

# St Andrews Belfast Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104324

## Details

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**Status** Received

**Registered** 2016-08-04

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 6 Everton Drive  
Belfast  
BT6 0Lj  
BT6 0LJ

**Phone** 02890793043

**Email** [brown568@btinternet.com](mailto:brown568@btinternet.com)

## Activities

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**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

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£183,576	£185,936	£0	2

## Trustees

Name	Role	Appointed
Dr Robert David Scott		
Mr Alan Kilpatrick Bssc Sen Rmn		
Mr Andrew Hunter		
Mr Kenneth Brown		
Mr Michael Forsythe		
Mr Robert John Mccallum		
Mrs Linda Elizabeth Mcgarrell		
Mrs Margaret Edith Mccallum		
Mrs Sandra Mclearnon		
Robin Aicken		
Stephen Knox		

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Accounts

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**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**for the year ended 31 December 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and Endowments from:</b>						
Donations and legacies	2	127,262	55,342	0	182,604	195,288
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investments	5	972	0	0	972	1,411
Other	6	0	0	0	0	0
<b>Total</b>		<b>128,234</b>	<b>55,342</b>	<b>0</b>	<b>183,576</b>	<b>196,699</b>
<b>Expenditure on:</b>						
Raising funds	7	518	0	0	518	480
Charitable activities	8	144,950	40,468	0	185,418	232,645
Other	9	0	0	0	0	0
<b>Total</b>		<b>145,468</b>	<b>40,468</b>	<b>0</b>	<b>185,936</b>	<b>233,125</b>
Net gains/(losses) on investments		0	0	0	0	0
<b>Net Income / (expenditure)</b>						
Transfers between funds		(17,234)	14,874	0	2,360	(36,426)
Gains/(losses) on revaluation of fixed assets		(1,150)	1,150	0	0	0
		0	0	0	0	0
<b>Net movement in funds</b>		<b>(18,384)</b>	<b>16,024</b>	<b>0</b>	<b>(2,360)</b>	<b>(36,426)</b>
Reconciliation of funds:						
Total funds brought forward		59,690	405,541	0	465,231	501,657
<b>Total funds carried forward</b>		<b>41,306</b>	<b>421,565</b>	<b>0</b>	<b>462,871</b>	<b>465,231</b>

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Accounts

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**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**for the year ended 31 December 2024**

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
<b>Income and Endowments from:</b>						
Donations and legacies	2	135,501	59,787	0	195,288	188,353
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investments	5	1,411	0	0	1,411	1,395
Other	6	0	0	0	0	0
<b>Total</b>		<b>136,912</b>	<b>59,787</b>	<b>0</b>	<b>196,669</b>	<b>189,748</b>
<b>Expenditure on:</b>						
Raising funds	7	480	0	0	480	524
Charitable activities	8	149,970	82,675	0	232,645	249,356
Other	9	0	0	0	0	0
<b>Total</b>		<b>150,450</b>	<b>82,675</b>	<b>0</b>	<b>233,125</b>	<b>249,880</b>
Net gains/(losses) on investments		0	0	0	0	0
<b>Net Income / (expenditure)</b>		<b>(13,538)</b>	<b>(22,888)</b>	<b>0</b>	<b>(36,426)</b>	<b>(60,132)</b>
Transfers between funds		(805)	805	0	0	0
Gains/(losses) on revaluation of fixed assets		0	0	0	0	0
<b>Net movement in funds</b>		<b>(14,343)</b>	<b>(22,083)</b>	<b>0</b>	<b>(36,426)</b>	<b>(60,132)</b>
Reconciliation of funds:						
Total funds brought forward		74,033	427,624	0	501,657	561,789
<b>Total funds carried forward</b>		<b>59,690</b>	<b>405,541</b>	<b>0</b>	<b>465,231</b>	<b>501,657</b>

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**BALANCE SHEET**  
**As at 31 December 2024**

	Notes	Unrestricted € Funds	Restricted € Funds	Endowment € Funds	Total Funds € 2024	Total Funds € 2023
<b>Fixed assets:</b>						
Tangible assets	12	0	357,680	0	357,680	365,913
Heritage assets		0	0	0	0	0
Investments	13	0	0	0	0	0
<b>Total fixed assets</b>		0	357,680	0	357,680	365,913
<b>Current assets</b>						
Debtors	14	28,133	11,894	0	40,027	34,850
Current Investments		0	0	0	0	0
Cash at bank and in hand	15	36,191	43,573	0	79,734	112,851
<b>Total current assets</b>		64,324	55,437	0	119,761	147,701
<b>Liabilities:</b>						
Creditors: Amounts falling due within one year	16	4,634	7,576	0	12,210	11,957
<b>Net current assets</b>		59,690	47,861	0	107,551	135,744
<b>Total assets less current liabilities</b>		59,690	405,541	0	465,231	501,657
Creditors: Amounts falling due after more than one year	17	0	0	0	0	0
Provisions for liabilities		0	0	0	0	0
<b>Total net assets</b>		59,690	405,541	0	465,231	501,657

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**BALANCE SHEET (cont'd)**  
**As at 31 December 2024**

	Note	Unrestricted € Funds	Restricted € Funds	Endowment € Funds	Total Funds € 2024	Total Funds € 2023
<b>Funds of the charity</b>						
Endowment funds	18	0	0	0	0	0
Restricted income funds	18	0	405,541	0	405,541	427,624
Unrestricted funds	18	59,690	0	0	59,690	74,033
Revaluation reserve		0	0	0	0	0
<b>Total charity funds</b>		59,690	405,541	0	465,231	501,657

Approved by the Kirk Session at a meeting on 10<sup>th</sup> February 2025 and signed on its behalf  
 by

*R. Aicken*

Name Rev. R.S. Aicken

Date 10<sup>th</sup> February 2025

*KBrown*

K. Brown

10<sup>th</sup> February 2025

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2024**

**1. ACCOUNTING POLICIES**

**BASIS 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 Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church 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.

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2024**

**1. ACCOUNTING POLICIES(cont'd)**

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

**(vii) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(viii) Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**(ix) Investment income**

This is included in the accounts when receivable.

**(x) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**(xi) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**(xii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**(xiii) Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

**(xiv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

**(xv) Tangible Fixed Assets**

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

**(xvi) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND  
 NOTES TO THE ACCOUNTS (cont'd)  
 31 December 2024

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Recorded giving:					
Loose collections	1,193	0	0	1,193	952
Donations and gifts	113,886	49,175	0	163,061	158,676
Gift Aid	20,422	10,612	0	31,034	26,725
Legacies and bequest	0	0	0	0	2,000
	-----	-----	-----	-----	-----
	135,501	59,787	0	195,288	188,353
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Membership fees	0	0	0	0	0
Fundraising events	0	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND  
 NOTES TO THE ACCOUNTS (cont'd)  
 31 December 2024

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	Endowment Funds €	Total Funds 2024 €	Total Funds 2023 €
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	0	0	0	0	0

5. INVESTMENTS

	Unrestricted Funds €	Restricted Funds €	Endowment Funds €	Total Funds 2024 €	Total Funds 2023 €
Deposit interest	1,411	0	0	1,411	1,395
General Investment Fund	0	0	0	0	0
Property Rents	0	0	0	0	0
Other investment income	0	0	0	0	0
	1,411	0	0	1,411	1,395

St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND  
 NOTES TO THE ACCOUNTS (cont'd)  
 31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	€	€	€	€	€
Insurance claims	0	0	0	0	0
Other income	0	0	0	0	0
	0	0	0	0	0

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	€	€	€	€	€
FWO envelopes	480	0	0	480	524
Loose Offerings	0	0	0	0	0
Fundraising events	0	0	0	0	0
	480	0	0	480	524

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
General Assembly Assessments	11,934	0	0	11,934	11,694
Presbytery fees	817	0	0	817	778
Ministry and support staff costs	64,894	0	0	64,894	65,455
Congregational running expenses	56,190	45,255	0	101,445	102,804
Donations to Missions and charities	16,135	37,420	0	53,555	68,625
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	149,970	82,675	0	232,645	249,356
	-----	-----	-----	-----	-----

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**10. EMPLOYEES**

**Employment Costs**

	Total Funds 2024	Total Funds 2023
	£	£
Wages and Salaries	49,166	50,635
Social Security Costs	6,394	5,930
Pension contributions	9,334	8,890
	-----	-----
	64,894	65,455
	-----	-----

**Number of Employees**

The average number of employees, including the minister of the congregation, during the year was

	Total Funds 2024	Total Funds 2023
Average number of employees	3	3
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There were no employees in receipt of employee benefits in excess of £60,000.

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**11. PENSION COSTS**

The minister of a Congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2024	Total Funds 2023
Contributions	£ 9,334	£ 8,890
	-----	-----

The Assistant Minister and the Intern were not members of a pension scheme.

Contributions	£ 0	£ 0
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St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND  
 NOTES TO THE ACCOUNTS (cont'd)  
 31 December 2024

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures and Fittings	Vehicles	Total
	£	£	£	£
<b>Cost or valuation</b>				
At start of year				
Additions	421,650	111,210	15,862	548,722
Disposals	0	0	0	0
	0	0	0	0
At end of year	421,650	111,210	15,862	548,722
<b>Depreciation</b>				
At start of year				
Provision for year	56,598	110,349	15,862	182,809
Disposals	7,372	861	0	8,233
	0	0	0	0
At end of year	63,970	111,210	15,862	191,042
<b>Net Book Value</b>				
At start of year	365,052	861	0	365,913
At end of year	357,680	0	0	357,680

13. INVESTMENTS

	2024	2023
	£	£
General Investment Fund	0	0
Investment Properties	0	0
	0	0

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**13. INVESTMENTS (Cont'd)**

	<b>2024</b>	<b>2023</b>
Value at start of year	£	£
Additions	0	0
Disposals	0	0
Impairment	0	0
	0	0
Gains / (Losses on revaluation)	-----	-----
Value at end of year	0	0
	=====	=====

**14. DEBTORS**

	<b>2024</b>	<b>2023</b>
	£	£
Gift Aid Recoverable	31,034	26,725
Prepayments	8,993	8,125
	-----	-----
	40,027	34,850
	=====	=====

**15. CASH AT BANK AND IN HAND**

	<b>2024</b>	<b>2023</b>
	£	£
Danske Bank current account	29,009	19,367
Post Office current account	236	236
Danske Bank deposit account	50,489	93,248
Cash in hand	0	0
	-----	-----
	79,734	112,851
	=====	=====

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**16. CREDITORS: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Trade Creditors	12,210	11,957
	-----	-----
	12,210	11,957
	=====	=====

**17. CREDITORS: Amounts falling due after more than one year**

	<b>2024</b>	<b>2023</b>
	£	£
St Andrews has not reached agreement with P.C.I. on the £300,000 liability on the Church Building	0	0
	=====	=====

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**18. FUND BALANCES AND RECONCILIATION OF FUNDS**

Fund	Balance at start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General Fund	74,033	136,912	(150,450)	0	(805)	59,690
	-----	-----	-----	-----	-----	-----
	74,033	136,912	(150,450)	0	(805)	59,690
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Tangible Assets	365,052	0	(7,372)	0	0	357,680
Property Fund	61,605	19,931	(37,830)	0	0	43,706
General Missionary Fund	0	5,601	(2,450)	0	0	3,151
Rivero Support Fund	0	16,474	(16,474)	0	0	0
Rivero Education Fund	0	5,310	(5,310)	0	0	0
Rivero Gift	0	495	(1,300)	0	805	0
Benevolent Fund	695	410	(320)	0	0	785
United Appeal	0	9,151	(9,151)	0	0	0
World Development	0	1,151	(1,151)	0	0	0
Royal British Legion	0	136	(136)	0	0	0
Tear Fund	0	1,128	(1,128)	0	0	0
Flower Fund	272	0	(53)	0	0	219
	-----	-----	-----	-----	-----	-----
	427,624	59,787	(82,675)	0	805	405,541
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>501,657</b>	<b>196,699</b>	<b>(233,125)</b>	<b>0</b>	<b>0</b>	<b>465,231</b>
	=====	=====	=====	=====	=====	=====

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 DECEMBER 2024**

**19. RELATED PARTY TRANSACTIONS**

One of the Trustees, the Minister of the Congregation received remuneration of £38,892 and expenses of £7,036 for acting in that capacity. Pension contributions of £9,334 were paid by the Congregation in respect of the Minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, but one trustee is a Director in the company that provides the musical services to the Congregation and it was paid £8,000.

