

# Castlereagh Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104335

## Details

Status	Received
Registered	2016-08-04
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address 3 Meadow Mews  
Ballygowan  
Newtownards  
BT23 5xt  
BT23 5XT

Phone 028 9752 0827

Website [www.castlereagh.org](http://www.castlereagh.org)

## 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	£115,562	£135,489	£0	0

## Trustees

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Name	Role	Appointed
John Hanna		
Mr Andrew Mccann		
Mrs May Anderson		
Mrs Phyllis Grier		
Rev Mervyn Burnside		

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**Castlereagh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104335

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# Accounts

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CASTLEREAGH PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

# Castlereagh Presbyterian Church

*a congregation of the Presbyterian Church in Ireland*

*Trustees Annual Report and Financial Statements for the year ended  
31<sup>st</sup> December 2024*

*Registered with the Charity Commission for Northern Ireland NIC 104335*



**CASTLEREAGH 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<sup>st</sup> December 2024 including a Balance Sheet as at that date.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Castlereagh Congregation of the Presbyterian Church in  
Ireland  
79 Church Road  
Castlereagh  
Belfast  
BT6 9SA

*Registered Charity in Northern Ireland (NIC 104335)*

**CHARITY TRUSTEES**

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

May Anderson

Rev. Mervyn Burnside

Andrew McCann

John Hanna

Phyllis Grier

**PRINCIPAL OFFICE BEARERS**

Minister

Rev. Mervyn Burnside

Clerk of Session

Andrew McCann

Accounts prepared by

PGR Accountants Ltd, 21 Old Channel Road, BT3 9DE

**INDEPENDENT EXAMINER**

Jonathan McNeill, ACA, 21 Old Channel Road, Belfast, BT3 9DE

**BANKERS**

Danske Bank, Donegall Square West, Belfast, BT1 6JS

**SOLICITORS**

King & Gowdy Ltd, 298 Upper Newtownards Road, Belfast, BT4 3EJ.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued) 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**

Castlereagh 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 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.*

## **CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued)**

#### **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.

#### **Mission and outreach**

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 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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

#### **Presbytery**

The congregation was represented at the regular meetings 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 were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

#### **Organisations**

The congregation supports a number of organisations who actively make use of both the Church and Hall facilities, including Boys' Brigade for children and young adults, Hilltop group for older members of the congregation, Presbyterian Women and more.

Subject to the Approval of Kirk session outside organisations such as Ravara Productions have been able to use the facilities for rehearsal space. Again subject to approval of Kirk Session and availability, various outside groups and individuals have been able to avail of the facilities for various family celebrations.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued)**

#### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions including the Weekly Freewill Offering with donations totaling £43k which is included in Donations and Legacies. There were 118 contributors during the year, a similar number to the previous year: donating a total of £58k to the funds.

The total Income of the congregation during the year was £116k, which was lower than the previous year (£125k).

Total expenditure increased from £125k to £138k.

The trustees are content with the financial position of the church and of its funds at 31<sup>st</sup> December 2024.

#### **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 (FRS 102 1 January 2019)". 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.

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CASTLEREAGH PRESBYTERIAN CHURCH**

I report on the financial statements of Castlereagh Presbyterian Church (or "the charity") for the financial year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

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

As the charity trustees you are responsible for the preparation of the accounts in accordance with the terms of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022 where applicable. Having satisfied myself that the charity is not subject to audit under charity law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 ('the Charities Act') as amended by the Charities Act (Northern Ireland) 2022 where applicable;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

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

I have examined the 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.

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022 where applicable;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements or methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and
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.

Mr Jonathan McNeill  
For and on behalf of  
PGR Chartered Accountants  
Unit 2 Channel Wharf  
21 Old Channel Road  
Belfast, Co. Antrim  
BT3 9DE  
Date:

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**Balance Sheet at 31<sup>st</sup> December 2024**

	General	Restricted	Endowment	Total Funds	
	£	£	£	2024	2023
	£	£	£	£	£
<b>Fixed assets</b>					
10: Tangible assets	—	78,896	—	78,896	83,432
11: Fixed assets Investments	—	587,851	—	587,851	587,851
<b>Total fixed assets</b>	<b>—</b>	<b>666,747</b>	<b>—</b>	<b>666,747</b>	<b>671,283</b>
<b>Current assets</b>					
12: Debtors	8,558	8,148	—	16,706	15,554
13: Current assets Investments	61,409	—	14,503	75,912	72,494
14: Cash at bank and in hand	91,824	46,837	40,642	179,303	196,338
<b>Total current assets</b>	<b>161,791</b>	<b>54,985</b>	<b>55,145</b>	<b>271,921</b>	<b>284,386</b>
15: Creditors: amounts falling due in one year	(2,700)	(10,243)	—	(12,943)	(13,147)
<b>Net current assets less current liabilities</b>	<b>159,091</b>	<b>44,742</b>	<b>55,145</b>	<b>258,978</b>	<b>271,239</b>
16: Creditors: amounts falling due after more than one year	—	—	—	—	—
<b>Net assets</b>	<b>159,091</b>	<b>711,489</b>	<b>55,145</b>	<b>925,725</b>	<b>942,522</b>
<b>17: Funds of the Church</b>	<b>159,091</b>	<b>711,489</b>	<b>55,145</b>	<b>925,725</b>	<b>942,522</b>

Approved by the Kirk Session at a meeting on 1<sup>st</sup> May 2025 and signed on its behalf by:



Rev. Mervyn Burnside  
Minister



Andrew McCann  
Clerk of Session

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2024**

**1. ACCOUNTING POLICIES**

**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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2024**

**1. ACCOUNTING POLICIES**

**(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 of the cost, less estimated residual value, of each asset over its expected useful life as follows:

<i>Buildings:</i>	- over 50 years
<i>Fixtures, fittings and equipment</i>	- over 10 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.

