednesday evenings a small group meet together for prayer. As yet we have not resumed our Home Bible Study Groups.

At 31 December 2023 there were 92 communicant members of the congregation; we held 4 morning and 2 evening communion services.

250 families have currently some level of connection with our congregation.

The average attendance at morning worship during the year was 100, with between 30 and 35 attending evening worship.

Pastoral Care

Pastoral care visitation which was impossible during the Covid-19 pandemic has resumed increasingly as we moved through 2023. It is carried out mainly by our minister, the Rev. David Clawson, and our associate minister, Rev. Peter Burke .

Some elders and others within the congregation help to some extent with this important ministry. We make every effort to support our elderly members who are no longer able to attend worship and those members who are unwell or recently bereaved.

Mission and Outreach

The congregation of West Kirk is committed to, and active in, outreach to our local community. Communication of the Christian gospel is a vital part of the programme of our organisations. In addition we have other activities which have an intentional outreach emphasis. A very important and useful part of our weekly programme is our Thursday Morning Outreach when each week we invite local people in for tea or coffee and the opportunity to chat. This helps us to get to know the people of the local area and in turn helps them to get to know us. We can use this time to communicate the various activities and events with people who wouldn't normally attend Sunday worship. Another means of outreach in the past were the Men's Breakfasts and Ladies' Breakfasts held on several Saturday mornings during the year. These have proved very popular in the past. It is our intention to resume these in 2024.

As a congregation we support many charities throughout the year. Most of these are local Northern Ireland based charities but some are from further afield. An example of this is when we host a coffee morning as part of our Thursday Outreach and all proceeds go to MacMillan Cancer Support. We also support the Presbyterian Childrens Society which provides help for families throughout Ireland who are going through tough times.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination carried out on a scale beyond which any congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises and assists with the running costs of Union Theological College, the Church's training college for ministry students.

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2023

Presbytery

The congregation was represented at the meetings of Presbytery in 2023 by our 2 ministers and 2 of our elders who played their part on some of the the Presbytery's Committees and Panels.

The General Assembly

At the 2023 General Assembly we were represented by our 2 ministers and 2 of our elders. In addition, one of our senior elders was appointed as a member of Assembly by its Nomination Committee.

Property

The oversight of our property is the responsibility of one of the sub-committees of our Congregational Committee. During 2023 some important improvements were carried out in our manse and routine work in our church buildings. We also continue to look after the buildings of the former Crumlin Road Presbyterian Church, and will do so until this building is sold.

Organisations

We give this brief summary of the activities carried out during the year in some of our organisations.

Children's Church : During morning worship children up to the age of about 9 years old move into the Church Hall at the point when the sermon will begin and they receive Bible teaching.

The Monday Club : This club meets every Monday night and caters for children of primary school age. The children enjoy a programme designed to encourage their educational, physical, recreational, social and spiritual development. In August of 2023 some of our leaders, along with a PCI team of Young People, ran a 3-day Holiday Bible Club attended by about 60-70 mainly local children. As we hoped would happen, some of these girls and boys then joined the Monday Club.

Presbyterian Women : This group meets monthly during the autumn and winter for a programme designed to stimulate interest in and support for the mission of the Church at home and overseas, so many of their guest speakers will represent such work. Members also enjoy day trips to places of interest.

Girls' Brigade Company : This Christian organisation meets each Tuesday evening in several sections catering for girls, ages 3-18. They carry out a varied programme as devised by the central GB organisation.

Guide Company : The various sections of the Guides meet on a Thursday evening. They are registered separately with the Charity Commission and will submit their own report.

Alcoholics Anonymous Group : While this organisation is not under the oversight of our congregation, we are glad to accommodate this local group in our Halls each Wednesday evening.