During the year the Congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity:

£11,934 for Congregational Assessments

£9,151 towards the United Appeal

£1,151 towards the World Development Appeal

During the year the Congregation contributed the following amount to East Belfast Presbytery a separate charity:

£817

There were no other related transactions.

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Annual report

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**St. Andrew's Presbyterian Church a congregation of the  
Presbyterian Church in Ireland**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2024**

**Registered with the Charity Commission for Northern Ireland NI104324**

## **TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Balance Sheet as at that date.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

St. Andrew's congregation of the Presbyterian Church in Ireland  
Rosetta Road Belfast BT6 0FG

Registered Charity in Northern Ireland (NIC104324)

## **CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were trustees at the date of this report were

Rev. R.S. Aicken  
Mr. K. Brown  
Mr. A. Hunter  
Mr. A. Kilpatrick  
Mrs. E. McCallum

Mr. J. McCallum  
Mrs. L. McGarrell  
Mrs. S. McLearnon  
Dr. R. Scott

## **PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Treasurer

Rev. R.S. Aicken  
Mrs. E. McCallum  
Mr. K. Brown

## **INDEPENDENT EXAMINER**

**Mrs. J. Sloan**

## **BANKERS**

**Danske Bank  
Forestsides Belfast**

## **SOLICITORS**

**None**

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **STRUCTURE AND MANAGEMENT**

#### **The Kirk Session**

The charity trustees of the congregation are the members of its 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 not connected with any congregation who are 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 ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes 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 once a month, or as appropriate. 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. Members are elected if they obtain two-thirds of those who vote.

#### **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. St Andrew's Presbyterian Church has been assigned to the East 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 an elder appointed by the Kirk Session of each congregation.

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **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, administration 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**

St. Andrew's Presbyterian Church 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 congregation's mission purpose is by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another.
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **ACTIVITIES AND OBJECTIVES**

The congregation normally meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed approximately every six weeks, and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. We were able to share the sacrament together on six occasions this year. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School (SMASH)
- Bible Class (Sunday Night Youth)
- Pastoral Care Team
- Knit & Natter
- Badminton
- Tuesday Men's Bible Study and Prayer
- Tuesday Work Team
- PW
- Small group bible studies (4, meeting Wednesday and Thursday)
- Coffee & Craic
- Thursday Smash Club
- Teens Hangout
- Come Dine With Us
- Men's Ministry
- Summer Walking Group
- Care and Share project

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11.00am, for prayer on the first Sunday of each month at 7.00pm, and for teaching at our Deeper sessions on the third Sunday of the month at 7.00pm.

On Sunday mornings we have been continuing systematic studies through Genesis, Acts, Psalms and Mark.

Teams of volunteers serve coffee after the morning service each week, which is an opportunity for people to catch up with each other. Donations go to the PCI Sunday School project.

We normally have about 20 people attending our monthly prayer meetings, when we pray for the work and needs of our congregation, our community, and across the world.

## **TRUSTEES ANNUAL REPORT (cont'd)**

Our Deeper series once a month on Sunday evenings, which encourages us to go deeper into the Word, helps us grapple with big issues like Understanding the Old Testament (with Colin Burcombe), What the Bible says about Heaven and Hell, the Trinity, and Presbyterian teaching on Baptism and the Lord's Supper.

This year we moved our Sunday morning Bible Class to Sunday evenings (Sunday Night Youth) and were pleased to see an increase in numbers attending. They meet on the first and third Sunday in the month, at the same time as our Prayer and Deeper nights, to facilitate parents who may be leaving teens off for the Youth meeting. During the year, we phased out our Thursday night Teens Group to merge with Sunday Night Youth, in order to use our resources to better effect.

In May we combined our AGM with a Vision Night, when Robin interviewed our assistant minister, Andrew Frazer, about his experience in St Andrew's. We also heard from several of our Pastoral Visitors, and were inspired by their stories of visiting some of our housebound folk, and how they felt blessed in this ministry. Members had an opportunity to look back over the past year and discuss the year ahead, and we finished the evening with coffee and cake.

At 31 December 2024 there were 110 communicant members and 90 families connected with the congregation. The average weekly attendance at morning worship was 90, with others watching online.

### **Pastoral care**

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Members of the congregation, including those who are unable to attend church due to sickness or age, are normally visited on a regular basis by the minister and assistant minister, the elders, or by one of the congregation's pastoral visitors. For any housebound members without internet access who request it, a distribution team continue to deliver a copy of the sermon each week, along with Bible reading notes and a copy of the weekly bulletin. At Christmas, the ministry team and other volunteers visited those who are unable to attend regularly with a Christmas card and a gift from the church, and the minister visited members who had lost loved ones during the year. Our Food Ministry continues to provide meals for people facing particular challenges, for example those who are ill, have suffered a bereavement, have had a new baby etc. The Pastoral Care Team meets with the minister regularly, to ensure pastoral needs are being followed up. This year we set up and trained a new group of Pastoral Visitors who undertake to make regular visits to our housebound members, with tips from Robin on how to do an effective pastoral visit, and help with completing Access NI forms. The minister, along with some of the elders, arranged home communion services for a number of our members who can no longer get to church, and these were very much appreciated.

## TRUSTEES ANNUAL REPORT (cont'd)

At Session meetings, our Kirk Session regularly pray through our congregational list, praying systematically for each of our members by name.

### Training

At the end of August, Dylan Conway finished his time with us as Ministry Apprentice, and we made a presentation to him after morning service in September. Robin had encouraged him to get fully involved in most aspects of church life, and he had taken part in services most weeks, tackling the children's address, reading Bible passages which were sometimes very long and with lots of challenging names, and leading prayers very thoughtfully. When he preached, his presentation of God's word was well thought through, clearly communicated, and easy to follow. He made many friends in the congregation, and will be missed, but we look forward to keeping in touch.

Andrew Frazer, our Assistant Minister, continues to support Robin by playing a full part in leading services, preaching, visiting, and helping develop our men's ministry.

We encourage the congregation to develop their reading habits, and make devotional books available at Easter and Christmas. The elders have set aside some time in Session meetings for training, and this year we have been reading and discussing together a book on the eldership entitled 'A Good Work' by David Watson. At our monthly congregational prayer meetings we have been using the "Five Things to Pray for..." series of books, and occasionally have a guest along to tell us more about a particular project we are praying for. This year we invited David and Elaine Moore to tell us about their church plant project in West Belfast, and also heard about the work of the European Mission Fellowship, specifically in Finland.

Several of our congregation attended the annual East Belfast Presbytery Mission Service in Cregagh Presbyterian, when we learned more about the wider work of PCI. James and Heather Cochrane spoke about their 10 years spent church planting in Porto, Portugal, and Gary and Mary Reid told us about their outreach initiatives among the Masai people in Kenya.

A couple of our elders attended a PCI Conference on Autism in the Church in April, when Rachel Briggs gave practical advice about dealing with children with high support needs, and Erin Burnett spoke about autism with low support needs (which may well include many of us!) and encouraged us to make an effort to include people.

Our Kirk Session had an Away Day in Railway Street, Lisburn, when we had an opportunity to share fellowship together while we were looking at Leadership in Christ's Church. We had helpful and biblical input from Angus Stewart, and our discussions afterwards focused on discerning our ministries, passing the baton and investing in people.

## **TRUSTEES ANNUAL REPORT (cont'd)**

In October some of our elders and leaders attended a training night in Dundonald, organised by East Belfast Presbytery. The facilitators encouraged each church to look at all the activities taking place, and consider where they sat on an evangelism and discipleship platform. This could be a useful exercise for Session to reflect on in the future, looking at where there may be opportunities to make small changes to facilitate an evangelistic edge to existing activities. It seemed significant that while all our activities ticked some boxes for evangelism and discipleship, the church service ticked all the boxes, so Session might usefully consider how we might order our congregational life to improve or build on connecting church activities to our church services.

Our Kirk Session appointed Courtney McCombe as Youth and Family Worker from September 2024 to June 2025, to develop our work among children and young people, and encourage young families to connect into the life of the congregation. Lorraine Blight stepped down from Smash at the end of June, and Courtney took on the responsibility of leadership. She has been doing an excellent job, developing Smash and Thursday Club, working in local schools, mentoring, getting Smash leaders along to training events, as well as developing her own leadership skills by undertaking training with Growing Young Disciples. Courtney's infectious enthusiasm is a real blessing to us.

### **75<sup>th</sup> Anniversary**

St Andrew's was established in September 1949, and to mark our 75<sup>th</sup> anniversary, we held an afternoon tea on Saturday 21 September, and special services on Sunday 22 September. We had an excellent response to invitations, including from former ministers and assistants – an indication of the warmth of feeling people have for St Andrew's. Our home bakers produced enough hot nibbles, sandwiches, and sweet delights to cater for afternoon tea, a light lunch after the Sunday morning service, and tea and coffee with buns after the evening celebration, eliciting a lot of praise on the variety and quantity of homemade cakes and goodies.

We created a timeline with information about main events in St Andrew's from 1949 to 2024, with text and photographs charting our history, along with other posters featuring people throughout those decades, and displays about the BB, Guides and PW. We had some lovingly polished silver awards for BB and the Bowling Club on display. We had also been given a video of a garden fete which had taken place in the church grounds in 1955, featuring Rev Courtney, Ernie Forbes and others - as well as Laganvale Brass Band, who have played several concerts in our church this year – which we showed on our large TV.

There was a great buzz at all the events, when people really seemed to enjoy renewing friendships on such a happy occasion. None of this would have come together without a huge effort from a large number of volunteers, and it was very impressive that some of our

## TRUSTEES ANNUAL REPORT (cont'd)

newer members who would not have known former members, offered to serve tea and clear up, leaving more established members time to socialise and be welcoming to our visitors – we are indebted to them. We were also gratified that both of our former ministers (Alistair Kennedy and David Maxwell) were there, along with a number of former assistant ministers, all of whom remembered their time at St Andrew's with great fondness. We are grateful to all our church family who made this celebration weekend so enjoyable and memorable.

### Mission and outreach

Andrew has continued to develop a **men's ministry**, including some discipleship get togethers, and some social gatherings. Andy Lamberton from Legacy hosted four sessions on 'Men Behaving Dadly', which encourages men (fathers, grandfathers, uncles, leaders) to be Christian role models, fostering productive relationships within the family.

We got together for an exciting **Six Nations rugby** tournament, with friends from neighbouring churches, when we watched the matches together in the minor hall, and enjoyed pizza and other goodies at half time.

At Easter we organised a **Family Easter Trail** around the church grounds, with crafts, treat and prizes. We held **Messy Church** at Easter and Christmas, with growing numbers of children and parents attending, having fun and food, and hearing the gospel. It is always good to see our **Rainbows, Brownies, Guides and Rangers** at the Thinking Day service in February, and we were delighted to see so many of their parents worshipping with us and sharing in tea and coffee afterwards.

In October we held **Light the Night**, with numbers in the grounds limited to 600 through online booking. We distributed evangelical literature to all the families who came, and the children were able to enjoy the activities without too much queuing. The fireworks were spectacular as usual! This is an opportunity for families to enjoy quality time together in a safe and welcoming environment.

Our **St Andrew's Night** get together for our whole church family was an opportunity to have some fun, and be entertained by several talented people in our congregation, with poetry readings, music and songs, and some sketches. Robin brought us a closing message, and we are indebted to those who provided the sumptuous supper!

In November and December, a local charity, **Assistance Dogs (Northern Ireland)** held a **Craft Fair** in our main hall, with local crafts for sale, some puppies looking for cuddles, and some trained Assistance Dogs making friends with people. This was a good opportunity for us to connect with people in the community, and offer hospitality. There was good footfall, and we look forward to hosting more monthly Craft Fairs next year for this charity

## TRUSTEES ANNUAL REPORT (cont'd)

On Christmas Eve, led by our **worship leaders Robert and Jeanette**, a group of us sang carols to some of our older members at their homes.

Our congregation regularly supports **Tearfund**, an evangelical Christian relief and development charity, working with partners to tackle the causes and effects of poverty, bringing Jesus Christ's good news to the poor in over 100 countries around the world. As part of our harvest gifts, shoeboxes were made up by members in support of **Operation Christmas Child** through **Samaritans Purse International**. Fruit and vegetables brought for our harvest celebrations were donated to The Larder foodbank. Our copper collection is donated to **Tearfund**.

We maintain our strong links with **Cregagh Primary School**, and at Christmas we delivered gifts for every child in the school on behalf of our church. Robin is a representative on the school's Board of Governors, and one of our members is the current Chair of the Board. Cregagh Primary School held their senior school Carol Service in St Andrew's – our praise band accompanied the singing, and our members hosted supper afterwards. The school Principal and teachers are very appreciative of this strong link with our church.