**(xvii) Investment Property**

Investment property will not be subject to depreciation but rather be correctly valued by the fair value movement each year.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2024**

**8. EMPLOYEES**

**Employment Costs**

	Total Funds 2024	Total Funds 2023
	£	£
Wages and Salaries		
<i>Minister:</i>	<b>36,995</b>	35,234
<i>Caretaker:</i>	—	—
Social Security Costs	<b>5,006</b>	5,276
Pension Contributions	<b>8,879</b>	8,456
Other ministry and Support Staff	<b>3,542</b>	3,291
	<b>54,422</b>	52,257

**Number of Employees**

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

	2024	2023
Average number of employees	<b>1</b>	1
	<b>1</b>	1

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

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2024**

**10. TANGIBLE FIXED ASSETS**

	Land & Buildings	Fixtures and Fittings	Total
	£	£	£
<b>Cost or valuation</b>			
At start of year	221,616	27,963	249,579
Additions	—	—	—
Revaluation	—	—	—
At end of year	<b>221,616</b>	<b>27,963</b>	<b>249,579</b>
<b>Depreciation</b>			
At start of year	140,102	26,045	166,147
Provision for year	4,306	230	4,536
Revaluation	—	—	—
At end of year	<b>144,408</b>	<b>26,275</b>	<b>170,683</b>
<b>Net Book Value</b>			
At start of year	81,514	1,918	<b>83,432</b>
At end of year	<b>77,208</b>	<b>1,687</b>	<b>78,895</b>

*The land and buildings include freehold properties owned by the Congregation and consist of the Church, Church Halls, Graveyard and the Manse.*

*As a Grade B+ Historic Building (HB25/13/002) the Church is classified as a Historical Heritage Asset and has been valued at nil, in keeping with the Charities SORP.*

*The Church property which is used to carry out the activities of the Church includes the Church Hall and the Manse which are being depreciated over their estimated economic life of 50 years.*

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**  
**31<sup>st</sup> December 2024**

**13. CURRENT ASSET INVESTMENTS**

	<b>2024</b>	2023
	£	£
General Investment Fund	75,717	72,299
Other Investments	195	195
	<b>75,912</b>	<b>72,494</b>

	<b>2024</b>	2023
	£	£
<b>Value at start of year</b>	72,494	66,494
Additions	—	—
Transferred	—	—
Impairment	—	—
<i>Gains / (Losses on revaluation)</i>	<b>3,418</b>	<b>6,000</b>
<b>Value at end of year</b>	<b>75,912</b>	<b>72,494</b>

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

	<b>2024</b>	2023
	£	£
Bank Current Accounts	<b>85,609</b>	105,338
Bank Deposit Accounts	<b>93,694</b>	91,000
	<b>179,303</b>	196,338

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

	<b>2024</b>	2023
	£	£
Creditors	<b>10,243</b>	10,447
Accruals and Deferred Income	<b>2,700</b>	2,700
	<b>12,943</b>	13,147

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2024**

**17. RELATED PARTY TRANSACTIONS**

One of the Trustees, the minister of the Congregation received remuneration of £36,995 and expenses of £7,036 for acting in that capacity. A pension contribution of £8,879 was 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.

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

£13,465 for Congregational Assessments  
£2,850 towards the United Appeal

The congregation contributed £777 towards Presbytery Assessments during the year.

There were no other related party transactions.

**Castlereagh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104335

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# Accounts

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**CASTLEREAGH PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland**

# **Castlereagh Presbyterian Church**

*a congregation of the Presbyterian Church in Ireland*

***Trustees Annual Report and Financial Statements for the year ended  
31<sup>st</sup> December 2023***

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

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## **CASTLEREAGH 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<sup>st</sup> December 2023 including a Balance Sheet as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

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Ireland  
79 Church Road  
Castlereagh  
Belfast  
BT6 9SA

*Registered Charity in Northern Ireland (NIC 104335)*

### **CHARITY TRUSTEES**

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

May Anderson  
Andrew McCann  
Phyllis Grier

Rev. Mervyn Burnside  
John Hanna

### **PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Accounts prepared by

Rev. Mervyn Burnside  
Andrew McCann  
PGR Accountants Ltd, 21 Old Channel Road, BT3 9DE

### **INDEPENDENT EXAMINER**

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### **SOLICITORS**

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## **CASTLEREAGH PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland**

### **TRUSTEES ANNUAL REPORT (continued)**

#### **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 ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least four times each year 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. Castlereagh 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.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland**

### **TRUSTEES ANNUAL REPORT (continued) 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.

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The congregation's mission purposes 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;*
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## **CASTLEREAGH PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland**

### **TRUSTEES ANNUAL REPORT (continued) 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 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:

- Boys' Brigade (*B.B.*)
- Hilltop Group (*Senior Citizens*)
- Presbyterian Women (*P.W.*)
- Bowling Club
- Zoom Prayer meeting.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

Organisations resumed meeting in person from September 2022 and continued for the rest of the year. Printed weekly worship resources continued to be distributed by email or hard copy as requested. At 31<sup>st</sup> December 2023 there were 85 communicant members and 171 families connected with the congregation. The average weekly attendance at morning worship is 40 people.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland**

### **TRUSTEES ANNUAL REPORT (continued)**

#### **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.

#### **Mission and outreach**

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 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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

#### **Presbytery**

The congregation was represented at the regular meetings 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 were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

#### **Organisations**

The congregation supports a number of organisations who actively make use of both the Church and Hall facilities, including Boys' Brigade for children and young adults, Hilltop group for older members of the congregation, Presbyterian Women and more.

Subject to the Approval of Kirk session outside organisations such as Ravara Productions have been able to use the facilities for rehearsal space. Again subject to approval of Kirk Session and availability, various outside groups and individuals have been able to avail of the facilities for various family celebrations.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland**

### **TRUSTEES ANNUAL REPORT (continued)**

#### **Property**

During the year no major repairs were completed to the Manse.

Investment Property valuation remained the same as the prior year at £587,851 (2022: £587,851).

#### **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.

### **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*).

The above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

## **CASTLEREAGH PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland**

### **TRUSTEES ANNUAL REPORT (continued)**

#### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions including the Weekly Freewill Offering with donations totaling £45k which is included in Donations and Legacies. There were 123 contributors during the year, a similar number to the previous year: donating a total of £60k to the funds.

The total Income of the congregation during the year was £125k, which was higher than the previous year (£94k).

Total expenditure decreased from £128k to £124k.

The trustees are content with the financial position of the church and of its funds at 31<sup>st</sup> December 2023.

#### **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 (FRS 102 1 January 2019)". 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.

## CASTLEREAGH PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued) 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 activity 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 one month's normal expenditure. At the year-end unrestricted reserves were £150,322 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 of the ongoing financial support of members.