Youth Group : This group, for children of secondary school age, was formed in the second half of 2023 mainly due to the number of children moving into this age bracket and also because the young people themselves really wanted a Christian fellowship group which they could call their own. This group meets in our Community Project building where they can make use of the various facilities such as table tennis, pool and the kitchen but they primarily meet to read the Bible and discuss what they have learned. They also had a fun trip to a local activities centre. It is hoped that this group will expand in both number and in its features in the coming year.

Volunteers

The Trustees acknowledge with gratitude the invaluable service given by those members of the congregation who lead with great dedication the range of activities described in this report.

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2023

The Church Plant at Carlisle Circus

Our Church plant, Grace and Hope, continues to go from strength to strength. As mentioned in our 2022 report, the congregation had grown and required a larger space with provision for a creche and hoped to be able to move into the larger facilities in the neighbouring Hopelink Centre. This became a reality in 2023 and has made worship more practical and comfortable for everyone involved.

Numbers attending worship during 2023 have remained steady. As in 2022, a large portion of the congregation is made up of people from lots of different nationalities. Many of these people have been forced out of their own countries and have ended up in Northern Ireland. There is also, however, an increase in the number of local people who are interested in, or attending Grace and Hope. Two babies, from families who are church members, were baptised in 2023 which shows that the Church is literally growing from within.

In 2023 the leadership of Grace and Hope has began running the Alpha course for Church members or any local people who may wish to attend. They are also running weekly Bible studies for those who are more advanced in their Christian life. They regularly have Church lunches which helps to bring the congregation together socially.

2023 has been a year of growth and consolidation for Grace and Hope. The leadership of the Church plan, with God's help, to build on this solid foundation in 2024 by adding more activities both Spiritual and physical to further enhance Church life and attract new members.

In the near future the North Belfast Presbytery will be looking at Grace and Hope in detail to ascertain how this Church can move forward, possibly as a stand-alone Church in its own right. This is a very real possibility if it continues to grow at it's current rate.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through Presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public Benefit requirement statutory guidance.

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2022

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering ; and in recent years members have been encouraged to donate directly to the Church's bank account using a Direct Payment scheme.

There were 98 contributing families during the year [113 in previous year, 2022] donating a total of £69,001 (£69,927 in previous year, 2022). In addition, an amount of £12,291 was received in respect of the Grace and Hope church plant (£9,147 in 2022).

Total Receipts of the congregation during the year were £150,282, compared to £316,449 in the previous year which had included £177,613 from the bank account of Crumlin Road Presbyterian Church following it's amalgamation with West Kirk.

A final balance of £2,553 was transferred to close the ROC Bank Account.

Total expenditure decreased from £215,507 to £177,343, mainly because we repaid a loan of £48,253 in respect of our Assistant Minister's salary, once the Crumlin Road funds became available, in 2022.

In addition, the rising costs of heating oil and electricity added to our expenditure, along with further necessary repairs to the upkeep of the Manse and Crumlin Road premises.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The purpose of this statement is to distinguish the Trustees' responsibilities for the accounts from those of the Independent Examiners as stated in their Report.

The Trustees are responsible for preparing the Annual Report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

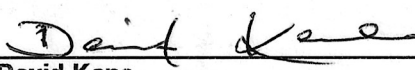
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a Receipts and Payments Account and a Statement of Assets and Liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position.

They are also responsible for safeguarding the assets of the congregation, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed to signify approval on behalf of the Kirk Session , by :


Mr George Stewart
Trustee & Clerk of Session


Mr David Kane
Trustee

20th. February 2024
Date

20th. February 2024
Date

West Kirk Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104287

Annual return



AN AAB GROUP COMPANY

Belfast:
1-3 Arthur Street,
Belfast,
Co Antrim,
BT1 4GA

Tel: 028 9024 3131

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Unit 5B, Fingal Bay,
Business Park,
Balbriggan,
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Dungannon:
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30 Northland Row,
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Mallusk Rd,
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Newry:
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The Quays,
Newry,
Co Down,
BT35 8QS

Tel: 028 3026 1010

www.fpmaab.com | info@fpmaab.com

West Kirk Presbyterian Church

Independent Examiner's Report to the Trustees of West Kirk Presbyterian Church Congregation

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 15.

