

Knock Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104502

Details

Known as	KPC
Status	Received
Registered	2016-08-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	53 Kings Road Belfast BT5 6jh BT5 6JH
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Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,586,451	£785,416	£-238,489	8

Trustees

Name	Role	Appointed
Dr Philip Orr		
Dr Stan Craig		
Keith		
Miss Heather Donaldson		
Mr Andrew Spratt		
Mr Brian Ditty		
Mr Cliff Mcloughlin		
Mr Colin Mounstephen		
Mr David Mounstephen		
Mr Dawson Mcconkey		
Mr Frank Mcdowell		
Mr Hugo Wilson		
Mr Ian Long		
Mr Ian Mcclatchey		
Mr James Moore		
Mr Jeffrey Mcwatters		
Mr John Gourley		
Mr Jonathan Mcclelland		
Mr Michael Mccartney		
Mr Niall Martin		
Mr Paul Brown		
Mr Roel Dekker		
Mr Shaun Jemphrey		
Mr Trevor Mounstephen		
Mr William Leitch		
Rev Martin Gray		

Knock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104502

Accounts

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

Financial statements

Year ended 31 December 2024

Knock Congregation of The Presbyterian Church In Ireland

Financial statements

Year ended 31 December 2024

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Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report

Year ended 31 December 2024

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

Reference and administrative details

Registered charity name Knock Congregation of The Presbyterian Church in Ireland
Charity registration number NI104502
Principal office 53 King's Road
Belfast
BT5 6JH

The Trustees

Rev M Gray
Mr P Brown
Rev M Casement
Dr S Craig
Mr R Dekker
Mr B Ditty
Miss H Donaldson
Mr J Gourley
Mr S Jemphrey
Mr W Leitch
Mr I Long
Mr N Martin
Mr J Moore
Mr C Mounstephen
Mr D Mounstephen
Mr T Mounstephen
Mr M McCartney
Mr I McClatchey
Mr J McClelland
Mr D McConkey
Mr F McDowell
Mr S McKee
Mr C McLoughlin
Mr J McWatters
Dr P Orr
Mr A Spratt
Mr H Wilson
Mr K Woodrow
Keith

Auditor Miscampbell & Co
Chartered Accountants & Statutory Auditor
6 Annadale Avenue
Belfast
BT7 3JH

Bankers Danske Bank Limited
Donegall Square West
Belfast
BT1 6JS

Solicitors King & Gowdy Solicitors
298 Upper Newtownards Road
Belfast
BT4 3EJ

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2024

Structure, governance, and management

The Kirk Session

The charity Trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation and setting the remuneration of key staff having regard to relevant national statistics. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk Session are held at least nine times in each year.

To be chosen for the office of the Eldership in the congregation a person must be a voting member and a regular attender at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. The newly elected Elders undergo a 6-week training period of induction and then participate in the ongoing Elders training programme which covers all aspects of their role as both Elders and Trustees.

The Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which generally superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Knock Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, Ministers who have retired from active duty and representative Elders appointed by the Kirk Session of each congregation. The congregation is represented at the regular meetings of Presbytery by our Minister and one of the Elders. This provides an important link between the congregations and the wider structures of the church.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administrative, and judicial authority in dealing with all matters brought before it. The General Assembly is normally constituted during a week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ordained Ministers of each congregation, retired Ministers and representative Elders appointed by the Kirk Session of each congregation. The ordained Minister and one of our Elders are nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Public Benefit Statement

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled, and bereaved). Generally, the above benefits are delivered locally by congregations and their members or are facilitated through Presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities, and individual members of the public. The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2024

Objectives and activities

Knock Presbyterian Church is a congregation of the Presbyterian Church in Ireland.

Having developed a new Mission and Values (as set out below) during the year, the Kirk Session will be developing a renewed **Vision** for Knock Presbyterian Church in the 2025 year.

The new **Mission** of Knock Presbyterian Church is '**helping people know, enjoy and follow Jesus**'.

The new **Values** of Knock Presbyterian Church are:

Jesus-Centred – Keeping Jesus at the heart of all we do as a Church;

Outward-Looking – Actively reaching out to serve and love those in the surrounding community and beyond;

Caring – nurturing a community where each person feels known, supported and valued;

Generous – empowering people to give of themselves and creating an environment where members feel encouraged to be generous with what God has entrusted to them; and

Expectant – trusting that God will continue to work among His people in meaningful and transformative ways

To fulfil the Church's Mission, Vision and Values, the Elders are developing the following nine key areas. Each year, specific, and measurable Action Plans are agreed by the Elders which will develop these key areas, and it is the delivery of these Action Plans which will determine the success or otherwise of the key areas:

- **Worship** - To engage each member in vital and meaningful worship of God.
- **Prayer** - The Elders continue to develop the prayer life of the congregation by creating many opportunities for individual and corporate prayer, recognising that without prayer the work of the Church is in vain.
- **Pastoral Care** - It is each member's responsibility to pastorally care for each other with Elders having particular responsibility to ensure that there are congregational structures in place to deliver every member pastoral care.
- **Mission** – It is each member's responsibility to engage in the work of Christian mission to wherever God has placed them. In addition, Elders encourage all of the Church members to support those members working in full or part-time home or overseas mission work prayerfully, practically, and financially and to support the home and overseas mission partnerships in the Church.
- **Youth** - Elders continue to put a priority on the nurture, discipleship, and leadership development of our young people as well as the transition and engagement of our young people into the full life of the Church.
- **Discipleship** - The Church fully engages with its membership helping them to grow in Christ through Discipleship Groups, Small Groups, Connect Groups and various ministries.
- **Evangelism** - Developing ways of sharing the gospel in the Church and in the community.
- **Outreach & Community Service** - Developing ways for the Church to reach out into the community.
- **Property** - Deploying our premises to provide an inviting space, welcoming to all of the community.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2024

Achievements and performance

Strategy

In the last quarter of the 2024 year, Kirk Session has put in place the following Strategy Roadmap and has been working its way through the first 3 steps of this Roadmap. Kirk Session expects to complete the Strategy Roadmap in the 2025 year:

- 1. Where are we now? (Understanding our current reality)**
Assessing our strengths and identifying our weaknesses as a Church, understanding our community and being honest about the challenges we face;
- 2. Why do we exist? (Mission)**
Our Mission is the foundation and heart of all the activities and ministries we do as a Church. It defines our purpose and keeps us focussed on the work God has called us to do. It is the driving force behind our worship, discipleship, evangelism and community outreach;
- 3. What matters to us? (Core Values and Culture)**
Our Values are the biblical, corporate and aspirational principles and beliefs that shape who we are as a Church community;
- 4. Where are we heading? (Short Term Vision)**
Our Vision is where God is leading us as a Church. It should be bold but achievable, inspiring us to move forward in faith;
- 5. What are we prioritising? (Strategic Priorities)**
These are the key areas requiring focus and attention in order to achieve our Vision. The majority of our resources, time and effort will be allocated to these areas;
- 6. How are we going to get there? (Strategic Plan)**
The creation of a strategic plan will serve as a roadmap helping us to stay on track and make steady progress towards our Vision. It will detail:
 - > **specific goals** – measurable outcomes that align with our Mission and Vision;
 - > **objectives** – actions and initiatives we will undertake to reach these goals;
 - > **timeline** – realistic timeframe for achieving these objectives;
- 7. How will we know when we have arrived? (Metrics)**
We will need to establish key performance indicators that will allow us to measure our progress and evaluate whether we are on the right track. These metrics will focus on the most critical indicators of health and growth.

On the King's Road (OTKR) Church Hall Mission Building Project

Our Vision for the OTKR Building Project is to create new buildings and inviting spaces, welcoming to all, where God's love is shared.

At a congregational meeting held on 3 June 2024, the congregation unanimously agreed to:

- > enter into a building contract with Hugh J O'Boyle;
- > give authorisation to the Property Development Group (PDG) to engage with and negotiate any details and additional costs with the architects and contractors as the development progresses with Session and Congregational Committee being informed of any proposed changes to the agreed tender sum together with reasons;
- > enter into a borrowing arrangement consisting of a term loan and an overdraft facility, subject to Presbytery approval;
- > authorise Resource and Finance Committee to negotiate the terms of the borrowing arrangement. Should the proposed terms of the borrowing arrangement include security over the Church property, then a further Congregational Meeting will be called to approve such terms.

East Belfast Presbytery gave approval for this loan in June 2024 and following a tender process, bank facilities were put in place with no requirement for security over Church property.

The contractor commenced on the OTKR Building Project in September 2024. After the pre-demolition asbestos survey was undertaken, demolition began with all demolition work completed by December 2024 when the contractor commenced stripping back the site to prepare for new foundations to be laid. Work on the erection of the steelwork frame is expected to commence early in the 2025 year with the project expecting to complete in early 2026.

Worship Services

For the duration of the OTKR Building Project, Sunday morning services are being held at Campbell College, to facilitate Sunday School and Sunday evening services are being held at Knock. Over the Christmas period, when Campbell College was closed, the congregation joined Stormont Presbyterian Church's Sunday morning worship service.

Kirk Session has designated one Sunday a month as a 'Connect' Sunday to allow deeper relationships to be fostered within the congregation. There is no evening service on these 'Connect' Sundays and members of the 'Connect' Groups are encouraged to spend relational time together on Sunday afternoons and evenings. Session has put the 'Engage' services on 'pause' and is giving thought as to how best to use the Sunday evening services.

Following a request from the General Assembly for congregations to consider increasing the level of frequency of the Lord's Supper at worship services, Kirk Session agreed that there would be 5 morning Communion and 4 evening Communion in a year with consideration to be given to 1 of the morning Communion being an all-age Communion.

Kirk Session approved that Rev Doug Bradley, Pastoral Assistant, leads a monthly traditional service in the afternoon for the older members of Knock who are unable to attend worship services on Sunday mornings.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2024

Prayer

Kirk Session continues to provide as many opportunities for individual and corporate prayer as possible. The Powerhouse Prayer Gathering meets on the first and third Wednesday of each month in the Church at 7.45pm and corporate prayer times are available before the Sunday morning and evening services. A corporate prayer week was led by Rev Gray in September 2024 and a Prayer Room was also available for individual prayer during the King's Cross Club week in August 2024. The monthly Knock Central Prayer Resource is e-mailed to members and is available in large print at the back of the Church to take away and is given to those who are visited by the Pastoral Assistant. The Prayer Intercessors group (praying for members who have put prayer requests into the prayer boxes around the Church or e-mailed them through to the Church office), continues to be busy supporting members who are grieving, struggling, hurting, alone or in pain. The Prayer Ministry group (praying with members on request) meets in the North Transept of the Church after the first morning service in the month.

Pastoral Care

It is each member's responsibility to pastorally care for each other with Kirk Session having particular responsibility to ensure that structures are in place to deliver every member pastoral care. These structures include: (i) Pastorates, for members not in small groups, which are led by Elders who are supported by Pastoral Visitors from the congregation; (ii) Small Groups, where members pastorally care for each other; (iii) the Pastoral Assistant, for members who are housebound, in hospital, or in nursing or care homes; and (iv) the Minister, for members requiring more critical pastoral care.

Rev Doug Bradley, Pastoral Assistant, has indicated that he will be stepping down from this role in June 2025. Kirk Session has commenced a review of the Pastoral Care structures and practices being offered at Knock.

Mission

We are all called to the work of mission in our daily lives through the Great Commission and we should take every opportunity to encourage each other in this work. Kirk Session recognises that there are a number of members of the congregation who work in full time or part time ministry or mission either in an individual capacity or with a mission organisation and pray that through their obedience to God's calling, in his service, God would prosper their work and would bless them and the organisations for which they work.

The Tear Fund partnership with the Diocese of Muhabura in Uganda finished in March 2024. A 'Close Out' Report on the partnership was received by Session from the Uganda Partnership Committee which concluded that although the partnership worked very well, there were a number of learnings for any future mission partnership being undertaken by the congregation.

The 2024 Christmas Offerings were split between Thimar Ministries to the Arabs based in Lebanon (primarily to assist with relief work) and International Meeting Point in Belfast (primarily to upgrade equipment).

East Belfast Presbytery has designated Tullycarnet as a Mission Priority Area. Knock continues to provide practical and financial support for the mission and ministry work at Tullycarnet Presbyterian Church.

The Creation Care Group, which meets to consider and implement ways in which the congregation can, collectively and individually, better care for the environment, undertook many activities during the year providing practical advice and support to the congregation on sustainable living and reducing our carbon footprint.

PW meetings continued through the year providing fellowship and support for its women members as they consider and develop ways of supporting the Church in mission.

Recognising the current active congregational involvement in mission work on an individual and corporate basis, Kirk Session will continue to develop a mission mindset in the members.

Youth

462 children and young people from Knock, neighbouring churches and the local community attended the Church youth summer outreach programmes which included King's Cross Holiday Bible Club, Activate, Game of Three Halves, and Adventure Days. 90 young people attended a youth weekend at Castlewella Castle in March 2024 with 'Chosen to Serve' as the theme as well as a further youth weekend at the Castle in August 2024. 23 children attended the P5-P7 weekend in May 2024 at the Kilbroney Centre, Rostrevor with 'Firm Foundations' as the theme. 18 Young Adults attended a weekend on the North Coast in May 2024.

Greenhouse, the Sunday evening youth fellowship, continues to provide opportunities for our young people to praise God and pray with each other, to study the Bible, and to grow as disciples. The Lighthouse and MADhouse Sunday morning Bible classes help our children and teenagers to better understand the Bible and the Christian faith and the Creche allows parents of babies to hear God's Word in the Church services. The 'Mentoring' programmes for the young people in Years 13 and 14, run by the staff, as well as the OCN courses on offer, help our teenagers develop and transition into serving in Church. The Young Adults group supports our young people in their faith at university or in their formative years of work as they move away from home.

In line with Knock's vision for partnership and mission, 12 young people and their leaders travelled to Cheim in Poland in July 2024 with the Josiah Venture organisation with the aim of building relationships with our brothers and sisters in Christ in Cheim and serving their local young people's Church camp.

Knock Youth reaches out to the local community through the busy Church Youth Club on Friday evenings (with 150 attending) and through the large number of uniformed organisations (Girls and Boys Beavers, Cubs, Scouts, and Explorer Scouts) meeting through the week (with over 300 attending). A number of Knock volunteers also assist leading the youth club at Tullycarnet Presbyterian Church on Friday afternoons. The Duke of Edinburgh Scheme at Knock, continues to thrive with 3 young people completing their Silver Duke of Edinburgh and 3 young people completing their Gold Duke of Edinburgh in the year. During 2024, 15 girls attended the Soul Sistars programme.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2024

Session has in place a 3-year funding package with the Education Authority, which commenced in April 2023, to cover the cost of the Youth Worker position and associated youth programmes. The Education Authority have continued to assess Knock youth programmes as 'outstanding'.

The 'Mad East' weekend held in Orangefield Presbyterian Church at the end of October 2024 was attended by over 300 young people from 12 local Churches who were inspired to live for Jesus and serve in his Kingdom.

Katherine continues to mentor and provide opportunities for the development of our young people in leading praise and worship and Paul, Nicky and Katherine continue to provide support for SU's in local schools and colleges.

Discipleship

Life-on-Life Discipleship Groups commenced during the year. These groups have a leader (who has been trained) and 3 or 4 members, are single sex, meet fortnightly, are a 2 to 3 year commitment and are focussed on intentionally sharing everything together. After a year, the more mature members of each Group will be trained as Group leaders and will start their own Group.

Kirk Session continues its review of Small Groups and is encouraged by the number of members who have joined Connect Groups.

In light of the resignation of the Director of Music Ministries in September 2024, Kirk Session will commence the process of appointing a new Director of Music Ministries in 2025.

The monthly Lunch Club, meeting at Tullycarnet Presbyterian Church, continued to provide regular fellowship, encouragement, and support for the older members of the congregation through the year.

Evangelism

The group developing the Knock 'Welcome Experience' implemented a number of actions during the year.

The 3 Welcome coffee mornings for new, or nearly new members, continued through the year, one in each term.

A Hope explored course was held on 17, 24 and 31 January 2024 and on the back of the good attendance on this course, two well attended Christianity Explored courses were run, one for women and one for men, with some members of these courses going on to attend Church membership classes.

Women's and Men's Ministry programmes and events continued through the year, providing Bible teaching, fellowship, prayer and discipleship development opportunities for members and those people that they invite.

Over 500 attended the Community Carol Service in Knock on Sunday 22 December 2024 filling the Church, as traditional carols were sung, and Bible readings were read, with Rev Gray sharing some thoughts on the birth of Jesus. This was followed by a hog roast, pizzas and mulled wine.

The Knock Scout Troop (4th) celebrated their 80th anniversary by hosting a lunch in the Church halls for over 100 of their current and former leaders.

Presbytery held an autism awareness morning for the community in the Church halls in April 2024.

Kirk Session and staff continue to support the work of the SU E3 schools' ministry programme and, in particular, Jax McCallum, the East Belfast SU E3 worker. Please remember her and the work of SU in your prayers.

Outreach and Serving the Community

The Community Hub continues to meet each Tuesday morning between 11am and 2pm with members of the Community Support Group volunteering to serve at the Hub which provides free coffee, cake and craic and a friendly welcome.

The Community Support Group coffee morning March 2024 in conjunction with the Creation Care group plant sale raised funds for various missions.

Kirk Session continues to give consideration to practical ways in which Ukrainian refugees coming to Belfast can be supported by Knock. Several members of the congregation continue to host Ukrainian refugee families and individuals.

Knock's 'Welcome Churches' group continued to engage with refugee families in the area through the year.

There was a great attendance at the Community Fun Day in May 2024 held at Knock in conjunction with other local Churches, with lots of fun and music for folk, both old and young.

A retirees musical evening was held in May 2024, organised by Nathan Surgenor, with over 50 folk attending from Towell House, Kirk House, Bell Rotary, Cabin Hill Court, Johnsons Court and St Columille's.

The Badminton Club, Drama Society, Wednesday Walkers, Saturday Striders, Craft Group, Knock Tots, Contact Centre, and Special Friends of Knock activities continue to provide fellowship and outreach opportunities to the community.

Property

With the impending Church Hall Building Project, the Administration Office, Vestry and Staff Offices were relocated to 51 King's Road (having obtained consent from the Council for a Temporary Change of Use Planning Application) for the duration of the On the King's Road Building Project.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report (continued)

Year ended 31 December 2024

Planning consent was received in the year to replace the three side exterior wooden doors of the Church on a like for like basis and to refurbish the two front exterior wooden doors of the Church and put in place two new aluminium glass doors just behind the two front exterior wooden doors. A tender process will be undertaken in early 2025 with a contractor to be appointed thereafter.

Communication

Kirk Session approved a Communications Strategy in February 2024 to be more effective and intentional in communicating with all of our Church family and our local and global community.

Safeguarding

Following the Presbyterian Church in Ireland's Council for Social Witness endorsement of Onus (NI) Ltd's 'Safe Place' initiative, Knock signed up to this initiative which provides support and sign posting for people requiring information as a result of domestic abuse or violence. Some members of staff and the congregation attended a 'Safe Place' seminar.

The Church's fire evacuation procedure was updated during the year.

A number of members of the congregation undertook Taking Care training during the year.

As part of its responsibilities, Session continues to keep under review the Church's Child Protection Policy (having completed a formal triennial review of this policy in the year) and Adult Safeguarding Policy.

Church Membership

At 31 December 2024, there were 718 persons on the Communion Roll, 705 families claiming connection with the congregation and 1,765 persons of all ages claiming connection with the congregation. In the 2024 year, there were 14 new communicant members, 6 baptisms, 3 weddings and 19 funerals.

Financial Review

The congregation's main source of income is members' contributions through Weekly freewill Offering and donations for Mission.

During the year total income was £1,586,451 (2023: £1,089,997). The total income for the year included bequests received of £NIL (2023: £24,371). In 2024, donations, net of expenditure, in respect of On the King's Road building project, were £758,717 (2023: £246,352). The net surplus for the year is £801,035 (2023: net surplus £416,344) which has increased net assets at 31 December 2024 to £3,074,157 (2023: £2,273,122).

The Church's Investment Policy is to invest any surplus funds in minimal risk Bank Treasury Deposits and to obtain interest on these funds. At 31 December 2024, there was £2,056,183 (2023 £1,512,780) held in Treasury Deposits. The Church also owns the Church property which is carried at cost and is fully depreciated. The Manse residential property for its Minister and a residential house on the Church site are valued in total at £600,000 (2023: £600,000).

Restricted Funds

The On the King's Road (OTKR) Church Hall Mission Building Project commenced in September 2024. The balance on the OTRK fund at 31 December 2024 is £2,072,606 (2023: £1,213,789).

Manse Fund. Funds relating to the previous Manse. The balance of the fund at 31 December 2024 is £356,087 (2023: £356,087).