### **RISK REVIEW**

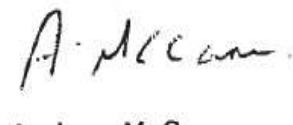
A review of major risks has been undertaken by the Trustees and the system and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. 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 9<sup>th</sup> September 2024 and signed on its behalf

by:



Rev. Mervyn Burnside  
*Minister*



Andrew McCann  
*Clerk of Session*

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CASTLEREAGH PRESBYTERIAN CHURCH**

I report on the financial statements of Castlereagh Presbyterian Church (or "the charity") for the financial year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

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

As the charity trustees you are responsible for the preparation of the accounts in accordance with the terms of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022 where applicable. Having satisfied myself that the charity is not subject to audit under charity law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 ('the Charities Act') as amended by the Charities Act (Northern Ireland) 2022 where applicable;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

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

I have examined the 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.

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022 where applicable;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements or methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and
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.



Mr Jonathan McNeill  
For and on behalf of  
PGR Chartered Accountants  
Unit 2 Channel Wharf  
21 Old Channel Road  
Belfast, Co. Antrim  
BT3 9DE  
Date: 09/09/2024

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**Statement of Financial Activities**  
**Year ended 31<sup>st</sup> December 2023**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>2023</b>	<b>2022</b>
<b>Income From:</b>				<b>£</b>	<b>£</b>
2: Donations and Legacies	69,768	16,012	—	<b>85,780</b>	<b>74,211</b>
3: Charitable Activities	300	2,033	—	<b>2,333</b>	<b>1,400</b>
4: Other Trading Activities	—	5,088	—	<b>5,088</b>	<b>3,122</b>
5: Investments	2,766	28,826	—	<b>31,592</b>	<b>15,099</b>
<b>Total Income</b>	<b>72,834</b>	<b>51,959</b>	<b>—</b>	<b>124,793</b>	<b>93,832</b>
<b>Expenditure On:</b>					
6: Raising Funds	280	—	—	<b>280</b>	<b>549</b>
7: Charitable Activities	90,612	33,612	—	<b>124,224</b>	<b>127,327</b>
<b>Total Expenditure</b>	<b>90,892</b>	<b>33,612</b>	<b>—</b>	<b>124,504</b>	<b>127,876</b>
<i>Gains /(losses) on investment assets</i>	4,000	—	2,000	<b>6,000</b>	106,913
<b>Net income / (expenditure) resources before transfer</b>	<b>(14,058)</b>	<b>18,347</b>	<b>2,000</b>	<b>6,289</b>	<b>72,869</b>
<b>Transfers</b>					
<i>Gross transfers between funds – in</i>	18,347	<b>950</b>	—	<b>19,297</b>	3,067
<i>Gross transfers between funds – out</i>	—	<b>(19,297)</b>	—	<b>(19,297)</b>	(3,067)
<b>Net income / (expenditure) resources after transfers</b>	<b>4,289</b>	<b>—</b>	<b>2,000</b>	<b>6,289</b>	<b>72,869</b>
<b>18: Total funds brought forward</b>	<b>146,033</b>	<b>724,673</b>	<b>65,527</b>	<b>936,233</b>	<b>863,364</b>
<b>18: Total Funds carried forward</b>	<b>150,322</b>	<b>724,673</b>	<b>67,527</b>	<b>942,522</b>	<b>936,233</b>

*Note: The Transfers include a number of the Organisations who contribute to the heating and lighting of the buildings in acknowledgement of their own use.*

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

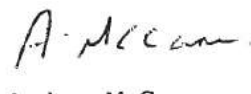
**Balance Sheet at 31<sup>st</sup> December 2023**

	General £	Restricted £	Endowment £	Total Funds	
				2023 £	2022 £
<b>Fixed assets</b>					
<i>10: Tangible assets</i>	—	83,432	—	83,432	85,819
<i>11: Fixed assets Investments</i>	—	587,851	—	587,851	587,851
<b>Total fixed assets</b>	—	671,283	—	671,283	673,670
<b>Current assets</b>					
<i>12: Debtors</i>	8,319	7,235	—	15,554	48,234
<i>13: Current assets Investments</i>	45,609	—	26,885	72,494	66,495
<i>14: Cash at bank and in hand</i>	99,094	56,602	40,642	196,338	167,819
<b>Total current assets</b>	153,022	63,837	67,527	284,386	282,548
<i>15: Creditors: amounts falling due in one year</i>	(2,700)	(10,447)	—	(13,147)	(19,985)
<b>Net current assets less current liabilities</b>	150,322	53,390	67,527	271,239	262,563
<i>16: Creditors: amounts falling due after more than one year</i>	—	—	—	—	—
<b>Net assets</b>	150,322	724,673	67,527	942,522	936,233
<b>17: Funds of the Church</b>	150,322	724,673	67,527	942,522	936,233

Approved by the Kirk Session at a meeting on 9<sup>th</sup> September 2024 and signed on its behalf by:



Rev. Mervyn Burnside  
Minister



Andrew McCann  
Clerk of Session

**CASTLEREAGH PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland  
NOTES TO THE ACCOUNTS**

**31<sup>st</sup> 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).

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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2023**

**1. ACCOUNTING POLICIES**

**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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2023**

**1. ACCOUNTING POLICIES**

**(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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2022**

**1. ACCOUNTING POLICIES**

**(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:

<i>Buildings:</i>	<i>- over 50 years</i>
<i>Fixtures, fittings and equipment</i>	<i>- over 10 years</i>
<i>Computers, software and technical equipment</i>	<i>- over 4 years</i>

**(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.

**(xvii) Investment Property**

Investment property will not be subject to depreciation but rather be correctly valued by the fair value movement each year.