Respective responsibilities of the Trustees and Independent Examiner

The Trustees are responsible for the presentation of the accounts. The Trustees consider that an audit is not required for this year under section 65 of the Charities (Northern Ireland) 2008 (the 2008 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under applicable law and the Constitution and Government of the Presbyterian Church in Ireland (The Code), and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the 2008 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 65 of the 2008 Act; and
- to state whether particular matters have come to our attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes 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 Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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 statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with our examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act (Northern Ireland) 2008 and the Code have not been met; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and the Code and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

Award Winning Advice...



**CHARTERED
ACCOUNTANTS
IRELAND**

FPM ACCOUNTANTS LTD, AN AAB GROUP COMPANY
NI Reg No: 022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

PARTNERS: Teresa Campbell FCA, Paddy Harty FCA,
Seamas Keating FCA FABRP, Feargal McCormack FCA,
Gary Digney FCA PIP, Michael Farrell FCA, Lowry Grant FCCA,
Michelle Hawkins FCA, Malachy McLernon FCA CTA

DIRECTORS: Karen Coulter FCA, Raymond McKeown,
Brenda O'Hare FCA, Ciara Reilly FCA, Ashok Thomas ACA

Seamas Keating is authorised to act as an Insolvency Practitioner
in UK and Ireland by Chartered Accountants Ireland.



AN AAB GROUP COMPANY

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JL Grant

Lowry Grant (FCCA)
FPM Accountants Limited
Independent examiner

Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS

Date: 20 Feb 2024

Accounts



West Kirk Presbyterian

A congregation of the Presbyterian Church in Ireland

Trustees' Financial Statements

for the year ended 31 December 2022

Registered with the Charity Commission for Northern Ireland

Charity Commission NI Registration No: 104287

West Kirk Presbyterian Church

Statement of Financial Activities (incorporating the Receipts and Payments Account) for the year ended 31 December 2022

	Notes	Unrestricted General £	Restricted £	2022 Total £	2021 Total £
Income from:					
Donations and Legacies	2	99,090	13,203	112,293	91,375
Charitable Activities	3	-	2,149	2,149	21,406
Other trading activities	4	340	-	340	508
Investment Income	5	283	17	300	91
Other Income Sources	6	9,137	14,617	23,754	17,481
Total Income		108,850	29,986	138,836	130,861
Proceeds of Amalgamation		177,613	-	177,613	-
Total Receipts		286,463	29,986	316,449	130,861
Expenditure on:					
Raising Funds	7	435	-	435	413
Charitable Activities	8	129,958	36,861	166,819	143,327
Other	9	48,253	-	48,253	-
Total Expenditure		178,646	36,861	215,507	143,740
Net Income / (Expenditure) for the Year		107,817	(6,875)	100,942	(12,879)
Transfers	12	(24,054)	24,054	-	-
Revaluation of Investment Assets		-	-	-	-
Net movement in Funds		83,763	17,179	100,942	(12,879)
Reconciliation of Funds					
Fund Balances Brought Forward	12	47,075	15,528	62,603	75,482
Fund Balances Carried Forward	12	130,838	32,707	163,545	62,603

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 12 to 15 form an integral part of these financial statements.

West Kirk Presbyterian Church
Statement of Assets and Liabilities
as at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Funds Reconciliation					
Bank & Cash at Start of Year	47,075	15,528	-	62,603	75,482
Net Movement in Funds	83,763	17,179	-	100,942	-12,879
Bank & Cash at End of Year	130,838	32,707	-	163,545	62,603
Bank & Cash Balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				157,131	54,205
Balances held by Organisations				6,414	8,398
Cash in Hand				-	-
				163,545	62,603

The congregation has reviewed the basis on which it prepares its accounts, and in order that these are prepared on a strict Receipts and Payments basis, it has eliminated from its Fund Balances any funds which are not held in Bank or Cash balances .
Any other funds which the congregation holds in particular investments are disclosed by way of Notes 10 & 11 on Pages 14 and 15 .