Youth Investment Fund. Funds relating to youth work in the local area. The balance of the fund at 31 December 2024 is £42,339 (2023: £36,654).

Mission Support Fund. Funds relating to mission support in Knock. The balance of the fund at 31 December 2024 is £125,351 (2023: £118,317).

Strand Partnership Fund. Funds relating to the Strand Partnership. The balance of the fund at 31 December 2024 is £NIL (2023: £7,979).

Uganda Partnership Fund. Funds relating to the Uganda Partnership. The balance of the fund at 31 December 2024 is £4,386 (2023: £59,863).

Benevolent Fund. Funds relating to Knock members who are in need. The balance of the fund at 31 December 2024 is £31,059 (2023: £27,819).

Bell Donaldson Gray Memorial Fund. Funds relating to Christian training for Knock members and support for Knock members under 25 years of age engaging in Christian activities. The balance of the fund at 31 December 2024 is £51,135 (2023: £56,273).

Property Revaluation Reserve. Reserve relates to market revaluation of Knock owned property. The balance of the reserve at 31 December 2024 is £243,913 (2023: £243,913).

Flower Fund. Funds relating to flowers for Knock worship services. The balance of the fund at 31 December 2024 is £3,061 (2023: £2,530).

Community Support Group. Funds relating to Knock activities in the local community. The balance of the fund at 31 December 2024 is £12,983 (2023: £12,157).

Knock Youth – EA Programme. Funds relating to Knock Youth Education Authority programme activities. The balance of the fund at 31 December 2024 is £8,666 (2023: £9,631).

Ukrainian Refugees Fund. Funds relating to the support of Ukrainian refugees attending Knock. The balance of the fund at 31 December 2024 is £6,135 (2023: £6,784).

Reserves Policy

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold the equivalent of at least three month's normal running costs in cash reserves. At 31 December 2024 unrestricted reserves were £109,003 (2023: £113,893).

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2024

Going Concern

After reviewing the Church's future plans, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. The Church therefore continues to adopt the going concern basis in preparing its financial statements.

Plans for future periods

As well as developing a long-term strategy for Knock for the coming years, the Trustees will continue to develop the 9 key areas of the Church, implementing and allocating resources as required, as they work towards delivering the Church's Vision, through its Mission and Values, to extend Christ's kingdom in the congregation, the local community and throughout the world.

Auditors

A resolution proposing that Miscampbell & Co be re-appointed as auditors will be put to the Annual General Meeting.

Trustee Responsibilities

Members of Kirk Session are mindful of their Trustee responsibilities in charity law, given that Knock Presbyterian Church is a registered charity. Kirk Session works closely with the Congregational Committee to ensure that the necessary structures, policies, procedures, and mechanisms are in place and that legal and regulatory requirements are being met to deliver good governance as benchmarked by the Charities Commission NI. Members of Kirk Session undertake appropriate training to meet their responsibilities under charity law.

Risk

The Trustees, working closely with the Congregational Committee and the staff, recognise their responsibility with regard to managing risk in the charity and have adopted a low-risk tolerance in all of the charity's activities. This is achieved through the regular identification, review and assessment of the risks faced by the charity, whether they be governance, operational, financial, external or regulatory, and the management and mitigation of those risks where at all possible.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' annual report was approved on 18 February 2025 and signed on behalf of the board of Trustees by:



Mr H Wilson
Trustee

Knock Congregation of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation of The Presbyterian Church In Ireland

Year ended 31 December 2024

Opinion

We have audited the financial statements of Knock Congregation of The Presbyterian Church In Ireland (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Knock Congregation of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation of The Presbyterian Church In Ireland *(continued)*

Year ended 31 December 2024

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Knock Congregation of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation of The Presbyterian Church In Ireland *(continued)*

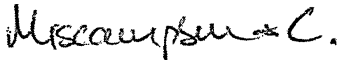
Year ended 31 December 2024

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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



Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

18 February 2025

Knock Congregation of The Presbyterian Church In Ireland

Statement of financial activities

Year ended 31 December 2024

	Note	2024			2023	
		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	
Income and endowments						
Donations and legacies	4	436,597	937,378	—	1,373,975	925,325
Charitable activities	5	73,519	61,588	—	135,107	117,316
Investment income	6	75,532	1,837	—	77,369	47,356
Total income		<u>585,648</u>	<u>1,000,803</u>	<u>—</u>	<u>1,586,451</u>	<u>1,089,997</u>
Expenditure						
Expenditure on charitable activities	7,8	489,322	296,094	—	785,416	673,653
Total expenditure		<u>489,322</u>	<u>296,094</u>	<u>—</u>	<u>785,416</u>	<u>673,653</u>
Net income		<u>96,326</u>	<u>704,709</u>	<u>—</u>	<u>801,035</u>	<u>416,344</u>
Transfers between funds		(101,216)	101,216	—	—	—
Net movement in funds		<u>(4,890)</u>	<u>805,925</u>	<u>—</u>	<u>801,035</u>	<u>416,344</u>
Reconciliation of funds						
Total funds brought forward		113,893	2,151,796	7,433	2,273,122	1,856,778
Total funds carried forward		<u>109,003</u>	<u>2,957,721</u>	<u>7,433</u>	<u>3,074,157</u>	<u>2,273,122</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

Knock Congregation of The Presbyterian Church In Ireland

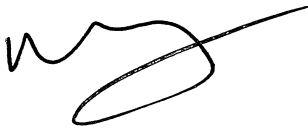
Statement of financial position

31 December 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	12		943,245		633,609
Current assets					
Debtors	13	49,504		50,079	
Investments	14	232,621		677,567	
Cash at bank and in hand		2,087,276		1,030,459	
		<u>2,369,401</u>		<u>1,758,105</u>	
Creditors: amounts falling due within one year	15	<u>(238,489)</u>		<u>(118,592)</u>	
Net current assets			<u>2,130,912</u>		<u>1,639,513</u>
Total assets less current liabilities			<u>3,074,157</u>		<u>2,273,122</u>
Net assets			<u>3,074,157</u>		<u>2,273,122</u>
Funds of the charity					
Endowment funds			7,433		7,433
Restricted funds			2,957,721		2,151,796
Unrestricted funds			109,003		113,893
Total charity funds	17		<u>3,074,157</u>		<u>2,273,122</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 February 2025, and are signed on behalf of the board by:

Rev M Gray
Trustee



Mr H Wilson
Trustee



The notes on pages 15 to 24 form part of these financial statements.

Knock Congregation of The Presbyterian Church In Ireland

Statement of cash flows

Year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	801,035	416,344
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,457	12,294
Dividends, interest and rents from investments	(1,600)	(4,800)
Other interest receivable and similar income	(75,769)	(42,556)
Accrued expenses/(income)	123,186	(123,971)
<i>Changes in:</i>		
Trade and other debtors	575	(22,527)
Trade and other creditors	(3,289)	(2,595)
Cash generated from operations	<u>852,595</u>	<u>232,189</u>
Interest received	75,769	42,556
Net cash from operating activities	<u>928,364</u>	<u>274,745</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,600	4,800
Purchase of tangible assets	(318,093)	(32,329)
Investment in Treasury deposits with a maturity greater than 3 months	-	(476,165)
Disposal of Treasury deposits with a maturity greater than 3 months	444,946	-
Net cash from/(used in) investing activities	<u>128,453</u>	<u>(503,694)</u>
Net increase/(decrease) in cash and cash equivalents	<u>1,056,817</u>	<u>(228,949)</u>
Cash and cash equivalents at beginning of year	<u>1,030,459</u>	<u>1,259,408</u>
Cash and cash equivalents at end of year	<u>2,087,276</u>	<u>1,030,459</u>

The notes on pages 15 to 24 form part of these financial statements.

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements

Year ended 31 December 2024

1. General information

The charity is a charity registered in Northern Ireland. The charity registration number is NI104502.

2. Statement of compliance

The financial statements have been prepared on the going concern basis in accordance with the Charities Act (Northern Ireland) 2008, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant sections of the Statement of Recommended Practice "Accounting and Reporting by Charities (Revised 2015)", applicable to charities preparing their accounts in accordance with the FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

There are no areas of significant judgment nor key sources of estimation uncertainty.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Assets under construction are not depreciated until they are completed and brought into use. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 10%, 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Freewill Offering	431,148	–	431,148
Donations to General Account	715	–	715
Loose collections	1,027	–	1,027
Donations to Stipend	1,556	–	1,556
Sale of small group books/Christian literature	1,587	–	1,587
Men's ministry events	564	–	564
Flower Fund	–	531	531
Miscellaneous income	–	–	–
Community Support Group	–	8,068	8,068
Ukrainian Refugee Fund	–	400	400
On the King's Road fund donations	–	758,717	758,717
Mission Support donations	–	50,576	50,576
Youth Investment Fund donations	–	5,685	5,685
Strand Partnership donations	–	–	–
Uganda Partnership donations	–	3,761	3,761
Benevolent Fund donations	–	4,240	4,240
Memorial Fund donations	–	315	315
Donations for PCI funds	–	56,017	56,017
Donations for Mission	–	49,068	49,068
Bequests received	–	–	–
	<u>436,597</u>	<u>937,378</u>	<u>1,373,975</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Freewill Offering	447,623	–	447,623
Donations to General Account	2,997	–	2,997
Loose collections	–	–	–
Donations to Stipend	1,738	–	1,738
Sale of small group books/Christian literature	1,410	–	1,410
Men's ministry events	673	–	673
Flower Fund	–	100	100
Miscellaneous income	30	–	30
Community Support Group	–	4,543	4,543
Ukrainian Refugee Fund	–	1,535	1,535
On the King's Road fund donations	246,352	–	246,352
Mission Support donations	–	59,979	59,979
Youth Investment Fund donations	–	1,269	1,269
Strand Partnership donations	–	50	50
Uganda Partnership donations	–	30,790	30,790
Benevolent Fund donations	–	4,855	4,855
Memorial Fund donations	–	425	425
Donations for PCI funds	–	57,213	57,213
Donations for Mission	–	39,372	39,372
Bequests received	24,371	–	24,371
	<u>725,194</u>	<u>200,131</u>	<u>925,325</u>

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies *(continued)*

Analysis of donations for PCI

	2024	2023
	£	£
United Appeal	36,245	31,445
World Development Appeal	15,209	16,496
Presbyterian Children's Society	3,299	3,201
Moderator's Appeal	–	2,238
PW for Church House	1,264	1,901
Student Bursary	–	1,932
	<u>56,017</u>	<u>57,213</u>

Analysis of donations for Mission

	2024	2023
	£	£
Leprosy Mission	8,065	7,590
Christmas offering	26,503	20,013
Christian Aid	3,883	3,089
Storehouse	1,869	2,734
Poppy Fund	2,023	439
Tear Fund	4,238	4,697
Nathan Surgenor presentation	1,633	–
Other	854	810
	<u>49,068</u>	<u>39,372</u>

5. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Weddings and funerals	1,220	100	1,320
Donations for use of halls	2,085	–	2,085
KPC Youth - joint youth programmes	10,854	–	10,854
KPC Youth - outreach events	32,426	–	32,426
KPC Youth - resourcing organisations	8,417	–	8,417
KPC Youth - other income	18,517	–	18,517
KPC Youth - EA programme	–	61,488	61,488
	<u>73,519</u>	<u>61,588</u>	<u>135,107</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Weddings and funerals	1,350	–	1,350
Donations for use of halls	3,490	–	3,490
KPC Youth - joint youth programmes	11,153	–	11,153
KPC Youth - outreach events	27,757	–	27,757
KPC Youth - resourcing organisations	9,061	–	9,061
KPC Youth - other income	5,505	6,400	11,905
KPC Youth - EA programme	–	52,600	52,600
	<u>58,316</u>	<u>59,000</u>	<u>117,316</u>

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2024

6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from investment properties	1,600	–	1,600
Bank interest - General Account	73,932	–	73,932
Bank interest - Memorial Fund	–	1,837	1,837
Interest on Gift Aid	–	–	–
	<u>75,532</u>	<u>1,837</u>	<u>77,369</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from investment properties	4,800	–	4,800
Bank interest - General Account	40,925	–	40,925
Bank interest - Memorial Fund	–	1,585	1,585
Interest on Gift Aid	46	–	46
	<u>45,771</u>	<u>1,585</u>	<u>47,356</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
PCI assessments	30,928	–	30,928
KPC Youth	69,191	62,453	131,644
Ministry and support staff costs	258,991	–	258,991
Congregational running costs	123,462	57	123,519
Mission giving and donations paid out	4,700	233,584	238,284
On the King's Road fund expenditure	–	–	–
Support costs	2,050	–	2,050
	<u>489,322</u>	<u>296,094</u>	<u>785,416</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
PCI assessments	21,639	–	21,639
KPC Youth	54,800	62,354	117,154
Ministry and support staff costs	211,746	–	211,746
Congregational running costs	143,757	218	143,975
Mission giving and donations paid out	4,200	169,594	173,794
On the King's Road fund expenditure	3,300	–	3,300
Support costs	2,045	–	2,045
	<u>441,487</u>	<u>232,166</u>	<u>673,653</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
PCI assessments	30,928	–	30,928	21,639
KPC Youth	131,644	–	131,644	117,154
Ministry and support staff costs	258,991	–	258,991	211,746
Congregational running costs	123,519	–	123,519	143,975
Mission giving and donations paid out	238,284	–	238,284	173,794
On the King's Road fund expenditure	–	–	–	3,300
Governance costs	–	2,050	2,050	2,045
	<u>783,366</u>	<u>2,050</u>	<u>785,416</u>	<u>673,653</u>

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2024

9. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	8,457	12,294
Fees payable for the audit of the financial statements	<u>2,050</u>	<u>2,045</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	171,238	126,691
Social security costs	9,937	8,658
Employer contributions to pension plans	<u>7,990</u>	<u>7,407</u>
	<u>189,165</u>	<u>178,756</u>

The average head count of employees during the year was 8 (2023: 8).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Transfers between funds

	2024	2023
	£	£
General Account	(100,000)	(126,611)
On the King's Road fund	100,000	126,611
General Account	(1,216)	(1,426)
Community Support Group	1,216	1,426
General Account	-	(655)
Donations for PCI Funds	-	655
OKR designated fund	-	(1,087,178)
OKR restricted fund	-	1,087,178
Strand Partnership Fund	<u>(7,979)</u>	-
Mission Support Fund	<u>7,979</u>	-
	<u>-</u>	<u>-</u>

The fund transfers during the year were as follows:

£100,000 from the General Account to the On the King's Road Fund in respect of surplus unrestricted funds arising in the year.

£1,216 from the General Account to the Community Service Group.

£7,979 from the Strand Partnership Fund to the Mission Support Fund following the end of the Strand Partnership.

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2024

12. Tangible fixed assets

	Freehold property £	Equipment £	Asset under construction £	Total £
Cost				
At 1 January 2024	600,000	81,715	–	681,715
Additions	–	5,933	312,160	318,093
At 31 December 2024	<u>600,000</u>	<u>87,648</u>	<u>312,160</u>	<u>999,808</u>
Depreciation				
At 1 January 2024	–	48,106	–	48,106
Charge for the year	–	8,457	–	8,457
At 31 December 2024	<u>–</u>	<u>56,563</u>	<u>–</u>	<u>56,563</u>
Carrying amount				
At 31 December 2024	<u>600,000</u>	<u>31,085</u>	<u>312,160</u>	<u>943,245</u>
At 31 December 2023	<u>600,000</u>	<u>33,609</u>	<u>–</u>	<u>633,609</u>

Freehold Property

Freehold property consists of two classes of assets. The first class is church property which is used to carry out the activities of the church. This class is carried at cost and depreciated over the estimated economic life of 50 years. This class of property is deemed to be fully written off and having nil carrying value at 31 December 2024 and 2023 on a cost basis.

The second class is residential property. Such property has been revalued as part of the transition to FRS 102. The properties in question have been revalued to the value set by the local rating authorities. Given the nature of the properties and the high level of on-going maintenance to which they are subject, no depreciation is applied as the residual value is considered to be at least equal to the carrying valuation.

Asset under construction

Following competitive tender a construction contract was awarded to HJ O'Boyle Limited for the On the King's Road Project. The project is expected to complete by January 2026.

13. Debtors

	2024 £	2023 £
Prepayments and accrued income	20,704	16,592
Gift Aid debtor	28,800	33,487
	<u>49,504</u>	<u>50,079</u>

14. Investments

	2024 £	2023 £
Treasury deposits > 3 months maturity	232,621	677,567

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	133,444	10,258
Donations collected due for payment	91,623	94,992
Amounts due to Church organisations	3,058	2,942
Other creditors	10,364	10,400
	<u>238,489</u>	<u>118,592</u>

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2024

16. Pensions and other post retirement benefits

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

	2024	2023
	£	£
Minister pension contributions	14,796	8,046

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

	2024	2023
	£	£
Contributions	7,990	7,407

17. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
	£	£	£	£	£
General Account	113,893	585,648	(489,322)	(101,216)	109,003
On the King's Road fund	—	—	—	—	—
	<u>113,893</u>	<u>585,648</u>	<u>(489,322)</u>	<u>(101,216)</u>	<u>109,003</u>
	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
General Account	97,843	582,929	(438,187)	(128,692)	113,893
On the King's Road fund	844,126	246,352	(3,300)	(1,087,178)	—
	<u>941,969</u>	<u>829,281</u>	<u>(441,487)</u>	<u>(1,215,870)</u>	<u>113,893</u>

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2024

17. Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
	£	£	£	£	£
Manse Fund	356,087	–	–	–	356,087
Youth Investment Fund	36,654	5,685	–	–	42,339
Mission Support Fund	118,317	50,576	(51,521)	7,979	125,351
Strand Partnership Fund	7,979	–	–	(7,979)	–
Uganda Partnership Fund	59,863	3,761	(59,238)	–	4,386
Benevolent Fund	27,819	4,240	(1,000)	–	31,059
Memorial Fund	56,273	2,152	(7,290)	–	51,135
Donations for PCI	–	56,017	(56,017)	–	–
Donations for Mission	–	49,068	(49,068)	–	–
Property revaluation reserve	243,913	–	–	–	243,913
Flower Fund	2,530	531	–	–	3,061
Community Support Group	12,157	8,068	(8,458)	1,216	12,983
KPC Youth - EA programme	9,631	61,488	(62,453)	–	8,666
Ukrainian Refugees Fund	6,784	400	(1,049)	–	6,135
Belfast City Council	–	–	–	–	–
On the King's Road Fund	1,213,789	758,817	–	100,000	2,072,606
	<u>2,151,796</u>	<u>1,000,803</u>	<u>(296,094)</u>	<u>101,216</u>	<u>2,957,721</u>

	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
Manse Fund	356,087	–	–	–	356,087
Youth Investment Fund	35,385	1,269	–	–	36,654
Mission Support Fund	108,171	59,979	(49,833)	–	118,317
Strand Partnership Fund	7,929	50	–	–	7,979
Uganda Partnership Fund	37,643	30,790	(8,570)	–	59,863
Benevolent Fund	22,964	4,855	–	–	27,819
Memorial Fund	62,983	2,010	(8,720)	–	56,273
Donations for PCI	–	57,213	(57,868)	655	–
Donations for Mission	–	39,372	(39,372)	–	–
Property revaluation reserve	243,913	–	–	–	243,913
Flower Fund	2,618	100	(188)	–	2,530
Community Support Group	11,449	4,543	(5,261)	1,426	12,157
KPC Youth - EA programme	12,985	52,600	(55,954)	–	9,631
Ukrainian Refugees Fund	5,249	1,535	–	–	6,784
Belfast City Council	–	6,400	(6,400)	–	–
On the King's Road Fund	–	–	–	1,213,789	1,213,789
	<u>907,376</u>	<u>260,716</u>	<u>(232,166)</u>	<u>1,215,870</u>	<u>2,151,796</u>

Endowment funds

	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
	£	£	£	£	£
David Bell	590	–	–	–	590
John Murray	509	–	–	–	509
Irvine Abbot	500	–	–	–	500
JW Stewart	98	–	–	–	98
Miss ME Tougher	500	–	–	–	500
RT & H Curry	5,236	–	–	–	5,236
	<u>7,433</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>7,433</u>

	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
David Bell	590	–	–	–	590
John Murray	509	–	–	–	509
Irvine Abbot	500	–	–	–	500
JW Stewart	98	–	–	–	98
Miss ME Tougher	500	–	–	–	500
RT & H Curry	5,236	–	–	–	5,236
	<u>7,433</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>7,433</u>

Knock Congregation of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2024

18. Analysis of net assets between funds

	Unrestricted Funds		Endowment Funds	Total Funds 2024
	£	£	£	£
Tangible fixed assets	31,085	912,160	–	943,245
Current assets	97,332	2,264,636	7,433	2,369,401
Creditors less than 1 year	(19,414)	(219,075)	–	(238,489)
Net assets	109,003	2,957,721	7,433	3,074,157