## CASTLEREAGH PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

### NOTES TO THE ACCOUNTS

31<sup>ST</sup> December 2022

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>	<b>Total Funds</b>	
				<b>2023</b>	<b>2022</b>
	£	£	£	£	£
<b>2: Donations and Legacies</b>					
<i>Recorded Giving</i>	58,777	14,099	—	<b>72,876</b>	63,544
<i>Loose Collections</i>	2,740	—	—	<b>2,740</b>	864
<i>Gift Aid Recovered</i>	8,251	1,913	—	<b>10,164</b>	9,803
<b>Total</b>	<b>69,768</b>	<b>16,012</b>	<b>—</b>	<b>85,780</b>	<b>74,211</b>
<b>3: Charitable Activities</b>					
<i>Income from Charitable Activities</i>	300	328	—	<b>628</b>	400
<i>Grants</i>	—	1,705	—	<b>1,705</b>	1,000
<b>Total</b>	<b>300</b>	<b>2,033</b>	<b>—</b>	<b>2,333</b>	<b>1,400</b>
<b>4: Other Trading Activities</b>					
<i>Letting Income from Church Property</i>	—	4,943	—	<b>4,943</b>	3,020
<i>Trading Income</i>	—	145	—	<b>145</b>	102
<b>Total</b>	<b>—</b>	<b>5,088</b>	<b>—</b>	<b>5,088</b>	<b>3,122</b>
<b>5: Investments</b>					
<i>Bank and Building Society Interest</i>	490	—	—	<b>490</b>	199
<i>General Investment Fund</i>	2,276	—	—	<b>2,276</b>	2,000
<i>Other Investment Income</i>	—	1,056	—	<b>1,056</b>	-
<i>Rents from Investment Property</i>	—	27,770	—	<b>27,770</b>	12,900
<b>Total</b>	<b>2,766</b>	<b>28,826</b>	<b>—</b>	<b>31,592</b>	<b>15,099</b>
<b>6: Raising Funds</b>					
<i>Printed Boxes of Church Envelopes</i>	280	—	—	<b>280</b>	549
<b>Total</b>	<b>280</b>	<b>—</b>	<b>—</b>	<b>280</b>	<b>549</b>
<b>7: Charitable Activities</b>					
<i>Assessments</i>	13,981	—	—	<b>13,981</b>	13,661
<i>Ministry and Support Staff Costs (note 8)</i>	52,257	—	—	<b>52,257</b>	49,738
<i>Congregational Running Expenses</i>	13,882	27,431	—	<b>41,313</b>	56,922
<i>Mission Giving and Donations</i>	252	6,181	—	<b>6,433</b>	5,006
<i>Governance</i>	10,240	—	—	<b>10,240</b>	2,000
<b>Total</b>	<b>90,612</b>	<b>33,612</b>	<b>—</b>	<b>124,224</b>	<b>127,327</b>

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2023**

**8. EMPLOYEES**

**Employment Costs**

	Total Funds 2023	Total Funds 2022
	£	£
Wages and Salaries		
<i>Minister:</i>	<b>35,234</b>	33,556
<i>Caretaker:</i>	—	—
Social Security Costs	<b>5,276</b>	4,661
Pension Contributions	<b>8,456</b>	8,054
Other ministry and Support Staff	<b>3,291</b>	3,467
	<b>52,257</b>	49,738

**Number of Employees**

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

	2023	2022
Average number of employees	<b>1</b>	1

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

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2023**

**9. 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 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<sup>st</sup> 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

	<b>Total Funds 2023</b>	<b>Total Funds 2023</b>
	<b>£</b>	<b>£</b>
Contributions	<b>8,456</b>	<b>8,054</b>

The Charity is registered with the Pension Regulator and operates a defined pension contribution policy for our 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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2023**

**10. TANGIBLE FIXED ASSETS**

	Land & Buildings	Fixtures and Fittings	Total
	£	£	£
<b>Cost or valuation</b>			
At start of year	221,616	25,661	247,277
Additions	—	2,302	2,302
Revaluation	—	—	—
At end of year	221,616	27,963	<b>249,579</b>
<b>Depreciation</b>			
At start of year	135,797	25,661	161,458
Provision for year	4,306	384	4,690
Revaluation	—	—	—
At end of year	140,102	26,045	<b>166,147</b>
<b>Net Book Value</b>			
At start of year	85,819	—	85,819
At end of year	81,514	1,918	<b>83,432</b>

*The land and buildings include freehold properties owned by the Congregation and consist of the Church, Church Halls, Graveyard and the Manse.*

*As a Grade B+ Historic Building (HB25/13/002) the Church is classified as a Historical Heritage Asset and has been valued at nil, in keeping with the Charities SORP.*

*The Church property which is used to carry out the activities of the Church includes the Church Hall and the Manse which are being depreciated over their estimated economic life of 50 years.*

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2023**

**11. INVESTMENT PROPERTY**

	Investment Property	<b>Total</b>
	£	£
<b>Cost or valuation</b>		
At start of year	587,851	<b>587,851</b>
Transfer in	-	-
Disposals	-	-
Revaluation	-	-
At end of year	<u>587,851</u>	<u><b>587,851</b></u>

*Land and buildings owned by the Church and held for long-term capital appreciation and not currently in regular use by the congregation includes the property and land at 69 Church Road (known as Bumbles) and Sexton's House Land & Buildings.*

**12. DEBTORS**

	<b>2023</b>	2022
	£	£
HMRC - Gift Aid Receivable	<b>10,163</b>	43,423
Prepayments & Accrued Income	<b>5,391</b>	4,811
	<u><b>15,554</b></u>	<u>48,234</u>

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2023**

**13. CURRENT ASSET INVESTMENTS**

	<b>2023</b>	2022
	<b>£</b>	£
General Investment Fund	72,299	66,299
Other Investments	195	195
	<b>72,494</b>	66,494

	<b>2023</b>	2022
	<b>£</b>	£
<b>Value at start of year</b>	66,494	72,432
Additions	—	—
Transferred	—	—
Impairment	—	—
<i>Gains / (Losses on revaluation)</i>	<b>6,000</b>	<b>(5,937)</b>
<b>Value at end of year</b>	<b>72,494</b>	<b>66,495</b>

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

	<b>2023</b>	2022
	<b>£</b>	£
Bank Current Accounts	<b>105,338</b>	76,819
Bank Deposit Accounts	<b>91,000</b>	91,000
	<b>196,338</b>	167,819

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

	<b>2023</b>	2022
	<b>£</b>	£
Creditors	<b>10,447</b>	11,985
Accruals and Deferred Income	<b>2,700</b>	8,000
	<b>13,147</b>	19,985