Liabilities

Loan from CMF	-	39,116
Other - Insurance Claim Repayable	-	-
	0	39,116

For the year ended 31 December 2022 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees of West Kirk and signed on their behalf:


Mr Roy Thompson
Trustee & Clerk of Session

21st. February 2023
Date


Mr George Stewart
Trustee & Chairman of Committee

21st. February 2023
Date

The notes on pages 12 to 15 form an integral part of these financial statements.

The additional financial information provided on the following Pages does not form part of the congregation's independently-examined Church Accounts.

The figures shown have , however , been incorporated into the accounts on which the congregation's Independent Examiner has given their report.

West Kirk Presbyterian Church
Notes to the Financial Statements
for the year ended 31 December 2022

1. Accounting Policies

a) Basis of Preparation

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 (FRS 102) (effective 1 January 2019) and the (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

As the total income of the congregation is less than £250,000, excluding the proceeds of amalgamation with Crumlin Road Presbyterian Church, the congregation have elected, in accordance with the provisions in the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, to prepare its accounts on a Receipts and Payments basis .

West Kirk Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

West Kirk Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet remains strong with strong continued support by the members.

The Trustees have considered this in the knowledge that on the 30th January, the World Health Organisation (WHO) announced Coronavirus as a global health emergency and on the 11th March 2020, it announced that Coronavirus was a global pandemic.

c) Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion ; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place .

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor . Where these funds have unspent balances , interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes . Designated funds are general funds set aside by the congregation for use in the future .

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded Giving (FWO)	69,927	6675	-	76,602	67,389
Loose collections	5,895	2472	-	8,367	6,503
Donations & Gifts	10,006	4,056	-	14,062	4,203
Gift Aid Received	12,336	-	-	12,336	12,461
Legacies & Bequests	926	-	-	926	819
	99,090	13,203	-	112,293	91,375

West Kirk Presbyterian Church
Notes to the Financial Statements
for the year ended 31 December 2022

3. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Income from charitable activities	-	960	-	960	850
Hospitality / Care & Concern	-	509	-	509	-
Fundraising events (United Appeal)	-	680	-	680	60
Women's Worker (Grant)	-	-	-	-	20,496
	0	2,149	-	2,149	21,406

4. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Letting of Premises/Use of Halls	340	-	-	340	508
	340	-	-	340	508

5. Investment Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2021 £
Deposit interest	229	-	-	229	75
General Investment Fund	54	17	-	71	16
	283	17	-	300	91

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Funding for Intern for Schools	-	11,655	-	11,655	-
Funding for Mums/Dads Group	-	-	-	-	-
Other income (Organisations)	-	2,962	-	2,962	1,719
Loan from CMF	9,137	-	-	9,137	15,762
Insurance claim	-	-	-	-	-
	9,137	14,617	-	23,754	17,481
Proceeds of Amalgamation	177,613	-	-	177,613	-

West Kirk Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2022

7. (Costs of) Raising Funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
FWO Envelopes	435	-	-	435	413
Fundraising Events	-	-	-	-	-
	435	-	-	435	413

8. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
General Assembly Assessments	16,474	-	-	16,474	16,219
Presbytery Fees	733	-	-	733	719
Ministry & Support Staff Costs	84,599	-	-	84,599	93,986
Congregational Running Expenses	19,865	24,239	-	44,104	21,669
Donations to Missions & Charities	5,610	12,605	-	18,215	8,208
Governance Costs	2,677	17	-	2,694	2,526
	129,958	36,861	-	166,819	143,327

9. Other Expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Purchase of Fixed Assets	-	-	-	-	-
Loan Repayments	48,253	-	-	48,253	-
	48,253	-	-	48,253	-