	Unrestricted Funds		Endowment Funds	Total Funds 2023
	£	£	£	£
Tangible fixed assets	33,609	600,000	–	633,609
Current assets	90,530	1,660,142	7,433	1,758,105
Creditors less than 1 year	(10,300)	(108,292)	–	(118,592)
Net assets	113,839	2,151,850	7,433	2,273,122

19. Analysis of changes in net cash

	At 1 Jan 2024	Cash flows	At 31 Dec 2024
	£	£	£
Cash at bank and in hand	1,030,459	1,056,817	2,087,276
Current asset investments	677,567	(444,946)	232,621
	1,708,026	611,871	2,319,897

20. Related parties

The Presbyterian Church in Ireland, which is a separate charity, is a related party. During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland:

	2024	2023
	£	£
Congregational assessments	29,636	20,217
United Appeal	36,245	32,100
World Development Appeal	15,210	16,496
Presbyterian Children's Society	3,299	3,201
Moderator's Appeal	–	2,238
PW for Church House	1,264	1,901
Student Bursary	–	1,932
	85,654	78,085

The East Belfast Presbytery of The Presbyterian Church In Ireland, which is a separate charity, is a related party. During the year the congregation contributed the following amounts to East Belfast Presbytery of The Presbyterian Church In Ireland:

	2024	2023
	£	£
Presbytery Assessment	1,292	1,422

Payments to Trustees during the year

The following trustees have received remuneration in respect of their employment with the Church during the year:

	2024	2023
	£	£
M Gray stipend	61,650	33,527
M Gray pension contributions	14,796	8,046
M Gray expenses	7,036	3,890
P Brown salary as Youth Director	45,941	43,137
P Brown pension contributions	2,297	2,157

Knock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104502

Accounts

**Knock Congregation Of The Presbyterian Church In
Ireland**

Financial statements

Year ended 31 December 2023

Knock Congregation Of The Presbyterian Church In Ireland

Financial statements

Year ended 31 December 2023

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Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report

Year ended 31 December 2023

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

Reference and administrative details

Registered charity name Knock Congregation of The Presbyterian Church in Ireland
Charity registration number NI104502
Principal office 53 King's Road
Belfast
BT5 6JH

The Trustees

Rev M Gray (Appointed 2 June 2023)
Mr P Brown
Rev M Casement
Dr S Craig
Mr R Dekker
Mr B Ditty
Miss H Donaldson
Mr J Gourley
Mr M Hamilton (Resigned 15 June 2023)
Mr S Jemphrey
Mr W Leitch
Mr I Long
Mr N Martin
Mr J Moore
Mr C Mounstephen
Mr D Mounstephen
Mr T Mounstephen
Mr M McCartney
Mr I McClatchey
Mr J McClelland
Mr D McConkey
Mr F McDowell
Mr S McKee
Mr C McLoughlin
Mr J McWatters
Dr P Orr
Mr A Spratt
Mr H Wilson
Mr K Woodrow
Keith

Auditor Miscampbell & Co
Chartered Accountants & Statutory Auditor
6 Annadale Avenue
Belfast
BT7 3JH

Bankers Danske Bank Limited
Donegall Square West
Belfast
BT1 6JS

Solicitors King & Gowdy Solicitors
298 Upper Newtownards Road
Belfast
BT4 3EJ

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Structure, governance, and management

The Kirk Session

The charity Trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation and setting the remuneration of key staff having regard to relevant national statistics. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk Session are held at least nine times in each year.

To be chosen for the office of the Eldership in the congregation a person must be a voting member and a regular attender at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. The newly elected Elders undergo a 6-week training period of induction and then participate in the ongoing Elders training programme which covers all aspects of their role as both Elders and Trustees.

The Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which generally superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Knock Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, Ministers who have retired from active duty and representative Elders appointed by the Kirk Session of each congregation. The congregation is represented at the regular meetings of Presbytery by our Minister and one of the Elders. This provides an important link between the congregations and the wider structures of the church.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administrative, and judicial authority in dealing with all matters brought before it. The General Assembly is normally constituted during a week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ordained Ministers of each congregation, retired Ministers and representative Elders appointed by the Kirk Session of each congregation. The ordained Minister and one of our Elders are nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Public Benefit Statement

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled, and bereaved). Generally, the above benefits are delivered locally by congregations and their members or are facilitated through Presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities, and individual members of the public. The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Objectives and activities

Knock Presbyterian Church is a congregation of the Presbyterian Church in Ireland.

The **Vision** of Knock Presbyterian Church is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which: is increasingly characterised by love for God, and love and concern for others; is committed to the historic Christian gospel as revealed in the Bible; and is relevant to people of this time and place.

The **Mission** of Knock Presbyterian Church is, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Now summarised as Making Mature Disciples.

The **Values** of Knock Presbyterian Church are that we aim to live out our Mission and Vision as a family of God's people by being:

- a Covenant community where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another.
- an Intergenerational community where adults intentionally take the lead to engage with, encourage, and nurture younger members to maturity in Christ.
- an Outward Looking community where we want the blessings of God that belong to us in the Gospel to become blessings for others beyond the bounds of our community.

To fulfil the Church's Mission, Vision and Values, the Elders are developing the following nine key areas with a focus on intergenerationality. Each year, specific, and measurable Action Plans are agreed by the Elders which will develop these key areas and it is the delivery of these Action Plans which will determine the success or otherwise of the key areas:

- **Worship** - To engage each member in vital and meaningful worship of God.
- **Prayer** - The Elders continue to develop the prayer life of the congregation by creating many opportunities for individual and corporate prayer, recognising that without prayer the work of the Church is in vain.
- **Pastoral Care** - It is each member's responsibility to pastorally care for each other with Elders having particular responsibility to ensure that there are congregational structures in place to deliver every member pastoral care.
- **Mission** – It is each member's responsibility to engage in the work of Christian mission to wherever God has placed them. In addition, Elders encourage all of the Church members to support those members working in full or part-time home or overseas mission work prayerfully, practically, and financially and to support the home and overseas mission partnerships in the Church.
- **Youth** - Elders continue to put a priority on the nurture, discipleship, and leadership development of our young people as well as the transition and engagement of our young people into the full life of the Church.
- **Discipleship** - The Church fully engages with its membership helping them to grow in Christ through the development of Learning Spaces and to engage in fellowship through Community Spaces.
- **Evangelism** - Developing ways of sharing the gospel in the Church and in the community.
- **Outreach & Community Service** - Developing ways for the Church to reach out into the community.
- **Property** - Deploying our premises to provide an inviting space, welcoming to all of the community.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Achievements and performance

Minister Vacancy

Following the congregational meeting on 25 October 2022, where the congregation agreed to hear candidates for the Minister Vacancy by Hearing Committee (which was appointed at that meeting), the Vacancy Commission approached the subsequent list of Ministers submitted by members of the congregation and the Minister applications received from the advertisement for the role of Minister. In January 2023, Rev Gareth MacLean stepped down from his role as Vacancy Commission Convenor and Rev Robert Beggs was appointed by Presbytery as Vacancy Commission Convenor. Following a Session interview in January 2023, a hearing and follow up interview by the appointed Hearing Committee and a subsequent congregational meeting in March 2023, Rev Martin Gray was called by the congregation to be the Minister of Knock and was installed on 2 June 2023.

Strategy

With Rev Gray now in place as Minister, Session will, through the 2024 year, develop a long-term strategy for Knock Church for the coming years.

Throughout the 2023 year, Session has continued to progress the following nine key areas of development, which incorporate Action Plans.

Worship Services

Session's vision for worship services is to increase the intergenerational family feel of Church, move to more regular single morning worship services over time and to create a hunger for more.

Following a short transition period for member consultation, single morning worship services at 10.30am commenced on 5 February 2023 reuniting our Church family once again. Session instigated a review process (through to June 2023) of this single morning service, engaging with, listening to, and inviting comment from members of the congregation. The intention of the review was to support the Ministers, staff, and volunteers in the shaping of the worship services. Rev Gray and the staff team will regularly review the worship services with the intergenerational vision and encourage more member participation in these services.

Evening worship services at 6.30pm alternated with the Engage Sunday evening programme up to June 2023 with the Engage programme moving to once a month from September 2023 onwards.

A new sound desk for the Church was purchased in 2023 which has significantly enhanced sound management in the worship services. New lighting has also been put in place at the front of the Church interior during the year to better illumine the pulpit.

Prayer

Session's vision for prayer is to grow the corporate prayer life of the Church as a foundation for Church life.

Session continues to provide as many opportunities for individual and corporate prayer as possible. The Powerhouse Prayer Gathering meets on the first and third Wednesday of each month in the Bell Hall at 7.45pm and corporate prayer times are available before the Sunday morning and evening services/Engage programme. There were corporate prayer weeks in January 2023 and September 2023. A Prayer Room was also available for individual prayer during the King's Cross Club Holiday Bible Club week and the Church is open for individual prayer each Tuesday morning between 9am and 1pm. The monthly Knock Central Prayer Resource is e-mailed to members and is available in large print at the back of the Church to take away and is given to those who are visited by the Pastoral Assistant. Session would encourage all members of the congregation to take part in this important work. The Prayer Intercessors group (praying for members), continues to be busy supporting members who are grieving, struggling, hurting, alone or in pain. The Prayer Ministry group (praying with members on request) recommenced in the North Transept of the Church in February 2023 after the first morning service in the month. In due course, Session will be giving consideration to ways of equipping the congregation on how to pray.

The PCI Moderator of the General Assembly, the Rev Sam Mawhinney, attended the Knock Powerhouse Prayer Gathering in October 2023 (as part of a Moderator's tour of East Belfast Presbytery), which was led by Rick Hill (Secretary for the Council for Mission in Ireland), who gave an update on the work of the Council for Mission in Ireland and an opportunity to pray for this work.

Pastoral Care

It is each member's responsibility to pastorally care for each other with Session having particular responsibility to ensure that structures are in place to deliver every member pastoral care. These structures include: (i) Pastorates, for members not in small groups, which are led by Elders who are supported by Pastoral Visitors from the congregation; (ii) Small Groups, where members pastorally care for each other; (iii) the Pastoral Assistant, for members who are housebound, in hospital, or in nursing or care homes; and (iv) the Minister, for members requiring more critical pastoral care.

Following Rev Robert Beggs resignation as Pastoral Assistant in June 2023, Rev Doug Bradley was re-appointed as Pastoral Assistant in October 2023 to support Rev Gray in his pastoral care responsibilities. The Bereavement Team continues to draw alongside those members of the congregation who are grieving for the loss of loved ones.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Mission

We are all called to the work of mission in our daily lives through the Great Commission and we should take every opportunity to encourage each other in this work. Session recognises that there are a number of members of the congregation who work in full time or part time ministry or mission either in an individual capacity or with a mission organisation and pray that through their obedience to God's calling, in his service, God would prosper their work and would bless them and the organisations for which they work.

The Uganda Partnership's theme for the final year is 'Finishing Well', being thankful for what the partnership has taught Knock over the years and praying for the ongoing work of the Diocese of Muhabura in Uganda. The Tear Fund service in February 2023 led by Chris Thompson from Tearfund NI provided an opportunity to bring an update on the partnership to the congregation and to enhance the fundraising profile in this final year of the partnership.

Given that the partnership with Strand Presbyterian Church in East Belfast has come to an end and the partnership with Tear Fund and the Diocese of Muhabura in Uganda will be coming to an end early in the 2024 year, Session is exploring the opportunity of a gospel partnership with a Church in the Republic of Ireland.

East Belfast Presbytery has designated Tullycarnet as a Mission Priority Area. In 2023 Rev Richard McIlhatton became the Vacancy Commission Convenor for Tullycarnet Presbyterian Church for a 3-year period and made an application for a Student Assistant and a Community Outreach Worker. Both of these appointments were made during the year. Knock continues to provide practical and financial support for the mission and ministry work at Tullycarnet Presbyterian Church.

As part of East Belfast Presbytery's Mission Plan, Knock has been 'clustered' with Orangefield Presbyterian Church and Kirkpatrick Memorial Presbyterian Church to share resources as we reach out together with the gospel message to the local community and support some of the more under resourced Churches in the Presbytery in the work that they do. Plans are being developed for the Sessions of each of the 3 Churches in the cluster to come together in a conference in August 2024 to consider 'Mission to the Middle Class'.

The Creation Care Group, which meets to consider and implement ways in which the congregation can, collectively and individually, better care for the environment, undertook many activities during the year providing practical advice and support to the congregation on sustainable living and reducing our carbon footprint.

PW meetings continued through the year providing fellowship and support for its women members as they consider and develop ways of supporting the Church in mission.

Recognising the current active congregational involvement in mission work on an individual and corporate basis, Session will continue to develop a mission mindset in the members.

Youth

466 children and young people from Knock, neighbouring churches and the local community attended the Church youth summer outreach programmes which included King's Cross Holiday Bible Club, Activate, Game of Three Halves, and Adventure Days. Youth weekends were held at Castlewellan Castle on 17-19 March 2023 and 25-28 August 2023 and a P5-P7 weekend was held on 19-21 May 2023 at Kilbroney Centre, Rostrevor.

In line with Knock's vision for partnership and mission, there was a youth mission trip to Chelm in Poland in July 2023 with the Josiah Venture organisation with the aim of building relationships with our brothers and sisters in Christ in Chelm and serving their local young people's Church camp.

Greenhouse, the Sunday evening youth fellowship, continues to provide opportunities for our young people to praise God and pray with each other, to study the Bible, and to grow as disciples. The Lighthouse and MADhouse Sunday morning Bible classes help our children and teenagers to better understand the Bible and the Christian faith and the Creche allows parents of babies to hear God's Word in the Church services. The 'Deeper' and 'Mentoring' programmes for the young people in Years 13 and 14, run by the staff, as well as the OCN courses on offer, help our teenagers develop and transition into serving in Church. The Genesis group supports our young people in their faith at university or in their formative years of work as they move away from home.

Knock Youth reaches out to the local community through the busy Church Youth Club on Friday evenings and through the large number of uniformed organisations (Girls and Boys Beavers, Cubs, Scouts, and Explorer Scouts) meeting on the Church premises through the week. In light of the success of the first 3 years of the Duke of Edinburgh Scheme at Knock, Session has signed a further 3-year Duke of Edinburgh Licence Agreement.

Session's application to the Education Authority for a further 3-year funding package commencing in April 2023 to cover the cost of the Youth Support Worker positions and associated programmes was successful with an initial 12-month fund allocation. The Education Authority have continued to assess Knock youth programmes as 'outstanding'.

During 2023, 10 pairs of fathers and sons completed a 6-month pilot for the Legacy Award (a programme of adventure and faith development for fathers and sons) organised and managed by Exodus.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Discipleship

The 'Engage' programme ran on alternate Sunday evenings, providing intentional opportunities for the formation of disciples in terms of core beliefs, spiritual discipline, contemporary issues, and evangelism, through a discipleship curriculum and through complementary interactive learning.

Session continues to identify opportunities to create space for relationships to be initiated and developed through the 4 new inter-generational Connect groups as well as opportunities to have fellowship together at a breakfast, a lunch, or a dinner on specific Sundays.

Following a review of Small Groups by Session, some new Groups have formed, some Groups have closed, and some members have moved Small Groups or joined one of the 4 Connect Groups.

Whilst Session and Rev Gray consider the structure of the Ministerial leadership in the congregation, the Family Ministry Coordinator role responsibilities have been picked up in part by other staff and in part by volunteers over the short to medium term.

Music Ministry saw the formation of new praise groups throughout the year, alongside choral groups, and orchestral groups. Younger members continue to develop their praise leading gifts and skills at the Greenhouse youth fellowship on Sunday evenings.

As we move towards 'Every Member' ministry in the Church, a Ministry Fair was held after a morning service in March 2023 to promote Church ministries and organisations and to recruit new volunteers with taster sessions for these volunteers being run in April 2023.

The monthly Lunch Club continued to provide regular fellowship, encouragement, and support for the older members of the congregation through the year.

Evangelism

Women's and Men's Ministry programmes and events continued throughout the year, providing Bible teaching, fellowship, prayer and discipleship development opportunities for members and those people that they invite.

As part of our welcome to new members, Session agreed that there would be 3 Knock Welcome coffee mornings a year, one in each term. A fixed Welcome point has also been developed in the Crush Hall with a further fixed Welcome point to be developed in the front vestibule of the Church. Rev Gray is working with a small team to develop Knock's 'Welcome Experience' which includes the 'Vision of a Great Welcome' and an 'Action Plan.'

A Hope Explored course was run on 24 and 31 January and 7 February 2023. Members were encouraged to invite those they knew to the course. The next Hope Explored course will be run on 17 and 24 and 31 January 2024 at a local coffee shop.

The Community Carol Service on Sunday 17 December 2023 filled the Church, with some of the uniformed organisations involved in leading the service. The more traditional Carol Service was held on Sunday 24 December 2023.

Session and staff continue to support the work of the SU E3 schools' ministry programme and in particular Jax McCallum, the new East Belfast SU E3 worker.

Outreach and Serving the Community

In light of the ongoing success of the Warm Hub at Knock in welcoming our community each Tuesday in the Bell Hall through the Winter months, Session changed the name to the Community Hub which now meets on Tuesday mornings throughout the year with members of the Community Support Group volunteering to serve at the Hub which provides free hospitality, free wi-fi, papers, board games and a friendly welcome.

As part of the Church's outreach to asylum seekers, 12 Church volunteers have attended Welcome Churches NI training through 2023 to meet asylum seeking families in Belfast with the intention of talking to them about the Christian faith and inviting them to Knock to worship.

Session continues to give consideration to practical ways in which Ukrainian refugees coming to Belfast can be supported by Knock. Several members of the congregation continue to host Ukrainian refugee families and individuals.

To celebrate the King's Coronation, a Community based All-Age Street Party was held at Knock on 6 May 2023 at which 80 Knock Church volunteers assisted with over 600 folks from the community attending.

The Community Support Group coffee morning in November 2023 in conjunction with the Creation Care group plant sale raised funds to go towards East Belfast Mission Christmas Appeal.

The Badminton Club, Drama Society, Wednesday Walkers, Saturday Striders, Craft Group, Knock Tots, Contact Centre, and Special Friends of Knock activities continue to provide fellowship and outreach opportunities to the community.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report (continued)

Year ended 31 December 2023

Property

The 'On The King's Road' (OTKR) Knock Church hall development mission project, which aims to provide an inviting space welcoming to all, was put on 'Pause' at the start of 2023 given the rising interest rates, rising inflation, 'cost of living' crisis and high construction costs with the 'Pause' to be reviewed in April 2023. The project pre-tender cost estimate in March 2023 was £4,662,000 which included fit out costs, VAT, and professional fees but excluded funding costs. In April 2023, the Property Development Group (PDG) recommended that the project move to the 'Preparation' stage which would involve finalising design proposals and tender documentation, seeking pledges from Church members to confirm the level of financial support for the project and initial discussions with Church organisations about preparing for the building work commencing. At the 31 December 2023 there was £1,213,789 in the OTKR fund with £2,360,398 being pledged in total by 177 members of the congregation over the next 10 years. The PDG referenced the several break points that exist within the project up to contractor appointment.

The 12-month letting of 51 King's Road (owned by the Church), was extended by Session for a further 12 months in May 2023, following Presbytery approval. As the tenant plans to leave in April 2024 and with the impending Church Hall property development it is intended to use the 51 King's Road property to relocate the Administration Office, Vestry, and Music Room.

Following consultation with the Planning Officer and the Conservation Officer of Belfast City Council (as Knock Church lies within a Conservation Area) in relation to Knock's Planning Application to replace the Church's 5 sets of exterior wooden doors (due to their poor condition), Knock has instructed its architect to prepare the appropriate paperwork and to advise the Planning Officer that Knock will be progressing with replacing the three side exterior wooden doors of the Church on a like for like basis and will be refurbishing the two front exterior wooden doors of the Church putting in place two new aluminium glass doors just behind the two front exterior wooden doors.

Communication

Session is developing a Communications Strategy and through the year, the Communications Group has engaged with the congregation through a Communications survey and has met with various Church member focus groups to obtain feedback on existing Church communications. The Communications Group has also undertaken an audit of current communication channels which will help develop the strategy. As a further part of this strategy development process, Session also approved a Knock 'Digital Media' policy and has also updated the layout of the Church weekly e-mail issued to members and updated the Church's website. A Knock Presbyterian Church Podcast has been set up to allow members and the community to listen again to the sermons preached in the morning and evening worship services. The Communications strategy will involve: putting in place a Communications Coordinator; putting in place a central hub; and developing capacity to create media content.

Congregational Committee

In line with the Presbyterian Church in Ireland Code requirements, a new Knock Congregational Committee was appointed at the AGM in March 2023 to serve for the next three years.

