

Whiteabbey Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104452

Details

Status Received

Registered 2016-08-16

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

Contact

Address 602 Shore Road
Whiteabbey
Newtownabbey
BT37 0sn
BT37 0SN

Phone 028 9086 4084

Email office@whiteabbey.org

Website www.whiteabbey.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: Asylum seekers/refugees,Children (5-13 year olds),Ethnic minorities,General public,Older people,Parents,Preschool (0-5 year olds),Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£541,734	£400,980	£-37,350	8

Trustees

Name	Role	Appointed
A Nesbitt		
Alan Mccreedy		
Alan R Taylor		
Ann Mcclelland		
Caroline Chambers		
Christine Swarbrick		
David Arnold Mcalpin		
David Mcnicol		
Dr H Harvey		
Dr William Gareth Dalzell		
James Gamble		
K Swarbrick		
Mr M Chambers		
Mr R Mcchesney		
Mr R Shearer		
Mrs Elaine Russell		
N Blair		
Philip Mcbride		
Rev Angus Stewart		
Rodney Ferguson		
Roland Jamison		
Rosemary Mcnicol		
Sadie Mccullough		
Timothy Huey		
Vyvienne Avril Orr		

Whiteabbey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104452

Accounts

Charity Commission for NI Registration Number: NIC104452



**WHITEABBEY CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
Report and Financial Statements
for the year ended
31st December 2024**

CONTENTS

	Page (s)
Trustees' Report	2 - 6
1.1 Reference and Administrative Information	
1.2 The purpose, objectives and measures of achievement of Whiteabbey Presbyterian Church	
1.3 Governance and Management Structure	
Figure (i): Whiteabbey Presbyterian Church Governance Structure	
1.4 Achievements and Performance (Public Benefit Report)	
Table (i). Public benefit services provided by WPC	
Table (ii). Level of participation in organisations and activities as a crude measure of impact	
Independent Auditor's Report	7 - 8
Statement of Financial Activities	9
Statement of Financial Position (Balance Sheet)	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 - 21



TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

The Trustees present their report and the financial statements for the year ended 31st December 2024.

1.1 REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Whiteabbey Congregation of the Presbyterian Church in Ireland	
Other names used by the charity	Whiteabbey Presbyterian Church Whiteabbey Presbyterian WPC	
Northern Ireland Charity Number	NIC104452	
Operational Address	602 Shore Road Newtownabbey Co Antrim BT37 0SN	
Members of the Board of Trustees (Kirk Session)	Rev Angus Stewart Dr Neale Blair Mr Clifford Campbell Mrs Caroline Chambers Mr Mark Chambers Mr Thomas Creighton Mr Gareth Dalzell Mr Rodney Ferguson Mr David Gamble Dr James Gamble Dr Harold Harvey Dr Tim Huey Mr Roland Jamison Mr David Arnold McAlpin Mr Philip McBride	Mr Richard McChesney Mrs Ann McClelland Mr Ian McClelland Mr Alan McCreedy Mrs Sadie McCullough Mr David McNicol Mrs Rosemary McNicol Mr Allan Nesbitt Mrs Vyvienne Orr Mrs Elaine Russell Mr Richard Shearer Mrs Christine Swarbrick Mr Ken Swarbrick Mr Alan Taylor Mr Jim Warke

MANAGEMENT INFORMATION

Office Bearers	Rev Angus Stewart..... MINISTER Mr Richard McChesney..... CLERK OF SESSION Vacant..... DEPUTY CLERK OF SESSION Mrs Rosemary McNicol..... SECRETARY OF CONGREGATIONAL COMMITTEE Mr Rodney Ferguson..... TREASURER
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OTHER INFORMATION

Independent Auditor	Nigel V Skillen FCA Diamond & Skillen Sinclair House 89/101 Royal Avenue Belfast BT1 1FE
Bankers	Danske Bank Limited Donegall Square West Belfast BT1 6JS



1.2 The purpose and objectives of Whiteabbey Presbyterian Church

Whilst our ultimate purpose is to put into practice those features of a Christian church identified in the Bible - showing God’s love, care and compassion to all with whom we come in contact - our purpose is summarised in the PCI Code (the Governing document of the Presbyterian Church in Ireland) as follows:

- ‘3. (1) **The visible Church** consists of all those throughout the world who profess to believe on the Lord Jesus Christ for salvation and to live obedient to God’s Word, together with their children.*
- (2) The visible Church was established by the Lord Jesus Christ for the glory of the Father and the advancement of His Kingdom in the world. These great purposes are to be accomplished by the proclamation of the Gospel, by witness-bearing to the truth as it is in Jesus Christ and by the promotion of Christian fellowship and mutual edification among all believers.’*

It is appreciated that it is difficult by the nature of our purpose, and with the necessary attention to personal privacy, to articulate performance and achievements. We have attempted to do so later in this report by the crude measure of the numbers of public benefit services and activities provided, the extent of volunteer participation and the level of attendance and participation by members and the wider public.

1.3 Governance and Management Structure

The Board of Trustees of Whiteabbey Presbyterian Church (WPC) is referred to in the Presbyterian Church context as the **Kirk Session** which is made up of the ordained minister and the Ruling Elders. Ruling Elders are elected by congregational vote based on a list prepared by the Session of persons nominated by the congregation. The present Elders, and past Elders who served during the reporting year, are listed above. The Kirk Session is chaired (moderated) by a Teaching Elder who is normally the Ordained Minister called to the Church.

Under the Presbyterian Church in Ireland (PCI) form of governance the corporate oversight of WPC is the responsibility of the North Belfast Presbytery which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of PCI. The Presbytery consists of the active ministers of congregations within the Presbytery, retired ministers, one elder appointed by the Kirk Session of each congregation and other individuals allowed by the Code of PCI.

Whilst the ultimate guide for WPC is the Bible, the Code (or Constitution Document) of the PCI (latest amendment in 2022), forms the governance document through which we seek to meet our obligations to church members, the public and our statutory obligations and good practice aspirations under the Charities and other legislation.

At WPC a Clerk of Session is elected from amongst the elders. The Kirk Session meets at least six times each year. Several Kirk Session Ministry Groups have been set up to expedite the work of the Kirk Session and each reports, and submits proposals, to Kirk Session on a regular basis.

Whilst the Kirk Session has overall responsibility for the governance of the church, selected tasks are delegated to the Congregational Committee (CC) and the day to day management to the Staff Ministry Team. To facilitate communication and consistent decision making all members of Kirk Session are ex-officio members of the CC, the Committee is chaired by the Minister and the CC minutes are a fixed item on the Kirk Session agenda. All staff team members are invited to attend Kirk Session meetings.

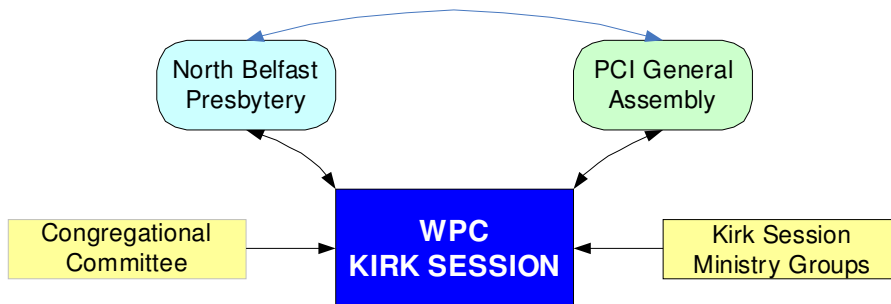


Figure (i): Whiteabbey Presbyterian Church Governance Structure



1.4 Achievements and Performance (Public Benefit Report)

The Trustees are aware of the importance of achieving public benefit as described in the WPC entry on the CCNI Register and welcome the guidance given in the CCNI documents. We consider that working for the public benefit has been a core activity of WPC since its foundation in 1833 and it fits easily within our current vision. It is a continuous thread in discussions and decision making at governance meetings.

In addition to the essential work of our nine full and part-time paid employees, unpaid volunteers contribute a significant number of hours per week in delivering a wide range of activities and services.

This is the source of energy through which our public benefit is delivered, and the Trustees express their sincere thanks to all our staff and volunteers.

The public benefit services delivered by WPC are listed in Table (i), and a statistical description of the level of participation is shown in Table (ii).

Asylum Seekers Meeting	Funeral Services	Whiteabbey Traders Association Membership
Badminton Club	Grief Share	Wedding Ceremonies
Baptismal Services	Holiday Bible Club (Children’s Annual Event)	Financial (and occasional physical) support for selected missions and poverty relief organisations
BB Anchor Boys	Home Groups Weekly Studies	
BB Company Section	Hope Street (Weekly Youth Event)	
BB Junior Section	Indoor bowls	
GA Anchor Girls	Kids & Co. (Mothers, Carers & Toddlers)	
GA Junior Girls	Kingdom kids	
GA Girls Company / Seniors	Mulanje, Malawi Mission Partnership	
Casual Café (occasional coffee and chat event for all)	Pastoral visits to homes, hospitals and Retirement and Care Homes	
Catering Team Service	Retirement and Care Homes Services	
Christianity Explored Study Group	Sew & So’s Craft Group	
Crèche	Storehouse (foodbank run in Partnership with Whiteabbey Churches Together Partnership)	
Crossroads (Male Youth Home Group)	Sunday Morning Service	
Discipleship Duos	Sunday Evening Service	
Dun Laoghaire PC Partnership	The Pod (Regular Youth Study Event)	
Divorce Care	The Village (Annual Youth Event partnership)	
Firehouse (Female Youth Home Group)		
Friendship Hour (for older members and friends)		

- Further details on these organisations and activities are available on our website whiteabbey.org and in our regular publications; the weekly printed Notices, the weekly eBulletin and the quarterly Whiteabbey Presbyterian News.
- Several of our organisations and activities are provided for children and young people. The essential safeguarding is facilitated through the PCI Taking Care programme for which we have two members appointed as Designated Persons.

Table (i): Public benefit services provided by WPC

	2024	2023
Number of families under the pastoral care of the church	402	404
Number of persons - <i>under 18 years</i>	67	84
- <i>19 - 64 years</i>	487	498
- <i>Over 65 years</i>	319	304
- <i>TOTAL</i>	873	886
	Average Weekly participants	Average Weekly participants
Sunday Services - <i>Morning</i>	320	325
- <i>Evening</i>	50	50
Average number of weekly online views (YouTube)	225	283
Bible Studies and Fellowship meetings (excluding Sunday Services)	230	240
Sunday School / Bible class type activities	74	43
Non-uniformed organisations for children and young people	126	90
Uniformed organisations for children and young people	80	83
Table (ii). Level of participation in organisations and activities as a crude measure of impact		

Statement of Trustees' Responsibilities and Corporate Governance

The organisation has been registered with the Charity Commission for Northern Ireland.

The Elders are responsible for their annual report and for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Organisation and of the net movement in funds of the Organisation for that period. In preparing those financial statements, the Elders are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; *and*
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue to function.

The Elders are responsible for ensuring that the Organisation keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with Charities legislation. They are also responsible for safeguarding the assets of the Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Organisation is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the Organisation, or for publication, is reliable; *and*
- The Organisation complies with relevant laws and regulations

Statement as disclosure to our auditor

In so far as the Elders are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; *and*
- the Elders, having made enquiries of fellow Elders and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Internal controls

The Kirk Session has overall responsibility for ensuring that Whiteabbey Presbyterian Church has a system of internal control. Such a system of control can provide only reasonable and not absolute assurance against errors or fraud. Controls are concerned with safeguarding the church's assets and maintaining the integrity of accounting controls.

Risk Statement

An internal risk assessment has been undertaken in order to identify the major risks to which the organisation is exposed. The Kirk Session recognises its responsibility for the management of risk.

Risk Management

The organisation has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risks.

STATEMENT OF COMPLIANCE WITH THE DUTY TO HAVE REGARD TO THE CHARITY COMMISSION FOR NORTHERN IRELAND'S GUIDANCE ON PUBLIC BENEFIT

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purpose and provide a benefit to the beneficiaries. No harm and no private benefit flowed from the purposes of the charity.

FINANCIAL REVIEW and RESERVES POLICY

The Elders believe that the Organisation should hold financial reserves because:

- It has little endowment funding and is currently dependent for income upon donations from year to year which are subject to review;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; and
- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

The Elders believe that the level of unrestricted reserves represented by investments and net current assets should be the equivalent of between three and preferably six months' operating costs calculated and reviewed annually. Reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

The level of total unrestricted reserves stands at £145,966 (2023: £121,674) represented by investments and net current assets. Operating costs (on unrestricted funds only) currently amount to approximately £286,000 per year, this would mean a target reserve balance of between £71,500 and £143,000. The current level of reserves therefore c.2% above the upper target in terms of the Reserves Policy.

Details of the Charity's funds are shown in Note 15. An analysis of the Charity's net assets between the funds is given in Note 13. The Elders consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

EMPLOYEES

The Charity aims to be an organisation that employees enjoy working for and where they feel supported and developed. Employees are kept fully informed about its strategy and objectives, as well as day to day news and events. Regular information about the organisation is available through meetings and e-mails. All employees are encouraged to give their views and suggestions on performance and strategy.

INDEPENDENT AUDITORS

Diamond & Skillen Chartered Accountants were initially appointed as the charity's independent examiners for the year but this engagement was changed to a statutory audit when it became apparent that the charity required a full audit due to the level of its revenue in the year.

This report was approved by the Trustees on 11th March 2025 and signed on its behalf by:

Mr Richard McChesney
Clerk of Session

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WHITEABBEY PRESBYTERIAN CHURCH

Opinion

We have audited the financial statements of Whiteabbey Presbyterian Church (the 'Charity') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st December 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

cont'd.../

Independent Auditor's Report to the members of Whiteabbey Presbyterian Church (cont'd)

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008 and the regulations made under section 66 of that Act. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nigel V. Skillen FCA (Senior Statutory Auditor)

for and on behalf of

Diamond & Skillen

Chartered Accountants and Registered Auditor

Sinclair House, 89/101 Royal Avenue

Belfast,

BT1 1FE

11th March 2025

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
 FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2024 £	Totals 2023 £
INCOME						
<i>from donations and legacies</i>						
• Grants and Donations	3	242,718	125,239	-	367,957	283,544
<i>from charitable activities</i>						
• Special collections	3	-	66,697	-	66,697	92,882
• Sale of publications	3	421	-	-	421	117
<i>from other activities</i>						
• Gift Aid tax refunded	3	45,476	30,818	-	76,294	58,437
• Other income	3	13,134	11,185	-	24,319	15,143
<i>from investments</i>						
• Investment income	3	6,044	2	-	6,046	823
Total income		307,793	233,941	0	541,734	450,946
EXPENDITURE						
<i>on raising funds</i>						
• Promotional costs		-	-	-	0	-
<i>on charitable activities</i>						
• Employee costs	4.1 / 4.2	185,793	-	-	185,793	177,977
• Premises costs	4.1	32,703	31,566	-	64,269	49,186
• Travel and training costs	4.1	14,475	20	-	14,495	16,808
• General administration costs	4.1	6,262	7	-	6,269	7,054
• Programme costs	4 / 5	28,766	73,668	-	102,434	137,314
<i>on other items</i>						
• Legal and professional fees	4	2,760	-	-	2,760	1,020
• Other expenses	4	15,002	9,959	-	24,961	18,377
Total expenditure		285,762	115,218	0	400,980	407,736
Net surplus / (deficit) for the year		22,031	118,723	0	140,754	43,210
Depreciation	10	-	(11,385)	-	(11,385)	(11,385)
Transfers between funds	9	2,261	(2,261)	-	0	-
Net movement in funds for the year		24,292	105,077	0	129,369	31,825
<i>Reconciliation of funds</i>						
• Fund balances b/f at 1st January		121,674	1,169,752	2,500	1,293,926	1,262,101
• Fund balances c/f at 31st December		145,966	1,274,829	2,500	1,423,295	1,293,926

The statement of financial activities includes all gains and losses in the year.
 All income and expenditure derives from continuing activities.
 The notes on pages 12 to 21 form part of these financial statements.

WHITEABBEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2024



STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)
AS AT 31ST DECEMBER 2024

	Notes	2024 £	2023 £
NON CURRENT ASSETS			
• Tangible assets	10	931,514	942,899
		931,514	942,899
INVESTMENTS			
• Investments		200	200
		200	200
CURRENT ASSETS			
• Receivables	11	25,141	20,059
• Cash and cash equivalents		503,789	376,640
		528,931	396,699
PAYABLES: amounts falling due within one year	12	(37,350)	(45,872)
		491,581	350,827
NET CURRENT ASSETS		491,581	350,827
TOTAL ASSETS LESS CURRENT LIABILITIES		1,423,295	1,293,926
THE FUNDS OF THE CHARITY			
Unrestricted income funds:			
General funds	15	145,966	121,674
Restricted income funds:			
Asset Holding Fund	15	931,514	942,899
Malawi Fund	15	388	-
Mission travel fund	15	6,205	11,770
Mission Support Fund	15	45,937	45,164
Property Management Fund	15	177,802	157,052
Storehouse Fund	15	9,918	10,188
Vision 33 Fund	15	100,431	-
2 nd Newtownabbey Boys' Brigade Company and Girls Association	15 / 19	1,420	1,108
Badminton Club	15 / 19	624	855
Friendship Hour	15 / 19	277	275
Bowling Club	15 / 19	314	441
Endowment funds:			
Endowment Fund	15	2,500	2,500
Total funds		1,423,295	1,293,926

The notes on pages 12 to 21 form part of these financial statements.

The financial statements on pages 2 to 21 were approved by the Kirk Session on 11th March 2025 and signed on their behalf by:

Mr Richard McChesney
Trustee - Clerk of Session

Mrs Rosemary McNicol
Trustee - Secretary of Congregational Committee

WHITEABBEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2024



STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 £	2023 £
Net cash inflow from operating activities	16	121,103	34,072
Returns on investment and servicing of finance	17	6,046	823
Expenditure on non-current assets (capital expenditure)	10	-	(7,169)
Increase in cash and cash equivalents for the year		127,149	27,726
Reconciliation of net cash flow to movement in net funds			
Increase in cash for the year		127,149	27,726
Net cash and cash equivalents at 1st January 2024		376,640	348,914
Net cash and cash equivalents at 31st December 2024		503,789	376,640

The notes on pages 11 to 20 form part of these financial statements.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Statement of compliance

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1st January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 (insofar as this applies to the Charity).

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

1.2 Preparation of the accounts on a going concern basis

The Kirk Session's policy is to undertake ongoing review of the 'Going Concern' status of the charity, taking note of the organisation's reserves policy and projected availability of funds to enable the organisation to fulfil its responsibilities. A statement on the outcome of the ongoing review is given at note 18 on page 19.

1.3 Revenue

Items of revenue are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of revenue have been met or are fully within the control of the charity;
- it is probable that the revenue will be received; *and*
- the amount can be measured reliably

Revenue received in advance of the provision of a specified service is deferred until the criteria for revenue recognition are met.

Grants receivable

Grants receivable which relate to the year are credited to revenue within the Statement of Financial Activities, with unspent balances being carried forward to subsequent years within the relevant fund.

Specific debts are recognised where approved grant expenditure exceeds grant revenue received to date.

Grant revenue relating to future periods is carried forward under payables.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Kirk Session in furtherance of the general objectives of the charity and which have not been designated for other purposes. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

1.6 Expenditure

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds comprises the costs of marketing and promoting the charity and its activities;
- Expenditure on charitable activities includes the direct costs allocated to the performance of activities undertaken to further the purposes of the charity and their associated support costs;
- Expenditure on other items represents those items not falling into any other heading.



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

1.7 Non Current Assets (Fixed Assets)

Fixed Assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £5,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life. The estimated lives and residual values are shown below:

	<u>Expected useful life</u>	<u>Residual Value</u>
• Land.....	Indefinite.....	n/a
• Buildings.....	50 years.....	£585,000
• Furniture, fixtures and equipment.....	10 years.....	£nil
• Motor Vehicles.....	4 years.....	£nil
• Computers, software and technical.....	4 years.....	£nil

1.8 Receivables

Trade and other receivables are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.9 Cash and cash equivalents

Cash and cash equivalents includes bank deposits, cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Payables and provisions

Payables and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal status of the charity

Whiteabbey Presbyterian Church is a Congregation of the Presbyterian Church in Ireland. It is a charity registered in Northern Ireland no. NIC104452.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024 (cont'd)

3 INCOME

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2024 £	Totals 2023 £
<i>from grants, donations and legacies:</i>					
• Freewill offering	232,904	-	-	232,904	232,013
• Legacies received	2,231	-	-	2,231	450
• Loose collections	7,583	-	-	7,583	7,260
• Other donations	-	-	-	0	3,566
• Grants received	-	-	-	0	2,665
• Malawi donations	-	310	-	310	860
• Property Mgt Fund donations	-	33,763	-	33,763	31,438
• Property Mgt Fund - LPW scheme	-	1,439	-	1,439	3,292
• Vision 33 donations	-	86,746	-	86,746	-
• Boys' Brigade and Girls Association grants	-	2,981	-	2,981	2,000
<i>from charitable activities:</i>					
• Special collections for Missions	-	61,315	-	61,315	85,992
• Bookstall sales	421	-	-	421	117
• Boys' Brigade and Girls Association donations	-	2,650	-	2,650	5,304
• Badminton Club fees	-	734	-	734	774
• Friendship Hour donations	-	546	-	546	4
• Bowling Club fees	-	1,452	-	1,452	808
<i>from other activities:</i>					
• Gift Aid tax refunded	45,476	30,818	-	76,294	58,437
• Other income - General Fund	3,140	-	-	3,140	51
• Other income - Mission Support Fund	-	-	-	0	3,347
• Other income - Spar	1,000	-	-	1,000	1,000
• Other income - Vision 33 Fund	-	425	-	425	-
• Hall Use income (Prop Mgt Fund)	-	5,082	-	5,082	2,865
• Insurance claims (Prop Mgt Fund)	-	5,500	-	5,500	-
• Kids & Co	531	-	-	531	661
• Catering contributions	1,920	-	-	1,920	2,216
• Bible Reading Notes	261	-	-	261	270
• Biblical Counselling	-	-	-	0	3,026
• Donations against leaving gifts	3,185	-	-	3,185	-
• Electricity credit	-	-	-	0	600
• Home Group Subs	63	-	-	63	208
• Immerse Bible	173	-	-	173	208
• Payroll credit from CMI	2,351	-	-	2,351	-
• Presbyterian Herald	380	-	-	380	334
• Wider World	130	-	-	130	206
• Organisations' other income	-	178	-	178	151
<i>from investments:</i>					
• UK bank interest received	6,044	2	-	6,046	823
	307,793	233,941	0	541,734	450,946

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024 (cont'd)

4.1 EXPENDITURE

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2024 £	Totals 2023 £
<i>on charitable activities:</i>					
<i>Employee costs:</i>					
• Wages and salaries	171,864	-	-	171,864	165,923
• Employer pension contributions	13,929	-	-	13,929	12,831
<i>Premises, equipment & insurance costs:</i>					
• Rates and Water Rates	1,655	-	-	1,655	1,506
• Insurance	6,653	-	-	6,653	6,306
• Heat and light	23,656	-	-	23,656	22,363
• Repairs and Property projects	-	30,044	-	30,044	16,028
• Cleaning materials	230	1,522	-	1,752	1,418
• Other premises & eqpt expenses	510	-	-	510	1,565
<i>Travel and training costs:</i>					
• Training	-	20	-	20	16
• Minister and employee's expenses	14,475	-	-	14,475	16,648
<i>General administration costs:</i>					
• Printing, postage and stationery	5,074	7	-	5,081	5,810
• Telephone, computer and internet	1,188	-	-	1,188	1,244
<i>Programme costs (see note 5.1):</i>					
• Charitable distributions	-	61,552	-	61,552	94,234
• Charitable distributions - overseas	-	-	-	0	3,500
• Grants payable	5,400	1,075	-	6,475	8,533
• PCI Assessments	20,498	-	-	20,498	19,727
• Other charitable projects	2,868	11,041	-	13,909	11,320
<i>on other items:</i>					
<i>Legal and professional fees:</i>					
• Independent examiner fees	1,440	-	-	1,440	1,020
• Other governance costs	1,320	-	-	1,320	-
<i>Other expenses (see note 5.2):</i>					
• Sundry expenses	15,003	9,959	-	24,962	17,600
	285,761	115,220	0	400,981	407,592

4.2 Staff costs and numbers

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
Wages and salaries	161,944	-	161,944	155,247
Employers National Insurance	8,414	-	8,414	9,864
Other staff costs and Pulpit Supply	389	-	389	35
Pulpit Supply	1,117	-	1,117	777
Pension contributions	13,929	-	13,929	12,831
	185,793	0	185,793	178,754

No employee received emoluments of more than £60,000

The average number of persons, including part-time staff, employed on UK contracts was 8 (2023: 8)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024 (cont'd)

5.1 Breakdown of amounts shown as Programme Costs in note 4.1

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2024 £	Totals 2023 £
Charitable distributions:					
United Appeal	-	25,000	-	25,000	25,000
Moderator's Appeal	-	-	-	0	-
Christian Aid	-	2,688	-	2,688	3,439
Tear Fund	-	1,100	-	1,100	1,600
Storehouse	-	-	-	0	4,320
World Development Appeal	-	17,881	-	17,881	36,946
Earl Haig Fund	-	1,314	-	1,314	1,167
Donations by 2nd N'Abbey BB / GA	-	-	-	0	66
Barnabas Fund	-	1,000	-	1,000	1,500
Open Doors	-	1,000	-	1,000	1,500
PW Missions	-	1,219	-	1,219	-
Students Bursary Fund	-	-	-	0	1,362
Vine Centre	-	1,000	-	1,000	1,000
Belfast Bible College	-	1,000	-	1,000	1,500
IJM	-	1,000	-	1,000	2,384
Newtownabbey Street Pastors	-	250	-	250	-
Christian Institute	-	1,100	-	1,100	1,500
Hamsayeh	-	1,000	-	1,000	3,000
IFES	-	1,000	-	1,000	-
Evangelical Alliance	-	1,000	-	1,000	1,500
Scripture Union	-	1,000	-	1,000	1,500
Presbyterian Children's Society	-	1,000	-	1,000	1,000
UCCF	-	-	-	0	1,500
Spark Newtownabbey	-	1,000	-	1,000	250
Exodus	-	-	-	0	200
Loughgilthead	-	-	-	0	2,000
	0	61,552	0	61,552	94,234
Charitable distributions - outside UK / Ire:					
Malawi Project / Mulanje Hospital	-	-	-	0	3,500
	0	0	0	0	3,500
Charitable Grants made:					
Grants to individuals	5,400	1,075	-	6,475	8,533
	5,400	1,075	0	6,475	8,533
PCI Assessments:					
PCI Assembly assessments	20,498	-	-	20,498	19,727
	20,498	0	0	20,498	19,727
Other charitable expenditure:					
Kids & Co - Children in Need	174	-	-	174	134
Kids & Co - Barnardo's (2023: Cancer Fund)	445	-	-	445	615
Emerging adult	-	-	-	0	15
Storehouse	-	3,721	-	3,721	-
Pastoral care costs	80	-	-	80	556
Youth & children	1,770	-	-	1,770	2,479
Sundry	-	-	-	0	13
Boys' Brigade and Girls Association	-	6,755	-	6,755	7,348
Badminton clubs	-	20	-	20	160
Kids & co costs	399	-	-	399	-
Friendship Hour	-	545	-	545	-
	2,868	11,041	0	13,909	11,320
	28,766	73,668	0	102,434	137,314

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024 (cont'd)

5.2 Breakdown of amounts shown as Sundry expenses in note 4.1

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2024 £	Totals 2023 £
Bank charges	410	-	-	410	419
Bible Reading Notes	351	-	-	351	-
Biblical Counselling	-	-	-	0	3,026
Bookstall	-	-	-	0	251
Building Survey	-	2,220	-	2,220	-
Cairn Learning	1,000	-	-	1,000	-
Catering expenses	1,947	-	-	1,947	2,222
Church events	660	-	-	660	-
Easter Giveaway	529	-	-	529	-
Exodus Team	-	-	-	0	1,100
First Aid	517	-	-	517	-
Home Group Material	-	-	-	0	661
Immerse Bibles	138	-	-	138	297
Information Commissioner subscription	36	-	-	36	-
Leaving gifts	3,140	-	-	3,140	-
Malawi Trip 2024	-	5,565	-	5,565	-
Mission support - sundry	-	1,000	-	1,000	500
Music Licences	1,863	-	-	1,863	1,773
Office Supplies	442	-	-	442	411
Organisations' other expenses	-	934	-	934	444
Presbyterian Herald	420	-	-	420	331
Presbytery Fees	1,085	-	-	1,085	849
PW Missions	-	-	-	0	1,246
Retreat Day	600	-	-	600	-
TV Licence	-	-	-	0	159
Wider World	168	-	-	168	196
WiFi Cabling	-	-	-	0	630
Zettle terminal	-	239	-	239	-
Other expenses	1,697	-	-	1,697	3,085
	15,003	9,959	0	24,962	17,600

6 Net incoming resources for the year

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2024 £	Totals 2023 £
<i>Net incoming resources are stated after charging:</i>					
Indep Examiner's remuneration 2023	1,440	-	-	1,440	1,020
Auditor's remuneration 2024	3,250	-	-	3,250	-

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024 (cont'd)

7 Trustee remuneration and Related Party Transactions

The total amount donated to the Charity without conditions from trustees and officers (primary related parties) and secondary related parties was £135,595 (2023: £84,415).

No trustee received any remuneration as a result of their Trusteeship of the Charity.

Four Trustees were employed by the Charity and received reimbursement of out-of-pocket expenses during the year (2023: 4). The details are as follows:

Rev Angus Stewart- Employed as Minister of the Congregation - Salary £47,862, Exp allowance £7,847 and mileage £774

Mr David Gamble- Employed as Emerging Youth Co-Ordinator - Salary £30,566 - Expenses £1,162

Mr Ian McClelland - Employed as Organist - Salary £4,150 - Expenses £nil

Mrs Christine Swarbrick - Employed as Organist - Salary £2,988 - Expenses £nil

Ten Trustees (2023: 13) received reimbursement from the charity where they had paid charity liabilities from personal funds whilst acting as agent for the charity.

No other trustee or other person connected to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023 - Nil).