We are involved in the **Cregagh Community Association**, with two representatives attending their meetings. We help at the monthly community pensioners' lunches by transporting people, serving, clearing up, and chatting to those who attend.

The **Exodus Belfast Centre** has become well established in our premises, and is making good connections in schools in our area. Exodus taught SOAR leadership courses in Grosvenor and Wellington, and 9 teams with 58 team members met weekly from mid February until June in preparation for serving in Ireland and abroad in the summer.

We continue to facilitate **L'Arche Belfast** in giving their core-members more opportunities to socialise outside of their homes through cookery and art therapy. **Daisies** and **Buttercups** (pre-school and after-school groups) meet throughout the year in the Courtney Hall, and make occasional use of the main hall and our extensive grounds to run off steam. We were also able to offer space to **Mount Oriel Clinic** to continue their vaccination programmes. Our facilities are the regular meeting place for **Cregagh Cactus Club** and the **Ulster Guides Singing Circle**. We are pleased that the **Rainbows, Brownies, Guides** and **Rangers** continue to have good numbers and excellent leadership, as they make use of our halls on Friday evenings.

We continue to partner with **Trinity Chester**, an International Presbyterian Church project, and are supporting them financially and in prayer as they establish this church plant, and build on their connection with students. We appreciate the reciprocal encouragement which enriches both congregations.

## **TRUSTEES ANNUAL REPORT (cont'd)**

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 and to do mission and outreach on a denominational basis beyond what the 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, assists with the running costs of Union Theological College (the Church's training college for ministry students), and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

### **Overseas Mission Support -2024**

During the past year, our congregation has continued to financially, practically and prayerfully support the work of a number of overseas workers. This work is overseen by the Missionary Committee within the Church which seeks to keep members of the congregation updated on our Missionary interests through the provision of quarterly prayer bulletins, videos, guest speaker events and designated prayer meetings.

The **Rivero Family** are now working with Latin Link in Moyobamba, Peru. The boys have settled well into new schools, and are making new friends at school and in church. Through **Fonic Trust**, we were able to send financial assistance to administer much needed aid to people who had been displaced through floods and landslides in Nepal. We enjoyed a coffee morning with **Ruth McKee**, who was on home leave from her work in Arequipa, Peru, and it was encouraging to hear first hand accounts of the families she is helping. The **Smithers Family** continue to work with SIM in Manchester, where Dave works with special needs children at a local school, and Helen runs English classes, and looks for opportunities to develop friendships and witness to neighbours. We continue to pray for **Gary and Mary Reid**, and the valuable work they are doing among the Maasai in Olkinyei, Kenya.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregation and the wider structures of the church.

### **General Assembly**

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **Property**

The Committee met on four occasions during 2024 as well as once on an ad-hoc basis to address urgent items of business.

A significant programme of work was undertaken during the year both to maintain and refurbish our premises as well as to ensure ongoing compliance with health and safety regulations. £38,753 was spent on the programme of works.

### **Organisations**

#### **COFFEE & CRAIC (Moyra Hunter)**

We decided this year to try meeting weekly, and this was welcomed very enthusiastically. Our aim is to provide a warm welcoming space where people can just relax and enjoy catching up with each other. We have found people are glad of an opportunity to come and discuss issues worrying them, and we try as a church then to support in whatever way we can. It's also been a good way to form friendships outside of church on a Sunday.

We serve tea, coffee, wheaten bread, soda bread, cheese, scones, and some nice baked treats.

This year we enjoyed three trips out. The first one was to Coleman's Garden Centre. The second one was to the Secret Garden and the third one to McKees Farm Shop and Cafe. All three trips were quite different and everyone enjoyed the refreshments.

We finished the year welcoming Cregagh Primary School choir which as usual set the tone for celebrating Christmas.

#### **SMASH (Courtney McCombe)**

Sunday Mornings at St Andrew's Halls (SMASH) is currently working through The Biggest Story curriculum (Crossway). The curriculum features engaging lessons designed to teach children 104 Bible stories that will help them understand God's plan to redeem the world through his Son, Jesus. The leaders are enjoying this material - and vitally, the children are responding with enthusiasm and developing a deeper understanding of God and His great love for them.

On the average Sunday morning, we have approximately 10 children in attendance, with ages ranging from 2 to 11. This broad age spectrum is probably the main challenge to SMASH leaders, as they try to cater to the very youngest and very oldest but also engage all those in between. Ideally, we would separate the children into different age groups but as attendance can fluctuate and the ages are spread, we currently don't believe this to be a viable approach.

## **TRUSTEES ANNUAL REPORT (cont'd)**

St Andrew's is blessed to have faithful and kind SMASH leaders, who are committed to serving the children, and indeed their families, throughout the year. Parents can therefore have confidence that their children are receiving solid biblical teaching on Sunday mornings, which of course complements their own discipleship at home during the week.

Next term in SMASH, we are seeking to further involve parents (or grandparents) in our Sunday school teaching. We will soon be distributing a document to families which provides an overview of the SMASH teachings for the term, with ideas for home discipleship included. The heart behind this is to empower and support parents to be the primary disciple-makers in their children's lives

### **YOUTH FELLOWSHIP (Courtney McCombe)**

Youth Fellowship typically runs on the first and third Sunday of each month, in line with St Andrew's evening services/prayer meetings. The strategic goal behind that scheduling is to allow adults and their teenage children to both attend the Church building for separate programmes on the same night. We have a small team of volunteers for Youth Fellowship, but their investment is much appreciated.

Since September 2024 we have been using the NUA film series (created by Scripture Union) as our Youth Fellowship content. This resource allows young people to develop an understanding of the basics of the Christian faith and challenges them to reflect on their own lives and personal beliefs.

Youth Fellowship attendance is up to 12 young people. Of these young people, around 3 have a Church background, while the rest would be from an "unchurched" background, predominantly residing in the local estate area. Therefore, our approach with Youth Fellowship differs slightly to the typical YF programme, in that our content strives to be both evangelical/outreach-focused, while also having themes of intentional discipleship.

In this next term of 2025, we plan to complete the NUA series and then utilise a resource provided by Love For Life which explores social media usage and Christian characteristics such as wisdom and integrity. We also hope to partner with Love For Life in March to host an event for parents, again looking at the theme of social media and parenting in the digital age.

We are also exploring how we could partner with Exodus Belfast; signposting young people to their programmes, reaching their connected parents through events such as the above, and supporting their work in local secondary schools. We are currently already utilising Exodus' "Walk with Me" resource to mentor one young person in our congregation with significant growth being displayed in just a matter of weeks.

## **TRUSTEES ANNUAL REPORT (cont')**

### **BADMINTON (Ken McKeown)**

St Andrews Badminton club has approximately 18 adult members. It's a mixed club (male / female), and has a range of ages and abilities. It is a friendly club that welcomes new members of any ability.

The club meets once a week and runs for 9 months through the year, taking a break over the summer months, although a small number persevere throughout the full year!

The club is fully affiliated with the governing body Badminton Ireland (BI); membership costs around £75 per year, which includes BI registration fees, costs for feather shuttles and a contribution to the church for the use of the hall, which has two courts.

The club runs two teams, one in the Presbyterian League, consisting of home and away matches, and one in the Ulster League where all matches are played in the National Badminton Centre in Lisburn. Matches are always competitive, and the club has enjoyed some success in both Leagues.

### **KNIT & NATTER (Jackie Doran)**

We have had another productive year at Knit & Natter, although we have added a few extra requests that we hope to implement in the year ahead. We have been asked for more babybaskets, and to produce knitted teddies for emergency services who deal with family problems involving children who need comforting in sometimes very trying circumstances. Also, regarding hospital dementia patients, we have been asked to make twiddle muffs, which help calm them.

We don't have huge numbers attending, but we do have enthusiastic members who would really like us to meet every Monday night with no breaks at all!! We have lots of chats and all give opinions on many subjects, but the best conversation is our short devotional, which at least half of the ladies take turns at leading, usually nervously, but produces personal admissions of how we always need to have Jesus in our lives.

Noreen Getty is in contact with social workers and members of the Salvation Army who we also support. We feel very privileged to help where we can, and extremely thankful that as a group we are open to each other and blessed by each connection, trusting and caring for each other, always remembering to thank God for all He enables us to do.

### **Tuesday Prayer and Work Team (John McCallum)**

You might be intrigued when you notice the above title in the weekly Church bulletin. A group of men meet (indeed have been meeting now for several years) on Tuesday

## **TRUSTEES ANNUAL REPORT (cont'd)**

mornings from 10:00 am. If you don't know what we do, the clue is in the description. Whilst the need to carry out various tasks such as minor repairs, but also housekeeping and caretaking duties, created the impetus for our coming together, it wasn't long before we believed it would be good to begin our day with devotions. Our programme begins with refreshments, (often kindly augmented by leftovers from the Monday evening "Knit and Natterers"), followed by a Bible based reflection and then a time of prayer. Folk are welcome to join us for devotions, and we have been able to welcome a number of friends from other congregations - they also regularly supplement our refreshments and one of these folk very generously donated the coffee maker in our minor hall kitchen. No one is under any obligation to commit to the work team following our devotional time but we would like to think we are a hospitable bunch, so tea and coffee is always available and there's always a bit of craic over lunch!

### **Thursday Smash Club (Lorraine Blight)**

Our club runs on Thursday evenings during term-time from 6.15 to 7pm for all children of primary school age. This has a games-based format, with a variety of games and crafts. We have had an average of 20-25 coming each week.

Each week we incorporate a Bible story and a memory verse into the evening, and it is great to have the opportunity to reach so many children.

In June, to finish the year, we went with the Sunday Smash to Spruce Meadows Activity Farm. As well as seeing the farm animals, there was a bouncy castle, reptile handling, barrel train ride, quad bikes and a rodeo bull which gave much amusement!

During December, the Thursday Club combined with Sunday Smash to film our Christmas play, which we showed at our Christmas service.

The year ended with a Christmas party with crafts, games, party tea and a visit from Santa.

### **CARE & SHARE TROLLEY (Jackie Doran)**

The trolley continues to be well supported, and although this year we did not make up hampers, we were able to supply The Larder in Mersey Street with lots of provisions, as well as Cregagh Community Centre. We do keep a basic amount of supplies, and we can often get an emergency request for help, but nothing goes to waste. Many thanks to all who contribute in any way – including Daisies and Buttercups who have made several generous

### **MEN'S MINISTRY (Andrew Frazer)**

The men's ministry at St. Andrews began in 2023 with the aim of bringing men together, deepening connections, and reflecting on what it means to be a man of faith. Over this time we have explored various topics, but more recently, we have focused on how our faith

## **TRUSTEES ANNUAL REPORT (cont')**

influences our relationships and our witness to others. We have also contemplated our devotional lives, the significance of the church, the Christian journey, and ways to persevere in our faith. The evenings feature a blend of teaching and small group discussions, allowing us to learn from one another and consider practical applications for daily life. There is typically tea or coffee and sweet treats on offer! We have also enjoyed some social outings, including bowling, boules, and mini-golf, and have also enjoyed a hearty breakfast or two! It's been encouraging to have a good number of men engage with the ministry.

Our most recent gatherings were facilitated by Andy Lamberton from Exodus, who delivered his programme "Legacy," which helps fathers, grandfathers, and father figures better understand how to pass on the faith. The programme was well attended and extremely challenging, yet also beneficial. A couple of friends from Mount Merrion Parish joined us, and all who attended found it informative and helpful, feeling better equipped to pass on the faith to the next generation.

### **SUMMER WALKING GROUP (Edith McCallum)**

Our Summer Walking Group enjoyed Thursday evening walks at Victoria Park, Scrabo Quarry, Eel Weir on the Lagan, Hilden, Comber Greenway, Cregagh Glen, and Newtownards Canal. We tried to play boules, patiently instructed by George Davidson, revived afterwards by coffee and donuts at Tim Horton's, and finished off our season with a walk at Cairn Wood, followed by a barbecue at Drew and Moyra Hunter's house. This is another opportunity to invite friends to join with us for a walk and a chat over supper afterwards (usually in the minor hall).