Safeguarding

As part of its responsibilities, Session continues to keep under review the Church's Child Protection Policy and Adult Safeguarding Policy. In addition, Session also put in place a Knock 'Buildings Use' policy, a Knock 'Photography on Church Premises' policy, and a Knock 'Volunteering Guidelines' document to further enhance safeguarding.

Church Membership

At 31 December 2023, there were 729 persons on the Communion Roll, 715 families claiming connection with the congregation and 1,772 persons of all ages claiming connection with the congregation. In the 2023 year, there were 30 new communicant members, 16 baptisms, 2 weddings and 22 funerals.

Financial review

The congregation's main source of income is members' contributions through Weekly freewill Offering and donations for Mission.

During the year total income was £1,089,997 (2022: £921,630). The total income for the year included bequests received of £24,371 (2022: £14,841). In 2023, donations, net of expenditure, in respect of On the King's Road building project, were £243,052 (2022: £86,603 deficit). The net surplus for the year is £416,344 (2022: net surplus £52,135) which has increased net assets at 31 December 2023 to £2,273,122 (2022: £1,856,778).

The Church's Investment Policy is to invest any surplus funds in zero risk Bank Treasury Deposits and to obtain interest on these funds. At 31 December 2023, there was £1,512,780 (2022 £1,290,640) held in Treasury Deposits. The Church also owns the Church property which is carried at cost and is fully depreciated. The Manse residential property for its Minister and a residential house on the Church site are valued in total at £600,000 (2022: £600,000). The Church has a low-risk attitude in all of its activities and seeks to mitigate risks where at all possible.

Funds

During the year significant progress has been made regarding the On the King's Road project with a decision to proceed to contract tendering being taken in December 2023. As the project reaches this important milestone, the fund which until now has been earmarked as a designated fund, has been re-designated as a restricted fund. The balance on the fund at 31 December is £1,213,789.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Reserves policy

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold the equivalent of at least three month's normal running costs in cash reserves. At the year end unrestricted reserves were £113,893 (2022: £97,843).

Going Concern

After reviewing the Church's future plans, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. The Church therefore continues to adopt the going concern basis in preparing its financial statements.

Plans for future periods

Church' Vision

As well as developing a long-term strategy for Knock for the coming years, the Elders will continue to develop the 9 key areas of the Church, implementing and allocating resources as required, as they work towards delivering the Church's Vision, through its Mission and Values, to extend Christ's kingdom in the congregation, the local community and throughout the world.

Property

Following the progress in the OTKR project in 2023, an update to the pre-tender estimate of the cost of the property development is expected in early February 2024. Following this, tender documents will be issued to contractors in March 2024, and these are expected to be validated by the end of April 2024 when the congregation will know the actual cost of the Church hall property development work. A congregational meeting will then be required (likely in May 2024) to appoint a contractor and commence the work, with the contractor expected to be on site in summer 2024 for a minimum of 15 months. The PDG has advised that the congregation and Church ministries and organisations will need to be prepared for the development contract starting which will involve:

- organisations donating or sustainably disposing (with the help of the Knock Creation Care group) of any materials which they no longer require;
- an advance purchase of bicycle racks in preparation for when Knock does not have car parking facilities when the contractor is on site. This should encourage Knock members to walk or to cycle to Church leaving car parking spaces for those who need them; and
- engaging with other Churches, schools, and community groups regarding the use of their halls and property by Knock Church ministries and organisations during the development period. The Church sanctuary will be available throughout the development period.

Auditors

Following a tender process by Congregational Committee, Session, as Charity Trustees, approved the recommendation of the Congregational Committee that Miscampbell & Co be appointed as auditors of the Church accounts for the year ended 31 December 2023. A resolution proposing that they be re-appointed will be put at the Annual General Meeting.

Trustee Responsibilities

Members of Session are mindful of their Trustee responsibilities in charity law, given that Knock Presbyterian Church is a registered charity. Session works closely with the Congregational Committee to ensure that the necessary structures, policies, procedures, and mechanisms are in place and that legal and regulatory requirements are being met to deliver good governance as benchmarked by the Charities Commission NI. Members of Session undertake appropriate training to meet their responsibilities under charity law.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' annual report was approved on 20 February 2024 and signed on behalf of the board of Trustees by:

Hugo Wilson

~~Signature~~ HANGPP9JO...

Trustee

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland

Year ended 31 December 2023

Opinion

We have audited the financial statements of Knock Congregation Of The Presbyterian Church In Ireland (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland *(continued)*

Year ended 31 December 2023

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland *(continued)*

Year ended 31 December 2023

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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

Jonathan R Bethel

Signer ID: V4ZDMCIEIY...
Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

20 February 2024

Knock Congregation Of The Presbyterian Church In Ireland

Statement of financial activities

Year ended 31 December 2023

	Note	2023			2022	
		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	
Income and endowments						
Donations and legacies	4	725,194	200,131	–	925,325	809,056
Charitable activities	5	58,316	59,000	–	117,316	99,586
Investment income	6	45,771	1,585	–	47,356	12,988
Total income		<u>829,281</u>	<u>260,716</u>	<u>–</u>	<u>1,089,997</u>	<u>921,630</u>
Expenditure						
Expenditure on charitable activities	7,8	441,487	232,166	–	673,653	869,495
Total expenditure		<u>441,487</u>	<u>232,166</u>	<u>–</u>	<u>673,653</u>	<u>869,495</u>
Net income		<u>387,794</u>	<u>28,550</u>	<u>–</u>	<u>416,344</u>	<u>52,135</u>
Transfers between funds		(1,215,870)	1,215,870	–	–	–
Net movement in funds		<u>(828,076)</u>	<u>1,244,420</u>	<u>–</u>	<u>416,344</u>	<u>52,135</u>
Reconciliation of funds						
Total funds brought forward		941,969	907,376	7,433	1,856,778	1,804,643
Total funds carried forward		<u>113,893</u>	<u>2,151,796</u>	<u>7,433</u>	<u>2,273,122</u>	<u>1,856,778</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

Knock Congregation Of The Presbyterian Church In Ireland

Statement of financial position

31 December 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	12		633,609		613,574
Current assets					
Debtors	13	50,079		27,552	
Investments	14	677,567		201,402	
Cash at bank and in hand		1,030,459		1,259,408	
		1,758,105		1,488,362	
Creditors: amounts falling due within one year	15	(118,592)		(245,158)	
Net current assets			1,639,513		1,243,204
Total assets less current liabilities			2,273,122		1,856,778
Net assets			2,273,122		1,856,778
Funds of the charity					
Endowment funds			7,433		7,433
Restricted funds			2,151,796		907,376
Unrestricted funds			113,893		941,969
Total charity funds	17		2,273,122		1,856,778

These financial statements were approved by the board of trustees and authorised for issue on 20 February 2024, and are signed on behalf of the board by:

Marty Gray

Signer ID: 20IWYGJD9M...
Rev M Gray
Trustee

Hugo Wilson

Signer ID: NVANGPP9JO...
Mr H Wilson
Trustee

The notes on pages 16 to 26 form part of these financial statements.

Knock Congregation Of The Presbyterian Church In Ireland

Statement of cash flows

Year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	416,344	52,135
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	12,294	9,877
Dividends, interest and rents from investments	(4,800)	(4,800)
Other interest receivable and similar income	(42,556)	(8,188)
Accrued (income)/expenses	(123,971)	128,431
<i>Changes in:</i>		
Trade and other debtors	(22,527)	(6,192)
Trade and other creditors	(2,595)	(4,753)
Cash generated from operations	232,189	166,510
Interest received	42,556	8,188
Net cash from operating activities	<u>274,745</u>	<u>174,698</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	4,800	4,800
Purchase of tangible assets	(32,329)	-
Investment in Treasury deposits with a maturity greater than 3 months	(476,165)	(201,402)
Net cash used in investing activities	<u>(503,694)</u>	<u>(196,602)</u>
Net decrease in cash and cash equivalents	(228,949)	(21,904)
Cash and cash equivalents at beginning of year	1,259,408	1,281,312
Cash and cash equivalents at end of year	<u>1,030,459</u>	<u>1,259,408</u>

The notes on pages 16 to 26 form part of these financial statements.

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements

Year ended 31 December 2023

1. General information

The charity is a charity registered in Northern Ireland. The charity registration number is NI104502.

2. Statement of compliance

The financial statements have been prepared on the going concern basis in accordance with the Charities Act (Northern Ireland) 2008, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant sections of the Statement of Recommended Practice "Accounting and Reporting by Charities (Revised 2015)", applicable to charities preparing their accounts in accordance with the FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

There are no areas of significant judgment nor key sources of estimation uncertainty.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 10%, 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and bequests			
Freewill Offering	447,623	–	447,623
Donations to General Account	2,997	–	2,997
Donations to Stipend	1,738	–	1,738
Sale of small group books/Christian literature	1,410	–	1,410
Family ministry events	–	–	–
Men's ministry events	673	–	673
Flower Fund	–	100	100
Miscellaneous income	30	–	30
Community Support Group	–	4,543	4,543
Ukrainian Refugee Fund	–	1,535	1,535
On the King's Road fund donations	246,352	–	246,352
Mission Support donations	–	59,979	59,979
Youth Investment Fund donations	–	1,269	1,269
Strand Partnership donations	–	50	50
Uganda Partnership donations	–	30,790	30,790
Benevolent Fund donations	–	4,855	4,855
Memorial Fund donations	–	425	425
Donations for PCI funds	–	57,213	57,213
Donations for Mission	–	39,372	39,372
Bequests received	24,371	–	24,371
	<u>725,194</u>	<u>200,131</u>	<u>925,325</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and bequests			
Freewill Offering	471,530	–	471,530
Donations to General Account	4,051	–	4,051
Donations to Stipend	2,338	–	2,338
Sale of small group books/Christian literature	2,147	–	2,147
Family ministry events	104	–	104
Men's ministry events	618	–	618
Flower Fund	–	113	113
Miscellaneous income	–	–	–
Community Support Group	–	4,805	4,805
Ukrainian Refugee Fund	–	5,249	5,249
On the King's Road fund donations	57,176	–	57,176
Mission Support donations	–	66,997	66,997
Youth Investment Fund donations	–	1,830	1,830
Strand Partnership donations	–	150	150
Uganda Partnership donations	–	25,307	25,307
Benevolent Fund donations	–	6,049	6,049
Memorial Fund donations	–	213	213
Donations for PCI funds	–	97,991	97,991
Donations for Mission	–	47,547	47,547
Bequests received	14,841	–	14,841
	<u>552,805</u>	<u>256,251</u>	<u>809,056</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2023

4. Donations and legacies (continued)

Analysis of donations for PCI

	2023	2022
	£	£
United Appeal	31,445	32,102
World Development Appeal	16,496	16,529
Presbyterian Children's Society	3,201	5,306
Moderator's Appeal	2,238	43,350
PW for Church House	1,901	704
Student Bursary	1,932	-
	<u>57,213</u>	<u>97,991</u>

Analysis of donations for Mission

	2023	2022
	£	£
Leprosy Mission	7,590	9,924
Christmas offering	20,013	17,087
Christian Aid	3,089	2,719
Storehouse	2,734	1,896
Poppy Fund	439	1,658
Tear Fund	4,697	3,435
David Moore presentation	-	8,178
Nicki Jemphrey presentation	-	1,425
Other	810	1,225
	<u>39,372</u>	<u>47,547</u>

5. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Weddings and funerals	1,350	-	1,350
Donations for use of halls	3,490	-	3,490
KPC Youth - joint youth programmes	11,153	-	11,153
KPC Youth - outreach events	27,757	-	27,757
KPC Youth - resourcing organisations	9,061	-	9,061
KPC Youth - other income	5,505	6,400	11,905
KPC Youth - EA programme	-	52,600	52,600
	<u>58,316</u>	<u>59,000</u>	<u>117,316</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Weddings and funerals	1,090	-	1,090
Donations for use of halls	3,142	-	3,142
KPC Youth - joint youth programmes	8,041	-	8,041
KPC Youth - outreach events	10,052	-	10,052
KPC Youth - resourcing organisations	7,598	-	7,598
KPC Youth - other income	2,068	-	2,068
KPC Youth - EA programme	-	67,595	67,595
	<u>31,991</u>	<u>67,595</u>	<u>99,586</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2023

6. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Income from investment properties	4,800	–	4,800
Bank interest - General Account	40,925	–	40,925
Bank interest - Memorial Fund	–	1,585	1,585
Interest on Gift Aid	46	–	46
	<u>45,771</u>	<u>1,585</u>	<u>47,356</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Income from investment properties	4,800	–	4,800
Bank interest - General Account	8,032	–	8,032
Bank interest - Memorial Fund	–	111	111
Interest on Gift Aid	45	–	45
	<u>12,877</u>	<u>111</u>	<u>12,988</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
PCI assessments	29,685	–	29,685
KPC Youth	54,800	62,354	117,154
Ministry and support staff costs	203,700	–	203,700
Congregational running costs	143,757	218	143,975
Mission giving and donations paid out	4,200	169,594	173,794
On the King's Road fund expenditure	3,300	–	3,300
Support costs	2,045	–	2,045
	<u>441,487</u>	<u>232,166</u>	<u>673,653</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
PCI assessments	33,323	–	33,323
KPC Youth	41,866	65,164	107,030
Ministry and support staff costs	238,977	–	238,977
Congregational running costs	109,505	226	109,731
Mission giving and donations paid out	6,700	228,115	234,815
On the King's Road fund expenditure	143,779	–	143,779
Support costs	1,840	–	1,840
	<u>575,990</u>	<u>293,505</u>	<u>869,495</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
PCI assessments	29,685	–	29,685	33,323
KPC Youth	117,154	–	117,154	107,030
Ministry and support staff costs	203,700	–	203,700	238,977
Congregational running costs	143,975	–	143,975	109,731
Mission giving and donations paid out	173,794	–	173,794	234,815
On the King's Road fund expenditure	3,300	–	3,300	143,779
Governance costs	–	2,045	2,045	1,840
	<u>671,608</u>	<u>2,045</u>	<u>673,653</u>	<u>869,495</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2023

9. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	12,294	9,877
Fees payable for the audit of the financial statements	<u>2,045</u>	<u>1,840</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	162,691	187,320
Social security costs	8,658	10,145
Employer contributions to pension plans	<u>7,407</u>	<u>8,878</u>
	<u>178,756</u>	<u>206,343</u>

The average head count of employees during the year was 8 (2022: 10).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Transfers between funds

	2023	2022
	£	£
General Account	(126,611)	(114,841)
On the King's Road fund	126,611	114,841
General Account	(1,426)	-
Community Support Group	1,426	-
General Account	(655)	-
Donations for PCI Funds	655	-
OKR designated fund	(1,087,178)	-
OKR restricted fund	<u>1,087,178</u>	<u>-</u>
	<u>-</u>	<u>-</u>

The fund transfers during the year were as follows:

£126,611 from the General Account to the On the King's Road Fund in respect of surplus unrestricted funds arising in the year

£1,426 from the General Account to the Community Support Group to cover the costs of running the Warm Hub

£655 from the General account to cover the shortfall against target for the 2023 United Appeal

£1,087,178 from unrestricted funds to restricted funds following re-designation of the On the King's Road Fund

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2023

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 January 2023	600,000	49,386	649,386
Additions	–	32,329	32,329
At 31 December 2023	600,000	81,715	681,715
Depreciation			
At 1 January 2023	–	35,812	35,812
Charge for the year	–	12,294	12,294
At 31 December 2023	–	48,106	48,106
Carrying amount			
At 31 December 2023	600,000	33,609	633,609
At 31 December 2022	600,000	13,574	613,574

Freehold Property

Freehold property consists of two classes of assets. The first class is church property which is used to carry out the activities of the church. This class is carried at cost and depreciated over the estimated economic life of 50 years. This class of property is deemed to be fully written off and having nil carrying value at 31 December 2023 and 2022 on a cost basis.

The second class is residential property. Such property has been revalued as part of the transition to FRS 102. The properties in question have been revalued to the value set by the local rating authorities. Given the nature of the properties and the high level of on-going maintenance to which they are subject, no depreciation is applied as the residual value is considered to be at least equal to the carrying valuation.

13. Debtors

	2023 £	2022 £
Prepayments and accrued income	16,592	7,811
Gift Aid debtor	33,487	19,741
	50,079	27,552

14. Investments

	2023 £	2022 £
Treasury deposits > 3 months maturity	677,567	201,402

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	10,258	134,229
Donations collected due for payment	94,992	97,637
Amounts due to Church organisations	2,942	2,892
Other creditors	10,400	10,400
	118,592	245,158

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2023

16. Pensions and other post retirement benefits

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

	2023	2022
	£	£
Minister pension contributions	8,046	10,320

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

	2023	2022
	£	£
Contributions	7,407	8,878

17. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
General Account	97,843	582,929	(438,187)	(128,692)	113,893
On the King's Road fund	844,126	246,352	(3,300)	(1,087,178)	-
	<u>941,969</u>	<u>829,281</u>	<u>(441,487)</u>	<u>(1,215,870)</u>	<u>113,893</u>
	At 1 Jan 2022	Income	Expenditure	Transfers	At 31 Dec 2022
	£	£	£	£	£
General Account	104,398	540,497	(432,211)	(114,841)	97,843
On the King's Road fund	815,888	57,176	(143,779)	114,841	844,126
	<u>920,286</u>	<u>597,673</u>	<u>(575,990)</u>	<u>-</u>	<u>941,969</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2023

17. Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
Manse Fund	356,087	–	–	–	356,087
Youth Investment Fund	35,385	1,269	–	–	36,654
Mission Support Fund	108,171	59,979	(49,833)	–	118,317
Strand Partnership Fund	7,929	50	–	–	7,979
Uganda Partnership Fund	37,643	30,790	(8,570)	–	59,863
Benevolent Fund	22,964	4,855	–	–	27,819
Memorial Fund	62,983	2,010	(8,720)	–	56,273
Donations for PCI	–	57,213	(57,868)	655	–
Donations for Mission	–	39,372	(39,372)	–	–
Property revaluation reserve	243,913	–	–	–	243,913
Flower Fund	2,618	100	(188)	–	2,530
Community Support Group	11,449	4,543	(5,261)	1,426	12,157
KPC Youth - EA programme	12,985	52,600	(55,954)	–	9,631
Ukrainian Refugees Fund	5,249	1,535	–	–	6,784
Belfast City Council	–	6,400	(6,400)	–	–
On the King's Road Fund	–	–	–	1,213,789	1,213,789
	<u>907,376</u>	<u>260,716</u>	<u>(232,166)</u>	<u>1,215,870</u>	<u>2,151,796</u>

	At 1 Jan 2022	Income	Expenditure	Transfers	At 31 Dec 2022
	£	£	£	£	£
Manse Fund	356,087	–	–	–	356,087
Youth Investment Fund	33,555	1,830	–	–	35,385
Mission Support Fund	80,235	66,997	(39,061)	–	108,171
Strand Partnership Fund	7,779	150	–	–	7,929
Uganda Partnership Fund	49,791	25,307	(37,455)	–	37,643
Benevolent Fund	18,415	6,049	(1,500)	–	22,964
Memorial Fund	63,894	324	(1,235)	–	62,983
Donations for PCI	–	97,991	(97,991)	–	–
Donations for Mission	–	47,547	(47,547)	–	–
Property revaluation reserve	243,913	–	–	–	243,913
Flower Fund	2,702	113	(197)	–	2,618
Community Support Group	10,000	4,805	(3,356)	–	11,449
KPC Youth - EA programme	10,553	67,595	(65,163)	–	12,985
Ukrainian Refugees Fund	–	5,249	–	–	5,249
Belfast City Council	–	–	–	–	–
On the King's Road Fund	–	–	–	–	–
	<u>876,924</u>	<u>323,957</u>	<u>(293,505)</u>	<u>–</u>	<u>907,376</u>

Endowment funds

	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
David Bell	590	–	–	–	590
John Murray	509	–	–	–	509
Irvine Abbot	500	–	–	–	500
JW Stewart	98	–	–	–	98
Miss ME Tougher	500	–	–	–	500
RT & H Curry	5,236	–	–	–	5,236
	<u>7,433</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>7,433</u>

	At 1 Jan 2022	Income	Expenditure	Transfers	At 31 Dec 2022
	£	£	£	£	£
David Bell	590	–	–	–	590
John Murray	509	–	–	–	509
Irvine Abbot	500	–	–	–	500
JW Stewart	98	–	–	–	98
Miss ME Tougher	500	–	–	–	500
RT & H Curry	5,236	–	–	–	5,236
	<u>7,433</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>7,433</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Tangible fixed assets	33,609	600,000	–	633,609
Current assets	90,530	1,660,142	7,433	1,758,105
Creditors less than 1 year	(10,300)	(108,292)	–	(118,592)
Net assets	<u>113,839</u>	<u>2,151,850</u>	<u>7,433</u>	<u>2,273,122</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	13,574	600,000	–	613,574
Current assets	1,065,916	415,013	7,433	1,488,362
Creditors less than 1 year	(137,521)	(107,637)	–	(245,158)
Net assets	<u>941,969</u>	<u>907,376</u>	<u>7,433</u>	<u>1,856,778</u>

19. Analysis of changes in net cash

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	1,259,408	(228,949)	1,030,459
Current asset investments	201,402	476,165	677,567
	<u>1,460,810</u>	<u>247,216</u>	<u>1,708,026</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements *(continued)*

Year ended 31 December 2023

20. Related parties

The Presbyterian Church in Ireland, which is a separate charity, is a related party.