8 Taxation

As a charity, the Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or 2256 of the Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity

9 Transfers between the funds

	Unrestricted Funds £	Restricted funds £	Endowment Funds £	Totals 2024 £
To General fund from BB / GA <i>Transfer towards heat & light expense</i>	981	(981)	-	0
To General fund from Bowling Club <i>Transfer towards heat & light expense</i>	500	(500)	-	0
To General fund from Bowling Club <i>Transfer of funds collected for Tear Fund</i>	100	(100)	-	0
To General fund from Bowling Club <i>Transfer of funds collected for Christian Aid</i>	100	(100)	-	0
To General fund from Bowling Club <i>Transfer of funds collected for Christian Institute</i>	100	(100)	-	0
To General fund from Badminton Club <i>Transfer towards heat & light expense</i>	350	(350)	-	0
To General fund from Ladies Badminton Group <i>Transfer towards heat & light expense</i>	130	(130)	-	0
	2,261	(2,261)	0	0

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024 (cont'd)

10 Non Current Assets

	Land £	Buildings £	Furniture, fixtures & fittings £	Totals £
Cost				
At 1st January 2024	240,000	659,281	97,562	996,843
Additions	-	7,169	-	7,169
At 31st December 2024	240,000	666,450	97,562	1,004,012
Depreciation				
At 1st January 2024	-	10,856	50,257	61,113
Charge for year	-	1,629	9,756	11,385
At 31st December 2024	0	12,485	60,013	72,498
Net Book Value				
At 31st December 2024	240,000	653,965	37,549	931,514
At 31st December 2023	240,000	648,425	47,305	935,730

11 Receivables

	Totals 2024 £	Totals 2023 £
Gift Aid tax reclaims due	25,141	20,059
	25,141	20,059

12 Payables: amounts falling due within one year

	Totals 2024 £	Totals 2023 £
Interest Free Loans	10,000	-
Income in advance - Biblical Counselling	875	875
United Appeal payment due	1,000	2,500
World Development Appeal payment due	17,881	39,163
Sundry payables and accruals	7,594	3,334
	37,350	45,872

13 Analysis of charity net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Totals 2024 £
Non Current Assets	-	931,514	-	931,514
Investments	200	-	-	200
Current Assets - receivables	11,973	13,168	-	25,141
Current Assets - cash and cash equivalents	148,988	352,302	2,500	503,790
Payables	(15,193)	(22,157)	-	(37,350)
	145,968	1,274,827	2,500	1,423,295

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

14 Financial Commitments

At 31st December 2024 the charity has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2022: £nil). Whiteabbey Presbyterian Church has entered into a number of long term contracts for the supply of services all of which are cancellable.

15 Statement of Funds

	At 1 Jan 24 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Dec 24 £
General reserve	121,674	307,793	(285,760)	2,261	145,968
Total unrestricted funds	121,674	307,793	(285,760)	2,261	145,968
Asset Holding Fund	942,899	-	(11,385)	-	931,514
Malawi Fund	-	388	-	-	388
Mission travel fund	11,770	-	(5,565)	-	6,205
Mission Support Fund	45,164	64,399	(63,626)	-	45,937
Property Management Fund	157,052	51,910	(31,160)	-	177,802
Storehouse Fund	10,188	3,451	(3,721)	-	9,918
Vision 33 Fund	-	102,890	(2,459)	-	100,431
Congregational Organisations	2,679	10,903	(8,688)	(2,261)	2,633
Total restricted funds	1,169,752	233,941	(126,605)	(2,261)	1,274,827
Endowment funds	2,500	-	-	-	2,500
Total endowment funds	2,500	0	0	0	2,500
Total funds	1,293,926	541,734	(412,365)	0	1,423,295

- *The general reserve represents the free funds of the charity which are not designated for particular purposes.*

Summary of the Aim and Use of Restricted Funds

- *The asset holding fund is a fund set up to hold the book asset value of the charity*
- *Malawi Fund is a fund set up to hold specific collections for projects in Malawi*
- *Mission travel fund - to be used in support of members of the congregation taking part in short term mission work overseas*
- *Mission Support Fund - to be used in support of local and world mission activity generally*
- *Property Management Fund - to provide for both the ongoing management/maintenance of church property and to provide a reserve of funding for major capital projects.*
- *Storehouse Fund is a fund set up to hold income and expenditure of the Storehouse project*
- *Vision 33 is a fund to support our Vision 2033 project, which includes the major external repairs to the church, internal refurbishment of the church and halls, along with the redevelopment to further integrate the church and halls*
- *Congregational Organisations are attached to the Church. This fund holds the transactions of the 2nd Newtownabbey BB/GA Company, The Badminton Clubs, the Friendship Hour, the Bowling Club and the Art Group so that the accounts can be consolidated in accordance with Charity legislation.*

16 Reconciliation of changes in resources to net cash inflow from operating activities

	2024 £	2023 £
Net incoming resources before depreciation and investment income	134,707	42,387
(Increase) / decrease in receivables	(5,082)	276
(Decrease) / increase in payables	(8,522)	(8,591)
Net cash inflow from operating activities	121,103	34,072

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024 (cont'd)

17 Returns on investment and servicing of finance

	2024	2023
	£	£
Investment income from UK Sources	6,046	823

18 Going concern

The Kirk Session considers that the charity has sufficient funding in place to continue its operations in the near future and thus deems the use of the going concern basis to be appropriate.

19 Restricted fund - Congregational Organisations

The charity accounts include the consolidation of the accounts of the Congregational Organisations (2nd Newtownabbey Boys' Brigade Company and Girls Association, Badminton Clubs, Friendship Hour, Bowling Club and Art Group). During the year there were transactions between the main charity bank and the Congregational Organisations' bank accounts and these transactions have been treated as transfers between the funds. Further information on these transactions can be found in note 9.

20 Disclosure of relevant circumstances

In common with many other charities of our size and nature we use our auditors to:

- i. prepare and submit applicable returns to the tax authorities; *and*
- ii. assist with the preparation of the financial statements; *and*
- iii. provide consultancy services when requested.

Whiteabbey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104452

Accounts

Charity Commission for NI Registration Number: NIC104452



**WHITEABBEY CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
Report and Financial Statements
for the year ended
31st December 2023**

CONTENTS

	Page (s)
Trustees' Report	2 - 6
1.1 Reference and Administrative Information	
1.2 The purpose, objectives and measures of achievement of Whiteabbey Presbyterian Church	
1.3 Governance and Management Structure	
Figure (i): Whiteabbey Presbyterian Church Governance Structure	
1.4 Achievements and Performance (Public Benefit Report)	
Table (i). Public benefit services provided by WPC	
Table (ii). Level of participation in organisations and activities as a crude measure of impact	
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position (Balance Sheet)	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 20



TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The Trustees present their report and the financial statements for the year ended 31st December 2023.

1.1 REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Whiteabbey Congregation of the Presbyterian Church in Ireland	
Other names used by the charity	Whiteabbey Presbyterian Church Whiteabbey Presbyterian WPC	
Northern Ireland Charity Number	NIC104452	
Operational Address	602 Shore Road Newtownabbey Co Antrim BT37 0SN	
Members of the Board of Trustees (Kirk Session)	Rev Angus Stewart Dr Neale Blair Mr Clifford Campbell Mrs Caroline Chambers Mr Mark Chambers Mr Thomas Creighton Mr Gareth Dalzell Mr Rodney Ferguson Mr David Gamble Dr James Gamble Dr Harold Harvey Dr Tim Huey Mr Roland Jamison Mr David Arnold McAlpin Mr Philip McBride	Mr Richard McChesney Mrs Ann McClelland Mr Ian McClelland Mr Alan McCreedy Mrs Sadie McCullough Mr David McNicol Mrs Rosemary McNicol Mr Allan Nesbitt Mrs Vyvienne Orr Mrs Elaine Russell Mr Richard Shearer Mrs Christine Swarbrick Mr Ken Swarbrick Mr Alan Taylor Mr Jim Warke

MANAGEMENT INFORMATION

Office Bearers	Rev Angus Stewart..... MINISTER Mr Richard McChesney..... CLERK OF SESSION Vacant..... DEPUTY CLERK OF SESSION Mrs Rosemary McNicol..... SECRETARY OF CONGREGATIONAL COMMITTEE Mr Rodney Ferguson..... TREASURER
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OTHER INFORMATION

Reporting Accountant	Diamond & Skillen Sinclair House 89/101 Royal Avenue Belfast BT1 1FE
Bankers	Danske Bank Limited Donegall Square West Belfast BT1 6JS



1.2 The purpose and objectives of Whiteabbey Presbyterian Church

Whilst our ultimate purpose is to put into practice those features of a Christian church identified in the Bible - showing God’s love, care and compassion to all with whom we come in contact - our purpose is summarised in the PCI Code (the Governing document of the Presbyterian Church in Ireland) as follows:

- ‘3. (1) **The visible Church** consists of all those throughout the world who profess to believe on the Lord Jesus Christ for salvation and to live obedient to God’s Word, together with their children.*
- (2) The visible Church was established by the Lord Jesus Christ for the glory of the Father and the advancement of His Kingdom in the world. These great purposes are to be accomplished by the proclamation of the Gospel, by witness-bearing to the truth as it is in Jesus Christ and by the promotion of Christian fellowship and mutual edification among all believers.’*

It is appreciated that it is difficult by the nature of our purpose, and with the necessary attention to personal privacy, to articulate performance and achievements. We have attempted to do so later in this report by the crude measure of the numbers of public benefit services and activities provided, the extent of volunteer participation and the level of attendance and participation by members and the wider public.

1.3 Governance and Management Structure

The Board of Trustees of Whiteabbey Presbyterian Church (**WPC**) is referred to in the Presbyterian Church context as the **Kirk Session** which is made up of the ordained minister and the Ruling Elders. Ruling Elders are elected by congregational vote based on a list prepared by the Session of persons nominated by the congregation. The present Elders, and past Elders who served during the reporting year, are listed above. The Kirk Session is chaired (moderated) by a Teaching Elder who is normally the Ordained Minister called to the Church.

Under the Presbyterian Church in Ireland (PCI) form of governance the corporate oversight of WPC is the responsibility of the North Belfast Presbytery which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of PCI. The Presbytery consists of the active ministers of congregations within the Presbytery, retired ministers, one elder appointed by the Kirk Session of each congregation and other individuals allowed by the Code of PCI.

Whilst the ultimate guide for WPC is the Bible, the Code (or Constitution Document) of the PCI (latest amendment in 2022), forms the governance document through which we seek to meet our obligations to church members, the public and our statutory obligations and good practice aspirations under the Charities and other legislation.

At WPC a Clerk of Session is elected from amongst the elders. The Kirk Session meets at least six times each year. Several Kirk Session Ministry Groups have been set up to expedite the work of the Kirk Session and each reports, and submits proposals, to Kirk Session on a regular basis.

Whilst the Kirk Session has overall responsibility for the governance of the church, selected tasks are delegated to the Congregational Committee (CC) and the day to day management to the Staff Ministry Team. To facilitate communication and consistent decision making all members of Kirk Session are ex-officio members of the CC, the Committee is chaired by the Minister and the CC minutes are a fixed item on the Kirk Session agenda. All staff team members are invited to attend Kirk Session meetings.

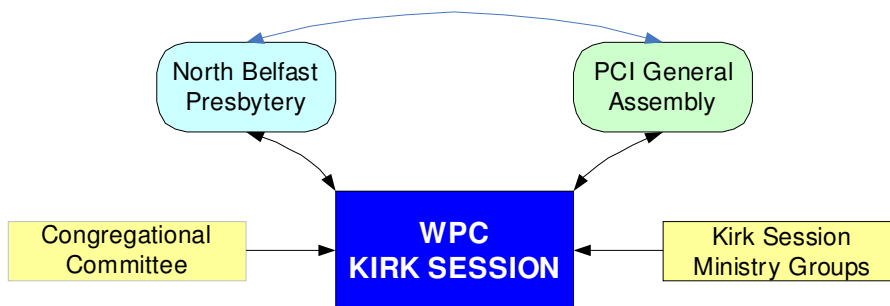


Figure (i): Whiteabbey Presbyterian Church Governance Structure



1.4 Achievements and Performance (Public Benefit Report)

The Trustees are aware of the importance of achieving public benefit as described in the WPC entry on the CCNI Register and welcome the guidance given in the CCNI documents. We consider that working for the public benefit has been a core activity of WPC since its foundation in 1833 and it fits easily within our current vision. It is a continuous thread in discussions and decision making at governance meetings.

In addition to the essential work of our nine full and part-time paid employees, unpaid volunteers contribute a significant number of hours per week in delivering a wide range of activities and services.

This is the source of energy through which our public benefit is delivered, and the Trustees express their sincere thanks to all our staff and volunteers.

The public benefit services delivered by WPC are listed in Table (i), and a statistical description of the level of participation is shown in Table (ii).

Badminton Club	Funeral Services	The Village (Annual Youth Event partnership)
Baptismal Services	Grief Share	Whiteabbey Traders Association Membership
BB Anchor Boys	Holiday Bible Club (Children’s Annual Event)	Wedding Ceremonies
BB Company Section	Home Groups Weekly Studies	Financial (and occasional physical) support for selected missions and poverty relief organisations
BB Junior Section	Hope Street (Weekly Youth Event)	
GA Anchor Girls	Indoor bowls	
GA Junior Girls	Kids & Co. (Mothers, Carers & Toddlers)	
GA Girls Company / Seniors	Kingdom kids	
Casual Café (occasional coffee and chat event for all)	Mulanje, Malawi Mission Partnership	
Catering Team Service	Pastoral visits to homes, hospitals and Retirement and Care Homes	
Christianity Explored Study Group	Retirement and Care Homes Services	
Crèche	Sew & So’s Craft Group	
Crossroads (Male Youth Home Group)	Storehouse (foodbank run in Partnership with Whiteabbey Churches Together Partnership)	
Deeper (Youth events)	Sunday Morning Service	
Discipleship Duos	Sunday Evening Service	
Dun Laoghaire PC Partnership	Sunday Morning Live (Children’s Sunday School)	
Divorce Care	The Pod (Regular Youth Study Event)	
Firehouse (Female Youth Home Group)		
Friendship Hour (for older members and friends)		

- Further details on these organisations and activities are available on our website whiteabbey.org and in our regular publications; the weekly printed Notices, the weekly eBulletin and the quarterly Whiteabbey Presbyterian News.
- Several of our organisations and activities are provided for children and young people. The essential safeguarding is facilitated through the PCI Taking Care programme for which we have two members appointed as Designated Persons.

Table (i): Public benefit services provided by WPC

	2023	2022
Number of families under the pastoral care of the church	404	418
Number of persons - <i>under 18 years</i>	84	101
- <i>19 - 64 years</i>	498	517
- <i>Over 65 years</i>	304	296
- <i>TOTAL</i>	886	914
	Average Weekly participants	Average Weekly participants
Sunday Services - <i>Morning</i>	325	310
- <i>Evening</i>	50	50
Average number of weekly online views (YouTube)	283	290
Bible Studies and Fellowship meetings (excluding Sunday Services)	240	215
Sunday School / Bible class type activities	43	15
Non-uniformed organisations for children and young people	90	54
Uniformed organisations for children and young people	83	84
Table (ii). Level of participation in organisations and activities as a crude measure of impact		

Statement of Trustees' Responsibilities and Corporate Governance

The organisation has been registered with the Charity Commission for Northern Ireland.

The Elders are responsible for their annual report and for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Organisation and of the net movement in funds of the Organisation for that period. In preparing those financial statements, the Elders are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; *and*
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue to function.

The Elders are responsible for ensuring that the Organisation keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with Charities legislation. They are also responsible for safeguarding the assets of the Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Organisation is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the Organisation, or for publication, is reliable; *and*
- The Organisation complies with relevant laws and regulations

Statement as disclosure to our reporting accountant

In so far as the Elders are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's reporting accountant is unaware; *and*
- the Elders, having made enquiries of fellow Elders and the charity's reporting accountant that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the reporting accountant is aware of that information.

