

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**

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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
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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.

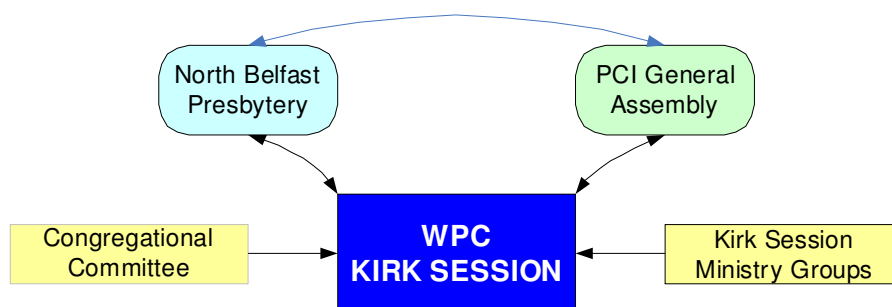


Figure (i): Whiteabbey Presbyterian Church Governance Structure

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	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



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.