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

	2023	2022
	£	£
Congregational assessments	20,217	21,655
United Appeal	32,100	32,102
World Development Appeal	16,496	16,529
Presbyterian Children's Society	3,201	5,306
Moderator's Appeal	2,238	43,350
PW for Church House	1,901	704
Student Bursary	1,932	–
	<u>78,085</u>	<u>119,646</u>

The East Belfast Presbytery Of The Presbyterian Church In Ireland, which is a separate charity, is a related party.

During the year the congregation contributed the following amounts to East Belfast Presbytery Of The Presbyterian Church In Ireland:

	2023	2022
	£	£
Presbytery Assessment	1,422	1,348

The following trustees have received remuneration in respect of their employment with the Church during the year:

	2023	2022
	£	£
D Moore stipend	–	43,001
D Moore pension contributions	–	10,320
D Moore expenses	–	4,255
M Gray stipend	33,527	–
M Gray pension contributions	8,046	–
M Gray expenses	3,890	–
P Brown salary as Youth Director	43,137	40,504
P Brown pension contributions	2,157	1,881

During the year the Church made payments to Wycliffe and made pension contributions on behalf of the following Trustees:

	2023	2022
	£	£
K Woodrow - payments to Wycliffe for mission role	–	3,955
K Woodrow - pension contribution for mission role	–	2,250

Signature Certificate



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Author: Stephen Curragh Creation Date: 15 Feb 2024, 12:12:24, GMT Completion Date: 21 Feb 2024, 13:25:25, GMT

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Knock Congregation Of The Presbyterian Church In Ireland
Financial statements
Year ended 31 December 2023

Name: KPC 2023 accounts

Type:

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Document Total Pages: 28

Document Signed By:

Name: Hugo Wilson
Email: hwilson@knockpresbyterian.co.uk
IP: 51.14.36.82
Location: NEWTOWNARDS, NIR (GB)
Date: 20 Feb 2024, 23:14:38, GMT
Consent: eSignature Consent Accepted

Hugo Wilson

Signer ID: NVANGPP9JO...

Security Level: Email
Name: Jonathan Bethel
Email: Jonathan.Bethel@miscampbell.co.uk
IP: 81.142.232.188
Location: BELFAST, NIR (GB)
Date: 21 Feb 2024, 13:25:25, GMT
Consent: eSignature Consent Accepted

Jonathan R Bethel

Signer ID: V4ZDMCIEIY...

Security Level: Email
Name: Marty Gray
Email: mgray@knockpresbyterian.co.uk
IP: 90.240.75.57
Location: MAGHERAFELT, NIR (GB)
Date: 20 Feb 2024, 23:20:58, GMT
Consent: eSignature Consent Accepted
Security Level: Email

Marty Gray

Signer ID: 20IWYGJD9M...

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Signed Document(s)	Link emailed to hwilson@knockpresbyterian.co.uk
Signed Document(s)	Link emailed to mgray@knockpresbyterian.co.uk
Signed Document(s)	Link emailed to Jonathan.Bethel@miscampbell.co.uk
Signed Document(s)	Link emailed to stephen@wscurragh.co.uk

Knock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104502

Annual report

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report

Year ended 31 December 2023

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

Reference and administrative details

Registered charity name Knock Congregation of The Presbyterian Church in Ireland
Charity registration number NI104502
Principal office 53 King's Road
Belfast
BT5 6JH

The Trustees

Rev M Gray (Appointed 2 June 2023)
Mr P Brown
Rev M Casement
Dr S Craig
Mr R Dekker
Mr B Ditty
Miss H Donaldson
Mr J Gourley
Mr M Hamilton (Resigned 15 June 2023)
Mr S Jemphrey
Mr W Leitch
Mr I Long
Mr N Martin
Mr J Moore
Mr C Mounstephen
Mr D Mounstephen
Mr T Mounstephen
Mr M McCartney
Mr I McClatchey
Mr J McClelland
Mr D McConkey
Mr F McDowell
Mr S McKee
Mr C McLoughlin
Mr J McWatters
Dr P Orr
Mr A Spratt
Mr H Wilson
Mr K Woodrow
Keith

Auditor Miscampbell & Co
Chartered Accountants & Statutory Auditor
6 Annadale Avenue
Belfast
BT7 3JH

Bankers Danske Bank Limited
Donegall Square West
Belfast
BT1 6JS

Solicitors King & Gowdy Solicitors
298 Upper Newtownards Road
Belfast
BT4 3EJ

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Structure, governance, and management

The Kirk Session

The charity Trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation and setting the remuneration of key staff having regard to relevant national statistics. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk Session are held at least nine times in each year.

To be chosen for the office of the Eldership in the congregation a person must be a voting member and a regular attender at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. The newly elected Elders undergo a 6-week training period of induction and then participate in the ongoing Elders training programme which covers all aspects of their role as both Elders and Trustees.

The Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which generally superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Knock Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, Ministers who have retired from active duty and representative Elders appointed by the Kirk Session of each congregation. The congregation is represented at the regular meetings of Presbytery by our Minister and one of the Elders. This provides an important link between the congregations and the wider structures of the church.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administrative, and judicial authority in dealing with all matters brought before it. The General Assembly is normally constituted during a week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ordained Ministers of each congregation, retired Ministers and representative Elders appointed by the Kirk Session of each congregation. The ordained Minister and one of our Elders are nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Public Benefit Statement

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled, and bereaved). Generally, the above benefits are delivered locally by congregations and their members or are facilitated through Presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities, and individual members of the public. The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Objectives and activities

Knock Presbyterian Church is a congregation of the Presbyterian Church in Ireland.

The **Vision** of Knock Presbyterian Church is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which: is increasingly characterised by love for God, and love and concern for others; is committed to the historic Christian gospel as revealed in the Bible; and is relevant to people of this time and place.

The **Mission** of Knock Presbyterian Church is, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Now summarised as Making Mature Disciples.

The **Values** of Knock Presbyterian Church are that we aim to live out our Mission and Vision as a family of God's people by being:

- a Covenant community where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another.
- an Intergenerational community where adults intentionally take the lead to engage with, encourage, and nurture younger members to maturity in Christ.
- an Outward Looking community where we want the blessings of God that belong to us in the Gospel to become blessings for others beyond the bounds of our community.

To fulfil the Church's Mission, Vision and Values, the Elders are developing the following nine key areas with a focus on intergenerationality. Each year, specific, and measurable Action Plans are agreed by the Elders which will develop these key areas and it is the delivery of these Action Plans which will determine the success or otherwise of the key areas:

- **Worship** - To engage each member in vital and meaningful worship of God.
- **Prayer** - The Elders continue to develop the prayer life of the congregation by creating many opportunities for individual and corporate prayer, recognising that without prayer the work of the Church is in vain.
- **Pastoral Care** - It is each member's responsibility to pastorally care for each other with Elders having particular responsibility to ensure that there are congregational structures in place to deliver every member pastoral care.
- **Mission** – It is each member's responsibility to engage in the work of Christian mission to wherever God has placed them. In addition, Elders encourage all of the Church members to support those members working in full or part-time home or overseas mission work prayerfully, practically, and financially and to support the home and overseas mission partnerships in the Church.
- **Youth** - Elders continue to put a priority on the nurture, discipleship, and leadership development of our young people as well as the transition and engagement of our young people into the full life of the Church.
- **Discipleship** - The Church fully engages with its membership helping them to grow in Christ through the development of Learning Spaces and to engage in fellowship through Community Spaces.
- **Evangelism** - Developing ways of sharing the gospel in the Church and in the community.
- **Outreach & Community Service** - Developing ways for the Church to reach out into the community.
- **Property** - Deploying our premises to provide an inviting space, welcoming to all of the community.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Achievements and performance

Minister Vacancy

Following the congregational meeting on 25 October 2022, where the congregation agreed to hear candidates for the Minister Vacancy by Hearing Committee (which was appointed at that meeting), the Vacancy Commission approached the subsequent list of Ministers submitted by members of the congregation and the Minister applications received from the advertisement for the role of Minister. In January 2023, Rev Gareth MacLean stepped down from his role as Vacancy Commission Convenor and Rev Robert Beggs was appointed by Presbytery as Vacancy Commission Convenor. Following a Session interview in January 2023, a hearing and follow up interview by the appointed Hearing Committee and a subsequent congregational meeting in March 2023, Rev Martin Gray was called by the congregation to be the Minister of Knock and was installed on 2 June 2023.

Strategy

With Rev Gray now in place as Minister, Session will, through the 2024 year, develop a long-term strategy for Knock Church for the coming years.

Throughout the 2023 year, Session has continued to progress the following nine key areas of development, which incorporate Action Plans.

Worship Services

Session's vision for worship services is to increase the intergenerational family feel of Church, move to more regular single morning worship services over time and to create a hunger for more.

Following a short transition period for member consultation, single morning worship services at 10.30am commenced on 5 February 2023 reuniting our Church family once again. Session instigated a review process (through to June 2023) of this single morning service, engaging with, listening to, and inviting comment from members of the congregation. The intention of the review was to support the Ministers, staff, and volunteers in the shaping of the worship services. Rev Gray and the staff team will regularly review the worship services with the intergenerational vision and encourage more member participation in these services.

Evening worship services at 6.30pm alternated with the Engage Sunday evening programme up to June 2023 with the Engage programme moving to once a month from September 2023 onwards.

A new sound desk for the Church was purchased in 2023 which has significantly enhanced sound management in the worship services. New lighting has also been put in place at the front of the Church interior during the year to better illumine the pulpit.

Prayer

Session's vision for prayer is to grow the corporate prayer life of the Church as a foundation for Church life.

Session continues to provide as many opportunities for individual and corporate prayer as possible. The Powerhouse Prayer Gathering meets on the first and third Wednesday of each month in the Bell Hall at 7.45pm and corporate prayer times are available before the Sunday morning and evening services/Engage programme. There were corporate prayer weeks in January 2023 and September 2023. A Prayer Room was also available for individual prayer during the King's Cross Club Holiday Bible Club week and the Church is open for individual prayer each Tuesday morning between 9am and 1pm. The monthly Knock Central Prayer Resource is e-mailed to members and is available in large print at the back of the Church to take away and is given to those who are visited by the Pastoral Assistant. Session would encourage all members of the congregation to take part in this important work. The Prayer Intercessors group (praying for members), continues to be busy supporting members who are grieving, struggling, hurting, alone or in pain. The Prayer Ministry group (praying with members on request) recommenced in the North Transept of the Church in February 2023 after the first morning service in the month. In due course, Session will be giving consideration to ways of equipping the congregation on how to pray.

The PCI Moderator of the General Assembly, the Rev Sam Mawhinney, attended the Knock Powerhouse Prayer Gathering in October 2023 (as part of a Moderator's tour of East Belfast Presbytery), which was led by Rick Hill (Secretary for the Council for Mission in Ireland), who gave an update on the work of the Council for Mission in Ireland and an opportunity to pray for this work.

Pastoral Care

It is each member's responsibility to pastorally care for each other with Session having particular responsibility to ensure that structures are in place to deliver every member pastoral care. These structures include: (i) Pastorates, for members not in small groups, which are led by Elders who are supported by Pastoral Visitors from the congregation; (ii) Small Groups, where members pastorally care for each other; (iii) the Pastoral Assistant, for members who are housebound, in hospital, or in nursing or care homes; and (iv) the Minister, for members requiring more critical pastoral care.

Following Rev Robert Beggs resignation as Pastoral Assistant in June 2023, Rev Doug Bradley was re-appointed as Pastoral Assistant in October 2023 to support Rev Gray in his pastoral care responsibilities. The Bereavement Team continues to draw alongside those members of the congregation who are grieving for the loss of loved ones.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Mission

We are all called to the work of mission in our daily lives through the Great Commission and we should take every opportunity to encourage each other in this work. Session recognises that there are a number of members of the congregation who work in full time or part time ministry or mission either in an individual capacity or with a mission organisation and pray that through their obedience to God's calling, in his service, God would prosper their work and would bless them and the organisations for which they work.

The Uganda Partnership's theme for the final year is 'Finishing Well', being thankful for what the partnership has taught Knock over the years and praying for the ongoing work of the Diocese of Muhabura in Uganda. The Tear Fund service in February 2023 led by Chris Thompson from Tearfund NI provided an opportunity to bring an update on the partnership to the congregation and to enhance the fundraising profile in this final year of the partnership.

Given that the partnership with Strand Presbyterian Church in East Belfast has come to an end and the partnership with Tear Fund and the Diocese of Muhabura in Uganda will be coming to an end early in the 2024 year, Session is exploring the opportunity of a gospel partnership with a Church in the Republic of Ireland.

East Belfast Presbytery has designated Tullycarnet as a Mission Priority Area. In 2023 Rev Richard McIlhatton became the Vacancy Commission Convenor for Tullycarnet Presbyterian Church for a 3-year period and made an application for a Student Assistant and a Community Outreach Worker. Both of these appointments were made during the year. Knock continues to provide practical and financial support for the mission and ministry work at Tullycarnet Presbyterian Church.

As part of East Belfast Presbytery's Mission Plan, Knock has been 'clustered' with Orangefield Presbyterian Church and Kirkpatrick Memorial Presbyterian Church to share resources as we reach out together with the gospel message to the local community and support some of the more under resourced Churches in the Presbytery in the work that they do. Plans are being developed for the Sessions of each of the 3 Churches in the cluster to come together in a conference in August 2024 to consider 'Mission to the Middle Class'.

The Creation Care Group, which meets to consider and implement ways in which the congregation can, collectively and individually, better care for the environment, undertook many activities during the year providing practical advice and support to the congregation on sustainable living and reducing our carbon footprint.

PW meetings continued through the year providing fellowship and support for its women members as they consider and develop ways of supporting the Church in mission.

Recognising the current active congregational involvement in mission work on an individual and corporate basis, Session will continue to develop a mission mindset in the members.

Youth

466 children and young people from Knock, neighbouring churches and the local community attended the Church youth summer outreach programmes which included King's Cross Holiday Bible Club, Activate, Game of Three Halves, and Adventure Days. Youth weekends were held at Castlewellan Castle on 17-19 March 2023 and 25-28 August 2023 and a P5-P7 weekend was held on 19-21 May 2023 at Kilbroney Centre, Rostrevor.

In line with Knock's vision for partnership and mission, there was a youth mission trip to Chelm in Poland in July 2023 with the Josiah Venture organisation with the aim of building relationships with our brothers and sisters in Christ in Chelm and serving their local young people's Church camp.

Greenhouse, the Sunday evening youth fellowship, continues to provide opportunities for our young people to praise God and pray with each other, to study the Bible, and to grow as disciples. The Lighthouse and MADhouse Sunday morning Bible classes help our children and teenagers to better understand the Bible and the Christian faith and the Creche allows parents of babies to hear God's Word in the Church services. The 'Deeper' and 'Mentoring' programmes for the young people in Years 13 and 14, run by the staff, as well as the OCN courses on offer, help our teenagers develop and transition into serving in Church. The Genesis group supports our young people in their faith at university or in their formative years of work as they move away from home.

Knock Youth reaches out to the local community through the busy Church Youth Club on Friday evenings and through the large number of uniformed organisations (Girls and Boys Beavers, Cubs, Scouts, and Explorer Scouts) meeting on the Church premises through the week. In light of the success of the first 3 years of the Duke of Edinburgh Scheme at Knock, Session has signed a further 3-year Duke of Edinburgh Licence Agreement.

Session's application to the Education Authority for a further 3-year funding package commencing in April 2023 to cover the cost of the Youth Support Worker positions and associated programmes was successful with an initial 12-month fund allocation. The Education Authority have continued to assess Knock youth programmes as 'outstanding'.

During 2023, 10 pairs of fathers and sons completed a 6-month pilot for the Legacy Award (a programme of adventure and faith development for fathers and sons) organised and managed by Exodus.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Discipleship

The 'Engage' programme ran on alternate Sunday evenings, providing intentional opportunities for the formation of disciples in terms of core beliefs, spiritual discipline, contemporary issues, and evangelism, through a discipleship curriculum and through complementary interactive learning.

Session continues to identify opportunities to create space for relationships to be initiated and developed through the 4 new inter-generational Connect groups as well as opportunities to have fellowship together at a breakfast, a lunch, or a dinner on specific Sundays.

Following a review of Small Groups by Session, some new Groups have formed, some Groups have closed, and some members have moved Small Groups or joined one of the 4 Connect Groups.

Whilst Session and Rev Gray consider the structure of the Ministerial leadership in the congregation, the Family Ministry Coordinator role responsibilities have been picked up in part by other staff and in part by volunteers over the short to medium term.

Music Ministry saw the formation of new praise groups throughout the year, alongside choral groups, and orchestral groups. Younger members continue to develop their praise leading gifts and skills at the Greenhouse youth fellowship on Sunday evenings.

As we move towards 'Every Member' ministry in the Church, a Ministry Fair was held after a morning service in March 2023 to promote Church ministries and organisations and to recruit new volunteers with taster sessions for these volunteers being run in April 2023.

The monthly Lunch Club continued to provide regular fellowship, encouragement, and support for the older members of the congregation through the year.

Evangelism

Women's and Men's Ministry programmes and events continued throughout the year, providing Bible teaching, fellowship, prayer and discipleship development opportunities for members and those people that they invite.

As part of our welcome to new members, Session agreed that there would be 3 Knock Welcome coffee mornings a year, one in each term. A fixed Welcome point has also been developed in the Crush Hall with a further fixed Welcome point to be developed in the front vestibule of the Church. Rev Gray is working with a small team to develop Knock's 'Welcome Experience' which includes the 'Vision of a Great Welcome' and an 'Action Plan.'

A Hope Explored course was run on 24 and 31 January and 7 February 2023. Members were encouraged to invite those they knew to the course. The next Hope Explored course will be run on 17 and 24 and 31 January 2024 at a local coffee shop.

The Community Carol Service on Sunday 17 December 2023 filled the Church, with some of the uniformed organisations involved in leading the service. The more traditional Carol Service was held on Sunday 24 December 2023.

Session and staff continue to support the work of the SU E3 schools' ministry programme and in particular Jax McCallum, the new East Belfast SU E3 worker.

Outreach and Serving the Community

In light of the ongoing success of the Warm Hub at Knock in welcoming our community each Tuesday in the Bell Hall through the Winter months, Session changed the name to the Community Hub which now meets on Tuesday mornings throughout the year with members of the Community Support Group volunteering to serve at the Hub which provides free hospitality, free wi-fi, papers, board games and a friendly welcome.

As part of the Church's outreach to asylum seekers, 12 Church volunteers have attended Welcome Churches NI training through 2023 to meet asylum seeking families in Belfast with the intention of talking to them about the Christian faith and inviting them to Knock to worship.

Session continues to give consideration to practical ways in which Ukrainian refugees coming to Belfast can be supported by Knock. Several members of the congregation continue to host Ukrainian refugee families and individuals.

To celebrate the King's Coronation, a Community based All-Age Street Party was held at Knock on 6 May 2023 at which 80 Knock Church volunteers assisted with over 600 folks from the community attending.

The Community Support Group coffee morning in November 2023 in conjunction with the Creation Care group plant sale raised funds to go towards East Belfast Mission Christmas Appeal.

The Badminton Club, Drama Society, Wednesday Walkers, Saturday Striders, Craft Group, Knock Tots, Contact Centre, and Special Friends of Knock activities continue to provide fellowship and outreach opportunities to the community.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report (continued)

Year ended 31 December 2023

Property

The 'On The King's Road' (OTKR) Knock Church hall development mission project, which aims to provide an inviting space welcoming to all, was put on 'Pause' at the start of 2023 given the rising interest rates, rising inflation, 'cost of living' crisis and high construction costs with the 'Pause' to be reviewed in April 2023. The project pre-tender cost estimate in March 2023 was £4,662,000 which included fit out costs, VAT, and professional fees but excluded funding costs. In April 2023, the Property Development Group (PDG) recommended that the project move to the 'Preparation' stage which would involve finalising design proposals and tender documentation, seeking pledges from Church members to confirm the level of financial support for the project and initial discussions with Church organisations about preparing for the building work commencing. At the 31 December 2023 there was £1,213,789 in the OTKR fund with £2,360,398 being pledged in total by 177 members of the congregation over the next 10 years. The PDG referenced the several break points that exist within the project up to contractor appointment.