Internal controls

The Kirk Session has overall responsibility for ensuring that Whiteabbey Presbyterian Church has a system of internal control. Such a system of control can provide only reasonable and not absolute assurance against errors or fraud. Controls are concerned with safeguarding the church's assets and maintaining the integrity of accounting controls.

Risk Statement

An internal risk assessment has been undertaken in order to identify the major risks to which the organisation is exposed. The Kirk Session recognises its responsibility for the management of risk.

Risk Management

The organisation has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risks.

STATEMENT OF COMPLIANCE WITH THE DUTY TO HAVE REGARD TO THE CHARITY COMMISSION FOR NORTHERN IRELAND'S GUIDANCE ON PUBLIC BENEFIT

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purpose and provide a benefit to the beneficiaries. No harm and no private benefit flowed from the purposes of the charity.

FINANCIAL REVIEW and RESERVES POLICY

The Elders believe that the Organisation should hold financial reserves because:

- It has little endowment funding and is currently dependent for income upon donations from year to year which are subject to review;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; and
- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

The Elders believe that the level of unrestricted reserves represented by investments and net current assets should be the equivalent of between three and preferably six months' operating costs calculated and reviewed annually. Reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

The level of total unrestricted reserves stands at £121,674 (2022: £107,735) represented by investments and net current assets. Operating costs (on unrestricted funds only) currently amount to approximately £285,000 per year, this would mean a target reserve balance of between £71,250 and £142,500. The current level of reserves therefore is within the terms of the Reserves Policy.

Details of the Charity's funds are shown in Note 15. An analysis of the Charity's net assets between the funds is given in Note 13. The Elders consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

EMPLOYEES

The Charity aims to be an organisation that employees enjoy working for and where they feel supported and developed. Employees are kept fully informed about its strategy and objectives, as well as day to day news and events. Regular information about the organisation is available through meetings and e-mails. All employees are encouraged to give their views and suggestions on performance and strategy.

INDEPENDENT EXAMINERS

Diamond & Skillen Chartered Accountants were appointed as the charity's independent examiners.

This report was approved by the Trustees on 20th March 2024 and signed on its behalf by:

Mr Richard McChesney

Clerk of Session

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WHITEABBEY PRESBYTERIAN CHURCH

I report on the financial statements of the charity for the year ended 31st December 2023, which are set out on pages 3 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008 ("the Act"). The charity's trustees consider that an audit is not required for this year under Article 65(3) of the Act and that an independent examination is needed. The charity's gross income exceeded £250,000 but did not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under Article 65 of the Charities Act (Northern Ireland) 2008, *and*
- to follow the applicable Directions given by the Charity Commission for Northern Ireland, *and*
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with Article 63 of the Charities Act (Northern Ireland) 2008; *or*
- the accounts did not accord with the accounting records; *or*
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nigel V Skillen FCA

Diamond & Skillen
Fellow of the Institute of Chartered Accountants in Ireland
Sinclair House
89/101 Royal Avenue
Belfast
BT1 1FE

20th March 2024

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
 FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
INCOME						
<i>from donations and legacies</i>						
• Grants and Donations	3	244,776	38,768	-	283,544	249,793
<i>from charitable activities</i>						
• Special collections	3	-	92,882	-	92,882	116,698
• Sale of publications	3	117	-	-	117	73
<i>from other activities</i>						
• Gift Aid tax refunded	3	42,578	15,859	-	58,437	59,508
• Other income	3	7,780	7,363	-	15,143	4,740
<i>from investments</i>						
• Investment income	3	822	1	-	823	841
Total income		296,073	154,873	0	450,946	431,653
EXPENDITURE						
<i>on raising funds</i>						
• Promotional costs		-	-	-	0	-
<i>on charitable activities</i>						
• Employee costs	4.1 / 4.2	177,977	-	-	177,977	189,038
• Premises costs	4.1	31,955	17,231	-	49,186	37,296
• Travel and training costs	4.1	16,808	-	-	16,808	16,271
• General administration costs	4.1	7,015	39	-	7,054	4,907
• Programme costs	4 / 5	32,072	105,242	-	137,314	164,961
<i>on other items</i>						
• Legal and professional fees	4	1,020	-	-	1,020	10,479
• Other expenses	4	15,864	2,513	-	18,377	9,284
Total expenditure		282,711	125,025	0	407,736	432,236
Net surplus / (deficit) for the year		13,362	29,848	0	43,210	(583)
Depreciation	10	-	(11,385)	-	(11,385)	(11,241)
Transfers between funds	9	577	(577)	-	0	-
Net movement in funds for the year		13,939	17,886	0	31,825	(11,824)
<i>Reconciliation of funds</i>						
• Fund balances b/f at 1st January		107,735	1,151,866	2,500	1,262,101	1,273,925
• Fund balances c/f at 31st December		121,674	1,169,752	2,500	1,293,926	1,262,101

The statement of financial activities includes all gains and losses in the year.
 All income and expenditure derives from continuing activities.
 The notes on pages 11 to 20 form part of these financial statements.

WHITEABBEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2023



STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)
AS AT 31ST DECEMBER 2023

	Notes	2023 £	2022 £
NON CURRENT ASSETS			
• Tangible assets	10	942,899	947,115
		942,899	947,115
INVESTMENTS			
• Investments		200	200
		200	200
CURRENT ASSETS			
• Receivables	11	20,059	20,335
• Cash and cash equivalents		376,640	348,914
		396,699	369,249
PAYABLES: amounts falling due within one year	12	(45,872)	(54,463)
NET CURRENT ASSETS		350,827	314,786
TOTAL ASSETS LESS CURRENT LIABILITIES		1,293,926	1,262,101
THE FUNDS OF THE CHARITY			
Unrestricted income funds:			
General funds	15	121,674	107,735
Restricted income funds:			
Asset Holding Fund	15	942,899	947,115
Malawi Fund	15	-	320
Mission travel fund	15	11,770	12,531
Mission Support Fund	15	45,164	52,008
Kids & Co	15	-	(57)
Property Management Fund	15	157,052	136,710
Storehouse Fund	15	10,188	-
2 nd Newtownabbey Boys' Brigade Company and Girls Association	15 / 19	1,108	1,825
Badminton Club	15 / 19	855	688
Friendship Hour	15 / 19	275	321
Bowling Club	15 / 19	441	343
Art Group	15 / 19	-	62
Endowment funds:			
Endowment Fund	15	2,500	2,500
Total funds		1,293,926	1,262,101

The notes on pages 11 to 20 form part of these financial statements.

The financial statements on pages 2 to 20 were approved by the Kirk Session on 20th March 2024 and signed on their behalf by:

Mr Richard McChesney
Trustee - Clerk of Session

Mrs Rosemary McNicol
Trustee - Secretary of Congregational Committee

WHITEABBEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2023



STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 £	2022 £
Net cash inflow from operating activities	16	34,072	4,930
Returns on investment and servicing of finance	17	823	841
Expenditure on non-current assets (capital expenditure)	10	(7,169)	-
Increase in cash and cash equivalents for the year		27,726	5,771
Reconciliation of net cash flow to movement in net funds			
Increase in cash for the year		27,726	5,771
Net cash and cash equivalents at 1st January 2023		348,914	343,143
Net cash and cash equivalents at 31st December 2023		376,640	348,914

The notes on pages 11 to 20 form part of these financial statements.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Statement of compliance

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1st January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 (insofar as this applies to the Charity).

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

1.2 Preparation of the accounts on a going concern basis

The Kirk Session's policy is to undertake ongoing review of the 'Going Concern' status of the charity, taking note of the organisation's reserves policy and projected availability of funds to enable the organisation to fulfil its responsibilities. A statement on the outcome of the ongoing review is given at note 18 on page 19.

1.3 Revenue

Items of revenue are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of revenue have been met or are fully within the control of the charity;
- it is probable that the revenue will be received; *and*
- the amount can be measured reliably

Revenue received in advance of the provision of a specified service is deferred until the criteria for revenue recognition are met.

Grants receivable

Grants receivable which relate to the year are credited to revenue within the Statement of Financial Activities, with unspent balances being carried forward to subsequent years within the relevant fund.

Specific debts are recognised where approved grant expenditure exceeds grant revenue received to date.

Grant revenue relating to future periods is carried forward under payables.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Kirk Session in furtherance of the general objectives of the charity and which have not been designated for other purposes. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

1.6 Expenditure

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds comprises the costs of marketing and promoting the charity and its activities;
- Expenditure on charitable activities includes the direct costs allocated to the performance of activities undertaken to further the purposes of the charity and their associated support costs;
- Expenditure on other items represents those items not falling into any other heading.



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

1.7 Non Current Assets (Fixed Assets)

Fixed Assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £5,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life. The estimated lives and residual values are shown below:

	<u>Expected useful life</u>	<u>Residual Value</u>
• Land.....	Indefinite.....	n/a
• Buildings.....	50 years.....	£585,000
• Furniture, fixtures and equipment.....	10 years.....	£nil
• Motor Vehicles.....	4 years.....	£nil
• Computers, software and technical.....	4 years.....	£nil

1.8 Receivables

Trade and other receivables are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.9 Cash and cash equivalents

Cash and cash equivalents includes bank deposits, cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Payables and provisions

Payables and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal status of the charity

Whiteabbey Presbyterian Church is a Congregation of the Presbyterian Church in Ireland. It is a charity registered in Northern Ireland no. NIC104452.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

3 INCOME

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
<i>from grants, donations and legacies:</i>					
• Freewill offering	232,013	-	-	232,013	203,594
• Legacies received	450	-	-	450	3,898
• Loose collections	7,260	-	-	7,260	5,066
• Other donations	2,388	1,178	-	3,566	4,713
• Grants received	2,665	-	-	2,665	-
• Malawi donations	-	860	-	860	1,565
• Property Mgt Fund donations	-	31,438	-	31,438	27,877
• Property Mgt Fund - LPW scheme	-	3,292	-	3,292	750
• Boys' Brigade and Girls Association grants	-	2,000	-	2,000	2,330
<i>from charitable activities:</i>					
• Special collections for Missions	-	85,992	-	85,992	112,465
• Bookstall sales	117	-	-	117	73
• Boys' Brigade and Girls Association donations	-	5,304	-	5,304	3,080
• Badminton Club fees	-	774	-	774	541
• Friendship Hour donations	-	4	-	4	120
• Bowling Club fees	-	808	-	808	492
<i>from other activities:</i>					
• Gift Aid tax refunded	42,578	15,859	-	58,437	59,508
• Other income - General Fund	51	-	-	51	90
• Other income - Mission Support Fund	-	3,347	-	3,347	701
• Other income - Spar (Prop Mgt Fund)	-	1,000	-	1,000	-
• Hall Use income (Prop Mgt Fund)	-	2,865	-	2,865	2,460
• Kids & Co	661	-	-	661	-
• Catering contributions	2,216	-	-	2,216	1,271
• Bible Reading Notes	270	-	-	270	-
• Biblical Counselling	3,026	-	-	3,026	-
• Electricity credit	600	-	-	600	-
• Home Group Subs	208	-	-	208	-
• Immerse Bible	208	-	-	208	-
• Presbyterian Herald	334	-	-	334	-
• Wider World	206	-	-	206	-
• Organisations' other income	-	151	-	151	218
<i>from investments:</i>					
• UK bank interest received	822	1	-	823	841
	296,073	154,873	0	450,946	431,653

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

4.1 EXPENDITURE

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
<i>on charitable activities:</i>					
<i>Employee costs:</i>					
• Wages and salaries	165,146	-	-	165,146	176,087
• Employer pension contributions	12,831	-	-	12,831	12,951
<i>Premises, equipment & insurance costs:</i>					
• Rates and Water Rates	1,506	-	-	1,506	1,389
• Insurance	6,306	-	-	6,306	5,962
• Heat and light	22,363	-	-	22,363	10,566
• Repairs and Property projects	-	16,028	-	16,028	3,746
• Cleaning materials	215	1,203	-	1,418	1,006
• Other premises & eqpt expenses	1,565	-	-	1,565	14,626
<i>Travel and training costs:</i>					
• Training	160	-	-	160	80
• Minister and employee's expenses	16,648	-	-	16,648	16,191
<i>General administration costs:</i>					
• Printing, postage and stationery	5,771	39	-	5,810	3,784
• Telephone, computer and internet	1,244	-	-	1,244	1,123
<i>Programme costs (see note 5.1):</i>					
• Charitable distributions	-	94,234	-	94,234	124,393
• Charitable distributions - overseas	-	3,500	-	3,500	1,640
• Grants payable	8,533	-	-	8,533	9,200
• PCI Assessments	19,727	-	-	19,727	19,584
• Other charitable projects	3,812	7,508	-	11,320	10,144
<i>on other items:</i>					
<i>Legal and professional fees:</i>					
• Independent examiner fees	1,020	-	-	1,020	874
• Other governance costs	-	-	-	0	9,605
<i>Other expenses (see note 5.2):</i>					
• Sundry expenses	15,864	2,513	-	18,377	9,285
	282,711	125,025	0	407,736	432,236

4.2 Staff costs and numbers

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
Wages and salaries	155,247	-	155,247	166,451
Employers National Insurance	9,864	-	9,864	9,583
Other staff costs	35	-	35	54
Pension contributions	12,831	-	12,831	12,951
	177,977	0	177,977	189,039

No employee received emoluments of more than £60,000

The average number of persons, including part-time staff, employed on UK contracts was 8 (2022: 9)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

5.1 Breakdown of amounts shown as Programme Costs in note 4.1

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
Charitable distributions:					
United Appeal	-	25,000	-	25,000	25,000
Moderator's Appeal	-	-	-	0	29,028
Christian Aid	-	3,439	-	3,439	3,824
Tear Fund	-	1,600	-	1,600	2,031
Storehouse	-	4,320	-	4,320	1,935
World Development Appeal	-	36,946	-	36,946	36,041
Earl Haig Fund	-	1,167	-	1,167	1,019
Donations by 2nd N'Abbey BB / GA	-	66	-	66	75
Save the Children	-	-	-	0	445
Afghanistan Appeal	-	-	-	0	5,013
Barnabas Fund	-	1,500	-	1,500	256
Open Doors	-	1,500	-	1,500	2,000
PW Missions	-	-	-	0	3,601
Students Bursary Fund	-	1,362	-	1,362	-
Vine Centre	-	1,000	-	1,000	1,125
Belfast Bible College	-	1,500	-	1,500	2,000
IJM	-	2,384	-	2,384	2,000
Christian Union	-	-	-	0	500
Christian Institute	-	1,500	-	1,500	1,000
Hamsayeh	-	3,000	-	3,000	2,000
CARE	-	-	-	0	1,000
Evangelical Alliance	-	1,500	-	1,500	1,000
Scripture Union	-	1,500	-	1,500	2,000
Presbyterian Children's Society	-	1,000	-	1,000	1,000
UCCF	-	1,500	-	1,500	500
Spark Newtownabbey	-	250	-	250	-
Exodus	-	200	-	200	-
Loughgilphead	-	2,000	-	2,000	-
	0	94,234	0	94,234	124,393
Charitable distributions - outside UK / Ire:					
Malawi Project / Mulanje Hospital	-	3,500	-	3,500	1,640
	0	3,500	0	3,500	1,640
Charitable Grants made:					
Grants to individuals	8,533	-	-	8,533	9,200
	8,533	0	0	8,533	9,200
PCI Assessments:					
PCI Assembly assessments	19,727	-	-	19,727	19,584
	19,727	0	0	19,727	19,584
Other charitable expenditure:					
Kids & Co - Children in Need	134	-	-	134	-
Kids & Co - Cancer Fund	615	-	-	615	-
Emerging adult	15	-	-	15	-
Mission & Evangelism	-	-	-	0	64
Pastoral care costs	556	-	-	556	488
Youth & children	2,479	-	-	2,479	4,232
Sundry	13	-	-	13	-
Boys' Brigade and Girls Association	-	7,348	-	7,348	4,970
Badminton clubs	-	160	-	160	270
Friendship Hour	-	-	-	0	120
	3,812	7,508	0	11,320	10,144
	32,072	105,242	0	137,314	164,961

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

5.2 Breakdown of amounts shown as Sundry expenses in note 4.1

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
Bank charges	419	-	-	419	399
Biblical Counselling	3,026	-	-	3,026	-
Bookstall	251	-	-	251	602
Catering expenses	2,222	-	-	2,222	1,498
Exodus Team	-	1,100	-	1,100	-
Home Group Material	661	-	-	661	939
Immerse Bibles	297	-	-	297	649
Mission support - sundry	-	500	-	500	150
Music Licences	1,773	-	-	1,773	1,646
Office Supplies	411	-	-	411	226
Organisations' other expenses	-	444	-	444	-
Presbyterian Herald	331	-	-	331	288
Presbytery Fees	849	-	-	849	998
Pulpit Supply	777	-	-	777	300
PW Missions	777	469	-	1,246	-
TV Licence	159	-	-	159	-
Wider World	196	-	-	196	240
WiFi Cabling	630	-	-	630	-
Other expenses	3,085	-	-	3,085	1,350
	15,864	2,513	0	18,377	9,285

6 Net incoming resources for the year

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
<i>Net incoming resources are stated after charging:</i>					
Independent Examiner's remuneration	1,020	-	-	1,020	874

7 Trustee remuneration and Related Party Transactions

The total amount donated to the Charity without conditions from trustees and officers (primary related parties) and secondary related parties was £84,415 (2022: £88,080).