10. Fixed Assets

The congregation owns the Church premises situated at 236A Shankill Road, Belfast, together with the halls at Conway Street, Belfast and the Manse at 628 Crumlin Road, Belfast, and the (amalgamated) Church premises of the former Crumlin Road Presbyterian Church at Tennant Street, Belfast, along with the associated fixtures, fittings, plant and equipment. The insurance values of each, as at last renewal date, are shown below :

	£
Church Premises & Halls - Shankill Road	5,388,182
Conway Street Halls	483,638
Manse - Crumlin Road	406,057
Church Premises & Halls - Crumlin Road	3,892,000
Total	10,169,877 (31/10/22)

West Kirk Presbyterian Church
Notes to the Financial Statements
for the year ended 31 December 2022

11. Investments

The congregation has the following investments :
(Amounts are shown at market valuation)

		2022 £	2021 £
General Investment Fund - Rebecca Trust (63 shares)		770	839
General Investment Fund - Crumlin Road (198 shares)		2420	-
Property		-	-
Other Investments		-	-
	(@ 31/12/22)	3190	839

12 FUND BALANCES

Fund	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers £	Balance at end £
Unrestricted funds						
General fund	47,075	286,463	178,646	107,817	(24,054)	130,838
	47,075	286,463	178,646	107,817	(24,054)	130,838
Restricted funds						
Balances due to Organisations	8,397	3,488	5,472	-1,984	-	6,413
Property Fund	-	960	17,655	(16,695)	16,695	-
Appeals Funding	-	4,736	12,095	(7,359)	7,359	-
Women's Worker Funding	2,076	-	-	-	-	2,076
Grace & Hope Funding	-	9,147	1,639	7,508	-	7,508
Intern for Schools Funding	3,033	11,655	-	11,655	-	14,688
Mums/Dads Groups Funding	2,022	-	-	-	-	2,022
Insurance Payment Received	-	-	-	-	-	-
	15,528	29,986	36,861	-6,875	24,054	32,707
Endowment funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL	62,603	316,449	215,507	100,942	-	163,545

West Kirk Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104287

Annual report



West Kirk Presbyterian

A congregation of the Presbyterian Church in Ireland

Trustees' Annual Report

for the year ended 31 December 2022

Registered with the Charity Commission for Northern Ireland

Charity Commission NI Registration No: 104287

West Kirk Presbyterian Church

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2022

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

West Kirk Congregation of the Presbyterian Church in Ireland
234 – 236 Shankill Road
Belfast
BT13 2BL
Registered Charity in Northern Ireland (NIC104287)

CHARITY TRUSTEES

The Charity Trustees who were trustees at the date of this report were:

David Clawson	Peter Burke	Joseph Cummings
Kenneth Davidson	Noel Hunter	David Kane
Fred Maginnis	Vincent Shortt	Patrick Smyth
George Stewart	Roy Thompson	Michael Waddell
Desi Williams	Norman Windrum	

PRINCIPAL OFFICE BEARERS

Minister:	Rev. David Clawson
Associate Minister:	Rev. Peter Burke
Clerk of Session:	Mr. Roy Thompson
Treasurer:	Mr. David Ritchie

INDEPENDENT EXAMINER

PKF-FPM Accountants Ltd.
Chartered Accountants & Statutory Auditors
Unit 1, Building 10
Central Park
Mallusk
BT36 4FS

BANKERS

Ulster Bank
Shankill Road Branch
185 – 189 Shankill Road
Belfast
BT13 1FH

SOLICITORS

Hewitt & Gilpin
Solicitors
Thomas House
14 – 16 James Street South
Belfast
BT2 7GA

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2022

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of the Kirk Session. Under the congregation's governing document, The Code, the Book of the Constitution and Government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons who are not connected with any congregation within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are also members of the Congregational Committee and the other members are elected by the voting members of the congregation and serve for a period of 3 years. The present Congregational Committee took up office in January 2019. Following the amalgamation of West Kirk and Crumlin Road Presbyterian Church, the Committee was enlarged by the inclusion of 6 members of the former Crumlin Road congregation. To give sufficient time for this enlarged committee to function well the Kirk Session has decided to delay the election of a new Congregational Committee until 2024.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to make proposals, speak and exercise equal voting rights at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held normally eight times in each year, and in 2022 we have been able to re-establish that pattern.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Normally we have adopted the former method. Members proposed are elected if they obtain the votes of two thirds of the voting members present at a meeting of the congregation.

At a meeting of the congregation in January 2022 our assistant minister, Peter Burke, was called to be our Associate Minister and was ordained and inducted to that role at a service conducted by the North Belfast Presbytery. Later in this report reference will be made to the particular ministry role to which Peter was appointed.

At the meeting of the congregation in January it was decided to co-opt Paddy Smyth to our Kirk Session; he had been ordained as an elder in his home congregation prior to joining West Kirk. Paddy was installed to our Kirk Session in March at a service conducted by the North Belfast Presbytery.

So we now have an increased number in our Kirk Session of 2 teaching elders and 12 ruling elders.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. West Kirk congregation of the Presbyterian Church has been assigned to the North Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and elders appointed by the Kirk Sessions of the congregations in the Presbytery.

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2022

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administrative and judicial authority in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

Following 2 years of very restricted meetings of the General Assembly because of the pandemic it was good that a more normal General Assembly was held in June 2022.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

West Kirk congregation is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The purpose and vision of the congregation of West Kirk can be expressed in 3 words: Maturity, Ministry and Mission. Our aim is to help our members towards **maturity** of Christian faith through worship and teaching, so that they express that faith in a **ministry** of support, encouragement and care for one another, and in **mission** to the community and world around us as we help in practical ways and share with others the Christian gospel to which we are committed.

The congregation aims to fulfil our Purpose and Vision as a family of God's people by ensuring that our commitment and faithfulness to God and our relationships with each other are built upon the Word and promises of God.

As a family we seek to care well for the young among us as we engage with them, encourage and nurture them in the faith of Jesus Christ.

We seek, in ways which will be described later, to be an outward looking fellowship concerned for the wellbeing of the community in our parish area.

As a congregation of the Presbyterian Church in Ireland we believe the Bible to be our supreme authority in what we believe and in how we act. We are committed also to the subordinate standards of the Presbyterian Church in Ireland, the Westminster Confession of Faith and the Larger and Shorter Catechisms, confident that they set out what we understand the Bible teaches on key matters of Christian faith and practice.

ACTIVITIES AND OBJECTIVES

In our reports for both 2020 and 2021 we were describing patterns of congregational life and activity far removed from the normal because of the restrictions imposed on churches as on much of society by the Covid-19 pandemic. During those years there were several periods during which we could not gather for worship and, when we could, only did so with patterns of social distancing which lessened our sense of fellowship.

None of our organisations could meet, although leaders did make valiant attempts to keep in contact with their members online.

Happily we can report that throughout 2022 we have resumed many aspects of our congregational programme step-by-step. This will be described more fully in the next section of the report.

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation meets normally for worship each Sunday at 11.30am in the church building and at 6.00pm in the Halls. Tea and coffee is available prior to the morning service and following the evening service we stay for tea and coffee discussing around tables questions relating to the theme of the sermon and praying together.

We held some services of Thanksgiving for the life of members who died during the year; services in which we sought to comfort the bereaved families and friends.

On Wednesday evenings a small group meet together for prayer. As yet we have not resumed our Home Bible Study Groups.

At 31 December 2022 there were 85 communicant members of the congregation; we held 4 morning and 2 evening communion services.

230 families have currently some level of connection with our congregation.

The average attendance at morning worship during the year was 85, with between 25 and 30 attending evening worship.

Pastoral Care

Pastoral care visitation which was impossible during the Covid-19 pandemic has resumed increasingly as we moved through 2022. It is carried out mainly by our minister, the Rev. David Clawson, and our associate minister, Rev. Peter Burke.