The 12-month letting of 51 King's Road (owned by the Church), was extended by Session for a further 12 months in May 2023, following Presbytery approval. As the tenant plans to leave in April 2024 and with the impending Church Hall property development it is intended to use the 51 King's Road property to relocate the Administration Office, Vestry, and Music Room.

Following consultation with the Planning Officer and the Conservation Officer of Belfast City Council (as Knock Church lies within a Conservation Area) in relation to Knock's Planning Application to replace the Church's 5 sets of exterior wooden doors (due to their poor condition), Knock has instructed its architect to prepare the appropriate paperwork and to advise the Planning Officer that Knock will be progressing with replacing the three side exterior wooden doors of the Church on a like for like basis and will be refurbishing the two front exterior wooden doors of the Church putting in place two new aluminium glass doors just behind the two front exterior wooden doors.

Communication

Session is developing a Communications Strategy and through the year, the Communications Group has engaged with the congregation through a Communications survey and has met with various Church member focus groups to obtain feedback on existing Church communications. The Communications Group has also undertaken an audit of current communication channels which will help develop the strategy. As a further part of this strategy development process, Session also approved a Knock 'Digital Media' policy and has also updated the layout of the Church weekly e-mail issued to members and updated the Church's website. A Knock Presbyterian Church Podcast has been set up to allow members and the community to listen again to the sermons preached in the morning and evening worship services. The Communications strategy will involve: putting in place a Communications Coordinator; putting in place a central hub; and developing capacity to create media content.

Congregational Committee

In line with the Presbyterian Church in Ireland Code requirements, a new Knock Congregational Committee was appointed at the AGM in March 2023 to serve for the next three years.

Safeguarding

As part of its responsibilities, Session continues to keep under review the Church's Child Protection Policy and Adult Safeguarding Policy. In addition, Session also put in place a Knock 'Buildings Use' policy, a Knock 'Photography on Church Premises' policy, and a Knock 'Volunteering Guidelines' document to further enhance safeguarding.

Church Membership

At 31 December 2023, there were 729 persons on the Communion Roll, 715 families claiming connection with the congregation and 1,772 persons of all ages claiming connection with the congregation. In the 2023 year, there were 30 new communicant members, 16 baptisms, 2 weddings and 22 funerals.

Financial review

The congregation's main source of income is members' contributions through Weekly freewill Offering and donations for Mission.

During the year total income was £1,089,997 (2022: £921,630). The total income for the year included bequests received of £24,371 (2022: £14,841). In 2023, donations, net of expenditure, in respect of On the King's Road building project, were £243,052 (2022: £86,603 deficit). The net surplus for the year is £416,344 (2022: net surplus £52,135) which has increased net assets at 31 December 2023 to £2,273,122 (2022: £1,856,778).

The Church's Investment Policy is to invest any surplus funds in zero risk Bank Treasury Deposits and to obtain interest on these funds. At 31 December 2023, there was £1,512,780 (2022 £1,290,640) held in Treasury Deposits. The Church also owns the Church property which is carried at cost and is fully depreciated. The Manse residential property for its Minister and a residential house on the Church site are valued in total at £600,000 (2022: £600,000). The Church has a low-risk attitude in all of its activities and seeks to mitigate risks where at all possible.

Funds

During the year significant progress has been made regarding the On the King's Road project with a decision to proceed to contract tendering being taken in December 2023. As the project reaches this important milestone, the fund which until now has been earmarked as a designated fund, has been re-designated as a restricted fund. The balance on the fund at 31 December is £1,213,789.

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

Reserves policy

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold the equivalent of at least three month's normal running costs in cash reserves. At the year end unrestricted reserves were £113,893 (2022: £97,843).

Going Concern

After reviewing the Church's future plans, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. The Church therefore continues to adopt the going concern basis in preparing its financial statements.

Plans for future periods

Church' Vision

As well as developing a long-term strategy for Knock for the coming years, the Elders will continue to develop the 9 key areas of the Church, implementing and allocating resources as required, as they work towards delivering the Church's Vision, through its Mission and Values, to extend Christ's kingdom in the congregation, the local community and throughout the world.

Property

Following the progress in the OTKR project in 2023, an update to the pre-tender estimate of the cost of the property development is expected in early February 2024. Following this, tender documents will be issued to contractors in March 2024, and these are expected to be validated by the end of April 2024 when the congregation will know the actual cost of the Church hall property development work. A congregational meeting will then be required (likely in May 2024) to appoint a contractor and commence the work, with the contractor expected to be on site in summer 2024 for a minimum of 15 months. The PDG has advised that the congregation and Church ministries and organisations will need to be prepared for the development contract starting which will involve:

- organisations donating or sustainably disposing (with the help of the Knock Creation Care group) of any materials which they no longer require;
- an advance purchase of bicycle racks in preparation for when Knock does not have car parking facilities when the contractor is on site. This should encourage Knock members to walk or to cycle to Church leaving car parking spaces for those who need them; and
- engaging with other Churches, schools, and community groups regarding the use of their halls and property by Knock Church ministries and organisations during the development period. The Church sanctuary will be available throughout the development period.

Auditors

Following a tender process by Congregational Committee, Session, as Charity Trustees, approved the recommendation of the Congregational Committee that Miscampbell & Co be appointed as auditors of the Church accounts for the year ended 31 December 2023. A resolution proposing that they be re-appointed will be put at the Annual General Meeting.

Trustee Responsibilities

Members of Session are mindful of their Trustee responsibilities in charity law, given that Knock Presbyterian Church is a registered charity. Session works closely with the Congregational Committee to ensure that the necessary structures, policies, procedures, and mechanisms are in place and that legal and regulatory requirements are being met to deliver good governance as benchmarked by the Charities Commission NI. Members of Session undertake appropriate training to meet their responsibilities under charity law.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' annual report was approved on 20 February 2024 and signed on behalf of the board of Trustees by:

Hugo Wilson

~~Signature~~ HANGPP9JO...

Trustee

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland

Year ended 31 December 2023

Opinion

We have audited the financial statements of Knock Congregation Of The Presbyterian Church In Ireland (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Knock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104502

Annual return

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland

Year ended 31 December 2023

Opinion

We have audited the financial statements of Knock Congregation Of The Presbyterian Church In Ireland (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland *(continued)*

Year ended 31 December 2023

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland *(continued)*

Year ended 31 December 2023

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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

Jonathan R Bethel

Signer ID: V4ZDMCIEIY...
Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

20 February 2024

Knock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104502

Accounts

**Knock Congregation Of The Presbyterian Church In
Ireland**

Financial statements

Year ended 31 December 2022

Knock Congregation Of The Presbyterian Church In Ireland

Financial statements

Year ended 31 December 2022

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Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report

Year ended 31 December 2022

The trustees present their report and the financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Knock Congregation Of The Presbyterian Church In Ireland
Charity registration number NI104502
Principal office 53 King's Road
Belfast
BT5 6JH

The trustees

Rev D Moore (Resigned 31 August 2022)
Mr P Brown
Rev M Casement
Dr S Craig
Mr R Dekker
Mr B Ditty
Miss H Donaldson
Mr K Glasgow
Mr J Gourley
Mr M Hamilton
Mr S Jemphrey
Mr W Leitch
Mr I Long
Mr T Manson (Resigned 17 February 2022)
Mr N Martin
Mr J Moore
Mr C Mounstephen
Mr D Mounstephen
Mr T Mounstephen
Mr M McCartney
Mr I McClatchey
Mr J McClelland
Dr D McComb (Resigned 15 September 2022)
Mr D McConkey
Mr F McDowell
Mr S McKee
Mr C McLoughlin
Mr T McQuoid (Resigned 20 January 2022)
Mr J McWatters
Dr P Orr
Mr A Spratt
Mr H Wilson
Mr K Woodrow

Auditor Muir & Addy
Chartered accountants & statutory auditor
Muir Building
427 Holywood Road
Belfast
BT4 2LT

Bankers Danske Bank Limited
Belfast
Donegall Square West
BT1 6JS

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Structure, governance and management

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation and setting the remuneration of key staff having regard to relevant national statistics. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk Session are held at least nine times in each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attender at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. The newly elected elders undergo a 6-week training period of induction and then participate in the ongoing elders training programme which covers all aspects of their role as both elders and trustees.

The Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which generally superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Knock Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and elders appointed by the Kirk Session of each congregation. The congregation was represented at the regular meetings of Presbytery by our minister and/or one of the elders. This provides an important link between the congregations and the wider structures of the church.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administrative and judicial authority in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and representative elders appointed by the Kirk Session of each congregation. The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Public Benefit Statement

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved). Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public. The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Objectives and activities

Knock Presbyterian Church is a congregation of the Presbyterian Church in Ireland.

The **Vision** of Knock Presbyterian Church is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which: is increasingly characterised by love for God, and love and concern for others; is committed to the historic Christian gospel as revealed in the Bible; and is relevant to people of this time and place.

The **Mission** of Knock Presbyterian Church is, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Now summarised as Making Mature Disciples.

The **Values** of Knock Presbyterian Church are that we aim to live out our Mission and Vision as a family of God's people by being:

- a Covenant community where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another.
- an Intergenerational community where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- an Outward Looking community where we want the blessings of God that belong to us in the Gospel to become blessings for others beyond the bounds of our community.

To fulfil the Church's Mission, Vision and Values, the elders are developing the following nine strategic areas. Each year specific and measurable Action Plans are agreed by the elders which will develop and the strategies and it is the delivery of these Action Plans which will determine the success or otherwise of the strategies:

- **Worship** - To engage each member in vital and meaningful worship of God.
- **Prayer** - The elders continue to develop the prayer life of the congregation by creating many opportunities for individual and corporate prayer recognising that without prayer the work of the Church is in vain.
- **Pastoral Care** - It is each members responsibility to pastorally care for each other with elders having particular responsibility to ensure that there are congregational structures in place to deliver every member pastoral care.
- **Mission** - It is each member's responsibility to engage in the work of Christian mission to wherever God has placed them. In addition, Elders encourage all of the Church members to support those members working in full or part-time home or overseas mission work prayerfully, practically, and financially and to support the home and overseas mission partnerships in the Church.
- **Youth** - Elders continue to put a priority on the nurture, discipleship, and leadership development of our young people as well as the transition and engagement of our young people into the full life of the Church.
- **Discipleship** - With a focus on Welcome, Word and Welfare, the Church fully engages with its membership helping them to grow in Christ through the development of Learning Spaces and to engage in fellowship through Community Spaces.
- **Evangelism** - Developing ways of sharing the gospel in the Church and in the community.
- **Outreach & Community Service** - Developing ways for the Church to reach out into the community.
- **Property** - Deploying our premises to provide an inviting space, welcoming to all of the community.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Achievements and performance

In the past year, Session meetings have been dominated by 2 significant matters:

- **The Kairos Moment.** Having reaffirmed the Church's Mission statement and summarised it as 'Making Mature Disciples', Session's mission is to develop the following characteristics of a mature disciple in each one of us as taken from the Great Commandment in Matthew Ch 22 vs 36-40:

Growing

- intentionally pursuing a relationship with Jesus;
- being transformed by the Holy Spirit; and
- learning more about God.

Going

- being passionate in service;
- being relational, loving your neighbours in our Church family; and
- being missional, loving your neighbours in the world.

Action Plans commenced in January 2022, under 5 Church activities:

- worship services;
- community spaces - developing relationships with other disciples across the generations;
- learning spaces - studying and learning together what it is to be and to live as followers of Jesus;
- mission; and
- prayer.

Action Plans continued through 2022, as detailed in each of the strategic development areas outlined below, together with six-monthly progress reviews, incorporating feedback, ensuring effective progress is being made. There has been and will be regular communication from Session with the congregation on these Action Plans and other relevant matters.

- **Minister Vacancy.** At the April 2022 Session meeting, Rev David Moore advised Session that he had accepted a Call from the PCI Council of Mission in Ireland to the post of Minister in 'Special Work in West Belfast', initially for a four-year period commencing on 1 September 2022. Rev Moore advised the congregation of this Call in May 2022. In light of Rev Moore's Call, Session agreed to defer the appointment of an Associate Minister until a new Minister had been installed. This decision was agreed by Presbytery and Linkage Commission who extended the time for Knock to Call an Associate Minister to 24 months. At the June Session meeting, Rev Moore advised that Rev Gareth MacLean, Minister of Orangefield Presbyterian Church, had been appointed by Presbytery, as the Convenor of the Vacancy Commission for the Minister position at Knock. As Rev Moore would not be leaving the Minister position at Knock until 31 August 2022, Rev Moore gave permission for the Vacancy Commission and Session to prepare the necessary New Minister documentation over the months of July and August for presentation to Presbytery and Linkage Commission in September 2022 who both gave their approval for Knock to Call a new Minister. Rev Moore was installed into the role of Minister in 'Special Work in West Belfast' on 1 September 2022 at West Kirk Presbyterian Church and Rev MacLean declared the Knock pulpit vacant on Sunday 4 September 2022. The Vacancy Commission then prepared a Preaching Schedule of visiting Ministers and Accredited Preachers for Knock.

Session has continued to progress the following nine strategic areas of development, which incorporate the Kairos Moment Action Plans, throughout the year.

Worship Services

Session's vision for worship services is to increase the intergenerational family feel of Church, move to more regular single Sunday morning worship services over time and to create a hunger for more.

Following the easing of Covid-19 restrictions, in February 2022 single morning services commenced at 10.30am and the first service of a two-morning service commenced at 10.15am, with the second service commencing at 11.45am. As the year progressed, the single morning service time was changed by Session to 10.15am to reduce some of the confusion over start times and the Church, with the exception of the side transepts, returned to every pew seating following a significant easing of Covid-19 restrictions.

In November 2022, Session agreed to transition to a single morning service at 10.30am commencing on 5 February 2023. This single morning service will reunite our Church family once again, as we worship and praise God together as a family. As part of the transition process, Session has engaged with, listened to, and invited comment from those attending both morning services and will work with the staff to shape a single morning service in a unifying way. Regular reviews of the single morning service will be undertaken.

Evening worship services at 6.30pm recommenced in February 2022, alternating with the Engage Sunday evening programme.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Achievements and performance *(continued)*

Prayer

Session's vision for prayer is to grow the corporate prayer life of the Church as a foundation for Church life.

Session approved Action Plans in relation to prayer under the following headings:

- **Doing Prayer**
- **Resourcing Prayer**
- **Learning Prayer**
- **Receiving Prayer**
- **Community Prayer**

Session continues to provide as many opportunities for individual and corporate prayer as possible. Powerhouse, which meets on the first, third, and fifth (if there is one) Wednesday of each month together with the corporate prayer times before the Sunday morning and evening services/Engage programme as well as the corporate prayer weeks in September and January, are the main opportunities to participate in corporate prayer in the Church. The Prayer Intercessors group (praying for members on request), continues to be busy supporting members who are grieving, struggling, hurting or in pain. The Prayer Ministry group (praying with members on request) has been reassessing its strategy post Covid-19 and anticipates being able to offer this ministry again in 2023.

Pastoral care

It is each members responsibility to pastorally care for each other with Session having particular responsibility to ensure that structures are in place to deliver every member pastoral care. These structures include: (i) pastorates, for members not in small groups, which are led by Elders who are supported by pastoral visitors from the congregation; (ii) small groups, where members pastorally care for each other; and (iii) Pastoral Assistant, for members who are housebound, in hospital, or in nursing or care homes.

Rev Robert Beggs (retired Minister of McQuiston Memorial) was appointed Pastoral Assistant on 1 October 2022. Dr Richard Dunlop had been covering the Pastoral Assistant position for the previous 12 months.

In January 2022, 24 members of the congregation expressed a desire to become Pastoral Visitors and following training they were allocated to one of the pastorates working alongside the Elders, providing pastoral care and support for the members of the pastorates including the re-commencement of home visitations, following the significant easing of Covid-19 restrictions.

In April 2022, Session reformed the Bereavement Team, whose initial role was to draw alongside those families who were bereaved during the Covid-19 pandemic period but who will also have an ongoing role supporting members who are bereaved.

Mission

Recognising the current active congregational involvement in mission work on an individual and corporate basis, Session will continue to develop a mission mindset in the members.

Session approved Action Plans in relation to mission under the following headings:

- **Develop a theology of mission;**
- **Review mission relationships;**
- **Encourage members in mission;**
- **Develop our mission member care; and**
- **Focus on missional prayer.**

Session recognises that there are a number of members of the congregation who work in full time or part time ministry or mission either in an individual capacity or with a mission organisation.

A final 24-month Memorandum of Understanding between Tearfund and the Diocese of Muhabura in Uganda was signed. Session and the Uganda Partnership Committee have put plans in place for this final cycle with Tear Fund and the Diocese of Muhabura. Following Tullycarnet Presbyterian Church becoming vacant in April 2022 and being under Presbytery review, Session encouraged and continues to encourage members of the congregation to support the congregation prayerfully, financially, and practically. Rev Graham Connor and Rev David Mollwrath are leading services at the Church with an assistant who was appointed over the summer and a community worker to be appointed.

The Creation Care Group, which meets to consider and implement ways in which the congregation can, collectively and individually, better care for the environment, undertook many activities during the year providing practical advice and support to the congregation on sustainable living and reducing our carbon footprint. The Group will be undertaking an environmental audit of Knock Church in 2023.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Achievements and performance *(continued)*

Youth

560 children and young people from Knock, neighbouring churches and the local community attended the Church youth summer outreach programmes which included King's Cross Holiday Bible Club, Activate, Game of Three Halves, and Adventure Days with only one third of those attending being from Knock. Youth weekends were held at Castlewellaan Castle on 18-20 March 2022 and 26-29 August 2022 and a P5-P7 weekend was held on 6-8 May 2022.

Greenhouse, the Sunday evening youth fellowship, continues to provide opportunities for our young people to praise God and pray with each other, to study the Bible, and to grow as disciples. The Lighthouse and MADhouse Sunday morning Bible classes help our children and teenagers to better understand the Bible and the Christian faith and the Creche allows parents of babies to hear God's Word in the Church services. The 'Deeper' and 'Mentoring' programmes, run by the staff, as well as the OCN courses on offer, help our teenagers develop and transition into serving in Church. The Genesis group supports our young people in their faith at university or in their formative years of work as they move away from home.

Knock Youth reaches out to the local community through the busy Church Youth Club on Friday evenings and through the large number of uniformed organisations (Girls and Boys Beavers, Cubs, Scouts, and Explorer Scouts) meeting on the Church premises through the week. In the first year of the Duke of Edinburgh Award scheme at Knock, 22 young people took part, 17 silver and 5 gold, with 25 young people registered for the current year. In light of the number of asylum-seeking families staying in Belfast hotels, Session agreed that Knock provides outreach respite youth work to the children and young people in these asylum-seeking families.

Following the Education Authority's provision of a 2-year funding package from April 2021 to cover the costs of the two Youth Support Worker positions and associated programmes, Session undertook regular reviews of the funded youth programmes as did the Education Authority who assessed the Knock youth programmes as 'outstanding.' In light of this and to continue the programmes, in December 2022, Session agreed that an application be made to the Education Authority for a further 3-year funding package for the youth programmes commencing in April 2023.

Discipleship

Session renamed the 'Learning Spaces' programme as 'Engage', which commenced in February 2022 on alternate Sunday evenings, providing intentional opportunities for the formation of disciples in terms of core beliefs, spiritual discipline, contemporary issues, and evangelism, through a discipleship curriculum and through complementary interactive learning.

As part of the 'Community Spaces' programme, creating space for relationships to be initiated and developed and exploring the potential of these for developing the intergenerational nature of Church, Session undertook a review of the existing small groups, in the first half of the year and, following the significant easing of Covid-19 restrictions, recommenced occasional congregational breakfasts and BBQ lunches to facilitate development of relationships within the Knock family. Towards the end of the year, new 'Connect' Groups were initiated which will be intentionally intergenerational in their make-up.

In November 2022, Christian Guidelines ran a 'Promoting Good Mental Health' course in the Church and as part of Family Ministry, the 'Faith at Home' programme recommenced towards the end of the year. The monthly Lunch Club continued to provide regular fellowship, encouragement, and support for the older members of the congregation.

Music Ministry saw the formation of a choral group to help lead praise at the second morning service and single morning services and some new praise groups with several new praise leaders being approved by Session toward the end of the year. There will be further music ministry development through 2023.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Achievements and performance *(continued)*

Evangelism

A 3-week Hope Explored course was run in May 2022 with a further 3-week Hope Explored course planned for January 2023. This course looks at the life, death, and resurrection of Jesus in Luke's gospel and is about real hope - a joyful expectation for the future, based on true events in the past, which changes everything about the present. Members were encouraged to invite those they knew to the courses.

Women's and Men's Ministry programmes and events continued through the year, providing Bible teaching, fellowship, prayer and discipleship development opportunities for members and those people that they invite.