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2023**

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

<i>Fund Type/Name</i>	<i>Balance at start</i> £	<i>Income</i> £	<i>Expend.</i> £	<i>Gains/Losses</i> £	<i>Transfer</i> £	<i>Balance at end</i> £
<b>Endowment Funds</b>						
Endowment Fund	<b>65,527</b>	—	—	2,000	—	<b>67,527</b>
<i>Sub-totals</i>	<b>65,527</b>	—	—	2,000	—	<b>67,527</b>
<b>Restricted Funds</b>						
Tangible Assets	<b>85,819</b>	2,302	(4,690)	—	—	<b>83,431</b>
Fixed Asset Investment #69	<b>587,851</b>	—	—	—	—	<b>587,851</b>
Property	<b>29,488</b>	44,661	(23,503)	—	(17,397)	<b>33,249</b>
Property Trust	<b>14,204</b>	—	—	—	—	<b>14,204</b>
World Development Appeal	<b>365</b>	—	(365)	—	—	—
Presbyterian Children's Society	<b>514</b>	—	(514)	—	—	—
Royal British Legion	<b>91</b>	—	(91)	—	—	—
Christian Aid	<b>94</b>	—	(94)	—	—	—
Bowling Club	<b>515</b>	157	—	—	—	<b>672</b>
Boys' Brigade	<b>2,108</b>	1,701	(1,996)	—	(400)	<b>1,413</b>
Choir	<b>15</b>	—	—	—	—	<b>15</b>
Hilltop Group	<b>590</b>	1,398	(1,121)	—	(250)	<b>617</b>
Manna for Men	<b>139</b>	—	—	—	—	<b>139</b>
Presbyterian Women	<b>877</b>	1,732	(1,238)	—	(300)	<b>1,071</b>
Sunday School	<b>2,003</b>	8	—	—	—	<b>2,011</b>
<i>Sub-totals</i>	<b>724,673</b>	51,959	(33,612)	—	(18,347)	<b>724,673</b>
<b>Unrestricted Funds</b>						
General Fund	<b>(1,276)</b>	72,834	(90,892)	4,000	18,347	<b>3,013</b>
Bequest Fund	<b>147,184</b>	—	—	—	—	<b>147,184</b>
Youth Organisation	<b>125</b>	—	—	—	—	<b>125</b>
<i>Sub-totals</i>	<b>146,033</b>	72,834	(90,892)	4,000	18,347	<b>150,322</b>
<b>Total Funds</b>						
<b>Totals</b>	<b>936,233</b>	<b>124,793</b>	<b>(124,504)</b>	<b>6,000</b>	—	<b>942,522</b>

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

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2023**

**17. RELATED PARTY TRANSACTION**

One of the Trustees, the minister of the Congregation received remuneration of £35,233.56 and expenses of £6,701 for acting in that capacity. A pension contribution of £8,456.25 was 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.

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

£13,981 for Congregational Assessments

£4,055 towards the United Appeal

The congregation contributed £760 towards Presbytery Assessments during the year.

There were no other related party transactions.

**Castlereagh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104335

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# Annual report

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**CASTLEREAGH 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<sup>st</sup> December 2023 including a Balance Sheet as at that date.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Castlereagh Congregation of the Presbyterian Church in  
Ireland  
79 Church Road  
Castlereagh  
Belfast  
BT6 9SA

*Registered Charity in Northern Ireland (NIC 104335)*

**CHARITY TRUSTEES**

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

May Anderson  
Andrew McCann  
Phyllis Grier

Rev. Mervyn Burnside  
John Hanna

**PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Accounts prepared by

Rev. Mervyn Burnside  
Andrew McCann  
PGR Accountants Ltd, 21 Old Channel Road, BT3 9DE

**INDEPENDENT EXAMINER**

Jonathan McNeill, ACA, 21 Old Channel Road, Belfast, BT3 9DE

**BANKERS**

Danske Bank, Donegall Square West, Belfast, BT1 6JS

**SOLICITORS**

King & Gowdy Ltd, 298 Upper Newtownards Road, Belfast, BT4 3EJ.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued)**

#### **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 ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least four times each year 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. Castlereagh 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.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued) 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**

Castlereagh 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 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.*

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**TRUSTEES ANNUAL REPORT (continued)  
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 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:

- Boys' Brigade (*B.B.*)
- Hilltop Group (*Senior Citizens*)
- Presbyterian Women (*P.W.*)
- Bowling Club
- Zoom Prayer meeting.

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer**

Organisations resumed meeting in person from September 2022 and continued for the rest of the year. Printed weekly worship resources continued to be distributed by email or hard copy as requested. At 31<sup>st</sup> December 2023 there were 85 communicant members and 171 families connected with the congregation. The average weekly attendance at morning worship is 40 people.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued)**

#### **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.

#### **Mission and outreach**

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 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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

#### **Presbytery**

The congregation was represented at the regular meetings 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 were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

#### **Organisations**

The congregation supports a number of organisations who actively make use of both the Church and Hall facilities, including Boys' Brigade for children and young adults, Hilltop group for older members of the congregation, Presbyterian Women and more. Subject to the Approval of Kirk session outside organisations such as Ravara Productions have been able to use the facilities for rehearsal space. Again subject to approval of Kirk Session and availability, various outside groups and individuals have been able to avail of the facilities for various family celebrations.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland**

### **TRUSTEES ANNUAL REPORT (continued)**

#### **Property**

During the year no major repairs were completed to the Manse.

Investment Property valuation remained the same as the prior year at £587,851 (2022: £587,851).

#### **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.

### **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*).

The above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

## CASTLEREAGH PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

### TRUSTEES ANNUAL REPORT (continued) 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 activity 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 one month's normal expenditure. At the year-end unrestricted reserves were £150,322 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 of the ongoing financial support of members.

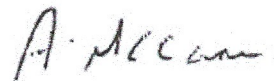
### RISK REVIEW

A review of major risks has been undertaken by the Trustees and the system 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 9<sup>th</sup> September 2024 and signed on its behalf  
by:



Rev. Mervyn Burnside  
Minister



Andrew McCann  
Clerk of Session

**Castlereagh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104335

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# Annual return

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## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CASTLEREAGH PRESBYTERIAN CHURCH

I report on the financial statements of Castlereagh Presbyterian Church (or "the charity") for the financial year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

### Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the terms of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022 where applicable. Having satisfied myself that the charity is not subject to audit under charity law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 ('the Charities Act') as amended by the Charities Act (Northern Ireland) 2022 where applicable;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined the 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.

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022 where applicable;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements or methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and
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.