Some elders and others within the congregation help to some extent with this important ministry. We make every effort to support our elderly members who are no longer able to attend worship and those members who are unwell or recently bereaved.

Mission and Outreach

The congregation of West Kirk is committed to and active in outreach to our local community. Communication of the Christian gospel is a vital part of the programme of our organisations. In addition we have other activities which have an intentional outreach emphasis. A very important and useful part of our weekly programme is our Thursday Morning Outreach when each week we invite local people in for tea or coffee and the opportunity to chat. Unfortunately, it was impossible to hold this through most of 2020 and all of 2021. We are pleased that we have been able to resume what is a very popular activity with a wide range of local people.

Another means of outreach in the past were the Men's Breakfasts and Ladies' Breakfasts held on several Saturday mornings during the year. It is our intention to resume these in 2023.

Our interest in mission is not confined to the local scene. For many years we have had a partnership with a Christian medical organisation in the Chernobyl region of Ukraine and many of our members support a range of Missionary Societies and Relief Organisations.

Not surprisingly the current conflict in Ukraine has been a source of great concern for those of our members who in the past visited that country. We have been able to contribute financially to churches in Ukraine and neighbouring countries which are supporting those displaced as a result of the war.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination carried out on a scale beyond which any congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises and assists with the running costs of Union Theological College, the Church's training college for ministry students.

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2022

Presbytery

The congregation was represented at the meetings of Presbytery in 2022 by our 2 ministers and 2 of our elders who played their part on some of the the Presbytery's Committees and Panels.

The General Assembly

At the 2022 General Assembly we were represented by our 2 ministers and 2 of our elders. In addition, one of our senior elders was appointed as a member of Assembly by its Nomination Committee.

Property

The oversight of our property is the responsibility of one of the sub-committees of our Congregational Committee. During 2022 some important improvements were carried out in our manse and routine work in our church buildings.

Organisations

We give this brief summary of the activities carried out during the year in some of our organisations as they resumed more normal programmes after the disruption caused by the pandemic.

Children's Church : During morning worship children up to the age of about 9 years old move into the Church Hall at the point when the sermon will begin and they receive Bible teaching.

The Monday Club : After almost 2 years of being unable to meet, this activity for children of primary school age resumed in September. The children enjoy a programme designed to encourage their educational, physical, recreational, social and spiritual development. In August some of our leaders, along with a PCI team of Young People, ran a 3-day Holiday Bible Club attended by about 60-70 mainly local children. As we hoped would happen, some of these girls and boys then joined the Monday Club.

Presbyterian Women : This group meets monthly during the autumn and winter for a programme designed to stimulate interest in and support for the mission of the Church at home and overseas, so many of their guest speakers will represent such work. Since resuming in October the group has been glad to welcome several new members.

Girls' Brigade Company : This Christian organisation meets each Tuesday evening in several sections catering for girls, ages 3-18. They carry out a varied programme as devised by the central GB organisation.

Guide Company : The various sections of the Guides meet on a Thursday evening. They are registered separately with the Charity Commission and will submit their own report.

Alcoholics Anonymous Group : While this organisation is not under the oversight of our congregation, we are glad to accommodate this local group in our Halls each Wednesday evening.

Volunteers

The Trustees acknowledge with gratitude the invaluable service given by those members of the congregation who lead with great dedication the range of activities described in this report.

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2022

The Church Plant at Carlisle Circus

In our 2021 report we described the steps which had begun in the autumn of that year towards planting a new church at Carlisle Circus in one of the buildings owned by the North Belfast Presbytery Urban Mission Trust on the site of the former St. Enoch's Presbyterian Church. The ordination and induction of Peter Burke as our Associate Minister was an important step in making this a reality.

So in February 2022, Grace and Hope Community Church, the name given to the church plant, began to have morning services every Sunday, meeting in the Memorial Hall. Initially about 30 people attended each week, but by the end of the year the attendance has risen to 50-60. On occasions as many as 10 nationalities are represented at the service along with, from time to time, a few local people from the lower Shankill and lower Antrim Road communities. The hall in which they meet is smaller than they require and they hope that soon they will be able to use another building on the site, the Hopelink Centre, which is big enough to allow for a further increase in their attendance and also would provide adequate space to hold a creche. Grace and Hope Community Church is part of West Kirk and is under the oversight of the Kirk Session. Two of our ruling elders have joined our associate minister as a leadership team, and at each Kirk Session meeting a report on the progress and ministry of Grace and Hope is presented so that the Session can make major policy decisions about this important development.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through Presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public Benefit requirement statutory guidance.

West Kirk Presbyterian Church
Trustees' Annual Report
for the year ended 31 December 2022

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering ; and in recent years members have been encouraged to donate directly to the Church's bank account using a Direct Payment scheme.

There were 113 contributing families during the year [112 in previous year, 2021] donating a total of £69,927 (£67,389 in previous year, 2021). In addition, an amount of £9147 was received in respect of the Grace and Hope church plant.

Total Receipts of the congregation during the year were £316,449, compared to £130,861 in the previous year. This included the sum of £177,613 from the bank account of Crumlin Road Presbyterian Church following it's amalgamation with West Kirk.

No further grants were receivable in respect of Covid-19 precautions or Women's Worker funding.

Total expenditure increased from £143,740 to £215,507, mainly due to repayment of a loan of £48,253 in respect of our Assistant Minister's salary, until such time as the Crumlin Road funds became available.

In addition, the rise in the costs of heating oil and electricity added to our expenditure , along with necessary repairs to the upkeep of the Manse.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The purpose of this statement is to distinguish the Trustees' responsibilities for the accounts from those of the Independent Examiners as stated in their Report.

The Trustees are responsible for preparing the Annual Report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, excluding the proceeds of an amalgamation with the Former Crumlin Road Presbyterian Church, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a Receipts and Payments Account and a Statement of Assets and Liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position.

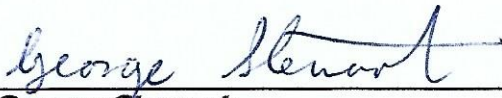
They are also responsible for safeguarding the assets of the congregation, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed to signify approval on behalf of the Kirk Session , by :



Mr Roy Thompson
Trustee & Clerk of Session

21st. February 2023
Date



Mr George Stewart
Trustee & Chairman of Committee

21st. February 2023
Date

West Kirk Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104287

Annual return



AN AAB GROUP COMPANY

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Belfast,
Co Antrim,
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Newry:
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Registered Office Address

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WEST KIRK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Independent Examiner's Report

To the charity trustees of West Kirk Congregation of the Presbyterian Church in Ireland

I report on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 10 to 15.

Respective responsibilities of charity trustees and examiner

The Trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under applicable law and the Constitution and Government of the Presbyterian Church in Ireland (The Code), and is eligible for independent examination, it is my responsibility to:

1. examine the accounts under section 65 of the 2008 Act;
2. follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act; and
3. to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the next statement.

Award Winning Advice...



**CHARTERED
ACCOUNTANTS
IRELAND**

FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
Reg No: NI022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

Teresa Campbell FCA, Paddy Herty FCA,
Seamas Keating FCA FABRP, Feargal McCormack FCA,
Gary Digney FCA PIP, Michael Farrell FCA, Lowry Grant FCCA,
Michelle Hawkins FCA, Malachy McLernon FCA CTA

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Seamas Keating is authorised to act as an Insolvency Practitioner



AN AAB GROUP COMPANY

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements
 - (i) to keep accounting records in accordance with section 63 of the Charities Act (Northern Ireland) 2008 and the Code have not been met; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and the Code and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lowry Grant

Lowry Grant FCCA
For, and behalf of:
FPM Accountants Limited
Unit 1, Building 10
Central Park
Mallusk
BT36 4FS

Dated 9th March 2023