Members of Knock were carol singing at King's Square shopping area on Saturday 10 December 2022 as part of an invitation to the community to: Knock's Community Carol Service on Sunday 18 December 2022; the traditional Carol Service on 24 December 2022; and the Christmas Day service.

Session continues to support the work of the SU E3 schools' ministry programme and in particular Sarah Coghlan, the East Belfast SU E3 worker.

Outreach and Serving the Community

In light of the influx of Ukrainian refugees into Belfast, Session encouraged Church members, who were able to, to register with the UK Government's 'Homes for Ukraine' scheme opening their homes to these refugees. Session also gave consideration to other practical ways in which these Ukrainian refugees could be supported and engaged with the 'Starfish' organisation who actively seek to find hosts for refugees with several members of the Church subsequently hosting Ukrainian refugee families and individuals.

In September 2022, the Community Service Group was re-envisioned and became the Community Support Group whose vision is 'members of the Church, through God's grace, love, and care, providing practical Christian support in the community'. The new joint coordinators for the Group and are encouraging members of the congregation to become involved.

In light of the 'cost of living' crisis, in October 2022, Knock Church registered as a 'Warm Hub' providing a warm, drop-in space to Church members and the local community between 10am and 4pm each Tuesday until March 2023 offering free hospitality, free wi-fi, papers, board games and a friendly welcome.

In November 2022, Knock Church registered with the 'Welcome Churches' initiative for people who house asylum seekers. As part of the initiative, Knock will be notified when asylum seekers are housed in the Knock area and 'Welcome Churches' will then ask Knock to engage with these asylum seekers whilst providing appropriate training and support.

The Badminton Club, Drama Society, Wednesday Walkers, Saturday Striders, Craft Group, Knock Tots, Contact Centre, and Special Friends of Knock activities continue to provide fellowship and outreach opportunities to the community.

Property

The plans for the 'On the King's Road' Church Hall redevelopment project, which aims to provide an inviting space welcoming to all, were approved by the Planning authorities in April 2022 with no changes required. Session and Congregational Committee then approved that the appointed professional team be instructed to proceed with the detailed design of the planning approved scheme.

Safeguarding

As part of its responsibilities, Session continues to keep under review the Church's Child Protection Policy and Adult Safeguarding Policy.

Church Membership

At 31 December 2022, there were 724 persons on the Communion Roll, 719 families claiming connection with the congregation and 1,786 persons of all ages claiming connection with the congregation. In the 2022 year, there were 6 new communicant members, all on transfer, and there were 5 baptisms, 3 weddings and 19 funerals.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Financial review

The congregation's main source of income is members' contributions through Weekly freewill Offering and donations for Mission.

During the year total income was £921,630 (2021: £941,437). The total income for the year included bequests received of £14,841 (2021: £53,124). In 2022 expenditure net of donations in respect of On the King's Road building project was £86,603 (2021: £7,244). The net surplus for the year is £52,135 (2021: net surplus £94,556) which has increased net assets at 31 December 2022 to £1,856,778 (2021: £1,804,643).

The Church's Investment Policy is to invest any surplus funds in zero risk Bank Treasury Deposits and to obtain interest on these funds. At 31 December 2022, there was £1,290,640 (2021 £963,808) held in Treasury Deposits. The Church also owns the Church property which is carried at cost and is fully depreciated. The Manse residential property for its Minister and a residential house on the Church site are valued in total at £600,000 (2021: £600,000). The Church has a low-risk attitude in all of its activities and seeks to mitigate risks where at all possible.

Plans for future periods

The Elders will continue to develop the 9 strategic areas of the Church, implementing and allocating resources as required, as they work towards delivering the Church's Vision, through its Mission and Values, to extend Christ's kingdom in the congregation, the local community and throughout the world.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustee Responsibilities

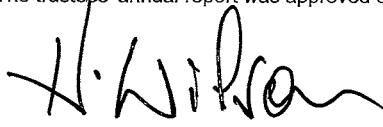
Members of Session are mindful of their Trustee responsibilities in charity law, given that Knock Presbyterian Church is a registered charity. Session works closely with the Congregational Committee to ensure that the necessary structures, policies, procedures, and mechanisms are in place and that legal and regulatory requirements are being met to deliver good governance as benchmarked by the Charities Commission NI. Members of Session will be receiving further training in 2023 on these responsibilities.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

The trustees' annual report was approved on 16 February 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'H. Wilson', with a long horizontal flourish extending to the right.

Mr H Wilson
Trustee

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland

Year ended 31 December 2022

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland *(continued)*

Year ended 31 December 2022

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland *(continued)*

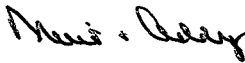
Year ended 31 December 2022

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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



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

16 February 2023

Knock Congregation Of The Presbyterian Church In Ireland

Statement of financial activities

Year ended 31 December 2022

	Note	2022			Total funds £	2021 Total funds £
		Unrestricted funds £	Restricted funds £	Endowment funds £		
Income and endowments						
Donations and legacies	4	552,805	256,251	—	809,056	836,541
Charitable activities	5	31,991	67,595	—	99,586	99,967
Investment income	6	12,877	111	—	12,988	4,929
Total income		<u>597,673</u>	<u>323,957</u>	<u>—</u>	<u>921,630</u>	<u>941,437</u>
Expenditure						
Expenditure on charitable activities	7,8	575,990	293,505	—	869,495	846,881
Total expenditure		<u>575,990</u>	<u>293,505</u>	<u>—</u>	<u>869,495</u>	<u>846,881</u>
Net income and net movement in funds		<u>21,683</u>	<u>30,452</u>	<u>—</u>	<u>52,135</u>	<u>94,556</u>
Reconciliation of funds						
Total funds brought forward		920,286	876,924	7,433	1,804,643	1,710,087
Total funds carried forward		<u>941,969</u>	<u>907,376</u>	<u>7,433</u>	<u>1,856,778</u>	<u>1,804,643</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

Knock Congregation Of The Presbyterian Church In Ireland

Statement of financial position

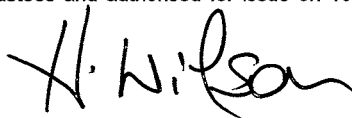
31 December 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	11		613,574		623,451
Current assets					
Debtors	12	27,552		21,360	
Investments	13	201,402		—	
Cash at bank and in hand		1,259,408		1,281,312	
		<u>1,488,362</u>		<u>1,302,672</u>	
Creditors: amounts falling due within one year					
	14	<u>(245,158)</u>		<u>(121,480)</u>	
Net current assets			<u>1,243,204</u>		<u>1,181,192</u>
Total assets less current liabilities			<u>1,856,778</u>		<u>1,804,643</u>
Net assets			<u>1,856,778</u>		<u>1,804,643</u>
Funds of the charity					
Endowment funds			7,433		7,433
Restricted funds			907,376		876,924
Unrestricted funds			941,969		920,286
Total charity funds	16		<u>1,856,778</u>		<u>1,804,643</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 February 2023, and are signed on behalf of the board by:



Rev M Casement
Trustee



Mr H Wilson
Trustee

The notes on pages 16 to 25 form part of these financial statements.

Knock Congregation Of The Presbyterian Church In Ireland

Statement of cash flows

Year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	52,135	94,556
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	9,877	9,877
Dividends, interest and rents from investments	(4,800)	(2,800)
Other interest receivable and similar income	(8,188)	(2,129)
Accrued expenses	128,431	880
<i>Changes in:</i>		
Trade and other debtors	(6,192)	17,670
Trade and other creditors	(4,753)	3
Cash generated from operations	<u>166,510</u>	<u>118,057</u>
Interest received	8,188	2,129
Net cash from operating activities	<u>174,698</u>	<u>120,186</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	4,800	2,800
Purchase of tangible assets	-	(3,757)
Investment in Treasury deposits with a maturity greater than 3 months	(201,402)	-
Disposal of Treasury deposits with a maturity greater than 3 months	-	455,173
Net cash (used in)/from investing activities	<u>(196,602)</u>	<u>454,216</u>
Net (decrease)/increase in cash and cash equivalents	(21,904)	574,402
Cash and cash equivalents at beginning of year	1,281,312	706,910
Cash and cash equivalents at end of year	<u>1,259,408</u>	<u>1,281,312</u>

The notes on pages 16 to 25 form part of these financial statements.

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements

Year ended 31 December 2022

1. General information

The charity is a charity registered in Northern Ireland. The charity registration number is NI104502.

2. Statement of compliance

The financial statements have been prepared on the going concern basis in accordance with the Charities Act (Northern Ireland) 2008, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant sections of the Statement of Recommended Practice "Accounting and Reporting by Charities (Revised 2015)", applicable to charities preparing their accounts in accordance with the FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

There are no areas of significant judgment nor key sources of estimation uncertainty.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and bequests			
Freewill Offering	471,530	–	471,530
Donations to General Account	4,051	–	4,051
Loose collections	–	–	–
Donations to Stipend	2,338	–	2,338
Sale of small group books/Christian literature	2,147	–	2,147
Family ministry events	104	–	104
Men's ministry events	618	–	618
Flower Fund	–	113	113
Miscellaneous income	–	–	–
Community Support Group	–	4,805	4,805
Ukrainian Refugee Fund	–	5,249	5,249
On the King's Road fund donations	57,176	–	57,176
Mission Support donations	–	66,997	66,997
Youth Investment Fund donations	–	1,830	1,830
Strand Partnership donations	–	150	150
Uganda Partnership donations	–	25,307	25,307
Benevolent Fund donations	–	6,049	6,049
Memorial Fund donations	–	213	213
Donations for PCI funds	–	97,991	97,991
Donations for Mission	–	47,547	47,547
Bequests received	14,841	–	14,841
	<u>552,805</u>	<u>256,251</u>	<u>809,056</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and bequests			
Freewill Offering	466,262	–	466,262
Donations to General Account	4,007	–	4,007
Loose collections	368	–	368
Donations to Stipend	4,276	–	4,276
Sale of small group books/Christian literature	46	–	46
Family ministry events	307	–	307
Men's ministry events	138	–	138
Flower Fund	–	94	94
Miscellaneous income	791	–	791
Community Support Group	–	–	–
Ukrainian Refugee Fund	–	–	–
On the King's Road fund donations	53,438	–	53,438
Mission Support donations	–	76,006	76,006
Youth Investment Fund donations	–	3,090	3,090
Strand Partnership donations	–	213	213
Uganda Partnership donations	–	43,561	43,561
Benevolent Fund donations	–	7,389	7,389
Memorial Fund donations	–	800	800
Donations for PCI funds	–	64,310	64,310
Donations for Mission	–	58,321	58,321
Bequests received	43,124	10,000	53,124
	<u>572,757</u>	<u>263,784</u>	<u>836,541</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2022

4. Donations and bequests (continued)

Analysis of donations for PCI

	2022	2021
	£	£
United Appeal	32,102	37,494
World Development Appeal	16,529	16,653
Presbyterian Children's Society	5,306	7,303
Moderator's Appeal	43,350	1,199
PW for Church House	704	1,661
	<u>97,991</u>	<u>64,310</u>

Analysis of donations for Mission

	2022	2021
	£	£
Dave Currie presentation	-	4,530
Leprosy Mission	9,924	10,962
Christmas offering	17,087	27,423
Christian Aid	2,719	2,926
Storehouse	1,896	1,931
Poppy Fund	1,658	745
Tear Fund	3,435	7,530
Community Service Group	-	1,040
David Moore presentation	8,178	-
Nicki Jemphrey presentation	1,425	-
Other	1,225	1,234
	<u>47,547</u>	<u>58,321</u>

5. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Weddings and funerals	1,090	-	1,090
Donations for use of halls	3,142	-	3,142
Job Retention Support Scheme	-	-	-
KPC Youth - joint youth programmes	8,041	-	8,041
KPC Youth - outreach events	10,052	-	10,052
KPC Youth - resourcing organisations	7,598	-	7,598
KPC Youth - other income	2,068	-	2,068
KPC Youth - EA programme	-	67,595	67,595
	<u>31,991</u>	<u>67,595</u>	<u>99,586</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Weddings and funerals	1,010	-	1,010
Donations for use of halls	1,778	-	1,778
Job Retention Support Scheme	5,408	-	5,408
KPC Youth - joint youth programmes	1,711	-	1,711
KPC Youth - outreach events	4,862	-	4,862
KPC Youth - resourcing organisations	17,140	-	17,140
KPC Youth - other income	529	-	529
KPC Youth - EA programme	-	67,529	67,529
	<u>32,438</u>	<u>67,529</u>	<u>99,967</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2022

6. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Income from investment properties	4,800	—	4,800
Bank interest - General Account	8,032	—	8,032
Bank interest - Memorial Fund	—	111	111
Interest on Gift Aid	45	—	45
	<u>12,877</u>	<u>111</u>	<u>12,988</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Income from investment properties	2,800	—	2,800
Bank interest - General Account	2,009	—	2,009
Bank interest - Memorial Fund	—	120	120
Interest on Gift Aid	—	—	—
	<u>4,809</u>	<u>120</u>	<u>4,929</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
PCI assessments	33,323	—	33,323
KPC Youth	41,866	65,164	107,030
Ministry and support staff costs	238,977	—	238,977
Congregational running costs	109,505	29	109,534
Mission giving and donations paid out	6,700	228,312	235,012
On the King's Road fund expenditure	143,779	—	143,779
Support costs	1,840	—	1,840
	<u>575,990</u>	<u>293,505</u>	<u>869,495</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
PCI assessments	48,402	—	48,402
KPC Youth	22,755	56,976	79,731
Ministry and support staff costs	303,140	—	303,140
Congregational running costs	131,720	5	131,725
Mission giving and donations paid out	7,254	214,162	221,416
On the King's Road fund expenditure	60,682	—	60,682
Support costs	1,785	—	1,785
	<u>575,738</u>	<u>271,143</u>	<u>846,881</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
PCI assessments	33,323	—	33,323	48,402
KPC Youth	107,030	—	107,030	79,731
Ministry and support staff costs	238,977	—	238,977	303,140
Congregational running costs	109,534	—	109,534	131,725
Mission giving and donations paid out	235,012	—	235,012	221,416
On the King's Road fund expenditure	143,779	—	143,779	60,682
Governance costs	—	1,840	1,840	1,785
	<u>867,655</u>	<u>1,840</u>	<u>869,495</u>	<u>846,881</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2022

9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	9,877	9,877
Fees payable for the audit of the financial statements	1,840	1,785

10. Transfers between funds

	2022 £	2021 £
Transfers between unrestricted funds		
General Account	(114,841)	(83,124)
On the King's Road fund	114,841	83,124
	<u>-</u>	<u>-</u>

Committee approved transfers from General account to the designated On the King's Road Fund.

11. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 January 2022 and 31 December 2022	600,000	49,386	649,386
Depreciation			
At 1 January 2022	-	25,935	25,935
Charge for the year	-	9,877	9,877
At 31 December 2022	-	35,812	35,812
Carrying amount			
At 31 December 2022	600,000	13,574	613,574
At 31 December 2021	600,000	23,451	623,451

Freehold Property

Freehold property consists of two classes of assets. The first class is church property which is used to carry out the activities of the church. This class is carried at cost and depreciated over the estimated economic life of 50 years. This class of property is deemed to be fully written off and having nil carrying value at 31 December 2021 and 2020 on a cost basis.

The second class is residential property. Such property has been revalued as part of the transition to FRS 102. The properties in question have been revalued to the value set by the local rating authorities. Given the nature of the properties and the high level of on-going maintenance to which they are subject, no depreciation is applied as the residual value is considered to be at least equal to the carrying valuation.

12. Debtors

	2022 £	2021 £
Prepayments and accrued income	7,811	6,358
Gift Aid debtor	19,741	15,002
	<u>27,552</u>	<u>21,360</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2022

13. Investments

	2022	2021
	£	£
Treasury deposits > 3 months maturity	<u>201,402</u>	<u>—</u>

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	134,229	5,798
Donations collected due for payment	97,637	101,589
Amounts due to Church organisations	2,892	3,693
Other creditors	<u>10,400</u>	<u>10,400</u>
	<u>245,158</u>	<u>121,480</u>

15. Pensions and other post retirement benefits

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

	2022	2021
	£	£
Minister and Associate Minister pension contributions	<u>10,320</u>	<u>23,726</u>

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

	2022	2021
	£	£
Contributions	<u>8,878</u>	<u>7,915</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	At 31 Dec 2022
	£	£	£	£	£
General Account	104,398	540,497	(432,211)	(114,841)	<u>97,843</u>
On the King's Road fund	815,888	57,176	(143,779)	114,841	<u>844,126</u>
	<u>920,286</u>	<u>597,673</u>	<u>(575,990)</u>	<u>—</u>	<u>941,969</u>
	At 1 Jan 2021	Income	Expenditure	Transfers	At 31 Dec 2021
	£	£	£	£	£
General Account	146,012	556,566	(515,056)	(83,124)	104,398
On the King's Road fund	740,008	53,438	(60,682)	83,124	815,888
	<u>886,020</u>	<u>610,004</u>	<u>(575,738)</u>	<u>—</u>	<u>920,286</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2022

16. Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	At 31 Dec 2022
	£	£	£	£	£
Manse Fund	356,087	–	–	–	356,087
Youth Investment Fund	33,555	1,830	–	–	35,385
Mission Support Fund	80,235	66,997	(39,061)	–	108,171
Strand Partnership Fund	7,779	150	–	–	7,929
Uganda Partnership Fund	49,791	25,307	(37,455)	–	37,643
Benevolent Fund	18,415	6,049	(1,500)	–	22,964
Memorial Fund	63,894	324	(1,235)	–	62,983
Donations for PCI	–	97,991	(97,991)	–	–
Donations for Mission	–	47,547	(47,547)	–	–
Property revaluation reserve	243,913	–	–	–	243,913
Flower Fund	2,702	113	(197)	–	2,618
Community Support Group	10,000	4,805	(3,356)	–	11,449
KPC Youth - EA programme	10,553	67,595	(65,163)	–	12,985
Ukrainian Refugees Fund	–	5,249	–	–	5,249
	<u>876,924</u>	<u>323,957</u>	<u>(293,505)</u>	<u>–</u>	<u>907,376</u>
	At 1 Jan 2021	Income	Expenditure	Transfers	At 31 Dec 2021
	£	£	£	£	£
Manse Fund	356,087	–	–	–	356,087
Youth Investment Fund	30,465	3,090	–	–	33,555
Mission Support Fund	61,431	76,006	(57,202)	–	80,235
Strand Partnership Fund	7,566	213	–	–	7,779
Uganda Partnership Fund	29,909	43,561	(23,679)	–	49,791
Benevolent Fund	21,026	7,389	(10,000)	–	18,415
Memorial Fund	63,629	920	(655)	–	63,894
Donations for PCI	–	64,310	(64,310)	–	–
Donations for Mission	–	58,321	(58,321)	–	–
Property revaluation reserve	243,913	–	–	–	243,913
Flower Fund	2,608	94	–	–	2,702
Community Support Group	–	10,000	–	–	10,000
KPC Youth - EA programme	–	67,529	(56,976)	–	10,553
Ukrainian Refugees Fund	–	–	–	–	–
	<u>816,634</u>	<u>331,433</u>	<u>(271,143)</u>	<u>–</u>	<u>876,924</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2022

16. Analysis of charitable funds (continued)

Endowment funds

	At 1 Jan 2022	Income	Expenditure	Transfers	At 31 Dec 2022
	£	£	£	£	£
David Bell	590	—	—	—	590
John Murray	509	—	—	—	509
Irvine Abbot	500	—	—	—	500
JW Stewart	98	—	—	—	98
Miss ME Tougher	500	—	—	—	500
RT & H Curry	5,236	—	—	—	5,236
	<u>7,433</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>7,433</u>

	At 1 Jan 2021	Income	Expenditure	Transfers	At 31 Dec 2021
	£	£	£	£	£
David Bell	590	—	—	—	590
John Murray	509	—	—	—	509
Irvine Abbot	500	—	—	—	500
JW Stewart	98	—	—	—	98
Miss ME Tougher	500	—	—	—	500
RT & H Curry	5,236	—	—	—	5,236
	<u>7,433</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>7,433</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022
	£	£	£	£
Tangible fixed assets	13,574	600,000	—	613,574
Current assets	1,065,916	415,013	7,433	1,488,362
Creditors less than 1 year	(137,521)	(107,637)	—	(245,158)
Net assets	<u>941,969</u>	<u>907,376</u>	<u>7,433</u>	<u>1,856,778</u>

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021
	£	£	£	£
Tangible fixed assets	23,451	600,000	—	623,451
Current assets	906,726	388,513	7,433	1,302,672
Creditors less than 1 year	(9,891)	(111,589)	—	(121,480)
Net assets	<u>920,286</u>	<u>876,924</u>	<u>7,433</u>	<u>1,804,643</u>

18. Analysis of changes in net cash

	At 1 Jan 2022	Cash flows	At 31 Dec 2022
	£	£	£
Cash at bank and in hand	1,281,312	(21,904)	1,259,408
Current asset investments	—	201,402	201,402
	<u>1,281,312</u>	<u>179,498</u>	<u>1,460,810</u>

Knock Congregation Of The Presbyterian Church In Ireland

Notes to the financial statements (continued)

Year ended 31 December 2022

19. Related parties

The Presbyterian Church in Ireland, which is a separate charity, is a related party.