Mr Jonathan McNeill  
For and on behalf of  
PGR Chartered Accountants  
Unit 2 Channel Wharf  
21 Old Channel Road  
Belfast, Co. Antrim  
BT3 9DE  
Date: 09/09/2024

**Castlereagh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104335

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# Accounts

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**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**Statement of Financial Activities**  
**Year ended 31<sup>st</sup> December 2020**

Income From:	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	
	£	£	£	2020 £	2019 £
2: Donations and Legacies	61,516	14,418	—	75,934	71,941
3: Charitable Activities	2,135	3,984	—	6,119	1,200
4: Other Trading Activities	—	3,704	—	3,704	17,691
5: Investments	3,336	11,495	—	14,831	28,370
<b>Total Income</b>	<b>66,987</b>	<b>33,601</b>	<b>—</b>	<b>100,588</b>	<b>119,202</b>
<b>Expenditure On:</b>					
6: Raising Funds	209	—	—	209	483
7: Charitable Activities	83,151	27,163	—	110,314	115,693
<b>Total Expenditure</b>	<b>83,360</b>	<b>27,163</b>	<b>—</b>	<b>110,523</b>	<b>116,176</b>
<i>Gains/(losses) on investment assets</i>	1,002	—	—	1,002	(82,944)
<b>Net income / (expenditure) resources before transfer</b>	<b>(15,371)</b>	<b>6,438</b>	<b>—</b>	<b>(8,933)</b>	<b>(79,918)</b>
<b>Transfers</b>					
<i>Gross transfers between funds – in</i>	6,838	—	—	6,838	22,429
<i>Gross transfers between funds – out</i>	(400)	(6,438)	—	(6,838)	(22,429)
<b>Net income / (expenditure) resources after transfers</b>	<b>(8,933)</b>	<b>—</b>	<b>—</b>	<b>(8,933)</b>	<b>(79,918)</b>
<b>18: Total funds brought forward</b>	<b>180,987</b>	<b>616,004</b>	<b>64,760</b>	<b>861,751</b>	<b>941,669</b>
<b>18: Total Funds carried forward</b>	<b>172,054</b>	<b>616,004</b>	<b>64,760</b>	<b>852,818</b>	<b>861,751</b>

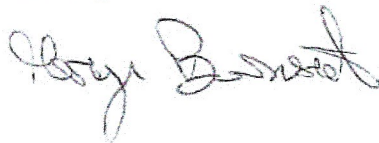
*Note: The Transfers include a number of the Organisations who contribute to the heating and lighting of the buildings in acknowledgement of their own use.*

**CASTLEREAGH PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland  
**Balance Sheet at 31<sup>st</sup> December 2020**

	General £	Restricted £	Endowment £	Total Funds 2020 £	2019 £
<b>Fixed assets</b>					
10: Tangible assets	—	94,432	—	94,432	98,272
11: Fixed assets Investments	—	475,000	—	475,000	475,000
<b>Total fixed assets</b>	—	569,432	—	569,432	573,273
<b>Current assets</b>					
12: Debtors	17,561	10,188	—	27,749	17,394
13: Current assets Investments	40,077	—	24,118	64,195	63,192
14: Cash at bank and in hand	119,366	41,301	40,642	201,309	216,085
<b>Total current assets</b>	177,004	51,489	64,760	293,253	296,671
15: Creditors: amounts falling due in one year	(4,950)	(4,917)	—	(9,867)	(8,192)
<b>Net current assets less current liabilities</b>	172,054	46,572	64,760	283,386	288,479
16: Creditors: amounts falling due after more than one year	—	—	—	—	—
<b>Net assets</b>	172,054	616,004	64,760	852,818	861,751
<b>17: Funds of the Church</b>	172,054	616,004	64,760	852,818	861,751

Approved by the Kirk Session at a meeting on 2<sup>nd</sup> June 2023 and Signed on its behalf by:

Rev. Mervyn Burnside  
Minister



Andrew McCann  
Clerk of Session



**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2020**

**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).

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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2020**

**1. ACCOUNTING POLICIES**

**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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2020**

**1. ACCOUNTING POLICIES**

**(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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2020**

**1. ACCOUNTING POLICIES**

**(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:

<i>Buildings:</i>	- over 50 years
<i>Fixtures, fittings and equipment</i>	- over 10 years
<i>Computers, software and technical equipment</i>	- 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.

**(xvii) Investment Property**

Investment property will not be subject to depreciation but rather be correctly valued by the fair value movement each year.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

31<sup>ST</sup> December 2020

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>	<b>Total Funds</b>	
				<b>2020</b>	<b>2019</b>
	£	£	£	£	£
<b>2: Donations and Legacies</b>					
<i>Recorded Giving</i>	50,551	7,575	—	<b>58,126</b>	66,143
<i>Loose Collections</i>	2,010	—	—	<b>2,010</b>	3,851
<i>Gift Days - Special Collections</i>	—	3,980	—	<b>3,980</b>	1,256
<i>Gift Aid Recovered</i>	8,955	2,863	—	<b>11,818</b>	10,673
<b>Total</b>	<b>61,516</b>	<b>14,418</b>	<b>—</b>	<b>75,934</b>	<b>81,923</b>
<b>3: Charitable Activities</b>					
<i>Income from Charitable Activities</i>	166	648	—	814	—
<i>Weddings, funerals, etc. Grants</i>	—	—	—	—	1,200
<b>Total</b>	<b>2,135</b>	<b>3,984</b>	<b>—</b>	<b>6,119</b>	<b>1,200</b>
<b>4: Other Trading Activities</b>					
<i>Letting Income from Church Property</i>	—	3,230	—	<b>3,230</b>	17,390
<i>Trading Income</i>	—	474	—	<b>474</b>	301
<b>Total</b>	<b>—</b>	<b>3,704</b>	<b>—</b>	<b>3,704</b>	<b>17,691</b>
<b>5: Investments</b>					
<i>Bank and Building Society Interest</i>	1,504	27	—	<b>1,531</b>	1,978
<i>General Investment Fund</i>	1,832	—	—	<b>1,832</b>	1,492
<i>Other Investment Income</i>	—	68	—	<b>68</b>	—
<i>Rents from Investment Property</i>	—	11,400	—	<b>11,400</b>	24,900
<b>Total</b>	<b>3,336</b>	<b>11,495</b>	<b>—</b>	<b>14,831</b>	<b>28,370</b>
<b>6: Raising Funds</b>					
<i>Printed Boxes of Church Envelopes</i>	209	—	—	<b>209</b>	483
<b>Total</b>	<b>209</b>	<b>—</b>	<b>—</b>	<b>209</b>	<b>483</b>
<b>7: Charitable Activities</b>					
<i>Assessments</i>	15,594	—	—	<b>15,594</b>	15,156
<i>Ministry and Support Staff Costs</i>	45,846	7,782	—	<b>53,628</b>	58,339
<i>Congregational Running Expenses</i>	19,261	15,031	—	<b>34,292</b>	35,169
<i>Mission Giving and Donations</i>	450	4,350	—	<b>4,800</b>	5,029
<i>Governance</i>	2,000	—	—	<b>2,000</b>	2,000
<b>Total</b>	<b>83,151</b>	<b>27,163</b>	<b>—</b>	<b>110,314</b>	<b>115,693</b>