### **PRESBYTERIAN WOMEN (Edith McCallum)**

Andrew Frazer, our assistant minister, bravely came to PW in January, to be interrogated about his life and call to the ministry – and survived! PW members also decided to get to know each other better in January by inviting someone they didn't usually sit with for coffee and a chat. In February we spent a hugely entertaining evening in the company of Jill Sencherey from Exodus, who speaks about nine languages, trained as an opera singer, fell in love with discipleship and became a missionary, working in Kenya, China, France, Burkino Faso ... and eventually ended up in Northern Ireland, which she has made her home. We had an invitation night in March, when we invited neighbouring women's groups and had a lovely musical evening with Roy Fleming's band, Spirit of Praise. We rounded off our spring session with a dinner served by the Come Dine With Us team, and after dinner entertainment by the Ulster Guides Singing Circle. We invited anyone in the congregation to come along, and funds raised went to the PW mission projects. Unfortunately our speaker for October was ill, so we improvised an evening Down Memory Lane, chatting about when and why we started coming to St. Andrew's, our greatest influences,

## **TRUSTEES ANNUAL REPORT (cont')**

Stand-out memories, and what might enrich our fellowship. We didn't see the time passing! In November Olive Turkington told us lots we didn't know about the social history of aprons. And some of us brought along an apron and shared something of why it was special.

As always, Jackie provide superb suppers to round off our meetings, which create such an important opportunity for people to stay and chat with one another.

### **COME DINE WITH US (Edith McCallum)**

Our first dinner of the year was in February, when we catered for about 30 people, with sausages from our local butcher, roasted in a plum ketchup made by one of our members from a glut of plums in the autumn – very popular. In June we offered a more experimental menu, with squash and chorizo. We had a fairly low turnout, although most people sampled both the dishes on offer, and everyone claimed to really enjoy them. It turned out to be quite a relaxed evening for the team, and all of us took the opportunity to sit down to dinner and chat to our guests. Though we all commented it seemed to take just as long to clear up afterwards! We arranged our next dinner in November as a thank you to all the Light the Night volunteers, and had about 35 guests for beef and ale stew or quiche, with a brioche apple pudding made by our pastry chef, which got the accolade "to die for"! Come Dine With Us is a great opportunity to spend an evening with friends without spending a fortune (it is still excellent value at £7.50) and get to know people over good food you didn't have to slave over. And no washing up!

## **Volunteers**

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities. We believe that the key to a healthy church is more than activities, programmes or events – though these have their place – the key is the gospel, and we aim to support all our volunteers in keeping the gospel at the front and centre of everything we do as a church

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **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 noticeboards, 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.

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 85 contributors during the year, (84 in the previous year, 2023) donating a total of £110,386 (£ 104,422 in the previous year, 2023)

Total Income of the congregation during the year was £196,699 compared to £189,748 in the previous year.

Total expenditure decreased to £ 233,125 from £249,880, this included £38,753 on property repairs and maintenance.

### **RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

**St. ANDREW'S PRESBYTERIAN CHURCH**

**A Congregation of The Presbyterian Church in Ireland**

**For the year ended 31 December 2024**

**GOING CONCERN**

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

**RESERVES POLICY**

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 4 month's normal expenditure. At the year-end unrestricted reserves were £59,690 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

**RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 10<sup>th</sup> February 2025

and signed on its behalf by



Rev. R.S. Aicken

10<sup>th</sup> February 2025



Mr. K. Brown

10<sup>th</sup> February 2025

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Annual return

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## **QUALIFIED INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF**

### **St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of St Andrew's Presbyterian Church for the year ended 31<sup>st</sup> December 2024, which are set out on pages 23 to 40.

#### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

examine the accounts under section 65 of the Charities Act

follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act

state whether particular matters have come to my attention.

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

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

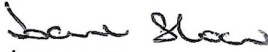
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**QUALIFIED INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name:   
Joanne Sloan  
Relevant professional body: Chartered Accountants Ireland  
Address: 63 Killaire Park  
Bangor  
BT19 1EJ

Date: 22<sup>nd</sup> February 2025

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Accounts

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**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY**  
for the year ended 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
<b>Income and Endowments from:</b>						
Donations and legacies	2	128,527	59,826	0	188,353	170,128
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investments	5	1,395	0	0	1,395	369
Other	6	0	0	0	0	0
<b>Total</b>		<b>129,922</b>	<b>59,826</b>	<b>0</b>	<b>189,748</b>	<b>170,497</b>
<b>Expenditure on:</b>						
Raising funds	7	524	0	0	524	458
Charitable activities	8	148,867	100,489	0	249,356	212,101
Other	9	0	0	0	0	0
<b>Total</b>		<b>149,391</b>	<b>100,489</b>	<b>0</b>	<b>249,880</b>	<b>212,559</b>
Net gains/(losses) on investments		0	0	0	0	0
<b>Net Income / (expenditure)</b>		<b>(19,469)</b>	<b>(40,663)</b>	<b>0</b>	<b>(60,132)</b>	<b>(42,062)</b>
Transfers between funds		(1,014)	1,014	0	0	0
Gains/(losses) on revaluation of fixed assets		0	0	0	0	0
<b>Net movement in funds</b>		<b>(20,483)</b>	<b>(39,649)</b>	<b>0</b>	<b>(60,132)</b>	<b>(42,062)</b>
Reconciliation of funds:						
Total funds brought forward		94,516	467,273	0	561,789	603,851
<b>Total funds carried forward</b>		<b>74,033</b>	<b>427,624</b>	<b>0</b>	<b>501,657</b>	<b>561,789</b>

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**BALANCE SHEET**  
**As at 31 December 2023**

	Notes	Unrestricted € Funds	Restricted Funds €	Endowment € Funds	Total Funds € 2023	Total Funds € 2022
<b>Fixed assets:</b>						
Tangible assets	12	861	365,052	0	365,913	376,233
Heritage assets		0	0	0	0	0
Investments	13	0	0	0	0	0
<b>Total fixed assets</b>		<b>861</b>	<b>365,052</b>	<b>0</b>	<b>365,913</b>	<b>376,233</b>
<b>Current assets</b>						
Debtors	14	26,725	8,125	0	34,850	36,843
Current Investments		0	0	0	0	0
Cash at bank and in hand	15	52,773	60,078	0	112,851	158,540
<b>Total current assets</b>		<b>79,498</b>	<b>68,203</b>	<b>0</b>	<b>147,701</b>	<b>195,383</b>
<b>Liabilities:</b>						
Creditors: Amounts falling due within one year	16	6,326	5,631	0	11,957	9,827
<b>Net current assets</b>		<b>73,172</b>	<b>62,572</b>	<b>0</b>	<b>135,744</b>	<b>185,556</b>
<b>Total assets less current liabilities</b>		<b>74,033</b>	<b>427,624</b>	<b>0</b>	<b>501,657</b>	<b>561,789</b>
Creditors: Amounts falling due after more than one year	17	0	0	0	0	0
Provisions for liabilities		0	0	0	0	0
<b>Total net assets</b>		<b>74,033</b>	<b>427,624</b>	<b>0</b>	<b>501,657</b>	<b>561,789</b>

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**BALANCE SHEET (cont'd)**  
**As at 31 December 2023**

	Note	Unrestricted £ Funds	Restricted £ Funds	Endowment £ Funds	Total Funds £ 2023	Total Funds £ 2022
<b>Funds of the charity</b>						
Endowment funds	18	0	0	0	0	0
Restricted income funds	18	0	427,624	0	427,624	467,273
Unrestricted funds	18	74,033	0	0	74,033	94,516
Revaluation reserve		0	0	0	0	0
<b>Total charity funds</b>		<b>74,033</b>	<b>427,624</b>	<b>0</b>	<b>501,657</b>	<b>561,789</b>

Approved by the Kirk Session at a meeting on 27<sup>th</sup> February 2024 and signed on its behalf by



Name Rev. R.S. Aicken

Date 27<sup>th</sup> February 2024



K. Brown

27<sup>th</sup> February 2024

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**

**31 December 2023**

**1. ACCOUNTING POLICIES**

**BASIS 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 Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church 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.

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**1. ACCOUNTING POLICIES(cont'd)**

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**1. ACCOUNTING POLICIES (cont'd)**

**(vii) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(viii) Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**(ix) Investment income**

This is included in the accounts when receivable.

**(x) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**(xi) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**(xii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**(xiii) Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**1. ACCOUNTING POLICIES (cont'd)**

**(xiv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

**(xv) Tangible Fixed Assets**

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

**(xvi) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Recorded giving:					
Loose collections	952	0	0	952	1,068
Donations and gifts	108,297	50,379	0	158,676	142,161
Gift Aid	17,278	9,447	0	26,725	26,899
Legacies and bequest	2,000	0	0	2,000	0
	-----	-----	-----	-----	-----
	128,527	59,826	0	188,353	170,128
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Membership fees	0	0	0	0	0
Fundraising events	0	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	€	€	€	€	€
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	€	€	€	€	€
Deposit interest	1,395	0	0	1,395	369
General Investment Fund	0	0	0	0	0
Property Rents	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	1,395	0	0	1,395	369
	-----	-----	-----	-----	-----

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	€	€	€	€	€
Insurance claims	0	0	0	0	0
Other income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	€	€	€	€	€
FWO envelopes	524	0	0	524	458
Loose Offerings	0	0	0	0	0
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
	524	0	0	524	458
	-----	-----	-----	-----	-----

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
General Assembly Assessments	11,694	0	0	11,694	10,815
Presbytery fees	778	0	0	778	737
Ministry and support staff costs	65,455	0	0	65,455	60,767
Congregational running expenses	52,243	50,561	0	102,804	80,964
Donations to Missions and charities	18,697	49,928	0	68,625	58,818
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
			--		
	148,867	100,489	0	249,356	212,101
	-----	-----	-----	-----	-----
			--		

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**10. EMPLOYEES**

**Employment Costs**

	Total Funds 2023	Total Funds 2022
	£	£
Wages and Salaries	50,635	47,332
Social Security Costs	5,930	5,169
Pension contributions	8,890	8,266
	-----	-----
	65,455	60,767
	-----	-----

**Number of Employees**

The average number of employees, including the minister of the congregation, during the year was

	Total Funds 2023	Total Funds 2022
Average number of employees	3	3
	-----	-----

There were no employees in receipt of employee benefits in excess of £60,000.

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**11. PENSION COSTS**

The minister of a Congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2023	Total Funds 2022
	£	£
Contributions	8,890	8,266
	-----	-----

The Assistant Minister and the Intern were not members of a pension scheme.

Contributions	£	£
	0	0
	-----	-----

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**12. TANGIBLE FIXED ASSETS**

	Land & Buildings	Fixtures and Fittings	Vehicles	Total
	£	£	£	£
<b>Cost or valuation</b>				
At start of year	421,650	109,761	15,862	547,273
Additions	0	1,449	0	1,449
Disposals	0	0	0	0
At end of year	421,650	111,210	15,862	548,722
<b>Depreciation</b>				
At start of year	49,226	105,952	15,862	171,040
Provision for year	7,372	4,397	0	11,769
Disposals	0	0	0	0
At end of year	56,598	110,349	15,862	182,809
<b>Net Book Value</b>				
At start of year	372,424	3,809	0	376,223
At end of year	365,052	861	0	365,913

**13. INVESTMENTS**

	2023	2022
	£	£
General Investment Fund	0	0
Investment Properties	0	0
	0	0

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**13. INVESTMENTS (Cont'd)**

	<b>2023</b>	<b>2022</b>
	£	£
Value at start of year	0	0
Additions	0	0
Disposals	0	0
Impairment	0	0
	-----	-----
Gains / (Losses on revaluation)		
Value at end of year	0	0
	=====	=====

**14. DEBTORS**

	<b>2023</b>	<b>2022</b>
	£	£
Gift Aid Recoverable	26,725	26,899
Prepayments	8,125	9,944
	-----	-----
	34,850	36,843
	=====	=====

**15. CASH AT BANK AND IN HAND**

	<b>2023</b>	<b>2022</b>
	£	£
Danske Bank current account	19,367	66,209
Post Office current account	236	236
Danske Bank deposit account	93,248	92,095
Cash in hand	0	0
	-----	-----
	112,851	158,540
	=====	=====

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**16. CREDITORS: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade Creditors	11,957	9,827
	-----	-----
	<b>11,957</b>	<b>9,827</b>
	=====	=====

**17. CREDITORS: Amounts falling due after more than one year**

	<b>2023</b>	<b>2022</b>
	£	£
St Andrews has not reached agreement with P.C.I. on the £300,000 liability on the Church Building	0	0
	=====	=====

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**18. FUND BALANCES AND RECONCILIATION OF FUNDS**

Fund	Balance at start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General Fund	94,516	129,922	(149,391)	0	(1,014)	74,033
	-----	-----	-----	-----	-----	-----
	94,516	129,922	(149,391)	0	(1014)	74,033
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Tangible Assets	372,424	0	(7,372)	0	0	365,052
Property Fund	87,013	17,723	(43,131)	0	0	61,605
General Missionary Fund	6,381	5,479	(12,707)	0	847	0
Rivero Support Fund	0	15,331	(15,331)	0	0	0
Rivero Education Fund	0	4,800	(4,800)	0	0	0
Rivero Gift	0	1,083	(1,250)	0	167	0
Benevolent Fund	1,125	370	(800)	0	0	695
United Appeal	0	9,666	(9,666)	0	0	0
World Development	0	1,663	(1,663)	0	0	0
Royal British Legion	0	145	(145)	0	0	0
Tear Fund	0	1,128	(1,128)	0	0	0
Christian Aid	0	313	(313)	0	0	0
Turkey	0	2,125	(2,125)	0	0	0
Flower Fund	330	0	(58)	0	0	272
	-----	-----	-----	-----	-----	-----
	467,273	59,826	(100,489)	0	1,014	427,624
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>561,789</b>	<b>189,748</b>	<b>(249,880)</b>	<b>0</b>	<b>0</b>	<b>501,657</b>
	=====	=====	=====	=====	=====	=====

**St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 DECEMBER 2023**

**19. RELATED PARTY TRANSACTIONS**

One of the Trustees, the Minister of the Congregation received remuneration of £37,540 and expenses of £6,701 for acting in that capacity. Pension contributions of £8,890 were paid by the Congregation in respect of the Minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, but one trustee is a Director in the company that provides the musical services to the Congregation and it was paid £7,600.