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

	2022	2021
	£	£
Congregational assessments	21,655	23,299
United Appeal	32,102	37,294
World Development Appeal	16,529	16,653
Presbyterian Children's Society	5,306	7,303
Moderator's Appeal	43,350	1,199
PW for Church House	704	1,661
	<u>119,646</u>	<u>87,409</u>

The East Belfast Presbytery Of The Presbyterian Church In Ireland, which is a separate charity, is a related party.

During the year the congregation contributed the following amounts to East Belfast Presbytery Of The Presbyterian Church In Ireland:

	2022	2021
	£	£
Presbytery Assessment	1,348	1,377

The following trustees have received remuneration in respect of their employment with the Church during the year:

	2022	2021
	£	£
D Moore stipend	43,001	61,800
D Moore pension contributions	10,320	14,400
D Moore expenses	4,255	6,242
D Currie stipend	-	37,058
D Currie pension contributions	-	9,120
D Currie expenses	-	6,313
P Brown salary as Youth Director	40,504	37,631
P Brown pension contributions	2,025	1,881

During the year the Church made payments to Wycliffe and made pension contributions on behalf of the following Trustees:

	2022	2021
	£	£
K Woodrow - payments to Wycliffe for mission role	3,955	9,492
K Woodrow - pension contribution for mission role	2,250	4,500

Knock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104502

Annual report

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report

Year ended 31 December 2022

The trustees present their report and the financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Knock Congregation Of The Presbyterian Church In Ireland
Charity registration number NI104502
Principal office 53 King's Road
Belfast
BT5 6JH

The trustees

Rev D Moore (Resigned 31 August 2022)
Mr P Brown
Rev M Casement
Dr S Craig
Mr R Dekker
Mr B Ditty
Miss H Donaldson
Mr K Glasgow
Mr J Gourley
Mr M Hamilton
Mr S Jemphrey
Mr W Leitch
Mr I Long
Mr T Manson (Resigned 17 February 2022)
Mr N Martin
Mr J Moore
Mr C Mounstephen
Mr D Mounstephen
Mr T Mounstephen
Mr M McCartney
Mr I McClatchey
Mr J McClelland
Dr D McComb (Resigned 15 September 2022)
Mr D McConkey
Mr F McDowell
Mr S McKee
Mr C McLoughlin
Mr T McQuoid (Resigned 20 January 2022)
Mr J McWatters
Dr P Orr
Mr A Spratt
Mr H Wilson
Mr K Woodrow

Auditor Muir & Addy
Chartered accountants & statutory auditor
Muir Building
427 Holywood Road
Belfast
BT4 2LT

Bankers Danske Bank Limited
Belfast
Donegall Square West
BT1 6JS

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Structure, governance and management

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation and setting the remuneration of key staff having regard to relevant national statistics. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk Session are held at least nine times in each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attender at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. The newly elected elders undergo a 6-week training period of induction and then participate in the ongoing elders training programme which covers all aspects of their role as both elders and trustees.

The Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which generally superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Knock Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and elders appointed by the Kirk Session of each congregation. The congregation was represented at the regular meetings of Presbytery by our minister and/or one of the elders. This provides an important link between the congregations and the wider structures of the church.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administrative and judicial authority in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and representative elders appointed by the Kirk Session of each congregation. The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Public Benefit Statement

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved). Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public. The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Objectives and activities

Knock Presbyterian Church is a congregation of the Presbyterian Church in Ireland.

The **Vision** of Knock Presbyterian Church is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which: is increasingly characterised by love for God, and love and concern for others; is committed to the historic Christian gospel as revealed in the Bible; and is relevant to people of this time and place.

The **Mission** of Knock Presbyterian Church is, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Now summarised as Making Mature Disciples.

The **Values** of Knock Presbyterian Church are that we aim to live out our Mission and Vision as a family of God's people by being:

- a Covenant community where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another.
- an Intergenerational community where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- an Outward Looking community where we want the blessings of God that belong to us in the Gospel to become blessings for others beyond the bounds of our community.

To fulfil the Church's Mission, Vision and Values, the elders are developing the following nine strategic areas. Each year specific and measurable Action Plans are agreed by the elders which will develop and the strategies and it is the delivery of these Action Plans which will determine the success or otherwise of the strategies:

- **Worship** - To engage each member in vital and meaningful worship of God.
- **Prayer** - The elders continue to develop the prayer life of the congregation by creating many opportunities for individual and corporate prayer recognising that without prayer the work of the Church is in vain.
- **Pastoral Care** - It is each members responsibility to pastorally care for each other with elders having particular responsibility to ensure that there are congregational structures in place to deliver every member pastoral care.
- **Mission** - It is each member's responsibility to engage in the work of Christian mission to wherever God has placed them. In addition, Elders encourage all of the Church members to support those members working in full or part-time home or overseas mission work prayerfully, practically, and financially and to support the home and overseas mission partnerships in the Church.
- **Youth** - Elders continue to put a priority on the nurture, discipleship, and leadership development of our young people as well as the transition and engagement of our young people into the full life of the Church.
- **Discipleship** - With a focus on Welcome, Word and Welfare, the Church fully engages with its membership helping them to grow in Christ through the development of Learning Spaces and to engage in fellowship through Community Spaces.
- **Evangelism** - Developing ways of sharing the gospel in the Church and in the community.
- **Outreach & Community Service** - Developing ways for the Church to reach out into the community.
- **Property** - Deploying our premises to provide an inviting space, welcoming to all of the community.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Achievements and performance

In the past year, Session meetings have been dominated by 2 significant matters:

- **The Kairos Moment.** Having reaffirmed the Church's Mission statement and summarised it as 'Making Mature Disciples', Session's mission is to develop the following characteristics of a mature disciple in each one of us as taken from the Great Commandment in Matthew Ch 22 vs 36-40:

Growing

- intentionally pursuing a relationship with Jesus;
- being transformed by the Holy Spirit; and
- learning more about God.

Going

- being passionate in service;
- being relational, loving your neighbours in our Church family; and
- being missional, loving your neighbours in the world.

Action Plans commenced in January 2022, under 5 Church activities:

- worship services;
- community spaces - developing relationships with other disciples across the generations;
- learning spaces - studying and learning together what it is to be and to live as followers of Jesus;
- mission; and
- prayer.

Action Plans continued through 2022, as detailed in each of the strategic development areas outlined below, together with six-monthly progress reviews, incorporating feedback, ensuring effective progress is being made. There has been and will be regular communication from Session with the congregation on these Action Plans and other relevant matters.

- **Minister Vacancy.** At the April 2022 Session meeting, Rev David Moore advised Session that he had accepted a Call from the PCI Council of Mission in Ireland to the post of Minister in 'Special Work in West Belfast', initially for a four-year period commencing on 1 September 2022. Rev Moore advised the congregation of this Call in May 2022. In light of Rev Moore's Call, Session agreed to defer the appointment of an Associate Minister until a new Minister had been installed. This decision was agreed by Presbytery and Linkage Commission who extended the time for Knock to Call an Associate Minister to 24 months. At the June Session meeting, Rev Moore advised that Rev Gareth MacLean, Minister of Orangefield Presbyterian Church, had been appointed by Presbytery, as the Convenor of the Vacancy Commission for the Minister position at Knock. As Rev Moore would not be leaving the Minister position at Knock until 31 August 2022, Rev Moore gave permission for the Vacancy Commission and Session to prepare the necessary New Minister documentation over the months of July and August for presentation to Presbytery and Linkage Commission in September 2022 who both gave their approval for Knock to Call a new Minister. Rev Moore was installed into the role of Minister in 'Special Work in West Belfast' on 1 September 2022 at West Kirk Presbyterian Church and Rev MacLean declared the Knock pulpit vacant on Sunday 4 September 2022. The Vacancy Commission then prepared a Preaching Schedule of visiting Ministers and Accredited Preachers for Knock.

Session has continued to progress the following nine strategic areas of development, which incorporate the Kairos Moment Action Plans, throughout the year.

Worship Services

Session's vision for worship services is to increase the intergenerational family feel of Church, move to more regular single Sunday morning worship services over time and to create a hunger for more.

Following the easing of Covid-19 restrictions, in February 2022 single morning services commenced at 10.30am and the first service of a two-morning service commenced at 10.15am, with the second service commencing at 11.45am. As the year progressed, the single morning service time was changed by Session to 10.15am to reduce some of the confusion over start times and the Church, with the exception of the side transepts, returned to every pew seating following a significant easing of Covid-19 restrictions.

In November 2022, Session agreed to transition to a single morning service at 10.30am commencing on 5 February 2023. This single morning service will reunite our Church family once again, as we worship and praise God together as a family. As part of the transition process, Session has engaged with, listened to, and invited comment from those attending both morning services and will work with the staff to shape a single morning service in a unifying way. Regular reviews of the single morning service will be undertaken.

Evening worship services at 6.30pm recommenced in February 2022, alternating with the Engage Sunday evening programme.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Achievements and performance *(continued)*

Prayer

Session's vision for prayer is to grow the corporate prayer life of the Church as a foundation for Church life.

Session approved Action Plans in relation to prayer under the following headings:

- **Doing Prayer**
- **Resourcing Prayer**
- **Learning Prayer**
- **Receiving Prayer**
- **Community Prayer**

Session continues to provide as many opportunities for individual and corporate prayer as possible. Powerhouse, which meets on the first, third, and fifth (if there is one) Wednesday of each month together with the corporate prayer times before the Sunday morning and evening services/Engage programme as well as the corporate prayer weeks in September and January, are the main opportunities to participate in corporate prayer in the Church. The Prayer Intercessors group (praying for members on request), continues to be busy supporting members who are grieving, struggling, hurting or in pain. The Prayer Ministry group (praying with members on request) has been reassessing its strategy post Covid-19 and anticipates being able to offer this ministry again in 2023.

Pastoral care

It is each members responsibility to pastorally care for each other with Session having particular responsibility to ensure that structures are in place to deliver every member pastoral care. These structures include: (i) pastorates, for members not in small groups, which are led by Elders who are supported by pastoral visitors from the congregation; (ii) small groups, where members pastorally care for each other; and (iii) Pastoral Assistant, for members who are housebound, in hospital, or in nursing or care homes.

Rev Robert Beggs (retired Minister of McQuiston Memorial) was appointed Pastoral Assistant on 1 October 2022. Dr Richard Dunlop had been covering the Pastoral Assistant position for the previous 12 months.

In January 2022, 24 members of the congregation expressed a desire to become Pastoral Visitors and following training they were allocated to one of the pastorates working alongside the Elders, providing pastoral care and support for the members of the pastorates including the re-commencement of home visitations, following the significant easing of Covid-19 restrictions.

In April 2022, Session reformed the Bereavement Team, whose initial role was to draw alongside those families who were bereaved during the Covid-19 pandemic period but who will also have an ongoing role supporting members who are bereaved.

Mission

Recognising the current active congregational involvement in mission work on an individual and corporate basis, Session will continue to develop a mission mindset in the members.

Session approved Action Plans in relation to mission under the following headings:

- **Develop a theology of mission;**
- **Review mission relationships;**
- **Encourage members in mission;**
- **Develop our mission member care; and**
- **Focus on missional prayer.**

Session recognises that there are a number of members of the congregation who work in full time or part time ministry or mission either in an individual capacity or with a mission organisation.

A final 24-month Memorandum of Understanding between Tearfund and the Diocese of Muhabura in Uganda was signed. Session and the Uganda Partnership Committee have put plans in place for this final cycle with Tear Fund and the Diocese of Muhabura. Following Tullycarnet Presbyterian Church becoming vacant in April 2022 and being under Presbytery review, Session encouraged and continues to encourage members of the congregation to support the congregation prayerfully, financially, and practically. Rev Graham Connor and Rev David Mollwrath are leading services at the Church with an assistant who was appointed over the summer and a community worker to be appointed.

The Creation Care Group, which meets to consider and implement ways in which the congregation can, collectively and individually, better care for the environment, undertook many activities during the year providing practical advice and support to the congregation on sustainable living and reducing our carbon footprint. The Group will be undertaking an environmental audit of Knock Church in 2023.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Achievements and performance *(continued)*

Youth

560 children and young people from Knock, neighbouring churches and the local community attended the Church youth summer outreach programmes which included King's Cross Holiday Bible Club, Activate, Game of Three Halves, and Adventure Days with only one third of those attending being from Knock. Youth weekends were held at Castlewellaan Castle on 18-20 March 2022 and 26-29 August 2022 and a P5-P7 weekend was held on 6-8 May 2022.

Greenhouse, the Sunday evening youth fellowship, continues to provide opportunities for our young people to praise God and pray with each other, to study the Bible, and to grow as disciples. The Lighthouse and MADhouse Sunday morning Bible classes help our children and teenagers to better understand the Bible and the Christian faith and the Creche allows parents of babies to hear God's Word in the Church services. The 'Deeper' and 'Mentoring' programmes, run by the staff, as well as the OCN courses on offer, help our teenagers develop and transition into serving in Church. The Genesis group supports our young people in their faith at university or in their formative years of work as they move away from home.

Knock Youth reaches out to the local community through the busy Church Youth Club on Friday evenings and through the large number of uniformed organisations (Girls and Boys Beavers, Cubs, Scouts, and Explorer Scouts) meeting on the Church premises through the week. In the first year of the Duke of Edinburgh Award scheme at Knock, 22 young people took part, 17 silver and 5 gold, with 25 young people registered for the current year. In light of the number of asylum-seeking families staying in Belfast hotels, Session agreed that Knock provides outreach respite youth work to the children and young people in these asylum-seeking families.

Following the Education Authority's provision of a 2-year funding package from April 2021 to cover the costs of the two Youth Support Worker positions and associated programmes, Session undertook regular reviews of the funded youth programmes as did the Education Authority who assessed the Knock youth programmes as 'outstanding.' In light of this and to continue the programmes, in December 2022, Session agreed that an application be made to the Education Authority for a further 3-year funding package for the youth programmes commencing in April 2023.

Discipleship

Session renamed the 'Learning Spaces' programme as 'Engage', which commenced in February 2022 on alternate Sunday evenings, providing intentional opportunities for the formation of disciples in terms of core beliefs, spiritual discipline, contemporary issues, and evangelism, through a discipleship curriculum and through complementary interactive learning.

As part of the 'Community Spaces' programme, creating space for relationships to be initiated and developed and exploring the potential of these for developing the intergenerational nature of Church, Session undertook a review of the existing small groups, in the first half of the year and, following the significant easing of Covid-19 restrictions, recommenced occasional congregational breakfasts and BBQ lunches to facilitate development of relationships within the Knock family. Towards the end of the year, new 'Connect' Groups were initiated which will be intentionally intergenerational in their make-up.

In November 2022, Christian Guidelines ran a 'Promoting Good Mental Health' course in the Church and as part of Family Ministry, the 'Faith at Home' programme recommenced towards the end of the year. The monthly Lunch Club continued to provide regular fellowship, encouragement, and support for the older members of the congregation.

Music Ministry saw the formation of a choral group to help lead praise at the second morning service and single morning services and some new praise groups with several new praise leaders being approved by Session toward the end of the year. There will be further music ministry development through 2023.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Achievements and performance *(continued)*

Evangelism

A 3-week Hope Explored course was run in May 2022 with a further 3-week Hope Explored course planned for January 2023. This course looks at the life, death, and resurrection of Jesus in Luke's gospel and is about real hope - a joyful expectation for the future, based on true events in the past, which changes everything about the present. Members were encouraged to invite those they knew to the courses.

Women's and Men's Ministry programmes and events continued through the year, providing Bible teaching, fellowship, prayer and discipleship development opportunities for members and those people that they invite.

Members of Knock were carol singing at King's Square shopping area on Saturday 10 December 2022 as part of an invitation to the community to: Knock's Community Carol Service on Sunday 18 December 2022; the traditional Carol Service on 24 December 2022; and the Christmas Day service.

Session continues to support the work of the SU E3 schools' ministry programme and in particular Sarah Coghlan, the East Belfast SU E3 worker.

Outreach and Serving the Community

In light of the influx of Ukrainian refugees into Belfast, Session encouraged Church members, who were able to, to register with the UK Government's 'Homes for Ukraine' scheme opening their homes to these refugees. Session also gave consideration to other practical ways in which these Ukrainian refugees could be supported and engaged with the 'Starfish' organisation who actively seek to find hosts for refugees with several members of the Church subsequently hosting Ukrainian refugee families and individuals.

In September 2022, the Community Service Group was re-envisioned and became the Community Support Group whose vision is 'members of the Church, through God's grace, love, and care, providing practical Christian support in the community'. The new joint coordinators for the Group and are encouraging members of the congregation to become involved.

In light of the 'cost of living' crisis, in October 2022, Knock Church registered as a 'Warm Hub' providing a warm, drop-in space to Church members and the local community between 10am and 4pm each Tuesday until March 2023 offering free hospitality, free wi-fi, papers, board games and a friendly welcome.

In November 2022, Knock Church registered with the 'Welcome Churches' initiative for people who house asylum seekers. As part of the initiative, Knock will be notified when asylum seekers are housed in the Knock area and 'Welcome Churches' will then ask Knock to engage with these asylum seekers whilst providing appropriate training and support.

The Badminton Club, Drama Society, Wednesday Walkers, Saturday Striders, Craft Group, Knock Tots, Contact Centre, and Special Friends of Knock activities continue to provide fellowship and outreach opportunities to the community.

Property

The plans for the 'On the King's Road' Church Hall redevelopment project, which aims to provide an inviting space welcoming to all, were approved by the Planning authorities in April 2022 with no changes required. Session and Congregational Committee then approved that the appointed professional team be instructed to proceed with the detailed design of the planning approved scheme.

Safeguarding

As part of its responsibilities, Session continues to keep under review the Church's Child Protection Policy and Adult Safeguarding Policy.

Church Membership

At 31 December 2022, there were 724 persons on the Communion Roll, 719 families claiming connection with the congregation and 1,786 persons of all ages claiming connection with the congregation. In the 2022 year, there were 6 new communicant members, all on transfer, and there were 5 baptisms, 3 weddings and 19 funerals.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

Financial review

The congregation's main source of income is members' contributions through Weekly freewill Offering and donations for Mission.

During the year total income was £921,630 (2021: £941,437). The total income for the year included bequests received of £14,841 (2021: £53,124). In 2022 expenditure net of donations in respect of On the King's Road building project was £86,603 (2021: £7,244). The net surplus for the year is £52,135 (2021: net surplus £94,556) which has increased net assets at 31 December 2022 to £1,856,778 (2021: £1,804,643).

The Church's Investment Policy is to invest any surplus funds in zero risk Bank Treasury Deposits and to obtain interest on these funds. At 31 December 2022, there was £1,290,640 (2021 £963,808) held in Treasury Deposits. The Church also owns the Church property which is carried at cost and is fully depreciated. The Manse residential property for its Minister and a residential house on the Church site are valued in total at £600,000 (2021: £600,000). The Church has a low-risk attitude in all of its activities and seeks to mitigate risks where at all possible.

Plans for future periods

The Elders will continue to develop the 9 strategic areas of the Church, implementing and allocating resources as required, as they work towards delivering the Church's Vision, through its Mission and Values, to extend Christ's kingdom in the congregation, the local community and throughout the world.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustee Responsibilities

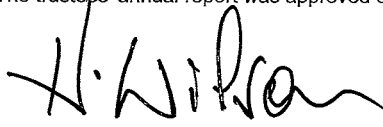
Members of Session are mindful of their Trustee responsibilities in charity law, given that Knock Presbyterian Church is a registered charity. Session works closely with the Congregational Committee to ensure that the necessary structures, policies, procedures, and mechanisms are in place and that legal and regulatory requirements are being met to deliver good governance as benchmarked by the Charities Commission NI. Members of Session will be receiving further training in 2023 on these responsibilities.

Knock Congregation Of The Presbyterian Church In Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2022

The trustees' annual report was approved on 16 February 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'H. Wilson', with a long horizontal flourish extending to the right.

Mr H Wilson
Trustee

Knock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104502

Annual return

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland

Year ended 31 December 2022

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland *(continued)*

Year ended 31 December 2022

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Knock Congregation Of The Presbyterian Church In Ireland

Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland *(continued)*

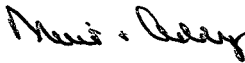
Year ended 31 December 2022

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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



Muir & Addy
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16 February 2023