No trustee received any remuneration as a result of their Trusteeship of the Charity.

Four Trustees were employed by the Charity and received reimbursement of out-of-pocket expenses during the year (2022: 4). The details are as follows:

Rev Angus Stewart- Employed as Minister of the Congregation - Salary £46,083, Exp allowance £10,482 and mileage £610

Mr David Gamble- Employed as Emerging Youth Co-Ordinator - Salary £28,981 - Expenses £772

Mr Ian McClelland - Employed as Organist - Salary £3,952 - Expenses £nil

Mrs Christine Swarbrick - Employed as Organist - Salary £2,846 - Expenses £nil

Thirteen Trustees received reimbursement from the charity where they had paid charity liabilities from personal funds whilst acting as agent for the charity.

No other trustee or other person connected to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 - Nil).

8 Taxation

As a charity, the Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or 2256 of the Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

9 Transfers between the funds

	Unrestricted Funds £	Restricted funds £	Endowment Funds £	Totals 2023 £
To General Fund from Art Group and Kids & Co Funds <i>Closure of Art Group and Kid & Co Funds - amalgamation with general fund</i>	5	(5)	-	0
To General Fund from Mission Travel Fund <i>Balance adjustment - sundry expenses</i>	61	(61)	-	0
To Mission Support Fund from General Fund <i>Balance adjustment - sundry restricted donations</i>	(239)	239	-	0
To Mission Support Fund from General Fund <i>Tear Fund donations</i>	(100)	100	-	0
To General fund from Badminton Club <i>Transfer towards heat & light expense</i>	350	(350)	-	0
To General fund from Bowling Club <i>Transfer towards heat & light expense</i>	500	(500)	-	0
To Malawi Fund from Mission Support Fund	-	2,105	-	2,105
From Mission Support Fund to Malawi Fund <i>Transfer to fund deficit in Malawi Fund</i>	-	(2,105)	-	(2,105)
To Property Management fund from BB / GA	-	700	-	700
From BB / GA to Property Management Fund <i>Transfer towards heat & light expense</i>	-	(700)	-	(700)
To Storehouse Fund from Mission Fund	-	9,005	-	9,005
From Mission Fund to Storehouse Fund <i>Balance adjustment - creation of separate restricted fund for Storehouse</i>	-	(9,005)	-	(9,005)
To Asset Holding fund from Property Management Fund	-	7,169	-	7,169
From Property Management Fund to Asset Holding Fund <i>Transfer relating to the capitalisation of work on the link roof</i>	-	(7,169)	-	(7,169)
	577	(577)	0	0

10 Non Current Assets

	Land £	Buildings £	Furniture, fixtures & fittings £	Totals £
Cost				
At 1st January 2023	240,000	659,281	97,562	996,843
Additions	-	7,169	-	7,169
At 31st December 2023	240,000	666,450	97,562	1,004,012
Depreciation				
At 1st January 2023	-	9,227	40,501	49,728
Charge for year	-	1,629	9,756	11,385
At 31st December 2023	0	10,856	50,257	61,113
Net Book Value				
At 31st December 2023	240,000	655,594	47,305	942,899
At 31st December 2022	240,000	650,054	57,061	947,115

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

11 Receivables

	Totals 2023 £	Totals 2022 £
Gift Aid tax reclaims due	20,059	20,335
	20,059	20,335

12 Payables: amounts falling due within one year

	Totals 2023 £	Totals 2022 £
Interest-free loans	-	10,000
Income in advance - Biblical Counselling	875	-
United Appeal payment due	2,500	7,000
World Development Appeal payment due	39,163	36,041
Sundry payables and accruals	3,334	1,422
	45,872	54,463

13 Analysis of charity net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Totals 2023 £
Non Current Assets	-	942,899	-	942,899
Investments	200	-	-	200
Current Assets - receivables	12,063	7,996	-	20,059
Current Assets - cash and cash equivalents	111,917	262,223	2,500	376,640
Payables	(3,334)	(42,538)	-	(45,872)
	120,846	1,170,580	2,500	1,293,926

14 Financial Commitments

At 31st December 2023 the charity has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2022: £nil). Whiteabbey Presbyterian Church has entered into a number of long term contracts for the supply of services all of which are cancellable.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

15 Statement of Funds

	At 1 Jan 23 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Dec 23 £
General reserve	107,735	296,073	(282,711)	577	121,674
Total unrestricted funds	107,735	296,073	(282,711)	577	121,674
Asset Holding Fund	947,115	-	(11,385)	7,169	942,899
Malawi Fund	320	1,075	(3,500)	2,105	0
Mission travel fund	12,531	-	(700)	(61)	11,770
Mission Support Fund	52,008	99,212	(95,285)	(10,771)	45,164
Property Management Fund	136,711	44,042	(17,232)	(6,469)	157,052
Storehouse Fund	-	1,435	(252)	9,005	10,188
Congregational Organisations	3,181	9,109	(8,056)	(1,555)	2,679
Total restricted funds	1,151,866	154,873	(136,410)	(577)	1,169,752
Endowment funds	2,500	-	-	-	2,500
Total endowment funds	2,500	0	0	0	2,500
Total funds	1,262,101	450,946	(419,121)	0	1,293,926

- *The general reserve represents the free funds of the charity which are not designated for particular purposes.*

Summary of the Aim and Use of Restricted Funds

- *The asset holding fund is a fund set up to hold the book asset value of the charity*
- *Malawi Fund is a fund set up to hold specific collections for projects in Malawi*
- *Mission travel fund - to be used in support of members of the congregation taking part in short term mission work overseas*
- *Mission Support Fund - to be used in support of local and world mission activity generally*
- *Property Management Fund - to provide for both the ongoing management/maintenance of church property and to provide a reserve of funding for major capital projects.*
- *Storehouse Fund is a fund set up to hold income and expenditure of the Storehouse project*
- *Congregational Organisations are attached to the Church. This fund holds the transactions of the 2nd Newtownabbey BB/GA Company, The Badminton Clubs, the Friendship Hour, the Bowling Club and the Art Group so that the accounts can be consolidated in accordance with Charity legislation.*

16 Reconciliation of changes in resources to net cash inflow from operating activities

	2023 £	2022 £
Net incoming resources before depreciation and investment income	42,387	(1,424)
Decrease/ (increase) in receivables	276	8,582
(Decrease) / increase in payables	(8,591)	(2,228)
Net cash inflow from operating activities	34,072	4,930

17 Returns on investment and servicing of finance

	2023 £	2022 £
Investment income from UK Sources	823	841

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

18 Going concern

The Kirk Session considers that the charity has sufficient funding in place to continue its operations in the near future and thus deems the use of the going concern basis to be appropriate.

19 Restricted fund - Congregational Organisations

The charity accounts include the consolidation of the accounts of the Congregational Organisations (2nd Newtownabbey Boys' Brigade Company and Girls Association, Badminton Clubs, Friendship Hour, Bowling Club and Art Group). During the year there were transactions between the main charity bank and the Congregational Organisations' bank accounts and these transactions have been treated as transfers between the funds. Further information on these transactions can be found in note 9.

Whiteabbey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104452

Annual report



TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The Trustees present their report and the financial statements for the year ended 31st December 2023.

1.1 REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Whiteabbey Congregation of the Presbyterian Church in Ireland	
Other names used by the charity	Whiteabbey Presbyterian Church Whiteabbey Presbyterian WPC	
Northern Ireland Charity Number	NIC104452	
Operational Address	602 Shore Road Newtownabbey Co Antrim BT37 0SN	
Members of the Board of Trustees (Kirk Session)	Rev Angus Stewart Dr Neale Blair Mr Clifford Campbell Mrs Caroline Chambers Mr Mark Chambers Mr Thomas Creighton Mr Gareth Dalzell Mr Rodney Ferguson Mr David Gamble Dr James Gamble Dr Harold Harvey Dr Tim Huey Mr Roland Jamison Mr David Arnold McAlpin Mr Philip McBride	Mr Richard McChesney Mrs Ann McClelland Mr Ian McClelland Mr Alan McCreedy Mrs Sadie McCullough Mr David McNicol Mrs Rosemary McNicol Mr Allan Nesbitt Mrs Vyvienne Orr Mrs Elaine Russell Mr Richard Shearer Mrs Christine Swarbrick Mr Ken Swarbrick Mr Alan Taylor Mr Jim Warke

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	Vacant..... DEPUTY CLERK OF SESSION
	Mrs Rosemary McNicol..... SECRETARY OF CONGREGATIONAL COMMITTEE
	Mr Rodney Ferguson..... TREASURER

OTHER INFORMATION

Reporting Accountant	Diamond & Skillen Sinclair House 89/101 Royal Avenue Belfast BT1 1FE
Bankers	Danske Bank Limited Donegall Square West Belfast BT1 6JS



1.2 The purpose and objectives of Whiteabbey Presbyterian Church

Whilst our ultimate purpose is to put into practice those features of a Christian church identified in the Bible - showing God’s love, care and compassion to all with whom we come in contact - our purpose is summarised in the PCI Code (the Governing document of the Presbyterian Church in Ireland) as follows:

- ‘3. (1) **The visible Church** consists of all those throughout the world who profess to believe on the Lord Jesus Christ for salvation and to live obedient to God’s Word, together with their children.*
- (2) **The visible Church** was established by the Lord Jesus Christ for the glory of the Father and the advancement of His Kingdom in the world. These great purposes are to be accomplished by the proclamation of the Gospel, by witness-bearing to the truth as it is in Jesus Christ and by the promotion of Christian fellowship and mutual edification among all believers.’*

It is appreciated that it is difficult by the nature of our purpose, and with the necessary attention to personal privacy, to articulate performance and achievements. We have attempted to do so later in this report by the crude measure of the numbers of public benefit services and activities provided, the extent of volunteer participation and the level of attendance and participation by members and the wider public.

1.3 Governance and Management Structure

The Board of Trustees of Whiteabbey Presbyterian Church (**WPC**) is referred to in the Presbyterian Church context as the **Kirk Session** which is made up of the ordained minister and the Ruling Elders. Ruling Elders are elected by congregational vote based on a list prepared by the Session of persons nominated by the congregation. The present Elders, and past Elders who served during the reporting year, are listed above. The Kirk Session is chaired (moderated) by a Teaching Elder who is normally the Ordained Minister called to the Church.

Under the Presbyterian Church in Ireland (PCI) form of governance the corporate oversight of WPC is the responsibility of the North Belfast Presbytery which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of PCI. The Presbytery consists of the active ministers of congregations within the Presbytery, retired ministers, one elder appointed by the Kirk Session of each congregation and other individuals allowed by the Code of PCI.

Whilst the ultimate guide for WPC is the Bible, the Code (or Constitution Document) of the PCI (latest amendment in 2022), forms the governance document through which we seek to meet our obligations to church members, the public and our statutory obligations and good practice aspirations under the Charities and other legislation.

At WPC a Clerk of Session is elected from amongst the elders. The Kirk Session meets at least six times each year. Several Kirk Session Ministry Groups have been set up to expedite the work of the Kirk Session and each reports, and submits proposals, to Kirk Session on a regular basis.

Whilst the Kirk Session has overall responsibility for the governance of the church, selected tasks are delegated to the Congregational Committee (CC) and the day to day management to the Staff Ministry Team. To facilitate communication and consistent decision making all members of Kirk Session are ex-officio members of the CC, the Committee is chaired by the Minister and the CC minutes are a fixed item on the Kirk Session agenda. All staff team members are invited to attend Kirk Session meetings.

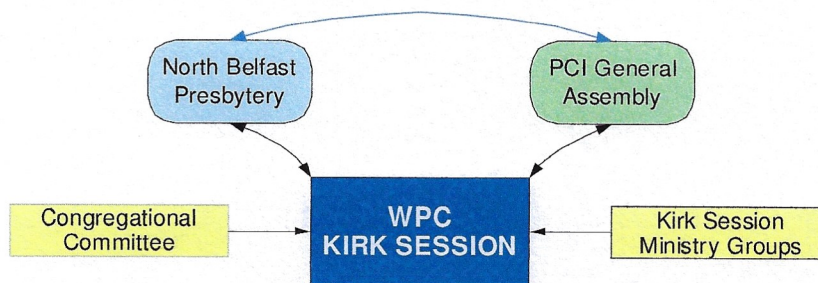


Figure (i): Whiteabbey Presbyterian Church Governance Structure



1.4 Achievements and Performance (Public Benefit Report)

The Trustees are aware of the importance of achieving public benefit as described in the WPC entry on the CCNI Register and welcome the guidance given in the CCNI documents. We consider that working for the public benefit has been a core activity of WPC since its foundation in 1833 and it fits easily within our current vision. It is a continuous thread in discussions and decision making at governance meetings.

In addition to the essential work of our nine full and part-time paid employees, unpaid volunteers contribute a significant number of hours per week in delivering a wide range of activities and services.

This is the source of energy through which our public benefit is delivered, and the Trustees express their sincere thanks to all our staff and volunteers.

The public benefit services delivered by WPC are listed in Table (i), and a statistical description of the level of participation is shown in Table (ii).

Badminton Club	Funeral Services	The Village (Annual Youth Event partnership)
Baptismal Services	Grief Share	Whiteabbey Traders Association Membership
BB Anchor Boys	Holiday Bible Club (Children's Annual Event)	Wedding Ceremonies
BB Company Section	Home Groups Weekly Studies	Financial (and occasional physical) support for selected missions and poverty relief organisations
BB Junior Section	Hope Street (Weekly Youth Event)	
GA Anchor Girls	Indoor bowls	
GA Junior Girls	Kids & Co. (Mothers, Carers & Toddlers)	
GA Girls Company / Seniors	Kingdom kids	
Casual Café (occasional coffee and chat event for all)	Mulanje, Malawi Mission Partnership	
Catering Team Service	Pastoral visits to homes, hospitals and Retirement and Care Homes	
Christianity Explored Study Group	Retirement and Care Homes Services	
Crèche	Sew & So's Craft Group	
Crossroads (Male Youth Home Group)	Storehouse (foodbank run in Partnership with Whiteabbey Churches Together Partnership)	
Deeper (Youth events)	Sunday Morning Service	
Discipleship Duos	Sunday Evening Service	
Dun Laoghaire PC Partnership	Sunday Morning Live (Children's Sunday School)	
Divorce Care	The Pod (Regular Youth Study Event)	
Firehouse (Female Youth Home Group)		
Friendship Hour (for older members and friends)		

- Further details on these organisations and activities are available on our website whiteabbey.org and in our regular publications; the weekly printed Notices, the weekly eBulletin and the quarterly Whiteabbey Presbyterian News.
- Several of our organisations and activities are provided for children and young people. The essential safeguarding is facilitated through the PCI Taking Care programme for which we have two members appointed as Designated Persons.

Table (i): Public benefit services provided by WPC

	2023	2022
Number of families under the pastoral care of the church	404	418
Number of persons - <i>under 18 years</i>	84	101
- <i>19 - 64 years</i>	498	517
- <i>Over 65 years</i>	304	296
- <i>TOTAL</i>	886	914
	Average Weekly participants	Average Weekly participants
Sunday Services - <i>Morning</i>	325	310
- <i>Evening</i>	50	50
Average number of weekly online views (YouTube)	283	290
Bible Studies and Fellowship meetings (excluding Sunday Services)	240	215
Sunday School / Bible class type activities	43	15
Non-uniformed organisations for children and young people	90	54
Uniformed organisations for children and young people	83	84
Table (ii). Level of participation in organisations and activities as a crude measure of impact		

Statement of Trustees' Responsibilities and Corporate Governance

The organisation has been registered with the Charity Commission for Northern Ireland.

The Elders are responsible for their annual report and for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Organisation and of the net movement in funds of the Organisation for that period.

In preparing those financial statements, the Elders are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; *and*
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue to function.

The Elders are responsible for ensuring that the Organisation keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with Charities legislation. They are also responsible for safeguarding the assets of the Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Organisation is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the Organisation, or for publication, is reliable; *and*
- The Organisation complies with relevant laws and regulations

Statement as disclosure to our reporting accountant

In so far as the Elders are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's reporting accountant is unaware; *and*
- the Elders, having made enquiries of fellow Elders and the charity's reporting accountant that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the reporting accountant is aware of that information.



Internal controls

The Kirk Session has overall responsibility for ensuring that Whiteabbey Presbyterian Church has a system of internal control. Such a system of control can provide only reasonable and not absolute assurance against errors or fraud. Controls are concerned with safeguarding the church's assets and maintaining the integrity of accounting controls.

Risk Statement

An internal risk assessment has been undertaken in order to identify the major risks to which the organisation is exposed. The Kirk Session recognises its responsibility for the management of risk.

Risk Management

The organisation has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risks.

STATEMENT OF COMPLIANCE WITH THE DUTY TO HAVE REGARD TO THE CHARITY COMMISSION FOR NORTHERN IRELAND'S GUIDANCE ON PUBLIC BENEFIT

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purpose and provide a benefit to the beneficiaries. No harm and no private benefit flowed from the purposes of the charity.

FINANCIAL REVIEW and RESERVES POLICY

The Elders believe that the Organisation should hold financial reserves because:

- It has little endowment funding and is currently dependent for income upon donations from year to year which are subject to review;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; *and*
- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

The Elders believe that the level of unrestricted reserves represented by investments and net current assets should be the equivalent of between three and preferably six months' operating costs calculated and reviewed annually. Reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

The level of total unrestricted reserves stands at £121,674 (2022: £107,735) represented by investments and net current assets. Operating costs (on unrestricted funds only) currently amount to approximately £285,000 per year, this would mean a target reserve balance of between £71,250 and £142,500. The current level of reserves therefore is within the terms of the Reserves Policy.

Details of the Charity's funds are shown in Note 15. An analysis of the Charity's net assets between the funds is given in Note 13. The Elders consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

EMPLOYEES

The Charity aims to be an organisation that employees enjoy working for and where they feel supported and developed. Employees are kept fully informed about its strategy and objectives, as well as day to day news and events. Regular information about the organisation is available through meetings and e-mails. All employees are encouraged to give their views and suggestions on performance and strategy.

INDEPENDENT EXAMINERS

Diamond & Skillen Chartered Accountants were appointed as the charity's independent examiners.

This report was approved by the Trustees on 20th March 2024 and signed on its behalf by:

Mr Richard McChesney
Clerk of Session

Whiteabbey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104452

Annual return



INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WHITEABBEY PRESBYTERIAN CHURCH

I report on the financial statements of the charity for the year ended 31st December 2023, which are set out on pages 3 to 20.
Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008 ("the Act"). The charity's trustees consider that an audit is not required for this year under Article 65(3) of the Act and that an independent examination is needed. The charity's gross income exceeded E250,000 but did not exceed E500,000 and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under Article 65 of the Charities Act (Northern Ireland) 2008, and
- to follow the applicable Directions given by the Charity Commission for Northern Ireland, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with Article 63 of the Charities Act (Northern Ireland) 2008; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nigel V Skillen FCA
Diamond & Skillen
Fellow of the Institute of Chartered Accountants in Ireland
Sinclair House
89/101 Royal Avenue
Belfast
BT1 1FE
20th March 2024

Diamond Diamond & Skillen
Chartered Accountants and Registered Auditor
Sinclair House, 89/101 Royal Avenue
Belfast BT1 1FE

Whiteabbey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104452

Accounts

Charity Commission for NI Registration Number: NIC104452



**WHITEABBEY CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
Report and Financial Statements
for the year ended
31st December 2022**

CONTENTS

	Page (s)
Trustees' Report	2 - 7
1.1 Reference and Administrative Information	
1.2 The purpose, objectives and measures of achievement of Whiteabbey Presbyterian Church	
1.3 Governance and Management Structure	
Figure (i): Whiteabbey Presbyterian Church Governance Structure	
1.4 Achievements and Performance (Public Benefit Report)	
Table (i). Public benefit services provided by WPC	
Table (ii). Level of participation in organisations and activities as a crude measure of impact	
Independent Examiner's Report	8
Statement of Financial Activities	9
Statement of Financial Position (Balance Sheet)	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 - 19



TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

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1.3 Governance and Management Structure

The Board of Trustees of Whiteabbey Presbyterian Church (**WPC**) is referred to in the Presbyterian Church context as the **Kirk Session** which is made up of the ordained minister and the Ruling Elders. Ruling Elders are elected by congregational vote based on a list prepared by the Session of persons nominated by the congregation. The present Elders, and past Elders who served during the reporting year, are listed above. The Kirk Session is chaired (moderated) by a Teaching Elder who is normally the Ordained Minister called to the Church.

Under the Presbyterian Church in Ireland (PCI) form of governance the corporate oversight of WPC is the responsibility of the North Belfast Presbytery which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of PCI. The Presbytery consists of the active ministers of congregations within the Presbytery, retired ministers, one elder appointed by the Kirk Session of each congregation and other individuals allowed by the Code of PCI.

Whilst the ultimate guide for WPC is the Bible, the Code (or Constitution Document) of the PCI (latest amendment in 2022), forms the governance document through which we seek to meet our obligations to church members, the public and our statutory obligations and good practice aspirations under the Charities and other legislation.

At WPC a Clerk of Session is elected from amongst the elders. The Kirk Session meets at least six times each year. Several Kirk Session Ministry Groups have been set up to expedite the work of the Kirk Session and each reports, and submits proposals, to Kirk Session on a regular basis.

Whilst the Kirk Session has overall responsibility for the governance of the church, selected tasks are delegated to the Congregational Committee (CC) and the day to day management to the Staff Ministry Team. To facilitate communication and consistent decision making all members of Kirk Session are ex-officio members of the CC, the Committee is chaired by the Minister and the CC minutes are a fixed item on the Kirk Session agenda. All staff team members are invited to attend Kirk Session meetings.

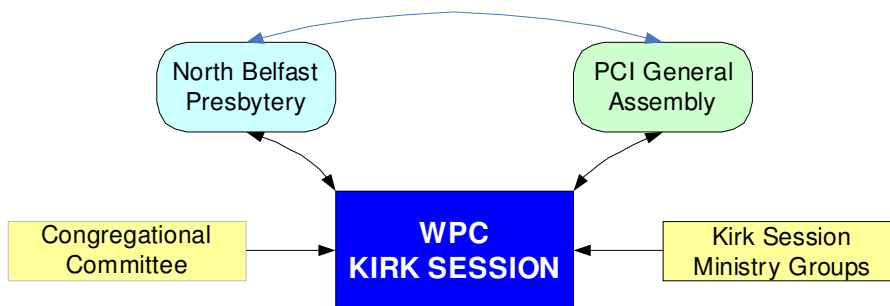


Figure (i): Whiteabbey Presbyterian Church Governance Structure



1.4 Achievements and Performance (Public Benefit Report)

The Trustees are aware of the importance of achieving public benefit as described in the WPC entry on the CCNI Register and welcome the guidance given in the CCNI documents. We consider that working for the public benefit has been a core activity of WPC since its foundation in 1833 and it fits easily within our current vision. It is a continuous thread in discussions and decision making at governance meetings.

In addition to the essential work of our nine full and part-time paid employees, unpaid volunteers contribute a significant number of hours per week in delivering a wide range of activities and services.

This is the source of energy through which our public benefit is delivered, and the Trustees express their sincere thanks to all our staff and volunteers.

The public benefit services delivered by WPC are listed in Table (i), and a statistical description of the level of participation is shown in Table (ii).

Badminton Club	Firehouse (Female Youth Home Group)	Sunday Morning Service
Baptismal Services	Friendship Hour (for older members and friends)	Sunday Evening Service
BB Anchor Boys	Funeral Services	Sunday Morning Live (Children’s Sunday School)
BB Company Section	Grief Share	The Forum (Youth and Emerging Adults activity)
BB Junior Section	Holiday Bible Club (Children’s Annual Event)	The Grid (Regular Youth Study Event)
GA Anchor Girls	Home Groups Weekly Studies	The Village (Annual Youth Event partnership)
GA Junior Girls	Hope Street (Weekly Youth Event)	Whiteabbey Traders Association Membership
GA Girls Company / Seniors	Huddle Groups (Youth and Young Adults Study Groups)	Wedding Ceremonies
Café Advent/Lent (additional church services at key calendar times)	Kids & Co. (Mothers, Carers & Toddlers)	Financial (and occasional physical) support for selected missions and poverty relief organisations
Casual Café (occasional coffee and chat event for all)	Indoor Bowls	
Catering Team Service	Mulanje, Malawi Mission Partnership	
Christianity Explored Study Group	Pastoral visits to homes, hospitals and Retirement and Care Homes	
Crèche	Pod (Weekly Youth Event)	
Crossroads (Male Youth Home Group)	Retirement and Care Homes Services	
Discipleship Duos	Sew & So’s Craft Group	
Dun Laoghaire PC Partnership	Storehouse (foodbank run in Partnership with Whiteabbey Churches Together Partnership)	
Divorce Care		
EMERGE (ages 18-35 monthly social and study event)		

- Further details on these organisations and activities are available on our website whiteabbey.org and in our regular publications; the weekly printed Notices, the weekly eBulletin and the quarterly Whiteabbey Presbyterian News.
- Several of our organisations and activities are provided for children and young people. The essential safeguarding is facilitated through the PCI Taking Care programme for which we have two members appointed as Designated Persons.

Table (i): Public benefit services provided by WPC

	2022	2021
Number of families under the pastoral care of the church	418	412
Number of persons - <i>under 18 years</i>	101	98
- <i>19 - 64 years</i>	517	542
- <i>Over 65 years</i>	296	242
- <i>TOTAL</i>	914	882
	Average Weekly participants	Average Weekly participants
Sunday Services - <i>Morning</i>	310	180
- <i>Evening</i>	50	-
Average number of weekly online views (YouTube)	290	300
Bible Studies and Fellowship meetings (excluding Sunday Services)	215	200
Sunday School / Bible class type activities	15	20
Non-uniformed organisations for children and young people	54	46
Uniformed organisations for children and young people	84	77
Table (ii). Level of participation in organisations and activities as a crude measure of impact		

Statement of Trustees' Responsibilities and Corporate Governance

The organisation has been registered with the Charity Commission for Northern Ireland.

The Elders are responsible for their annual report and for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Organisation and of the net movement in funds of the Organisation for that period. In preparing those financial statements, the Elders are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; *and*
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue to function.

The Elders are responsible for ensuring that the Organisation keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with Charities legislation. They are also responsible for safeguarding the assets of the Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Organisation is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the Organisation, or for publication, is reliable; *and*
- The Organisation complies with relevant laws and regulations

Statement as disclosure to our reporting accountant

In so far as the Elders are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's reporting accountant is unaware; *and*
- the Elders, having made enquiries of fellow Elders and the charity's reporting accountant that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the reporting accountant is aware of that information.

Internal controls

The Kirk Session has overall responsibility for ensuring that Whiteabbey Presbyterian Church has a system of internal control. Such a system of control can provide only reasonable and not absolute assurance against errors or fraud. Controls are concerned with safeguarding the church's assets and maintaining the integrity of accounting controls.

Risk Statement

An internal risk assessment has been undertaken in order to identify the major risks to which the organisation is exposed. The Kirk Session recognises its responsibility for the management of risk.

Risk Management

The organisation has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risks.

STATEMENT OF COMPLIANCE WITH THE DUTY TO HAVE REGARD TO THE CHARITY COMMISSION FOR NORTHERN IRELAND'S GUIDANCE ON PUBLIC BENEFIT

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purpose and provide a benefit to the beneficiaries. No harm and no private benefit flowed from the purposes of the charity.

FINANCIAL REVIEW and RESERVES POLICY

The Elders believe that the Organisation should hold financial reserves because:

- It has little endowment funding and is currently dependent for income upon donations from year to year which are subject to review;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; and
- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

The Elders believe that the level of unrestricted reserves represented by investments and net current assets should be the equivalent of between three and preferably six months' operating costs calculated and reviewed annually. Reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

The level of total unrestricted reserves stands at £107,735 (2021: £120,484) represented by investments and net current assets. Operating costs (on unrestricted funds only) currently amount to approximately £270,000 per year, this would mean a target reserve balance of between £67,500 and £135,000. The current level of reserves therefore is within the terms of the Reserves Policy.

Details of the Charity's funds are shown in Note 15. An analysis of the Charity's net assets between the funds is given in Note 13. The Elders consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

EMPLOYEES

The Charity aims to be an organisation that employees enjoy working for and where they feel supported and developed. Employees are kept fully informed about its strategy and objectives, as well as day to day news and events. Regular information about the organisation is available through meetings and e-mails. All employees are encouraged to give their views and suggestions on performance and strategy.

INDEPENDENT EXAMINERS

Diamond & Skillen Chartered Accountants were appointed as the charity's independent examiners.

This report was approved by the Trustees on 21st March 2023 and signed on its behalf by:

Mr Richard McChesney
Clerk of Session

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WHITEABBEY PRESBYTERIAN CHURCH

I report on the financial statements of the charity for the year ended 31st December 2022, which are set out on pages 3 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008 ("the Act"). The charity's trustees consider that an audit is not required for this year under Article 65(3) of the Act and that an independent examination is needed. The charity's gross income exceeded £250,000 but did not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under Article 65 of the Charities Act (Northern Ireland) 2008, *and*
- to follow the applicable Directions given by the Charity Commission for Northern Ireland, *and*
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with Article 63 of the Charities Act (Northern Ireland) 2008; *or*
- the accounts did not accord with the accounting records; *or*
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nigel V Skillen FCA

Diamond & Skillen
Fellow of the Institute of Chartered Accountants in Ireland
Sinclair House
89/101 Royal Avenue
Belfast
BT1 1FE

21st March 2023

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
 FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2022 £	Totals 2021 £
INCOME						
<i>from donations and legacies</i>						
• Grants and Donations	3	217,271	36,755	-	254,026	243,081
<i>from charitable activities</i>						
• Special collections	3	-	112,465	-	112,465	87,665
• Sale of publications	3	73	-	-	73	526
<i>from other activities</i>						
• Gift Aid tax refunded	3	39,499	20,009	-	59,508	54,416
• Other income	3	1,361	3,379	-	4,740	28,904
<i>from investments</i>						
• Investment income	3	839	2	-	841	860
Total income		259,043	172,610	0	431,653	415,452
EXPENDITURE						
<i>on raising funds</i>						
• Promotional costs		-	-	-	0	-
<i>on charitable activities</i>						
• Employee costs	4.1 / 4.2	189,038	-	-	189,038	175,705
• Premises costs	4.1	18,192	19,104	-	37,296	38,934
• Travel and training costs	4.1	16,271	-	-	16,271	13,879
• General administration costs	4.1	4,907	-	-	4,907	7,298
• Programme costs	4 / 5	34,006	130,955	-	164,961	129,082
<i>on other items</i>						
• Legal and professional fees	4	874	9,605	-	10,479	874
• Other expenses	4	9,004	280	-	9,284	5,841
Total expenditure		272,292	159,944	0	432,236	371,613
Net (deficit) / surplus for the year		(13,249)	12,666	0	(583)	43,839
Depreciation	10	-	(11,241)	-	(11,241)	(11,241)
Transfers between funds	9	500	(500)	-	0	-
Net movement in funds for the year		(12,749)	925	0	(11,824)	32,598
<i>Reconciliation of funds</i>						
• Fund balances b/f at 1st January		120,484	1,150,941	2,500	1,273,925	1,241,327
• Fund balances c/f at 31st December		107,735	1,151,866	2,500	1,262,101	1,273,925

The statement of financial activities includes all gains and losses in the year.
 All income and expenditure derives from continuing activities.
 The notes on pages 11 to 19 form part of these financial statements.

WHITEABBEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2022



STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)
AS AT 31ST DECEMBER 2022

	Notes	2022 £	2021 £
NON CURRENT ASSETS			
• Tangible assets	10	947,115	958,356
		947,115	958,356
INVESTMENTS			
• Investments		200	200
		200	200
CURRENT ASSETS			
• Receivables	11	20,335	28,917
• Cash and cash equivalents		348,914	343,143
		369,249	372,060
PAYABLES: amounts falling due within one year	12	(54,463)	(56,691)
NET CURRENT ASSETS		314,786	315,369
TOTAL ASSETS LESS CURRENT LIABILITIES		1,262,101	1,273,925
THE FUNDS OF THE CHARITY			
Unrestricted income funds:			
General funds	15	107,735	120,484
Restricted income funds:			
Asset Holding Fund	15	947,115	958,356
Malawi Fund	15 / 19.1	320	-
Mission travel fund	15 / 19.2	12,531	12,531
Mission Support Fund	15	52,008	48,287
Kids & Co	15	(57)	-
Property Management Fund	15	136,710	128,739
2 nd Newtownabbey Boys' Brigade Company and Girls Association	15 / 20	1,825	2,049
Badminton Club	15 / 20	688	499
Friendship Hour	15 / 20	321	321
Bowling Club	15 / 20	343	97
Art Group	15 / 20	62	62
Endowment funds:			
Endowment Fund	15	2,500	2,500
Total funds		1,262,101	1,273,925

The notes on pages 11 to 19 form part of these financial statements.

The financial statements on pages 2 to 19 were approved by the Kirk Session on 21st March 2023 and signed on their behalf by:

Mr Richard McChesney
 Trustee - Clerk of Session

Mrs Rosemary McNicol
 Trustee - Secretary of Congregational Committee

WHITEABBEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2022



STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	2022 £	2021 £
Net cash inflow from operating activities	16	4,930	45,936
Returns on investment and servicing of finance	17	841	860
Expenditure on non-current assets (capital expenditure)	10	-	(45,089)
Increase in cash and cash equivalents for the year		5,771	1,707
Reconciliation of net cash flow to movement in net funds			
Increase in cash for the year		5,771	1,707
Net cash and cash equivalents at 1st January 2022		343,143	341,436
Net cash and cash equivalents at 31st December 2022		348,914	343,143

The notes on pages 11 to 19 form part of these financial statements.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Statement of compliance

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1st January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 (insofar as this applies to the Charity).

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

1.2 Preparation of the accounts on a going concern basis

The Kirk Session's policy is to undertake ongoing review of the 'Going Concern' status of the charity, taking note of the organisation's reserves policy and projected availability of funds to enable the organisation to fulfil its responsibilities. A statement on the outcome of the ongoing review is given at note 18 on page 19.

1.3 Revenue

Items of revenue are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of revenue have been met or are fully within the control of the charity;
- it is probable that the revenue will be received; *and*
- the amount can be measured reliably

Revenue received in advance of the provision of a specified service is deferred until the criteria for revenue recognition are met.

Grants receivable

Grants receivable which relate to the year are credited to revenue within the Statement of Financial Activities, with unspent balances being carried forward to subsequent years within the relevant fund.

Specific debts are recognised where approved grant expenditure exceeds grant revenue received to date.

Grant revenue relating to future periods is carried forward under payables.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Kirk Session in furtherance of the general objectives of the charity and which have not been designated for other purposes. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

1.6 Expenditure

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds comprises the costs of marketing and promoting the charity and its activities;
- Expenditure on charitable activities includes the direct costs allocated to the performance of activities undertaken to further the purposes of the charity and their associated support costs;
- Expenditure on other items represents those items not falling into any other heading.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (cont'd)

1.7 Non Current Assets (Fixed Assets)

Fixed Assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £5,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life. The estimated lives and residual values are shown below:

	<u>Expected useful life</u>	<u>Residual Value</u>
• Land.....	Indefinite.....	n/a
• Buildings.....	50 years.....	£585,000
• Furniture, fixtures and equipment.....	10 years.....	£nil
• Motor Vehicles.....	4 years.....	£nil
• Computers, software and technical.....	4 years.....	£nil

1.8 Receivables

Trade and other receivables are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.9 Cash and cash equivalents

Cash and cash equivalents includes bank deposits, cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Payables and provisions

Payables and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal status of the charity

Whiteabbey Presbyterian Church is a Congregation of the Presbyterian Church in Ireland. It is a charity registered in Northern Ireland no. NIC104452.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (cont'd)

3 INCOME

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2022 £	Totals 2021 £
<i>from grants, donations and legacies:</i>					
• Freewill offering	203,594	-	-	203,594	203,599
• Legacies received	3,898	-	-	3,898	5,500
• Loose collections	5,066	-	-	5,066	2,624
• Other donations	4,713	-	-	4,713	4,193
• Grants received	-	-	-	0	5,198
• Malawi donations	-	1,565	-	1,565	-
• Mission travel fund donations	-	-	-	0	-
• Mission Support fund donations	-	-	-	0	5,200
• Property Mgt Fund donations	-	27,877	-	27,877	29,475
• Property Mgt Fund - LPW scheme	-	750	-	750	-
• Boys' Brigade and Girls Association donations	-	3,080	-	3,080	-
• Boys' Brigade and Girls Association grants	-	2,330	-	2,330	-
• Badminton Club fees	-	541	-	541	-
• Friendship Hour donations	-	120	-	120	-
• Bowling Club fees	-	492	-	492	-
• Art Group fees	-	-	-	0	-
<i>from charitable activities:</i>					
• Special collections for Missions	-	112,465	-	112,465	87,665
• Bookstall sales	73	-	-	73	526
<i>from other activities:</i>					
• Gift Aid tax refunded	39,499	20,009	-	59,508	54,416
• Other income	1,361	3,161	-	4,522	2,304
• Insurance claims	-	-	-	0	-
• HMRC job retention scheme	-	-	-	0	1,120
• Mission travel fund refund	-	-	-	0	12,708
• Organisations' other income	-	218	-	218	64
<i>from investments:</i>					
• UK bank interest received	839	2	-	841	860
	259,043	172,610	0	431,653	415,452

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (cont'd)

4.1 EXPENDITURE

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2022 £	Totals 2021 £
on charitable activities:					
Employee costs:					
• Wages and salaries	176,087	-	-	176,087	163,078
• Employer pension contributions	12,951	-	-	12,951	12,627
Premises, equipment & insurance costs:					
• Rates and Water Rates	1,389	-	-	1,389	1,191
• Insurance	5,962	-	-	5,962	5,473
• Heat and light	10,566	-	-	10,566	10,970
• Repairs and Property projects	-	3,746	-	3,746	2,668
• Cleaning materials	36	970	-	1,006	1,663
• Audio Visual equipment	-	-	-	0	5,586
• Other premises & eqpt expenses	238	14,388	-	14,626	11,383
Travel and training costs:					
• Training	80	-	-	80	65
• Minister and employee's expenses	16,191	-	-	16,191	13,814
General administration costs:					
• Printing, postage and stationery	3,784	-	-	3,784	4,805
• Telephone, computer and internet	1,123	-	-	1,123	2,493
Programme costs (see note 5):					
• Charitable distributions	445	123,948	-	124,393	80,745
• Charitable distributions - overseas	-	1,640	-	1,640	8,270
• Grants payable	9,200	-	-	9,200	11,350
• PCI Assessments	19,584	-	-	19,584	19,876
• Other charitable projects	4,777	5,367	-	10,144	8,841
on other items:					
Legal and professional fees:					
• Independent examiner fees	874	-	-	874	874
• Other governance costs	-	9,605	-	9,605	-
Other expenses:					
• Bank charges	364	35	-	399	330
• Sundry expenses	8,641	245	-	8,886	5,511
	272,292	159,944	0	432,236	371,613

4.2 Staff costs and numbers

	Unrestricted Funds £	Restricted funds £	Totals 2022 £	Totals 2021 £
Wages and salaries	166,451	-	166,451	155,188
Employers National Insurance	9,583	-	9,583	7,874
Other staff costs	54	-	54	16
Pension contributions	12,951	-	12,951	12,627
	189,039	0	189,039	175,705

No employee received emoluments of more than £60,000

The average number of persons, including part-time staff, employed on UK contracts was 9 (2021: 9)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (cont'd)

5 Breakdown of amounts shown as Programme Costs in note 4.1

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2022 £	Totals 2021 £
Charitable distributions:					
United Appeal	-	25,000	-	25,000	25,000
Moderator's Appeal	-	29,028	-	29,028	12,028
Christian Aid	-	3,824	-	3,824	4,252
Tear Fund	-	2,031	-	2,031	-
Storehouse	-	1,935	-	1,935	952
World Development Appeal	-	36,041	-	36,041	35,496
Earl Haig Fund	-	1,019	-	1,019	869
Donations by 2nd N'Abbey BB / GA	-	75	-	75	-
Save the Children	445	-	-	445	-
Afghanistan Appeal	-	5,013	-	5,013	-
Barnabas Fund	-	256	-	256	-
Open Doors	-	2,000	-	2,000	-
PW Missions	-	3,601	-	3,601	2,148
Vine Centre	-	1,125	-	1,125	-
Belfast Bible College	-	2,000	-	2,000	-
IJM 2021	-	2,000	-	2,000	-
Christian Union	-	500	-	500	-
Christian Institute	-	1,000	-	1,000	-
Hamsayeh	-	2,000	-	2,000	-
CARE	-	1,000	-	1,000	-
Evan Alliance	-	1,000	-	1,000	-
Scripture Union	-	2,000	-	2,000	-
Presbyterian Children's Society	-	1,000	-	1,000	-
UCCF	-	500	-	500	-
	445	123,948	0	124,393	80,745
Charitable distributions - outside UK / Ire:					
Malawi Project / Mulanje Hospital	-	1,640	-	1,640	8,270
	0	1,640	0	1,640	8,270
Charitable Grants made:					
Grants to individuals	9,200	-	-	9,200	8,100
Intern scheme	-	-	-	0	3,250
	9,200	0	0	9,200	11,350
PCI Assessments:					
PCI Assembly assessments	19,584	-	-	19,584	19,876
	19,584	0	0	19,584	19,876
Other charitable expenditure:					
Discipleship, Fellow, Prayer, Worship MG	-	-	-	0	73
Emerging adult	-	-	-	0	468
Mission & Evangelism	64	-	-	64	1,830
Pastoral care costs	488	-	-	488	1,549
Youth & children	4,225	7	-	4,232	1,436
Sundry	-	-	-	0	470
Boys' Brigade and Girls Association programme costs	-	4,970	-	4,970	3,015
Badminton clubs	-	270	-	270	-
Friendship Hour	-	120	-	120	-
	4,777	5,367	0	10,144	8,841
	34,006	130,955	0	164,961	129,082

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (cont'd)

6 Net incoming resources for the year

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2022 £	Totals 2021 £
<i>Net incoming resources are stated after charging:</i>					
Independent Examiner's remuneration	874	-	-	874	874

7 Trustee remuneration and Related Party Transactions

The total amount donated to the Charity without conditions from trustees and officers (primary related parties) and secondary related parties was £88,080 (2021: £75,590).

No trustee received any remuneration as a result of their Trusteeship of the Charity.

Four Trustees were employed by the Charity and received reimbursement of out-of-pocket expenses during the year (2021: 4). The details are as follows:

Rev Angus Stewart- Employed as Minister of the Congregation - Salary £43,412, Exp allowance £9,983 and mileage £432

Mr David Gamble- Employed as Emerging Youth Co-Ordinator - Salary £25,927 - Expenses £819

Mr Ian McClelland - Employed as Organist - Salary £3,764 - Expenses £nil

Mrs Christine Swarbrick - Employed as Organist - Salary £2,711 - Expenses £nil

Five trustees received reimbursement from the charity where they had paid charity liabilities from personal funds whilst acting as agent for the charity.

No other trustee or other person connected to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 - Nil).

8 Taxation

As a charity, the Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or 2256 of the Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

9 Transfers between the funds

	Unrestricted Funds £	Restricted funds £	Endowment Funds £	Totals 2022 £
To Property Management fund from Boys' Brigade and Girls Association	-	555	-	555
To Property Management fund from Boys' Brigade and Girls Association <i>Transfer towards heat & light expense</i>	-	(555)	-	(555)
To General fund from Badminton Club <i>Transfer towards heat & light expense</i>	300	(300)	-	0
To General fund from Bowling Club <i>Transfer towards heat & light expense</i>	150	(150)	-	0
To General fund from Kids & Co Group <i>Transfer towards heat & light expense</i>	50	(50)	-	0
	500	(500)	0	0

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (cont'd)

10 Non Current Assets

	Land £	Buildings £	Furniture, fixtures & fittings £	Totals £
Cost				
At 1st January 2022	240,000	659,281	97,562	996,843
Additions	-	-	-	0
At 31st December 2022	240,000	659,281	97,562	996,843
Depreciation				
At 1st January 2022	-	7,742	30,745	38,487
Charge for year	-	1,485	9,756	11,241
At 31st December 2022	0	9,227	40,501	49,728
Net Book Value				
At 31st December 2022	240,000	650,054	57,061	947,115
At 31st December 2021	240,000	651,539	66,817	958,356

11 Receivables

	Totals 2022 £	Totals 2021 £
Gift Aid tax reclaims due	20,335	19,608
Listed Places of Worship Grant due	-	9,309
	20,335	28,917

12 Payables: amounts falling due within one year

	Totals 2022 £	Totals 2021 £
Interest-free loans	10,000	10,000
United Appeal payment due	7,000	7,000
World Development Appeal payment due	36,041	38,161
Sundry payables and accruals	1,422	1,530
	54,463	56,691

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (cont'd)

13 Analysis of charity net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Totals 2022 £
Non Current Assets	-	947,115	-	947,115
Investments	200	-	-	200
Current Assets - receivables	11,812	8,523	-	20,335
Current Assets - cash and cash equivalents	107,145	239,269	2,500	348,914
Payables	(11,422)	(43,041)	-	(54,463)
	107,735	1,151,866	2,500	1,262,101

14 Financial Commitments

At 31st December 2022 the charity has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2021: £nil). Whiteabbey Presbyterian Church has entered into a number of long term contracts for the supply of services all of which are cancellable.

15 Statement of Funds

	At 1 Jan 22 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Dec 22 £
General reserve	120,484	259,043	(272,292)	500	107,735
Total unrestricted funds	120,484	259,043	(272,292)	500	107,735
Asset Holding Fund	958,356	-	(11,241)	-	947,115
Malawi Fund	-	1,960	(1,640)	-	320
Mission travel fund	12,531	-	-	-	12,531
Mission Support Fund	48,287	127,743	(124,022)	-	52,008
Property Management Fund	128,739	36,125	(28,708)	555	136,711
Congregational Organisations	3,028	6,782	(5,574)	(1,055)	3,181
Total restricted funds	1,150,941	172,610	(171,185)	(500)	1,151,866
Endowment funds	2,500	-	-	-	2,500
Total endowment funds	2,500	0	0	0	2,500
Total funds	1,273,925	431,653	(443,477)	0	1,262,101

- *The general reserve represents the free funds of the charity which are not designated for particular purposes.*

Summary of the Aim and Use of Restricted Funds

- *The asset holding fund is a fund set up to hold the book asset value of the charity*
- *Malawi Fund is a fund set up to hold specific collections for projects in Malawi*
- *Mission travel fund - to be used in support of members of the congregation taking part in short term mission work overseas*
- *Mission Support Fund - to be used in support of local and world mission activity generally*
- *Property Management Fund - to provide for both the ongoing management/maintenance of church property and to provide a reserve of funding for major capital projects.*
- *Congregational Organisations are attached to the Church. This fund holds the transactions of the 2nd Newtownabbey BB/GA Company, The Badminton Clubs, the Friendship Hour, the Bowling Club and the Art Group so that the accounts can be consolidated in accordance with Charity legislation.*

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (cont'd)

16 Reconciliation of changes in resources to net cash inflow from operating activities

	2022	2021
	£	£
Net incoming resources before depreciation and investment income	(1,424)	42,979
Decrease/ (increase) in receivables	8,582	(8,808)
(Decrease) / increase in payables	(2,228)	11,765
Net cash inflow from operating activities	4,930	45,936

17 Returns on investment and servicing of finance

	2022	2021
	£	£
Investment income from UK Sources	841	860

18 Going concern

The Kirk Session considers that the charity has sufficient funding in place to continue its operations in the near future and thus deems the use of the going concern basis to be appropriate.

19 Restricted fund - Congregational Organisations

The charity accounts include the consolidation of the accounts of the Congregational Organisations (2nd Newtownabbey Boys' Brigade Company and Girls Association, Badminton Clubs, Friendship Hour, Bowling Club and Art Group). During the year there were four transactions between the main charity bank and the Congregational Organisations' bank accounts and these transactions have been treated as transfers between the funds. Further information on these transactions can be found in note 9.

Whiteabbey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104452

Annual report

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The Trustees present their report and the financial statements for the year ended 31st December 2022.

1.1 REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Whiteabbey Congregation of the Presbyterian Church in Ireland	
Other names used by the charity	Whiteabbey Presbyterian Church Whiteabbey Presbyterian WPC	
Northern Ireland Charity Number	NIC104452	
Operational Address	602 Shore Road Newtownabbey Co Antrim BT37 0SN	
Members of the Board of Trustees (Kirk Session)	Rev Angus Stewart Dr Neale Blair Mr Clifford Campbell Mrs Caroline Chambers Mr Mark Chambers Mr Thomas Creighton Mr Gareth Dalzell Mr Rodney Ferguson Mr David Gamble Dr James Gamble Dr Harold Harvey Dr Tim Huey Mr Roland Jamison Mr David Arnold McAlpin Mr Philip McBride	Mr Richard McChesney Mrs Ann McClelland Mr Ian McClelland Mr Alan McCreedy Mrs Sadie McCullough Mr David McNicol Mrs Rosemary McNicol Mr Allan Nesbitt Mrs Vyvienne Orr Mrs Elaine Russell Mr Richard Shearer Mrs Christine Swarbrick Mr Ken Swarbrick Mr Alan Taylor Mr Jim Warke

MANAGEMENT INFORMATION

Office Bearers	Rev Angus Stewart..... MINISTER
	Mr Richard McChesney..... CLERK OF SESSION
	Vacant..... DEPUTY CLERK OF SESSION
	Mrs Rosemary McNicol..... SECRETARY OF CONGREGATIONAL COMMITTEE
	Mr Rodney Ferguson..... TREASURER

OTHER INFORMATION

Reporting Accountant	Diamond & Skillen Sinclair House 89/101 Royal Avenue Belfast BT1 1FE
Bankers	Danske Bank Limited Donegall Square West Belfast BT1 6JS



1.2 The purpose and objectives of Whiteabbey Presbyterian Church

Whilst our ultimate purpose is to put into practice those features of a Christian church identified in the Bible - showing God's love, care and compassion to all with whom we come in contact - our purpose is summarised in the PCI Code (the Governing document of the Presbyterian Church in Ireland) as follows:

'3. (1) The visible Church consists of all those throughout the world who profess to believe on the Lord Jesus Christ for salvation and to live obedient to God's Word, together with their children.

(2) The visible Church was established by the Lord Jesus Christ for the glory of the Father and the advancement of His Kingdom in the world. These great purposes are to be accomplished by the proclamation of the Gospel, by witness-bearing to the truth as it is in Jesus Christ and by the promotion of Christian fellowship and mutual edification among all believers.'

It is appreciated that it is difficult by the nature of our purpose, and with the necessary attention to personal privacy, to articulate performance and achievements. We have attempted to do so later in this report by the crude measure of the numbers of public benefit services and activities provided, the extent of volunteer participation and the level of attendance and participation by members and the wider public.

1.3 Governance and Management Structure

The Board of Trustees of Whiteabbey Presbyterian Church (WPC) is referred to in the Presbyterian Church context as the Kirk Session which is made up of the ordained minister and the Ruling Elders. Ruling Elders are elected by congregational vote based on a list prepared by the Session of persons nominated by the congregation. The present Elders, and past Elders who served during the reporting year, are listed above. The Kirk Session is chaired (moderated) by a Teaching Elder who is normally the Ordained Minister called to the Church.

Under the Presbyterian Church in Ireland (PCI) form of governance the corporate oversight of WPC is the responsibility of the North Belfast Presbytery which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of PCI. The Presbytery consists of the active ministers of congregations within the Presbytery, retired ministers, one elder appointed by the Kirk Session of each congregation and other individuals allowed by the Code of PCI.

Whilst the ultimate guide for WPC is the Bible, the Code (or Constitution Document) of the PCI (latest amendment in 2022), forms the governance document through which we seek to meet our obligations to church members, the public and our statutory obligations and good practice aspirations under the Charities and other legislation.

At WPC a Clerk of Session is elected from amongst the elders. The Kirk Session meets at least six times each year. Several Kirk Session Ministry Groups have been set up to expedite the work of the Kirk Session and each reports, and submits proposals, to Kirk Session on a regular basis.

Whilst the Kirk Session has overall responsibility for the governance of the church, selected tasks are delegated to the Congregational Committee (CC) and the day to day management to the Staff Ministry Team. To facilitate communication and consistent decision making all members of Kirk Session are ex-officio members of the CC, the Committee is chaired by the Minister and the CC minutes are a fixed item on the Kirk Session agenda. All staff team members are invited to attend Kirk Session meetings.



Figure (i): Whiteabbey Presbyterian Church Governance Structure



1.4 Achievements and Performance (Public Benefit Report)

The Trustees are aware of the importance of achieving public benefit as described in the WPC entry on the CCNI Register and welcome the guidance given in the CCNI documents. We consider that working for the public benefit has been a core activity of WPC since its foundation in 1833 and it fits easily within our current vision. It is a continuous thread in discussions and decision making at governance meetings.

In addition to the essential work of our nine full and part-time paid employees, unpaid volunteers contribute a significant number of hours per week in delivering a wide range of activities and services.

This is the source of energy through which our public benefit is delivered, and the Trustees express their sincere thanks to all our staff and volunteers.

The public benefit services delivered by WPC are listed in Table (i), and a statistical description of the level of participation is shown in Table (ii).

Badminton Club	Firehouse (Female Youth Home Group)	Sunday Morning Service
Baptismal Services	Friendship Hour (for older members and friends)	Sunday Evening Service
BB Anchor Boys	Funeral Services	Sunday Morning Live (Children's Sunday School)
BB Company Section	Grief Share	The Forum (Youth and Emerging Adults activity)
BB Junior Section	Holiday Bible Club (Children's Annual Event)	The Grid (Regular Youth Study Event)
GA Anchor Girls	Home Groups Weekly Studies	The Village (Annual Youth Event partnership)
GA Junior Girls	Hope Street (Weekly Youth Event)	Whiteabbey Traders Association Membership
GA Girls Company / Seniors	Huddle Groups (Youth and Young Adults Study Groups)	Wedding Ceremonies
Café Advent/Lent (additional church services at key calendar times)	Kids & Co. (Mothers, Carers & Toddlers)	Financial (and occasional physical) support for selected missions and poverty relief organisations
Casual Café (occasional coffee and chat event for all)	Indoor Bowls	
Catering Team Service	Mulanje, Malawi Mission Partnership	
Christianity Explored Study Group	Pastoral visits to homes, hospitals and Retirement and Care Homes	
Crèche	Pod (Weekly Youth Event)	
Crossroads (Male Youth Home Group)	Retirement and Care Homes Services	
Discipleship Duos	Sew & So's Craft Group	
Dun Laoghaire PC Partnership	Storehouse (foodbank run in Partnership with Whiteabbey Churches Together Partnership)	
Divorce Care		
EMERGE (ages 18-35 monthly social and study event)		

- Further details on these organisations and activities are available on our website whiteabbey.org and in our regular publications; the weekly printed Notices, the weekly eBulletin and the quarterly Whiteabbey Presbyterian News.
- Several of our organisations and activities are provided for children and young people. The essential safeguarding is facilitated through the PCI Taking Care programme for which we have two members appointed as Designated Persons.

Table (i): Public benefit services provided by WPC

	2022	2021
Number of families under the pastoral care of the church	418	412
Number of persons		
- under 18 years	101	98
- 19 - 64 years	517	542
- Over 65 years	296	242
- TOTAL	914	882
	Average Weekly participants	Average Weekly participants
Sunday Services		
- Morning	310	180
- Evening	50	-
Average number of weekly online views (YouTube)	290	300
Bible Studies and Fellowship meetings (excluding Sunday Services)	215	200
Sunday School / Bible class type activities	15	20
Non-uniformed organisations for children and young people	54	46
Uniformed organisations for children and young people	84	77
Table (ii). Level of participation in organisations and activities as a crude measure of impact		

Statement of Trustees' Responsibilities and Corporate Governance

The organisation has been registered with the Charity Commission for Northern Ireland.

The Elders are responsible for their annual report and for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Organisation and of the net movement in funds of the Organisation for that period.

In preparing those financial statements, the Elders are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue to function.

The Elders are responsible for ensuring that the Organisation keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with Charities legislation. They are also responsible for safeguarding the assets of the Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Organisation is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the Organisation, or for publication, is reliable; and
- The Organisation complies with relevant laws and regulations

Statement as disclosure to our reporting accountant

In so far as the Elders are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's reporting accountant is unaware; and
- the Elders, having made enquiries of fellow Elders and the charity's reporting accountant that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the reporting accountant is aware of that information.

Internal controls

The Kirk Session has overall responsibility for ensuring that Whiteabbey Presbyterian Church has a system of internal control. Such a system of control can provide only reasonable and not absolute assurance against errors or fraud. Controls are concerned with safeguarding the church's assets and maintaining the integrity of accounting controls.

Risk Statement

An internal risk assessment has been undertaken in order to identify the major risks to which the organisation is exposed. The Kirk Session recognises its responsibility for the management of risk.

Risk Management

The organisation has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risks.

STATEMENT OF COMPLIANCE WITH THE DUTY TO HAVE REGARD TO THE CHARITY COMMISSION FOR NORTHERN IRELAND'S GUIDANCE ON PUBLIC BENEFIT

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purpose and provide a benefit to the beneficiaries. No harm and no private benefit flowed from the purposes of the charity.

FINANCIAL REVIEW and RESERVES POLICY

The Elders believe that the Organisation should hold financial reserves because:

- It has little endowment funding and is currently dependent for income upon donations from year to year which are subject to review;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; and
- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

The Elders believe that the level of unrestricted reserves represented by investments and net current assets should be the equivalent of between three and preferably six months' operating costs calculated and reviewed annually. Reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

The level of total unrestricted reserves stands at £107,735 (2021: £120,484) represented by investments and net current assets. Operating costs (on unrestricted funds only) currently amount to approximately £270,000 per year, this would mean a target reserve balance of between £67,500 and £135,000. The current level of reserves therefore is within the terms of the Reserves Policy.

Details of the Charity's funds are shown in Note 15. An analysis of the Charity's net assets between the funds is given in Note 13. The Elders consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

EMPLOYEES

The Charity aims to be an organisation that employees enjoy working for and where they feel supported and developed. Employees are kept fully informed about its strategy and objectives, as well as day to day news and events. Regular information about the organisation is available through meetings and e-mails. All employees are encouraged to give their views and suggestions on performance and strategy.

INDEPENDENT EXAMINERS

Diamond & Skillen Chartered Accountants were appointed as the charity's independent examiners.

This report was approved by the Trustees on 21st March 2023 and signed on its behalf by:



Mr Richard McChesney
Clerk of Session

Whiteabbey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104452

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WHITEABBEY PRESBYTERIAN CHURCH

I report on the financial statements of the charity for the year ended 31st December 2022, which are set out on pages 3 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008 ("the Act"). The charity's trustees consider that an audit is not required for this year under Article 65(3) of the Act and that an independent examination is needed. The charity's gross income exceeded £250,000 but did not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under Article 65 of the Charities Act (Northern Ireland) 2008, and
- to follow the applicable Directions given by the Charity Commission for Northern Ireland, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with Article 63 of the Charities Act (Northern Ireland) 2008; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nigel V Skillen FCA
Diamond & Skillen
Fellow of the Institute of Chartered Accountants in Ireland
Sinclair House
89/101 Royal Avenue
Belfast
BT1 1FE

21st March 2023