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**  
**31<sup>st</sup> December 2020**

**8. EMPLOYEES**

**Employment Costs**

	Total Funds 2020	Total Funds 2019
	£	£
Wages and Salaries		
<i>Minister:</i>	<b>32,817</b>	32,174
<i>Caretaker:</i>	<b>6,846</b>	7,628
Social Security Costs	<b>4,347</b>	4,262
Pension Contributions	<b>7,877</b>	7,722
	<b>51,887</b>	51,786

**Number of Employees**

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

	2020	2019
Average number of employees	<b>2</b>	2

*There were no employees in receipt of employee benefits in excess of £60,000. (Caretaker left their position in November 2020)*

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**  
31<sup>st</sup> December 2020

**9. 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 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<sup>st</sup> 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

	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	€	€
Contributions	<u><b>7,877</b></u>	<u><b>7,722</b></u>

The Charity is registered with the Pension Regulator and operates a defined pension contribution policy for our 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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**  
**31<sup>st</sup> December 2020**

**10. TANGIBLE FIXED ASSETS**

	Land & Buildings	Fixtures and Fittings	Total
	£	£	£
<b>Cost or valuation</b>			
At start of year	221,616	25,661	247,277
Additions	—	—	—
Revaluation	—	—	—
At end of year	221,616	25,661	<b>247,277</b>
<b>Depreciation</b>			
At start of year	123,345	25,661	149,006
Provision for year	3,839	—	3,839
Revaluation	—	—	—
At end of year	127,184	25,661	<b>152,845</b>
<b>Net Book Value</b>			
At start of year	98,272	—	98,272
At end of year	94,432	—	<b>94,432</b>

*The land and buildings include freehold properties owned by the Congregation and consist of the Church, Church Halls, Graveyard and the Manse.*

*As a Grade B+ Historic Building (HB25/13/002) the Church is classified as a Historical Heritage Asset and has been valued at nil, in keeping with the Charities SORP.*

*The Church property which is used to carry out the activities of the Church includes the Church Hall and the Manse which are being depreciated over their estimated economic life of 50 years.*

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**  
**31<sup>st</sup> December 2020**

**11. INVESTMENT PROPERTY**

	<b>Investment Property</b>	<i>Total</i>
	£	£
<b>Cost or valuation</b>		
At start of year	475,000	475,000
Transfer in	-	-
Disposals	-	-
Revaluation	-	-
At end of year	<u>475,000</u>	<u>475,000</u>

*Land and buildings owned by the Church and held for long-term capital appreciation and not currently in regular use by the congregation includes the property and land at 69 Church Road (known as The Learning Tree) and Sexton's House Land & Buildings.*

**12. DEBTORS**

	<b>2020</b>	<i>2019</i>
	£	£
HMRC - Gift Aid Receivable	<b>22,491</b>	<i>10,673</i>
Prepayments and Accrued Income	<b>5,258</b>	<i>6,721</i>
	<u><b>27,749</b></u>	<u><i>17,394</i></u>

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**  
**31<sup>st</sup> December 2020**

**13. CURRENT ASSET INVESTMENTS**

	<b>2020</b>	2019
	£	£
General Investment Fund	64,000	62,997
Other Investments	195	195
	<b>64,195</b>	<b>63,192</b>

	<b>2020</b>	2019
	£	£
<b>Value at start of year</b>	63,193	78,074
Additions	—	—
Transferred	—	—
Impairment	—	(22,673)
<i>Gains / (Losses on revaluation)</i>	1,002	7,791
<b>Value at end of year</b>	<b>64,195</b>	<b>63,192</b>

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

	<b>2020</b>	2019
	£	£
Bank Current Accounts	<b>61,982</b>	77,758
Bank Deposit Accounts	<b>139,327</b>	138,327
	<b>201,309</b>	<b>216,085</b>

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

	<b>2020</b>	2019
	£	£
Creditors	<b>5,815</b>	6,140
Accruals and Deferred Income	<b>4,052</b>	2,052
	<b>9,867</b>	<b>8,192</b>

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31<sup>st</sup> December 2020**

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

<i>Fund Type/Name</i>	<i>Balance at start</i>	<i>Income</i>	<i>Expend.</i>	<i>Gains/ Losses</i>	<i>Transfer</i>	<i>Balance at end</i>
	£	£	£	£	£	£
<b>Endowment Funds</b>						
Endowment Fund	64,760	—	—	—	—	64,760
<i>Sub-totals</i>	<b>64,760</b>	—	—	—	—	<b>64,760</b>
<b>Restricted Funds</b>						
Tangible Assets	98,271	—	3,841	—	—	94,432
Fixed Asset	—	—	—	—	—	—
Investment #69	475,000	—	—	—	—	475,000
Property	17,025	29,513	16,389	—	(5,738)	24,411
Property Trust	14,204	—	—	—	—	14,204
Missions	4,319	—	4,275	—	—	44
Moderators' Appeals	329	—	—	—	—	329
World Development Appeal	50	—	—	—	—	50
Presbyterian Children's Society	164	—	—	—	—	164
Royal British Legion	91	—	—	—	—	91
Christian Aid	50	—	—	—	—	50
Bowling Club	175	—	—	—	—	175
Boys' Brigade	1,716	972	1,024	—	(300)	1,364
Choir	15	—	—	—	—	15
Girls' Brigade	969	272	644	—	—	597
Hilltop Group	623	1,165	350	—	—	1,438
Manna for Men	139	—	—	—	—	139
Playroom	564	—	—	—	—	564
Presbyterian Women	470	1,679	642	—	(400)	1,107
Sunday School	1,705	—	—	—	—	1,705
Youth Organisations	125	—	—	—	—	125
<i>Sub-totals</i>	<b>616,004</b>	<b>33,601</b>	<b>27,163</b>	—	<b>(6,438)</b>	<b>616,004</b>
<b>Unrestricted Funds</b>						
General Fund	33,802	66,990	83,362	1,002	6,438	24,870
Bequest Fund (Designated)	147,184	—	—	—	—	147,184
<i>Sub-totals</i>	<b>180,987</b>	<b>66,990</b>	<b>83,362</b>	<b>1,002</b>	<b>6,438</b>	<b>172,054</b>
<b>Total Funds</b>						
<b>Totals</b>	<b>861,751</b>	<b>100,591</b>	<b>110,523</b>	<b>1,002</b>	<b>—</b>	<b>852,818</b>

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

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**  
**31<sup>st</sup> December 2020**

**17. RELATED PARTY TRANSACTION**

One of the Trustees, the minister of the Congregation received remuneration of £32,817 and expenses of £6,242 for acting in that capacity. A Pension contribution of £7,877 was 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.