During the year the Congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity:

£11,694 for Congregational Assessments

£9,666 towards the United Appeal

£1,663 towards the World Development Appeal

During the year the Congregation contributed the following amount to East Belfast Presbytery a separate charity:

£778

There were no other related transactions.

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Annual report

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**St. Andrew's Presbyterian Church a congregation of the  
Presbyterian Church in Ireland**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2023**

**Registered with the Charity Commission for Northern Ireland NI104324**

## **TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

St. Andrew's congregation of the Presbyterian Church in Ireland  
Rosetta Road Belfast BT6 0FG

Registered Charity in Northern Ireland (NIC104324)

### **CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were trustees at the date of this report were

Rev. R.S. Aicken  
Mr. K. Brown  
Mr. A. Hunter  
Mr. A. Kilpatrick  
Mrs. E. McCallum

Mr. J. McCallum  
Mrs. L. McGarrell  
Mrs. S. McLearnon  
Dr. R. Scott

### **PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Treasurer

Rev. R.S. Aicken  
Mrs. E. McCallum  
Mr. K. Brown

### **INDEPENDENT EXAMINER**

**Mrs. J. Sloan**

### **BANKERS**

**Danske Bank  
Forestsideside Belfast**

### **SOLICITORS**

**None**

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **STRUCTURE AND MANAGEMENT**

#### **The Kirk Session**

The charity trustees of the congregation are the members of its 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 not connected with any congregation who are 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 ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes 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 once a month, or as appropriate.

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. Members are elected if they obtain two-thirds of those who vote.

#### **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. St Andrew's Presbyterian Church has been assigned to the East 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 an elder appointed by the Kirk Session of each congregation.

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **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, administration 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**

St. Andrew's Presbyterian Church 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 congregation's mission purpose is by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another.
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **ACTIVITIES AND OBJECTIVES**

The congregation normally meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed approximately every six weeks, and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. We were able to share the sacrament together on six occasions this year. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School (SMASH)
- Bible Class
- Pastoral Care Team
- Knit & Natter
- Badminton
- Tuesday Men's Bible Study and Prayer
- Tuesday Work Team
- PW
- Small group bible studies (4, meeting Wednesday and Thursday)
- Coffee & Craic
- Smash Club (Thursday)
- Teens Hangout
- Tots @ St Andrew's
- Come Dine With Us
- Men's Ministry
- Summer Walking Group
- Care and Share project

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11.00am, for prayer on the first Sunday of each month at 7.00pm, and for teaching at our Deeper sessions on the third Sunday of the month at 7.00pm.

On Sunday mornings we have been studying Genesis, Acts, Psalms and Mark, and during the Christmas season we explored how Isaiah points us towards the promised Messiah.

Teams of volunteers serve coffee after the morning service each week, which is an opportunity for people to catch up with each other. Donations go to the PCI Sunday School project.

We normally have about 20 people attending our monthly prayer meetings, when we pray for the work and needs of our congregation. We launched our winter session in September

## **TRUSTEES ANNUAL REPORT (cont'd)**

with a special prayer and praise evening, when we had an overview of many of our church activities and were able to pray for them.

Our Deeper series once a month on Sunday evenings, which encourages us to go deeper into the Word, explored Tracing the Major Themes of Scripture, Am I a Christian, Who is the Holy Spirit, God and Suffering, and What Happens When I Die.

We held membership classes in March, and were delighted to welcome 6 new members into our church family in April. Our Kirk Session are encouraged to see the Spirit at work, drawing into membership a mix of people new to faith, and those who have been believers for some time.

Session spent some time reviewing our Vision Plan, and revising how it was operating in the congregation, and in May we combined our AGM with a Vision Night, when we presented the revised Vision Plan to our members. Our focus is on worshipping God, and making and growing disciples of Jesus. Members had an opportunity to look back over the past year and discuss the year ahead, and we finished the evening with coffee and cake.

At 31 December 2023 there were 111 communicant members and 125 families connected with the congregation. The average weekly attendance at morning worship was 90, with others watching online.

### **Pastoral care**

Members of the congregation, including those who are unable to attend church due to sickness or age, are normally visited on a regular basis by the minister and assistant minister, the elders, or by one of the congregation's pastoral visitors. For those housebound members without internet access, a distribution team continue to deliver a copy of the sermon each week, along with Bible reading notes and a copy of the weekly bulletin. In the run-up to Easter, our members were encouraged to take a copy of the book "Is Easter Unbelievable" by Rebecca McLaughlin, to read and then pass on to a friend. We also delivered copies of the book to homes in the Wynchurch area, with a flyer inviting people to our Easter services. At Christmas, the ministry team and other volunteers visited those who are unable to attend regularly with a Christmas card and a gift from the church.

Our Food Ministry continues to provide meals for people facing particular challenges, for example those who are ill, have suffered a bereavement, have had a new baby etc. The Pastoral Care Team meets with the minister every week, to ensure pastoral needs are being followed up. This year we set up and trained a new group of Pastoral Visitors who

## **TRUSTEES ANNUAL REPORT (cont'd)**

undertake to make regular visits to our housebound members. The Kirk Session watched some videos on pastoral care, with helpful advice on praying and preparation before the visit, suggestions on using the Psalms, and listening more than speaking. The minister, along with some of the elders, arranged home communion services for a number of our members who can no longer get to church, and these were very much appreciated.

At Session meetings, our Kirk Session regularly pray through our congregational list, praying for each of our members by name.

### **Training**

We were delighted that Stephen McCombe was accepted as a student for the ministry at Union Theological College. The congregation presented him with a gift, and our church will make an annual grant towards books to help him in his studies. Stephen enjoyed the opportunities to preach and take part in the service most weeks, which helped him appreciate that all parts of the service are part of our worship, so we are aiming for excellence in everything. We will miss his input to our church life, but he and Courtney will continue to worship with us in the meantime, and we are thankful that we have been able to invest in Stephen. We look forward to seeing how God will use him through college, and feel privileged to have been part of his journey.

Session appointed Dylan Conway as Ministry Apprentice, starting in September. Dylan is from Monaghan, and took up his new role of shadowing Robin while he continues with his studies, and generally gains experience in how church functions.

Andrew Frazer, our Assistant Minister, continues to support Robin by playing a full part in leading services, preaching, visiting, and helping develop our men's ministry.

We encourage the congregation to develop their reading habits, and make devotional books available at Easter and Christmas. The elders have set aside some time in Session meetings for training – in some meetings we watched and discussed PCI Pastoral Life Videos to help us be more aware of how to pastor people with mental health issues. At our monthly congregational prayer meetings we have been using the "Five Things to Pray for..." series of books, and occasionally have a guest along to tell us more about a particular project we are praying for. Many of us read 'Pride – Identity and the Worship of Self' by Matthew Roberts and we had a useful Book Club discussion on this topical issue at the end of August.

Several of our congregation attended the annual East Belfast Presbytery Mission Service in Stormont Presbyterian, on the theme of New Beginnings. Rev David Moore spoke on his calling to set up a church plant in West Belfast, and Rev Richard McIlhatton spoke about the revitalisation project at Tullycarnet.

## **TRUSTEES ANNUAL REPORT (cont'd)**

Deiniol Williams, minister of Trinity Church, Chester, led our annual Summer Bible Conference in June, on the theme of the Gospel in Four Words. It was good to spend some time with Deiniol as we have been praying for him and his family, and following his progress in Trinity. A book stall was provided by the Covenanter Bookshop.

In October we had a morning conference hosted by Mel Lacey from Growing Young Disciples, which focussed on how to raise Christian children in today's world, and was aimed primarily at parents, grandparents and leaders concerned about raising the next generation for Jesus.

In November our Kirk Session attended a PCI conference 'Refresh: Renewing your Calling as an Elder' in Assembly Buildings. It was an encouraging evening, with practical suggestions to be refreshed in our calling – seeking to fall into step with God, looking for where he is at work, and praying to him for fresh strength and encouragement. Most of us were able to meet for dinner beforehand, and it was good to be able to spend time together over a meal. Elders also attended a Northern Ireland Envisioning Conference in March, which highlighted the need to equip and support our volunteers – we have included discipleship and training as priorities in our vision statement.

### **Mission and outreach**

Andrew has been developing a **men's ministry**, including some discipleship get togethers to discuss themes around friendship and relationships, and some social gatherings including axe throwing and bowling. Stephen got us all together for an exciting **Six Nations rugby** tournament when we watched the matches together and enjoyed pizza in the minor hall.

Our **St Andrew's Night** get together for our whole church family was an opportunity to have some fun, and be entertained by several talented people in our congregation, with poetry readings, music and songs, and some sketches. Robin brought us a closing message, and we are indebted to those who provided the sumptuous supper!

Our congregation regularly supports **Tearfund**, an evangelical Christian relief and development charity, working with partners to tackle the causes and effects of poverty, bringing Jesus Christ's good news to the poor in over 100 countries around the world. As part of our harvest gifts, shoeboxes were made up by members in support of **Operation Christmas Child** through **Samaritans Purse International**. Our Christmas copper collection is donated to **Tearfund**, and we also support **Christian Aid**.

We maintain our strong links with **Cregagh Primary School**, and at Christmas we delivered gifts for every child in the school on behalf of our church. Robin is a representative on the school's Board of Governors, and one of our members is the current Chair of the Board. Cregagh Primary School held their senior school Carol Service in St Andrew's -our praise

## TRUSTEES ANNUAL REPORT (cont'd)

band accompanied the singing, and our members hosted supper afterwards. The school Principal and teachers are very appreciative of this strong link with our church.

We are involved in the **Cregagh Community Association**, with two representatives attending their meetings. We help at the monthly community pensioners' lunches by transporting people, serving, clearing up, and chatting to those who attend. St Andrew's **praise band** played carols outside Ian's Bakery one Saturday morning before Christmas, and on Christmas Eve we sang carols to some of our older members at their homes.

The **Exodus Belfast Centre** has become well established in our premises, and we were happy to have some of their Summer Teams hold coffee mornings on our premises as fundraisers for their trips. We are pleased to be able to partner with Exodus in facilitating preparation for Summer Teams meeting weekly from mid February until June, plus Saturday evening hangouts for young people, and it is a bonus to have Exodus helping staff our Light the Night event in October. We also partnered with some of the Exodus teams to hold Summer Pop-Ups in our church grounds for Year 8 up, when we had activities in a fun and inclusive environment, with drinks and snacks. Some good connections were made with the young folk who came. St Andrew's were allocated another **Exodus Team** this year for a week in July. The team stayed on our premises, and while they were here they did children's work, visited some of our housebound folk, did outreach in the community, and practical work around the church and neighbourhood.

In October we held **Light the Night**, with numbers in the grounds limited to 500 through online booking. In addition to our own volunteers, we had a team from Exodus who helped with stewarding. We distributed evangelical literature to all the families who came, and the children were able to enjoy the activities without too much queuing. The fireworks were spectacular as usual! This is an opportunity for families to enjoy quality time together in a safe and welcoming environment.

We continue to facilitate **L'Arche Belfast** in giving their core-members more opportunities to socialise outside of their homes through cookery and art therapy. **Daisies** and **Buttercups** (pre-school and after-school groups) meet throughout the year in the Courtney Hall, and make occasional use of the main hall and our extensive grounds to run off steam. We were also able to offer space to **Mount Oriel Clinic** to continue their flu vaccination and Covid booster programme. Our facilities are the regular meeting place for **Cregagh Cactus Club** and the **Ulster Guides Singing Circle**. We are pleased that the **Rainbows, Brownies, Guides** and **Rangers** continue to have good numbers and excellent leadership, as they make use of our halls on Friday evenings. We continue to partner with **Trinity Chester**, an International Presbyterian Church project, and are supporting them financially and in prayer as they establish this church plant, build on their connection with students. We appreciate the reciprocal encouragement which enriches both congregations

## **TRUSTEES ANNUAL REPORT (cont'd)**

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 and to do mission and outreach on a denominational basis beyond what the 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, assists with the running costs of Union Theological College (the Church's training college for ministry students), and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

St Andrew's as a congregation maintains a strong interest in **overseas mission**, and continues to support a number of personnel and projects throughout Latin America, Africa, Asia and the UK.

### **Overseas Mission Support -2023**

During the past year, our congregation has continued to financially, practically and prayerfully support the work of a number of overseas workers. This work is overseen by the Missionary Committee within the Church which seeks to keep members of the congregation updated on our Missionary interests through the provision of quarterly prayer bulletins, videos, guest speaker events and designated prayer meetings.

### **The Rivero Family, Pucallpa, Peru**

We were pleased to welcome the Rivero family back to NI for a period of home leave from April to August 2023 and to be able to provide accommodation for them in a property adjacent to the Church. On their return to Peru, the Riveros took the decision to step down from their roles in the Orchard Children's Home with Kids Alive and to explore new opportunities through Latin Link. Before finishing their assignment with Kid's Alive, they facilitated trauma based training for the staff team in the home and ran a sports outreach event for local children.

### **FONIC Trust, Nepal**

Throughout the year, FONIC Trust continued to support a number of Nepali families on a regular basis with direct financial support to enable them to have adequate shelter, clothes, food and medication as well as paying the school fees of 5 children and providing financial support to two children's homes in Kathmandu. FONIC, as the primary partner, also helped establish a wheelchair repair centre in Kathmandu. The Project was able to distribute 100 reconditioned wheelchairs which they hope to continue to do on an annual basis. FONIC provided the necessary financial support for two local men, both of whom are themselves disabled, to undertake technical training in India.

## **TRUSTEES ANNUAL REPORT (cont'd)**

FONIC also continued to offer financial support to 25 rural Christian pastors most of whom work in the far west of Nepal which is known for its extreme poverty, poor education and healthcare. These pastors often have no other source of income.

FONIC continued to provide part funding to support medical training of 11 young people undertaking both medical and nursing training as well as to support 4 additional students undertaking a Diploma in Pharmacy Programme. The majority of these healthcare students come from disadvantaged rural areas where they would not have been able to finance any level of medical training through their own resources. It is encouraging to note that in the main, they have returned to serve within their native communities.

One of the indigenous workers continues to run eye and dental camps across several regions of Nepal using his contacts in local hospitals and schools.

During November, Philip and Deborah McMillan were able to travel to Nepal to visit the projects FONIC supports and meet with staff on the ground.

We were pleased to be able to host our annual Christmas craft sale in aid of FONIC Trust in December and to receive an up to date report from the McMillan's on their recent visit.

### **Dave and Helen Smithers, SIM, Manchester**

Dave and Helen live and work in Manchester where their ministry involves supporting a local Church plant as well as providing a neighbourhood outreach to the Muslim community where they live. Dave provides sports coaching at a local inner city school where many of the children come from socially disadvantaged backgrounds and experience behavioural issues and low self-esteem. During the past year, Helen successfully completed a counselling qualification and took up a post with Home Start providing practical and emotional support to families in need.

### **Ruth McKee, Arequipa, Peru**

Ruth who is a qualified physiotherapist works in the Shalom Centre in Arequipa which offers a range of therapeutic and educational support to disabled children and young people as well as outreach to their families. Ruth also runs a physio group at her local church. The Shalom Centre celebrated its twentieth anniversary this year which was marked by a celebratory event for the students and their families. The Centre also ran a camp in July for the students, their parents and siblings with 54 people in attendance. Ruth is due to return to NI for a period of home leave in January 2024.

### **Gary and Mary Reid, Kenya**

The Reids continue to minister to the the Maasai people in the Olkinyei area of Kenya as Project Co-ordinators with the Presbyterian Church of East Africa. Gary is involved directly in

## **TRUSTEES ANNUAL REPORT (cont'd)**

ministry and teaching at two local Churches as well as providing support to pastors, evangelists and worship leaders. During the year, Gary has also been involved in providing computer lessons to members of local churches which will hopefully equip them to be more self-sufficient in developing resources for use in worship. The Mission also supports the provision of clean water through the installation of rainwater catchment tanks and the digging of trenches. It has helped build and furnish a nursery classroom in the hills of Siana which can accommodate 25 children as well as install a playground at Isintin Primary School. Work to develop a further nursery site at Empiris is also underway. The Reids hosted a visit from the Moderator of the Presbyterian Church in Ireland and his wife in the latter part of the year which was a source of great encouragement both to them and to the Maasai people they met in the local churches. The Reids are on a period of home leave in the first quarter of 2024.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregation and the wider structures of the church.

### **General Assembly**

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

The Committee met on four occasions during 2023 as well as once on an ad-hoc basis to address urgent items of business.

A significant programme of work was undertaken during the year both to maintain and refurbish our premises as well as to ensure ongoing compliance with health and safety regulations.

While it has been very encouraging to see the increasing number of babies and toddlers within our congregation, it has been challenging to find a suitable venue within our suite of buildings to host the crèche on Sunday mornings. A room formally used by Session was identified as the most appropriate location and this was cleared of existing furniture, redecorated and appropriate safety measures such as radiator grills installed. The provision of portable and stackable tables and chairs has rendered this room multi-purpose allowing it to be used by a number of groups such as the Tuesday Men's Group and L'Arche.

Wall mounted floodlights were installed on the patio area at the front of the church offering permanent lighting for outside events such as Light the Night. This solution is less hazardous than the towers and cables previously used to better illuminate this area. Internal and external tamper proof sockets were also installed at the basement door.

A number of identified faults in relation to electrics within the white buildings and Main Hall were resolved enabling us to obtain the necessary certificate of compliance.

## TRUSTEES ANNUAL REPORT (cont'd)

Further electrical work will be required to be undertaken within the Courtney Hall to render it safer and more efficient.

Some repainting of the white buildings was undertaken during the summer months. This greatly improved the outward appearance of the Bannagh Corner side of the building. There are plans to repaint the carpark side of the church in the Spring.

The windows, emergency and exit doors on the Bannagh Corner side of the church along with the doors to the crypt and patio areas have also been replaced. The replacement of the doors will render us compliant with health and safety requirements. Additional emergency lighting has been installed around the exit points of the church buildings and existing lights replaced with LED lights.

An upgrade to our fire alarm system was also undertaken. New hardware was installed with Control Zone options and an accompanying maintenance plan. First responders have been identified and trained.

We replaced the office photocopier during the year.

In line with a directive issued by the General Assembly in relation to identification of use of reinforced autoclaved aerated concrete, the Committee has engaged the services of an independent expert to inspect our premises to identify if our buildings contain RAAC. As a result of the standing down of the East Belfast Presbytery as the holding Trustee for our property deeds, the Committee proposed the transfer of our deeds to the General Assembly Holding Trust Company. This decision was ratified at a congregational meeting in October 2023.

Members of Committee participated in a sub-group established by Session to consider the future use of our buildings in line with our Five Year Plan and tenure status. The recommendations made remain under consideration.

### Organisations

**SMASH**, our Sunday School, runs on Sunday mornings alongside our church service for all children of primary school age. It is open for both children whose parents are attending the church service, and those who want to come independently. There are 12 children on the register, with an average attendance of 6 each week. We join in for the beginning of the church service, and after a children's address leave to follow our own programme. Last year we began a new curriculum which will take us through the Bible over three years. Towards the end of last year, an exciting addition was made as we invited the creche children to join us for a short time at the beginning of our lesson, when we have been learning new songs, and having a simple recap of stories. We look forward to welcoming them to join us fully in 2024!

Our **Bible Class** which caters for post-primary young people, ran every Sunday before the church service with 5 young people in total, and an average attendance of 2 each week. After consultation, we have decided to change our meeting time to Sunday evenings, and hope to see an increase in numbers which will help build our young people together as a group in 2024.

## TRUSTEES ANNUAL REPORT (cont'd)

Our Thursday **Smash Club** runs on Thursday evenings from 6.15 to 7pm for all children of primary school age. This has a games based format, with a variety of games and crafts. The evening finishes with a Bible story and memory verse. This year we have been looking at words describing God, and have worked our way through to R so far! The children are amazingly creative at coming up with great descriptive words, and the idea is that the following week they hear a Bible passage which illustrates this description. There are 25 children registered, with an average attendance of 16 each week. We are delighted to have so many children there on a Thursday evening, and very glad to have Thomas and Anna who have stayed on to help with games and the younger members.

Together with Sunday Smash and the creche we enjoyed two events in 2023. In June we went on a trip to the zoo, which was a fun trip out and enjoyed by all. In December we organised a Christmas party, attended by around 40 children, as we invited Sunday Smash, Thursday Smash Club, Bible Class/Teens members, and also the creche children. The morning was divided for games and crafts, as it covered such a wide age range, but all came together for our party lunch and visit from Santa. It was great to see so many get together for this event.

In September we launched a new initiative on Thursday evenings for **Teens** from Year 8 to Upper 6<sup>th</sup>, as a follow-on from the Thursday Smash Club, and are looking forward to this becoming established in the future as a means of making and growing disciples among our young people.

Our **Knit and Natter** group meets on Monday evenings. There are usually about 15 people of all ages knitting and nattering, pausing for tea and a short devotional time led by various members. The members are very supportive of the **Care and Share** project, and have knitted countless baby cardigans, children's jumpers, and blankets which have been added to the groceries and toiletries donated by members of the congregation to the Care and Share trolley every week. They also make up gift baskets for new babies.

The **Tuesday Work Team** has reached out to about a dozen men who meet for an hour of Bible study and prayer on Tuesdays before the core work team does maintenance work around the church property. They make the most of the skills and abilities of members to keep our premises in good order, identifying problems and arranging appropriate tradespeople to deal with them where necessary. They are a point of contact for others who are using the property, or who require access.

**Coffee and Craic** meets once a fortnight on a Wednesday for an hour and a half, and provides a warm welcoming space for people to come and chat. We have found people are glad of an opportunity to come and discuss issues worrying them, and we try as a church to

## TRUSTEES ANNUAL REPORT (cont')

support in whatever way we can. We provide very simple refreshments of wheaten bread, cheese, scones, toast, and occasional baked treats. We feel our time is best spent chatting with everyone as people open up more with a cuppa in their hand. In the summer time we went for several morning outings to Coleman's Garden Centre at Templepatrick. These were very popular as everyone enjoyed a morning browsing around the shops and having refreshments. Cregagh Primary School choir came at Christmas time to sing to us, and this has become an annual event that we all look forward to.

**Tots @ St Andrew's** continued to meet on Friday mornings, with an average of 40 children and 25-30 adults each week. Feedback has been that we are very friendly, with a great selection of toys, and some mums have been really appreciative that it is free, especially in the current economic climate. Unfortunately due to changes in leadership, we were unable to open again after Easter.

Our **Summer Walking Group** enjoyed Thursday evening walks at Stormont, Marino and Purdysburn. We explored Belfast across some of the bridges, enjoyed the twirling trees in Coronation Gardens at Hazelbank, and had a tour of L'Arche Village in the Castlereagh Hills, which gave us a further insight into the valuable work they are doing among vulnerable adults. This is another opportunity to invite friends to join with us for a walk and a chat over supper afterwards in the minor hall.

**PW** started the year with an evening in the company of the wives of the ministerial team – Janice, Jenny and Courtney – who chatted about their Christian journey. We heard about the work of NI Prison Fellowship, who were celebrating 40 years of offering hope and a new beginning to prisoners and their families. Caroline Yeomans spoke to us about her challenging role in PCI as Head of Special Services, developing services for people with intellectual disability, and those suffering from trauma and addiction. Her department aims to help people feel valued and that they matter to God. In April we had a dinner of Shepherd's Pie and Lemon Drizzle Cake, with proceeds going to our PW projects. Our October meeting was just ourselves sharing favourite songs and Bible passages (followed by pudding!), and it was inspiring to hear other people's personal experiences on their Christian journey. Stephen Knox spoke at our last meeting of the year about his work with Youth for Christ in Moldova, where two businessmen from Northern Ireland have established a residential home in the capital for young women at risk of being trafficked. In addition to supporting the PW Mission Projects, we were also able to make donations to the NI Prison Fellowship, Youth for Christ Moldova, and Exodus, to help with their work. The PW Committee attended the PW Forum in February which encouraged them in their leadership roles, and they were able to pick up some useful ideas shared by other PW groups. As always, Jackie provided superb suppers to round off our meetings, which create such an important opportunity for people to stay and chat with one another

## **TRUSTEES ANNUAL REPORT (cont')**

**Come Dine With Us** has been going since 2012, at the very affordable subscription of £5 per person. Because of other commitments we were only able to host one event this year. The menu was homely comfort food – roast beef followed by apple tart and ice cream. This creates an opportunity for members to socialise together, develop friendships, and invite friends who may have little church connection. Most people stayed to chat over tea and coffee (and goodies!) afterwards, and seemed to really enjoy the evening. We catered for 40 people and just about broke even. We have reluctantly decided that we will have to suggest an increased donation of £7.50 per person, and plan to have more regular dinners next year.

### **Volunteers**

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities. We believe that the key to a healthy church is more than activities, programmes or events – though these have their place – the key is the gospel, and we aim to support all our volunteers in keeping the gospel at the front and centre of everything we do as a church.

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **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 noticeboards, 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.

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 84 contributors during the year, (85 in the previous year, 2022) donating a total of £104,422 (£ 96,727 in previous year, 2022)

Total Income of the congregation during the year was £189,748 compared to £170,497 in the previous year.

Total expenditure increased to £ 249,880 from £212,559, this included £43,148 on property repairs and maintenance.

### **RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

**St. ANDREW'S PRESBYTERIAN CHURCH**

**A Congregation of The Presbyterian Church in Ireland**

**For the year ended 31 December 2023**

**GOING CONCERN**

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

**RESERVES POLICY**

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 4 month's normal expenditure. At the year-end unrestricted reserves were £73,172 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

**RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving

Approved by the Kirk Session at a meeting on 27<sup>th</sup> February 2024

and signed on its behalf by



Rev. R.S. Aicken

27<sup>th</sup> February 2024



Mr. K. Brown

27<sup>th</sup> February 2024

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Annual return

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**QUALIFIED INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of St Andrew's Presbyterian Church for the year ended 31<sup>st</sup> December 2023, which are set out on pages 22 to 39.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

examine the accounts under section 65 of the Charities Act

follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act

state whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**QUALIFIED INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
St. ANDREW'S CONGREGATION of the PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name:



Joanne Sloan

Relevant professional body:

Chartered Accountants Ireland

Address:

63 Killaire Park

Bangor

BT19 1EJ

Date:

27th February 2024

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Accounts

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**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**STATEMENT OF FINANCIAL ACTIVITY**  
for the year ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income and Endowments from:</b>					
Donations and legacies	2	281,739	136,432	418,171	413,791
Charitable activities	3	1,435	1,153	2,589	2,787
Other trading activities	4	3,610	8,685	12,295	5,700
Investments	5	451	105	556	323
Other	6	326	294	620	345
		-----	-----	-----	-----
Total		287,561	146,670	434,231	422,946
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Raising funds	7	255	0	255	291
Charitable activities	8	234,095	146,369	380,464	268,194
		-----	-----	-----	-----
Total		234,350	146,369	380,719	268,485
		-----	-----	-----	-----
Net gains/(losses) on investments		0	0	0	0
		-----	-----	-----	-----
<b>Net Income / (expenditure)</b>		53,211	301	53,512	154,461
Transfers between funds		[64,764]	64,764	0	0
		-----	-----	-----	-----
<b>Net movement in funds</b>		[11,554]	65,065	53,512	154,461
Reconciliation of funds:					
Total funds brought forward		349,580	681,044	1,030,625	876,164
		-----	-----	-----	-----
<b>Total funds carried forward</b>		338,027	746,110	1,084,137	1,030,625
		=====	=====	=====	=====

*There may be minor discrepancies in the totals (not exceeding £1) due to rounding*

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**BALANCE SHEET**

As of 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Fixed assets:</b>					
Tangible assets	11	11,287	454,136	465,424	414,798
<b>Total fixed assets</b>		11,287	454,136	465,424	414,798
<b>Current assets</b>					
Debtors	12	22,043	9,960	32,003	74,146
Cash at the bank and in hand	13	311,880	317,486	629,367	614,332
<b>Total current assets</b>		333,923	327,447	661,370	688,478
<b>Liabilities:</b>					
Creditors: Amounts falling due, within one year	14	7,184	35,473	42,657	72,652
<b>Net current assets or liabilities</b>		326,740	291,973	618,713	615,826
<b>Total assets less current liabilities</b>		338,027	746,110	1,084,137	1,030,625
Creditors: Amounts falling due after more than one year	15	0	0	0	0
Provisions for liabilities		0	0	0	0
<b>Total net assets or liabilities</b>		338,027	746,110	1,084,137	1,030,625

*There may be minor discrepancies in the totals (not exceeding £1) due to rounding.*

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**BALANCE SHEET**

As of 31 December 2022

	Note	Unrestricted € Funds	Restricted € Funds	Total Funds 2022 €	Total Funds 2021 €
<b>Funds of the charity</b>					
Restricted income funds	16	0	746,110	746,110	681,044
Unrestricted funds	16	338,027	0	338,027	349,580
		-----	-----	-----	-----
<b>Total charity funds</b>		338,027	746,110	1,084,137	1,030,625
		-----	-----	-----	-----

Approved by the Kirk Session at a meeting on 15 May 2023 and signed on its behalf by



Graeme Kennedy  
15 May 2023



Gareth Irwin  
15 May 2023

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**1. ACCOUNTING POLICIES**

**BASIS 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 Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church 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 that 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.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has an unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Contractual income and performance-related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

**(vii) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(viii) Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**(ix) Investment Income**

This is included in the accounts when receivable.

**(x) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**(xi) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**(xii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**(xiii) Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

**(xiv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**(xv) Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

**(xvi) Tangible Fixed Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

Where depreciation is calculated for a tangible fixed asset, the depreciation commences in the first full year of ownership of the asset.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**(xvii) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year-end. Other investment assets are included at the trustees' best estimate of market value.

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Recorded giving:	219,566	85,086	304,651	305,383
Loose collections	4,525	0	4,525	1,635
Donations and gifts	1,020	25,952	26,972	17,171
Gift Aid	54,829	25,394	80,223	68,602
Legacies and bequest	1,800	0	1,800	21000
	<u>281,739</u>	<u>136,432</u>	<u>418,171</u>	<u>413,791</u>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Income from charitable activities	910	1,153	2,064	2,727
Church Publications	285		285	0
Weddings	240		240	60
Grants				0
	<u>1,435</u>	<u>1,153</u>	<u>2,589</u>	<u>2,787</u>

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Letting of premises	3,610		3,610	1,270
Membership Fees		8,685	8,685	4,430
	<u>3,610</u>	<u>8,685</u>	<u>12,295</u>	<u>5,700</u>

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Deposit interest	451	105	556	323
	<u>451</u>	<u>105</u>	<u>556</u>	<u>323</u>

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Miscellaneous income	326	294	620	345
	<u>326</u>	<u>294</u>	<u>620</u>	<u>345</u>

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
FWO envelopes	255	0	255	291
Fundraising events	0	0	0	0
	<u>255</u>	<u>0</u>	<u>255</u>	<u>291</u>

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Assembly Assessments	31,886	0	31,886	20,202
Presbytery fees	1,086	0	1,086	1,108
Ministry and support staff costs	115,440	11,240	126,680	67,071
Congregational running expenses	82,589	29,084	111,673	90,002
Buildings – Professional Fees		19,435	19,435	2,426
Donations - Missions & Charities	0	86,610	86,610	84,985
Governance costs	3,094		3,094	2,400
	<u>234,095</u>	<u>146,369</u>	<u>380,464</u>	<u>268,194</u>

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**9. EMPLOYEES**

**Employment Costs**

	Total Funds 2022	Total Funds 2021
	£	£
Wages and Salaries	101,149	37,904
Social Security Costs	8,842	889
Pension contributions	13,022	1,549
	-----	-----
	123,013	40,342
	-----	-----

**Number of Employees**

The average number of employees, including the minister of the congregation, during the year, was

	Total 2022	Total 2021
Average number of employees	4	3
	-----	-----

There were no employees in receipt of employee benefits (excluding pension contributions) in excess of £60,000.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**10. PENSION COSTS**

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separately registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed on a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2022	Total Funds 2021
	£	£
Contributions	11,558	131
	-----	-----

The congregation operates a defined contribution pension scheme for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year

Contributions	£ 1,464	£ 1,418
	-----	-----

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**11. TANGIBLE FIXED ASSETS**

	Land & Buildings	Fixtures and Fittings	Vehicles	Total
	£	£	£	£
<b>Cost or valuation</b>				
At start of year	400,000	15,554	0	415,554
Additions	0	54,136	0	54,136
Disposals	0	0	0	0
At end of year	400,000	69,690	0	469,690
<b>Depreciation</b>				
At start of year	0	756	0	756
Provision for year	0	3,511	0	3,511
Disposals	0	0	0	0
At end of year	0	4,267	0	4,267
<b>Net Book Value</b>				
At start of year	400,000	14,798	0	414,798
At end of year	400,000	65,423	0	465,423

Where depreciation is calculated for a tangible fixed asset, the depreciation, as per Note 1(xvi), commences in the first full year of ownership of the asset.

Land and Buildings consist of two classes of assets. The first class is church property which is used to carry out the activities of the church. This class is carried at cost and depreciated over the estimated economic life of 50 years. However, given the age of the premises in question, it is deemed to be fully written off and have nil carrying value at 31 December 2022 and 2021 on a cost basis.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

The second class is a residential property that is made available to employees of the church. The property in question is the manse and it has been valued at £400,000, the value set by the local rating authority. Given the nature of the properties and ongoing maintenance/repairs to which they are subject, no depreciation is applied as the residual value is considered to be at least equal to the carrying valuation.

**12. DEBTORS**

	<b>2022</b>	<b>2021</b>
	£	£
Gift Aid Recoverable	25,770	68,369
Prepayments & Accrued Income	6,233	5,777
	-----	-----
	<b>32,003</b>	<b>74,146</b>
	=====	=====

**13. CASH AT BANK AND IN HAND**

**(CA = Current Account, DP = Deposit Account)**

	<b>2022</b>	<b>2021</b>
	£	£
General Fund/Ulster Bank CA	75,746	70,411
General Fund/Danske Bank CA	189,793	173,188
General Fund/Progressive BS DP	45,000	45,000
Property Fund/Ulster Bank CA	13,963	13,838
Property Fund/Danske Bank CA	199,543	209,070
Property Fund/Danske Bank DP	85,352	85,248
Mercy Fund/Danske Bank CA	10,562	10,957
Presbyterian Women/Danske Bank CA	1,232	1,026
Girls Brigade/Danske Bank CA	1,733	1,646
The Globe Café/Danske Bank CA	2,359	1,390
Boys Brigade/First Trust Bank DP	2,168	1,378
Kirkpatrick Tots/Ulster Bank CA	664	787
Friendship Club/Cash in hand	1,252	394
	-----	-----
	<b>629,367</b>	<b>614,332</b>
	=====	=====

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**14. CREDITORS: amount falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Agency collections	[438]	[425]
Accounts Payable	43,095	73,077
	<u>-----</u>	<u>-----</u>
	42,657	72,652
	<u>=====</u>	<u>=====</u>

**15. CREDITORS: amount falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	£	£
	0	0
	<u>-----</u>	<u>-----</u>
	0	0
	<u>=====</u>	<u>=====</u>

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**16. FUND BALANCES AND RECONCILIATION OF FUNDS**

<b>Fund</b>	<b>Balance at start</b>	<b>Income</b>	<b>Expend.</b>	<b>Transfer</b>	<b>Balance at end</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
General Fund	349,580	287,561	234,350	[64,764]	338,027
	-----	-----	-----	-----	-----
<b>Restricted Funds</b>					
Property Fund	660,072	102,267	35,776	0	726,564
Mercy Fund	11,435	4,004	4,728	0	10,712
United Appeal Fund	3,096	6,965	17,424	7,363	0
General Mission Fund	24	790	7,164	6,350	0
World Dev App Fund	160	5,067	5,810	583	0
Moderators App Fund	0	11,028	11,028	0	0
Mission Partner Fund	196	883	43,800	42,721	0
Flower Fund	0	64	86	22	0
Ch Family Events Fund	100		2,586	2,586	100
Friendship Club	499	1,735	981	0	1,252
Boys Brigade	1,378	4,437	3,647	0	2,168
Girls Brigade	1,646	1,501	1,413	0	1,733
GB Extra	65	1,390	1,888	433	0
The Globe Café	429	1,379	3,009	2,750	1,549
Women's Events Fund	0	0	1,388	1,388	0
Kirkpatrick Tots	787	933	1,057	0	664
Presbyterian Women	1,158	1,422	1,212	0	1,369
Duke of Edinburgh Sch	0	2,805	3,373	568	0
	-----	-----	-----	-----	-----
	681,044	146,670	146,369	64,764	746,109
	-----	-----	-----	-----	-----
<b>Total</b>	<b>1,030,625</b>	<b>434,231</b>	<b>380,719</b>	<b>0</b>	<b>1,084,137</b>
	-----	-----	-----	-----	-----

There may be minor discrepancies in the totals (not exceeding £1) due to rounding.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**17. RELATED PARTY TRANSACTION**

One of the Trustees, Rev Graeme Kennedy, the minister of the congregation, received remuneration of £48,158.48 and expenses of £6,038.87 for acting in that capacity. A pension contribution of £11,557.71 was paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009) again for acting as Minister to the congregation. None of the other trustees received any remuneration.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity

£31,885	for Congregational Assessments
£17,424	for the United Appeal
£5,810	for the World Development Appeal
£33	for the 2020 Moderators Appeal 'At home for Christmas'
£10,996	for the 2022 Moderators Appeal 'Ukraine'

The congregation paid £1,086 as Presbytery Assessments during the year

There were no other related party transactions.

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Annual report

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**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**Kirkpatrick Memorial Presbyterian Church**  
**a congregation of the Presbyterian Church in Ireland**

**Trustees' Annual Report and Financial Statements**  
**for the year ended 31 December 2022**

**Registered with the Charity Commission for Northern Ireland NIC104323**

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**

**TRUSTEES' ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Balance Sheet as of that date.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Kirkpatrick Memorial Congregation of The Presbyterian Church in Ireland

259 Upper Newtownards Road BELFAST BT4 3JF

Registered Charity in Northern Ireland (NIC104323)

**CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were trustees at the date of this report were

Mrs Rachel Aicken

Mr Johnny Armstrong (resigned on 10<sup>th</sup> January 2022)

Mr Brian Carson

Mr Billy Dickson

Mrs Rosie Donaldson

Rev. Graeme Kennedy (appointed as a Trustee on 21<sup>st</sup> January 2022)

Dr Dan Hayes

Mr Stuart Henry

Dr Jonathan Howe

Mr Gareth Irwin

Mr Richard Kirk

Dr Gavin Maguire

Mr Alastair Mills

Mr David Reaney

Mr Mark Scott

Mrs Lisa Skinner

Miss Shirley Stronge

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**PRINCIPAL OFFICE BEARERS**

Minister	Rev Graeme Kennedy #
Assistant Minister	Paul Lutton
Clerk of Session	Gareth Irwin
Treasurer	Gwen Macartney

# The Rev. Graeme Kennedy was installed as Minister of the congregation on 21<sup>st</sup> January 2022

**AUDITOR**

Muir and Addy Chartered Accountants  
427 Holywood Road  
Belfast  
BT4 2LT

**BANKERS**

Danske Bank  
520 Upper Newtownards Road  
Belfast  
BT4 3HD

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**

**TRUSTEES' ANNUAL REPORT (cont'd.)**

**STRUCTURE AND MANAGEMENT**

**The Kirk Session**

The Charity Trustees of the congregation are the members of its 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 not connected with any congregation who are 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 ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk Session are held every month, with no meetings taking place in July or August.

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.

**Presbytery**

Under the Presbyterian Church in Ireland's 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. Kirkpatrick Memorial Presbyterian Church has been assigned to the East 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

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**TRUSTEES' ANNUAL REPORT (cont'd.)**

General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

**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 the 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**

Kirkpatrick Memorial Presbyterian Church 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 congregation's mission purposes are to be and make, disciples of Jesus Christ.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another.
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**TRUSTEES' ANNUAL REPORT (cont'd)**

**ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. In normal times, this is face-to-face worship in our church building in Ballyhackamore. However, during 2022 our worship gatherings have been both in-person and online, through services published on YouTube and gatherings on Zoom (an online meeting platform). The Sacrament of the Lord's Supper is normally observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible study meetings and has a wide range of organisations including:

- Sunday Club and Crèche
- Sunday Club Together
- Bible Class
- "Converse" and "District" Youth Groups
- Kirkpatrick Tots
- Friendship Club
- Discipleship Groups
- Girls' Brigade
- Boys' Brigade
- Presbyterian Women
- The Globe Café
- Soul Space
- Grounds for Coffee
- Duke of Edinburgh Award Scheme
- Home for Good support group

Throughout 2022 with the easing of COVID restrictions, these organisations returned to face-to-face meetings and by September 2022 were back to a more normal programme.

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer**

The congregation normally meets for worship each Sunday at 11:00 am and 7:00 pm on many Sunday evenings during the year. During the week, Discipleship Groups provide an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**  
**TRUSTEES' ANNUAL REPORT (cont'd)**

As well as our regular services during the year, we acknowledged God's gift of new life at 8 Sacraments of Baptism and we conducted 3 marriage services during the year. In addition, we gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

On 31 December 2022, there were 310 communicant members and 300 families connected with the congregation.

The normal weekly attendance at morning worship was c.375.

**Pastoral care**

Members of the congregation who are unable to attend church, due to sickness or age, are visited regularly by the minister, elders, the Pastoral Care Coordinator, or by one of the congregation's pastoral visitors.

**Mission and Outreach**

At a local level, members of the congregation seek to live as whole-life disciples, wherever God has placed them. An Evangelism Group meets to explore how best to reach out to our community with the Gospel.

The congregation is active in the Ballyhackamore Business Association, The Globe Café and supports events in the local community, e.g. Ballyhackamore Market, Christmas events in Ballyhackamore, etc.

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 and to do mission and outreach on a denominational basis, beyond what the 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, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**  
**TRUSTEES' ANNUAL REPORT (cont'd)**

**Presbytery**

The congregation was represented at the regular meetings, as allowed by government restrictions, of Presbytery by our minister and/or one of the elders. This provides an important link between the congregations and the wider structures of the church.

**General Assembly**

The Minister and one of our elders are nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland, which was held in Assembly Buildings, Belfast, in June.

**Property**

The congregational property consists of a church sanctuary and halls complex located at the centre of Ballyhackamore village and a manse on Hawthornden Road, Belfast. Work is in progress to explore a significant building project for improvements to the church sanctuary and the halls complex.

**Organisations**

- Sunday Club & Crèche – on average 115 children from 0-11 meet during the Sunday morning service to learn from the Scriptures and grow in their understanding of God.
- Sunday Club Together - has similar aims to Sunday Club. It meets during the school holidays and allows the term time leaders some time off.
- Bible Class – our 12-14 year old young people attend Bible Class on a Sunday morning during the service, as well as meeting for social events during the year.
- “Converse” Youth Group – every other Friday evening up to 50 teenagers gather in the church halls to play games and hear from God’s Word.
- “District” Youth Group – every week teenagers from 14-18 meet together to study God’s Word and grow as disciples of Jesus Christ.
- Kirkpatrick Tots – on Thursday mornings up to 80 children and carers gather to spend time with each other, encouraging each other, enjoying activities, sharing food and fellowship.
- Friendship Club – on the 2<sup>nd</sup> and 4<sup>th</sup> Tuesday afternoons in the month many of our older members join to spend time with each other, hear from guest speakers and enjoy activities.
- Discipleship Groups – every other Wednesday or Thursday evening up to 200-250 adults in small groups meet in homes across East Belfast to study God’s Word and grow as disciples of Jesus Christ.

## **KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**

### **a Congregation of The Presbyterian Church in Ireland**

- Girls' Brigade – on Tuesday evenings approximately 75 girls from 4 – 18 meet for activities, Bible study, worship and to explore how they engage with the world around them.
- Boys' Brigade – on Monday evenings approximately 85 boys from 4 – 18 meet for activities, Bible study, worship and to learn how to be the young men God wants them to be.
- Presbyterian Woman – ladies in the congregation meet on a Tuesday afternoon to share a varied programme of worship, activities and hear from guest speakers, including missionaries.
- The Globe Café - on a Monday evening, this café runs for people from across the world who have made Belfast their home, they meet in The Dock in the Titanic Quarter.
- Soul Space – each Wednesday from 10:30 to 12:30 pm the church sanctuary is available for people to come into the church for some quietness, space and time with God.
- Grounds for Coffee – meet every other Friday for fellowship and coffee, providing assistance with practical work required on the church property.
- Duke of Edinburgh Award Scheme – the Kirkpatrick branch of the scheme has 4 Leaders and up to 50 young people (aged between 13 and 16). They meet monthly on a Friday evening from September to March and, over three weekends between April and June, they complete their practical expeditions. They engage in the full Duke of Edinburgh programme, learn new skills and contribute to service in the community.
- Home for Good – Friday Connect meet once a month on Friday mornings as a support group for foster carers and adoptive parents.

### **Volunteers**

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving in all aspects of church life.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**

**TRUSTEES' ANNUAL REPORT (cont'd)**

**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 of 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 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 noticeboards, printed material, press advertisements, 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 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 secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commission public benefit requirement statutory guidance.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**  
**TRUSTEES' ANNUAL REPORT (cont'd)**

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions to the Freewill Offering, Property Fund and various mission collections. In 2022, 220 households contributed £304,651 by way of recorded giving. Whereas in 2021, 210 households contributed £305,383 in this way.

In 2022, the Total Income was £434,231 compared to £422,946 in 2021. In 2022 just over 80% of the congregation used standing orders/internet banking as their chosen method for regular giving to church funds; which provides the church with a stable giving platform.

In 2022 the Total Expenditure was £380,719 compared to £268,485 in 2021. Apart from the usual expenditure, the following items contributed to the increase (i) refurbishment of the Manse premises during the ministerial vacancy (ii) increased expenditure for general overheads (electricity, gas, oil supplies) (iii) payment of the professional costs associated with the Building Project and (iv) the costs associated with the appointment of Rev Graeme Kennedy as minister of the congregation.

**RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**  
**TRUSTEES' ANNUAL REPORT (cont'd)**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

**GOING CONCERN**

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

**RESERVES POLICY**

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 4 months' normal expenditure. At the year-end, unrestricted cash reserves were £310,439. which represents a higher level of reserves than required by this policy. The Trustees, however, consider it prudent to hold reserves at this level in preparation for future activities of the Charity.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**TRUSTEES' ANNUAL REPORT (cont'd)**

**RISK REVIEW**

A review of major risks is ongoing by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are related to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 15 May 2023 and signed on its behalf.

Signed on behalf by



Graeme Kennedy  
15 May 2023



Gareth Irwin  
15 May 2023

**St Andrews Belfast Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104324

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# Annual return

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**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church in Ireland**

**INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF KIRKPATRICK MEMORIAL  
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
YEAR ENDED 31 DECEMBER 2022**

**Opinion**

We have audited the financial statements of Kirkpatrick Memorial Presbyterian Church a Congregation of The Presbyterian Church in Ireland (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other churches our auditors assist with the preparation of the financial statements.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**Independent Auditor's Report to the Members of Kirkpatrick Memorial  
Presbyterian Church a Congregation of The Presbyterian Church in Ireland**  
*(continued)*

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**Independent Auditor's Report to the Members of Kirkpatrick Memorial  
Presbyterian Church a Congregation of The Presbyterian Church in Ireland**  
(continued)

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We discussed laws & regulations and fraud risks during our audit planning procedures. We consider that fraud, if it were to occur, would most likely involve the misappropriation of income. Audit procedures were planned and performed to assess processes for recording the different sources of income. We remain mindful that fraud, by its very nature, may be difficult to detect but we have tested controls in place and consider that our audit has a reasonable chance of detecting a material fraud in this area.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

**KIRKPATRICK MEMORIAL PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland

**Independent Auditor's Report to the Members of Kirkpatrick Memorial  
Presbyterian Church a Congregation of The Presbyterian Church in Ireland**  
*(continued)*

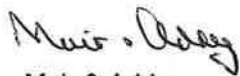
**Auditor's responsibilities for the audit of the financial statements, *contd.***

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Muir & Addy  
Chartered accountants & statutory auditor  
427 Hollywood Road  
Belfast  
BT4 2LT

15 May 2023