

Eglinton Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104332

Details

Status Received

Registered 2016-08-04

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

Contact

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Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£203,817	£242,872	£0	2

Trustees

Name	Role	Appointed
Miss Naomi Claire Morrison		
Miss Nicola Louise Morrison		
Miss Rachael Ellen Newburn		
Mr Colin Hugh Thompson		
Mr David John Cleland		
Mr David Phillips		
Mr Douglas Alexander Crowe		
Mr James Robert Mccalmont		
Mr Thomas Gary Peter Moore		
Mrs Amanda Willis		
Mrs Barbara Ann Thompson		
Mrs Elizabeth Ann Moore		
Mrs Janet Kerr		
Mrs Kathryn Wonnacott		
Mrs Lorraine May Dalzell		
Rev Matthew Horner		

Eglinton Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104332

Accounts

Eglinton Presbyterian Church - a Congregation of the
Presbyterian Church in Ireland

Financial Statements

For the year ended 31 December 2024

Registered Charity in Northern Ireland (NIC 104332)

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland
Statement of Financial Activity (Receipts and Payments Account)
for the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	91664	33287		124951	127769
Charitable activities	3	0	0		0	5
Other trading activities	4	0	2663		2663	1634
Investment Income	5	142	0		142	777
Other Organisations	6	1990	25820		27810	28516
		0	48251		48251	25821
Sale of Investments		0	0	0	0	29233
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
Total Receipts		93796	110021	0	203817	213755
Payments						
Raising funds	7	640	0	0	640	738
Charitable activities	8	92342	119335	0	211677	129356
Organisations		0	30555	0	30555	23218
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
Total Payments		92982	149890	0	242872	153312
Net receipts / (payments)		814	-39869	0	-39055	60443
Transfers between funds		-4905	4905			
Net movement in funds		-4091	-34964	0	-39055	60443
Funds brought forward		38541	647246	0	685787	625344
Funds carried forward	10	34450	612282	0	646732	<u>625344</u>

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Statement of Assets and Liabilities as at 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Funds Reconciliation					
Net assets at start of year	38541	647246	0	685787	625344
Net movement in funds	-4091	-34964	0	-39055	60443
Net assets at end of year	34450	612282	0	646732	685787
Bank & Cash Balances					
Ulster Bank current account No.1				30921	38464
Ulster Bank current account No.2				0	0
Ulster Bank current account No.3				29251	73506
Ulster Bank current account No.4 - Bequests				9952	9810
Cash in hand - Organisations				768	712
Bank Current Accounts - Organisations				57155	44610
			Total	128047	167102
Other Assets					
Fixed Assets - Note 8					
Church / Halls / Manse				518685	518685
Fixtures and Fittings				0	0
Vehicles				0	0
Liabilities					
Ulster Bank Loan account				0	0
P M S Loan account				0	0
			Net assets	646732	685787
Investments - Note 9				0	0
			Total assets	<u>646732</u>	<u>685787</u>

Approved by the Kirk Session at a meeting on

and signed on its behalf by

Name

Name

Date

Date

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts - 31 December 2024

1 Accounting Policies

Basis of Financial Statements

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

Fund Accounting

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

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

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

2 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded Givings	73155	23491	0	96646	91911
Loose Collections	1976	0	0	1976	1365
Donations and Gifts	1293	4175	0	5468	14089
Gift Aid	15240	5621	0	20861	17404
Legacies and bequests	0	0	0	0	3000
	91664	33287	0	124951	127769

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts (cont'd) - 31 December 2024

3 Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Christmas Tree Festival	0	0	0	0	5
	0	0	0	0	5

4 Other Trading Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Christmas Fair	0	2663	0	2663	1634
	0	2663	0	2663	1634

5 Investment Income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	142	0	0	142	165
General Investment Fund	0	0	0	0	612
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	142	0	0	142	777

Eglinton Presbyterian Church - a 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 2024	Total 2023
	£	£	£	£	£
Urban Mission Trust	0	20000	0	20000	27000
Presbyterian Herald	20	0	0	20	20
Insurance Claim	0	5820	0	5820	
Electric refund / Sound Equipment Refund	50	0	0	50	334
Pulpit fee refund	83				
Church Weekend	1837	0	0	1837	1162
	1990	25820	0	27810	28516

7 Raising Funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	640	0	0	640	738
	640	0	0	640	738

8 Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	15772	0	0	15772	12871
Presbytery fees	835	0	0	835	654
Ministry and support staff costs	48543	0	0	48543	39419
Congregational running expenses	26362	82704	0	109066	38240
Donations to Missions and Charities	0	36631	0	36631	37019
Governance Costs	830	0	0	830	1153
	92342	119335	0	211677	129356

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts (cont'd) - 31 December 2024

9 Other Expenditure

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
£	£	£	£	£
0	0	0	0	0
0	0	0	0	0

10 Fixed Assets

The congregation owns the Church / Halls premises situated at Ballysillan Road, Belfast BT14 6RB, the Manse occupied by the Minister and his family situated at 39 Old Cavehill Road, Belfast, BT15 5FH and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £2,941,244 at last renewal date.

11 Investments

The congregation has the following investments. Amounts are shown at market valuation

	2024	2023
	£	£
General Investment Fund	0	0

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts (cont'd) - 31 December 2024

12 Fund Balances	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General account	28731	93654	92982	672	-4905	24498
Bequests account	9810	142	0	142	0	9952
	38541	93796	92982	814	-4905	34450
Restricted Funds						
Church / Halls / Manse	518685	0	0	0		518685
Manse Renovation Fund	59343	55	69398	-69343	10000	0
Property Fund	14164	26782	11635	15147	-60	29251
Evangelical Outreach	5384	0	716	-716	0	4668
United Appeal	1837	8605	10422	-1817	0	20
World Dev Fund	1122	1284	2155	-871		251
Moderators Appeal	0	0	0	0		0
Pres.Childrens Society	100	786	886	-100		0
Blue Houses - Youth for Christ	0	20000	20000	0		0
Catering Fund	0	1170	870	300		300
Christian Aid	0	632	632	0		0
British Legion	0	201	201	0		0
Flower Fund	794	120	285	-165	60	689
Mothers & Toddlers	495	0	0	0		495
Students Bursary	0	2135	2135	0	0	0
Organisations	45322	48251	30555	17696	-5095	57923
	647246	110021	149890	-39869	4905	612282
Total Funds	685787	203817	242872	-39055	0	646732
	Valuation at start			Revaluation Decrease		Valuation at end
General Investment Fund	0					0
Total assets	685787					646732

Agreed and Signed : Naomi Morrison / KathrynWonnacott 25/02/2025 (Eglinton Trustee - Finance)

Agreed and Signed: Roy Eakin 18/02/25 (Examiner)

Date:

Eglinton Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104332

Accounts

Eglinton Presbyterian Church - a Congregation of the
Presbyterian Church in Ireland

Financial Statements

For the Year Ended 31 December 2023

Registered Charity in Northern Ireland (NIC 104332)

Eglinton Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104332

Annual report

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

Eglinton congregation of the Presbyterian Church in Ireland
Ballysillan Road, Belfast BT14

Registered Charity in Northern Ireland (NIC104322)

CHARITY TRUSTEES

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

David Cleland
Douglas Crowe
Lorraine Dalzell
Yvonne Dunn
Janet Kerr
Elizabeth Moore
Gary Moore
Peter Moore
Naomi Morrison

Nicola Morrison
James McCalmont
Rachael Newburn
David Phillips
Barbara Thompson
Colin Thompson
Amanda Willis
Kathryn Wonnacott

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Colin Morrison
Douglas Crowe
Rosie Phillips

INDEPENDENT EXAMINER

Mr Roy Eakin
Presbytery Finance Committee Member
18 Farm Lodge Road, Greenisland, BT38 8XH
16th February 2024

BANKERS

Ulster Bank
City Office (B) Branch
PO Box 232
11-16 Donegall Square East
Belfast
BT1 5UB

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 Sessions 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 congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are normally held in January, February, March, May, June, September, October and November.

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 the votes cast.

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. Eglinton Presbyterian Church has been assigned to the Presbytery of North Belfast 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 in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

Eglinton congregation of the 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 as follows:

*Recognising the mission heart of God who so loved the people of this world,
that he gave his only Son to die on the Cross that our sin might be forgiven,
as followers of Christ and members of Eglinton Presbyterian Church,
we commit ourselves afresh to the priority of mission in the local community and further afield*

The congregation aims "To know Jesus and make Him known" through

- Christ centred vibrant **worship**
- A commitment to **evangelism** in the local community not least through sharing faith "at home, at work and at play"
- **Engaging with the local community** as the opportunity arises
- **Prioritizing** time, finance and personnel in worship, discipleship, fellowship, and ministry **so as to resource ministry properly**
- **Supporting** needs in the wider church at home and overseas by receiving information, praying and giving as we are able

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 meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on 8 occasions during the year and 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 upon presenting themselves to Kirk Session following appropriate preparation.

The congregation has regular (mainly fortnightly) small group meetings for bible study and prayer and has a wide range of organisations comprising:

- **Sunday School and Creche**
- **Eg. Academy**
- **Boys' Brigade**
- **Girls' Brigade**
- **Youth Fellowship**
- **Parent and Toddlers group**
- **Indoor Bowling Club**
- **Women's Ministry events**
- **Men's Ministry events**
- **Senior Citizens Club**
- **Men's Drop in.**

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00 am and occasionally at 7.00 p.m. During the week Bible Study groups provide an opportunity for members to meet together for fellowship, to study the scriptures and pray.

As well as our regular services during the year we admitted 3 infants to the Sacrament of Baptism and conducted 4 marriage services. 1 person was received into communicant membership.

As at 31 December 2023 there were 143 communicant members and 168 families connected with the congregations.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors. We seek to provide help and comfort at times of bereavement, including use of the church building and the minister normally being available for funerals upon request. Members of the congregation who are in hospital are visited at least weekly, usually by the minister. Those in residential or nursing care are normally visited at least quarterly again usually by the minister.

Mission and outreach

As well as conducting its mission as listed under "activities and objectives" as above, the congregation normally:

- holds a series of services or events in the week preceding Easter each year, for the spiritual encouragement and upbuilding of members and all who attend
- supports the work of the local 'Youth For Christ' drop in" centre
- is a significant contributor to the local foodbank
- jointly runs a Christians Against Poverty (CAP) centre with a neighbouring Presbyterian church

Takes opportunities to regularly conduct assemblies in local schools.

In the past year the congregation has contributed to outside mission and charitable work as follows:

- | | |
|---|------------------|
| • The Presbyterian Childrens Society | £351.60 |
| • The Royal British Legion | £235.00 |
| • World Development Appeal | £ 1121.77 |
| • Moderator's Appeal | £ 1729.25 |
| • Christian Aid | £702.25 |

The congregation supports the United Appeal for Mission (£8419) 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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal and other emergency appeals as they arise.

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 congregations and the wider structures of the church.

General Assembly

The minister and one of the elders attended the annual meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June 2023..

Property

Property repairs and maintenance were carried out as necessary. Repairs were also carried out to the Manse, where the minister and his family reside.

Major refurbishment of the Manse commenced in September and is expected to conclude by April 2024.

Organisations (NB All organisations are open to members of the community. Numbers attending regularly are in brackets at the end of each bullet point *)

- **Sunday School** (age 4-11) meets along with creche (for u. 4's) during morning service (10-12)
- **'Eg Academy'** for school years 8/9/10 (meets during morning service) (4)
- **Boys Brigade** – (age 5-18) meets on Monday and Wednesday night with Bible Class on Sunday morning and arranges camps at Easter (with GB) and in the summer and plans other outings on a regular basis throughout the year (60)
- **Girls Brigade** – (age 3-18) meets on Thursday night and arranges camps at Easter (with BB) and in the summer and plans other outings on a regular basis throughout the year (163)
- **Youth Fellowship** – (age 11-18) meets on Sunday night and arranges a week-end away each year (20)
- **Parent and Toddlers group** - meets on Wednesday morning during the school terms and arranges occasional outings (20 children /15 adults)
- **Indoor Bowling Club** –meets for play on Mondays (13)
- **Women's Ministry events** – which during the year arranges outings, craft (and other hobby) afternoons. (15)
- **Senior Citizens Club** – fortnightly programme, on Tuesdays, of speakers, outings and shopping trips (20)
- **Men's Drop in.** Meets weekly on Friday mornings, for pool, table tennis, darts, tea, coffee, food and chat. Occasional outings and meals out. (18)

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.

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 Trustees agreed that as the total income of the congregation in the financial year 2022 did not exceed £250,000 that the congregation, in accordance with the provisions in Section 64(3) of the Charities Act (Northern Ireland) 2008, prepare a Receipts and Payments Account and a Statement of Assets and Liabilities.

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 168 contributors during the year (173 in previous year, 2022) donating a total of £91,911 (£86,551) in previous year, 2022)

Total Income of the congregation during the year was £213755, compared to £200000 in the previous year.

Total Expenditure for 2023 was £153312 compared to £161871 in 2022.

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.

THE PRESBYTERIAN CHURCH IN IRELAND

ANNUAL REPORT

For the year ended 31 December 2021

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, where possible, to hold at least 3 month's normal expenditure. At the year-end unrestricted reserves were £38,541.

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 20th February 2024 and signed on its behalf by

Rachael Newburn

20th February 2024

Naomi Morrison

20th February 2024

Charity Commission Mission Purpose

Eglinton Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104332

Annual return

Independent examiner's report to the charity trustees of Eglinton Presbyterian Church

I report on the accounts of the Church for the year ended 31 December 2023 which are set out on pages 1 to 7.

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.

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: ... Roy Eakin
Occupation ... Retired Bank Official
Address: ... 18 Farm Lodge Road, Greenisland
... Carrickfergus, Co Antrim BT38 8XH
Date: ... 16th February 2024

Eglinton Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104332

Accounts

**Eglinton Presbyterian Church - a Congregation of the
Presbyterian Church in Ireland**

Financial Statements

For the year ended 31 December 2022

Registered Charity in Northern Ireland (NIC 104332)

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland
Statement of Financial Activity (Receipts and Payments Account)
for the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Donations and legacies	2	89892	47878		137770	147608
Charitable activities	3	0	1810		1810	0
Investment Income	4	663	0		663	614
Other	5	16820	0		16820	38098
Organisations			42937		42937	40833
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
Total Receipts		107375	92625	0	200000	227153
Payments						
Raising funds	6	728	0	0	728	690
Charitable activities	7	103787	21135	0	124922	125349
Organisations		0	36221	0	36221	21604
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
Total Payments		104515	57356	0	161871	147643
Net receipts / (payments)		2860	35269	0	38129	79510
Transfers between funds		5240	-5240			
Net movement in funds		8100	30029	0	38129	79510
Funds brought forward		32853	554362	0	587215	507705
Funds carried forward	10	40953	584391	0	625344	<u>587215</u>

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022	Total 2021
Funds Reconciliation					
Net assets at start of year	32853	554362	0	587215	507705
Net movement in funds	8100	30029	0	38129	79510
Net assets at end of year	40953	584391	0	625344	587215
Bank & Cash Balances					
Ulster Bank current account No.1				39396	28877
Ulster Bank current account No.2				875	3444
Ulster Bank current account No.3				7204	15939
Ulster Bank current account No.4 - Bequests				12645	12617
Cash in hand - Organisations				386	638
Bank Current Accounts - Organisations				46153	44745
			Total	106659	106260
Other Assets					
Fixed Assets - Note 8					
Church / Halls / Manse				518685	518685
Fixtures and Fittings				0	0
Vehicles				0	0
Liabilities					
Ulster Bank Loan account				0	-37730
P M S Loan account				0	0
			Total	0	-37730
			Net assets	625344	587215
Investments - Note 9				28756	31331
			Total assets	<u>654100</u>	<u>618546</u>

Approved by the Kirk Session at a meeting on 28 February 2023 and signed on its behalf by

Name: *Amanda Willis*

Date: 28 February 2023

Name: *[Signature]*

Date: 28 February 2023

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts - 31 December 2022

1 Accounting Policies

Basis of Financial Statements

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

Fund Accounting

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

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

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

2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022	Total 2021
Recorded Givings	71150	30537	0	101687	105468
Loose Collections	417	12	0	429	228
Donations and Gifts	3341	9418	0	12759	16251
Gift Aid	14984	7911	0	22895	22661
Legacies and bequests	0	0	0	0	3000
	89892	47878	0	137770	147608

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts (cont'd) - 31 December 2022

3 Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Christmas Tree Festival	0	1810	0	1810	0
	0	1810	0	1810	0

4 Investment Income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	28	0	0	28	2
General Investment Fund	635	0	0	635	612
Rents investment properties				0	0
Other investment income				0	0
	663	0	0	663	614

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts (cont'd) - 31 December 2022

5 Other Income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Urban Mission Trust	15500	0	0	15500	12113
Urban Mission Trust (Refurbishment)	0	0	0	0	6000
Irish Mission Trust	0	0	0	0	8464
Presbyterian Herald	45	0	0	45	0
Church Weekend	1275	0	0	1275	723
Early Repayment discount on PMS Loan	0	0	0	0	10798
	16820	0	0	16820	38098

6 Raising Funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	728	0	0	728	690
	728	0	0	728	690

7 Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	16730	0	0	16730	15079
Presbytery fees	768	0	0	768	753
Ministry and support staff costs	49798	0	0	49798	67605
Congregational running expenses	20516	7127	0	27643	23992
Donations to Missions and Charities	15500	14008	0	29508	17660
Governance Costs	475	0	0	475	260
	103787	21135	0	124922	125349

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts (cont'd) - 31 December 2022

8 Fixed Assets

The congregation owns the Church / Halls premises situated at Ballysillan Road, Belfast BT14 6RB, the Manse occupied by the Minister and his family situated at 39 Old Cavehill Road, Belfast, BT15 5FH and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £2,681,057 at last renewal date.

9 Investments

The congregation has the following investments. Amounts are shown at market valuation

	2022	2021
	£	£
General Investment Fund	28756	31331

Eglinton Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts (cont'd) - 31 December 2022

10 Fund Balances	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General account	20236	107347	104515	2832	5240	28308
Bequests account	12617	28	0	28		12645
	32853	107375	104515	2860	5240	40953
Restricted Funds						
Church / Halls / Manse	518685	0	0	0		518685
Ulster Bank loan account	-37730	0	670	-670	38400	0
Renovation Fund	15939	29665	0	29665	-38400	7204
Property Maintenance Fund	3444	2291	4860	-2569		875
Evangelical Outreach	5110	0	566	-566		4544
United Appeal	0	8183	8346	-163	163	0
World Dev Fund	0	1755	1755	0		0
Moderators Appeal	0	2425	2425	0		0
Pres.Childrens Society	0	450	607	-157	157	0
British Legion	0	188	188	0		0
Students Bursary	0	687	687	0		0
Christmas Tree Festival	104	3645	345	3300		3404
Flower Fund	1174	0	173	-173		1001
Mothers & Toddlers	495	0	0	0		495
Catering Fund	0	400	400	0		0
Music / Sound fund	709	0	113	-113		596
Mens Community Worker	1049	0	0	0		1049
Organisations	45383	42937	36221	6716	-5560	46539
Rounding difference	0	0	1	-1		-1
	554362	92625	57356	35269	-5240	584391
Total Funds	587215	200000	161871	38129	0	625344
	Valuation at start			Revaluation Decrease		Valuation at end
General Investment Fund	31331			-2575		28756
Total assets	618546					654100

Agreed and Signed : Barbara Thompson (Eglinton Trustee - Finance)

Agreed and Signed: Roy Eakin (Examiner)

Date:

Eglinton Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104332

Annual report

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Eglinton congregation of the Presbyterian Church in Ireland
Ballysillan Road, Belfast BT14

Registered Charity in Northern Ireland (NIC104322)

CHARITY TRUSTEES

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

David Cleland
Douglas Crowe
Lorraine Dalzell
Yvonne Dunn
Janet Kerr
Elizabeth Moore
Gary Moore
Peter Moore
Naomi Morrison

Nicola Morrison
James McCalmont
Rachael Newburn
David Phillips
Barbara Thompson
Colin Thompson
Amanda Willis
Kathryn Wonnacott

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Colin Morrison
Douglas Crowe
Rosie Phillips

INDEPENDENT EXAMINER

Roy Eakin
Presbytery Finance Committee Member
18 Farm Lodge Road
Greenisland, BT38 8XH

16th February 2022

BANKERS

Ulster Bank
City Office (B) Branch
PO Box 232
11-16 Donegall Square East
Belfast
BT1 5UB

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 Sessions 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 congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are normally held in January, February, March, May, June, September, October and November.

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 the votes cast.

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. Eglinton Presbyterian Church has been assigned to the Presbytery of North Belfast 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

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

Eglinton congregation of the 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 as follows:

*Recognising the mission heart of God who so loved the people of this world,
that he gave his only Son to die on the Cross that our sin might be forgiven,
as followers of Christ and members of Eglinton Presbyterian Church,
we commit ourselves afresh to the priority of mission in the local community and further afield*

The congregation aims "to know Jesus and make Him known" through

- Christ centred vibrant worship
- A commitment to **evangelism** in the local community not least through sharing faith "at home, at work and at play"
- **Engaging with the local community** as the opportunity arises
- **Prioritizing** time, finance and personnel in worship, discipleship, fellowship, and ministry so as to **resource ministry properly**
- **Supporting** needs in the wider church at home and overseas by receiving information, praying and giving as we are able

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 meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on 8 occasions during the year and 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 upon presenting themselves to Kirk Session following appropriate preparation.

The congregation has regular (mainly fortnightly) small group meetings for bible study and prayer and has a wide range of organisations comprising:

- **Sunday School and Creche**
- **Eg Academy**
- **Boys Brigade**
- **Girls Brigade**
- **Youth Fellowship**
- **Parent and Toddlers group**
- **Indoor Bowling Club**
- **Women's Ministry events**
- **Men's Ministry events**
- **Senior Citizens Club**
- **Men's Drop in**

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00 am and occasionally at 7.00 p.m. During the week Bible Study groups provide an opportunity for members to meet together for fellowship, to study the scriptures and pray.

As well as our regular services during the year we admitted 0 infants to the Sacrament of Baptism and conducted 4 marriage services. 5 persons were received into communicant membership.

As at 31 December 2022 there were 146 communicant members and 175 families connected with the congregation

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors. We seek to provide help and comfort at times of bereavement, including the church building and the minister normally being available for funerals upon request. Members of the congregation who are in hospital are visited at least weekly, usually by the minister. Those in residential or nursing care are normally visited at least quarterly again usually by the minister.

Mission and outreach

As well as conducting its mission as listed under "activities and objectives" as above, the congregation normally:

- holds a series of services or events in the week preceding Easter each year, for the spiritual encouragement and upbuilding of members and all who attend
- supports the work of the local Youth For Christ “drop in” centre
- is a significant contributor to the local foodbank
- jointly runs a Christians Against Poverty (CAP) centre with a neighbouring Presbyterian church

In 2022 held, in conjunction with a local community group, erected a Christmas tree in the church grounds and had a “lighting” ceremony attended by over 300 people of all ages from the community

In 2022 organised and carried out a 5-day Christmas Tree Festival with all profits (voluntary donations) going to the aforementioned Youth for Christ centre

Takes opportunities to regularly conduct assemblies in local schools were curtailed due to covid19

In the past year the congregation has contributed to outside mission and charitable work as follows:

	£
• The Presbyterian Children’s Society	607.00
• The Royal British Legion	188.00
• World Development Appeal	1,755.00
• Moderators Appeal	2,425.00
• Student Bursary	687.00

The congregation supports the United Appeal for Mission (£8,346.00) 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, assist with the running costs of Union Theological College, the Church’s training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and other emergency appeals as they arise.

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 congregations and the wider structures of the church.

General Assembly

The minister attended the annual meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June 2022.

Property

Property repairs and maintenance were carried out as necessary. Repairs were also carried out to the Manse, where the minister and his family reside.

Organisations (NB All organisations are open to members of the community. Numbers attending regularly are in brackets at the end of each bullet point *)

- **Sunday School** (age 4-11) meets along with creche (for u. 4's) during morning service (15-20)
- **'Eg Academy'** for school years 8/9/10 (meets during morning service) (4)
- **Boys Brigade** – (age 5-18) meets on Monday and Wednesday night with Bible Class on Sunday morning and arranges camps at Easter (with GB) and in the summer and plans other outings on a regular basis throughout the year (70)
- **Girls Brigade** – (age 3-18) meets on Thursday night and arranges camps at Easter (with BB) and in the summer and plans other outings on a regular basis throughout the year (150)
- **Youth Fellowship** – (age 11-18) meets on Sunday night and arranges a week-end away each year (20)
- **Parent and Toddlers group** - meets on Wednesday morning during the school terms and arranges occasional outings (20 children /15 adults)
- **Indoor Bowling Club** – practices on Mondays, matches on Wednesdays (12)
- **Women's Ministry events** – which during the year arranges outings, craft (and other hobby) afternoons (30)
- **Senior Citizens Club** – fortnightly programme on Tuesdays of speakers, outings and shopping trips (20)
- **Men's Drop in** – Meets weekly on Friday mornings, for pool, table tennis, darts, tea, coffee, food and chat. Occasional outings and meals out (18)

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.

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 Trustees agreed that as the total income of the congregation in the financial year 2022 did not exceed £250,000 that the congregation, in accordance with the provisions in Section 64(3) of the Charities Act (Northern Ireland) 2008, prepare a Receipts and Payments Account and a Statement of Assets and Liabilities.

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 174 contributors during the year (173 in previous year, 2021) donating a total of £86,551 (£88,538 in previous year, 2021)

Total Income of the congregation during the year was £200,000, compared to £227,153 in the previous year.

Total Expenditure for 2022 is £161,871 compared to £147,643 in 2021.

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.

THE PRESBYTERIAN CHURCH IN IRELAND

ANNUAL REPORT

For the year ended 31 December 2021

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 where possible to hold at least 3 month's normal expenditure. At the year end unrestricted reserves were £12,645.

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 28 February 2023 and signed on its behalf by



28 February 2023


28 February 2023

Charity Commission Mission Purpose

Eglinton Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104332

Annual return

Independent examiner's report to the charity trustees of Eglinton Presbyterian Church

I report on the accounts of the Church for the year ended 31 December 2022 which are set out on pages 1 to 7.

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 account to be reached.

Independent examiner's statement

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

Name: ... Roy Eakin 

Occupation ... Retired Bank Official

Address: ... 18 Farm Lodge Road, Greenisland
... Carrickfergus, Co Antrim BT38 8XH

Date: ... 16th February 2023