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

£15,276 for Congregational Assessments  
£3,980 towards the United Appeal

The congregation contributed £869 towards Presbytery Assessments during the year.

There were no other related party transactions.

**Castlereagh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104335

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# Annual report

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**CASTLEREAGH 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<sup>st</sup> December 2020 including a Balance Sheet as at that date.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Castlereagh Congregation of the Presbyterian Church in  
Ireland  
79 Church Road  
Castlereagh  
Belfast  
BT6 9SA

*Registered Charity in Northern Ireland (NIC 104335)*

**CHARITY TRUSTEES**

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

May Anderson  
Trevor Busby  
Phyllis Grier

Rev. Mervyn Burnside  
John Hanna  
Andrew McCann

**PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Accounts prepared by

Rev. Mervyn Burnside  
Andrew McCann  
PGR Accountants, 21 Old Channel Road, BT3 9DE

**INDEPENDENT EXAMINER**

Peter Greene, FCA, 21 Old Channel Road, Belfast, BT3 9DE

**BANKERS**

Danske Bank, Donegall Square West, Belfast, BT1 6JS

**SOLICITORS**

W. G. Maginess & Son Ltd, 68 Bow Street, Lisburn, BT28 1AL.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued) 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 held at least four times each year 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. Castlereagh 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.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued) 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**

Castlereagh 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 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.*

## CASTLEREAGH PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

### TRUSTEES ANNUAL REPORT (continued) 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 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 School
- Choir
- Boys' Brigade (*B.B.*)
- Girls' Brigade (*G.B.*)
- Hilltop Group (*Senior Citizens*)
- Presbyterian Women (*P.W.*)
- Manna for Men
- Playroom (*Mothers and Toddlers*)
- Bowling Club

The Girl's Brigade Company closed permanently at the end of the session in March.

### ACHIEVEMENTS AND PERFORMANCE

#### Worship and prayer

In a year of unprecedented upheaval due to the outbreak of Covid we are thankful that in spite of all the changes to the patterns of Congregational life, we were able to maintain some informal means of communication and fellowship. We are thankful for those who worked hard to make a return to in person gathering for worship possible, and for the compliance with required changes to Sunday services, we are thankful for God's continued faithfulness in the midst of so much uncertainty.

The congregation normally meets for worship each Sunday at 11:00am and 6:30pm. Every other week our Small Groups (*Bible Study*) provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. As well as our regular services during the year, thanksgiving services were held for those deceased and we sought to comfort those bereaved during the year

Owing to Covid Guidance, in-person gatherings for worship ceased from the end of March until September. Organisations did not meet in person from the outbreak of Covid for the remainder of the year. Where possible printed weekly worship resources were distributed by email or hard copy. At 31<sup>st</sup> December 2020 there were 105 communicant members and 171 families connected with the congregation. The average weekly attendance at morning worship post Covid is 55 people.

## **CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

### **TRUSTEES ANNUAL REPORT (continued)**

#### **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.

#### **Mission and outreach**

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 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.

#### **Presbytery**

The congregation was represented at the regular meetings 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 were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

#### **Organisations**

The congregation supports a number of organisations who actively make use of both the Church and Hall facilities, including Girls' Brigade and Boys' Brigade for children and young adults, Playroom for toddlers, Hilltop group for older members of the congregation, Manna for Men, Church Choir, Presbyterian Women and more. No in-person meetings of organisations were possible in the period March to December. Necessary leadership meetings were held by zoom and a meeting for prayer.

## CASTLEREAGH PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

### TRUSTEES ANNUAL REPORT (continued) Property

There were no major property repairs during 2020.

### 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.

### PUBLIC BENEFIT STATEMENT

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

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

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

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

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

## CASTLEREAGH PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

### TRUSTEES ANNUAL REPORT (continued)

#### FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering with donations totaling £40k. There were 142 contributors during the year, a similar number to the previous year: donating a total of £48k to the funds.

The total Income of the congregation during the year was £100k, which was lower than the previous year (£119k).

Total expenditure decreased from £116k to £110k.

#### 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 (FRS 102 1 January 2019)". 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.

**CASTLEREAGH PRESBYTERIAN CHURCH**

a Congregation of The Presbyterian Church In Ireland

**TRUSTEES ANNUAL REPORT (continued)  
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 activity and other financial commitments.

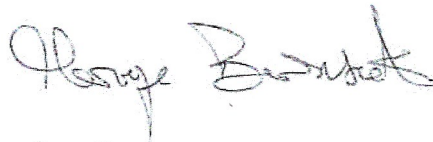
**RESERVES POLICY**

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 one month's normal expenditure. At the year-end unrestricted reserves were £146,312 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 of the ongoing financial support of members.

**RISK REVIEW**

A review of major risks has been undertaken by the Trustees and the system 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 2<sup>nd</sup> June 2023 and Signed on its behalf  
by:



Rev. Mervyn Burnside  
Minister



Andrew McCann  
Clerk of Session

**Castlereagh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104335

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# Annual return

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**CASTLEREAGH PRESBYTERIAN CHURCH**  
**a Congregation of The Presbyterian Church In Ireland**

**INDEPENDENT EXAMINERS REPORT**

I report on the financial statements of Castlereagh Presbyterian Church (or "the charity") for the financial year ended 31 December 2019, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of directors and examiner**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the terms of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022 where applicable. Having satisfied myself that the charity is not subject to audit under charity law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 ('the Charities Act') as amended by the Charities Act (Northern Ireland) 2022 where applicable;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined the 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.

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022 where applicable;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements or methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and
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.



Mr. Peter Greene  
For and on behalf of  
PGR Chartered Accountants  
Unit 2 Channel Wharf  
21 Old Channel Road  
Belfast, Co. Antrim  
BT3 9DE  
Dated: