

Orangefield Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104513

Details

Known as	OPC
Status	Received
Registered	2016-08-04
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Orangefield Presbyterian Church 464 Castlereagh Road Belfast BT5 6bh BT5 6BH
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Website	www.orangefield.org.uk

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: Playgroup/after schools,Relief of poverty,Religious activities,Welfare/benevolent,Youth development

Who the charity helps: Children (5-13 year olds),General public,Preschool (0-5 year olds),Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£965,089	£929,026	£-42,804	16

Trustees

Name	Role	Appointed
Alan Jennings		
Anna Davison		
Brian Campbell		
Campbell English		
Craig Blair		
Daphne Caldwell		
Dave Whitcroft		
Dean Francis		
Deborah Ford		
Gareth Maclean		
Gary Steenson		
Gavin Doherty		
Hannah Elliott		
James Cummings		
Jeremy Dowd		
Joan Moore		
John Boyd		
Jonathan Campbell		
Ken Tweedie		
Mark Smyth		
Mark Wright		
Mr David Irvine		
Naomi Campbell		
Peter Shields		
Roger McConnell		
Ruth McConnell		
Sarah Mccullough		

Name	Role	Appointed
Stephen Douglas		
Stephen Ellis		
Stephen Mcmechan		
Thelma Crawford		
Vanessa Montgomery		

Accounts

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2024

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	2	403,621	335,520	-	739,141	699,645
Charitable activities	3	-	124,533	-	124,533	111,883
Other trading activities	4	100,044	234	-	100,278	97,026
Investments	5	467	-	-	467	449
Other	6	670	-	-	670	4,870
		=====	=====	=====	=====	=====
Total		504,802	460,287	-	965,089	913,873
		=====	=====	=====	=====	=====
Expenditure on:						
Raising funds	7	-	-	-	-	-
Charitable activities	8	428,622	411,869	-	840,491	803,600
Other	9	88,506	29	-	88,535	90,216
		=====	=====	=====	=====	=====
Total		517,128	411,898	-	929,026	893,816
		=====	=====	=====	=====	=====
Net Income / (expenditure)		(12,326)	48,389	-	36,063	20,057
		=====	=====	=====	=====	=====
Transfers between funds		83,337	(83,337)	-	-	-
		=====	=====	=====	=====	=====
Net movement in funds		71,011	(34,948)	-	36,063	20,057
		=====	=====	=====	=====	=====
Reconciliation of funds:						
Total funds brought forward		(108,054)	2,676,885	-	2,568,831	2,548,774
		=====	=====	=====	=====	=====
Total funds carried forward	20	(37,043)	2,641,937	-	2,604,894	2,568,831
		=====	=====	=====	=====	=====

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL POSITION
As at 31 December 2024

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
Fixed assets:						
Tangible assets	12	25,457	2,429,985	-	2,455,442	2,516,504
Investments	13	-	-	-	-	-
Total fixed assets		25,457	2,429,985	-	2,455,442	2,516,504
Current assets						
Debtors	14	19,671	11,353	-	31,024	35,600
Cash at bank and in hand	15	(52,782)	214,014	-	161,232	132,310
Total current assets		(33,111)	225,367	-	192,256	167,910
Liabilities:						
Creditors: Amounts falling due within one year	16	21,162	13,415	-	34,577	115,583
Net current assets or liabilities		(54,273)	211,952	-	157,679	52,327
Total assets less current liabilities						
Creditors: Amounts falling due after more than one year	17	8,227	-	-	8,227	-
Total net assets or liabilities		(37,043)	2,641,937	-	2,604,894	2,568,831
Funds of the charity						
Restricted income funds	18		2,641,937		2,641,937	2,676,885
Unrestricted funds	18	(37,043)			(37,043)	(108,054)
Total charity funds		(37,043)	2,641,937	-	2,604,894	2,568,831

Approved by the Kirk Session at a meeting on 06th July 2025 and signed on its behalf by

Rev Gareth MacLean



Mr Jeremy Dowd



ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF CASHFLOW
Year ended 31 December 2024

	Notes	2024 £	2023 £
Cash flow from operating activities			
Net Income/(Loss)		36,063	20,057
<i>Adjustment for:</i>			
Depreciation of tangible fixed assets		78,259	76,539
<i>Changes in</i>			
Trade & other debtors		4,576	644
Trade & other creditors		2,199	11,050
Net cash from operating activities		<u>121,097</u>	<u>108,290</u>
Cash flow from investing activities			
Purchase of tangible assets		(17,197)	(19,774)
Net cash from operating activities		<u>(17,197)</u>	<u>(19,774)</u>
Net increase/decrease in cash & cash equivalents		103,900	88,516
Cash and cash equivalents at beginning of year		49,105	(39,411)
Cash and cash equivalents at end of year	15	<u>153,005</u>	<u>49,105</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

FUND ACCOUNTING

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

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

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

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

1. ACCOUNTING POLICIES(cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity where the value is greater than £2,500. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(i) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(ii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(iii) Investment income

This is included in the accounts when receivable.

(iv) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

1. ACCOUNTING POLICIES(cont'd)
EXPENDITURE AND LIABILITIES

(v) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(vi) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(vii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(i) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(ii) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

(iii) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows.

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computer Equipment	- over 4 years

As the majority of fixtures, fittings and equipment were purchased in 2008 they are deemed to be of limited value so not included as Tangible Fixed Assets. It is not policy to capitalise computers and associated hardware.

(iv) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

ORANGFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving:	329,065	191,004	-	520,069	542,950
Loose collections	3,651	-	-	3,651	8,511
Donations and gifts	8,596	93,379	-	101,975	44,459
Gift Aid	52,636	51,137	-	103,773	103,725
Legacies and bequest	9,673	-	-	9,673	-
	<u>403,621</u>	<u>335,520</u>	<u>-</u>	<u>739,141</u>	<u>699,645</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Membership fees	-	53,235	-	53,235	48,058
Fundraising events	-	2,250	-	2,250	2,377
Grants	-	69,048	-	69,048	61,448
	<u>-</u>	<u>124,533</u>	<u>-</u>	<u>124,533</u>	<u>111,883</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Arc Café	90,202	-	-	90,202	81,791
Other trading income	9,842	234	-	10,076	15,235
	<u>100,044</u>	<u>234</u>	<u>-</u>	<u>100,278</u>	<u>97,026</u>

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Deposit interest	467	-	-	467	449
	<u>467</u>	<u>-</u>	<u>-</u>	<u>467</u>	<u>449</u>

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Other income	670	-	-	670	4,870
	<u>670</u>	<u>0</u>	<u>-</u>	<u>670</u>	<u>4,870</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
General Assembly Assessments	25,263	25,594	-	50,857	45,777
Presbytery fees	985	-	-	985	938
Ministry and support staff costs	254,644	44,418	-	299,062	329,269
Congregational running expenses	108,797	136,812	-	245,609	227,453
Donations to Missions and charities	30,101	130,502	-	160,603	118,626
Depreciation of Fixed Assets	3,716	74,543	-	78,259	76,539
Governance costs -including auditors remuneration	5,116	-	-	5,116	4,998
Exceptional costs of charitable activities	-	-	-	-	-
	<u>428,622</u>	<u>411,869</u>	<u>-</u>	<u>840,491</u>	<u>803,600</u>

Auditors remuneration

	2024	2023
	£	£
Fees Payable for the audit of the financial statements	3,400	3,300
Fees payable to the charity's auditor and its associates for other services		
Other non -audit services - Payroll	864	3,498

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
ARC	85,760	29	-	85,789	79,253
Bank Interest on Loan	2,746	-	-	2,746	10,963
	<u>88,506</u>	<u>29</u>	<u>-</u>	<u>88,535</u>	<u>90,216</u>

10. EMPLOYEES

Employment Costs

	Total Funds 2024	Total Funds 2023
	£	£
Wages and Salaries	305,519	316,148
Social Security Costs	18,513	18,248
Pension contributions	23,740	26,981
	<u>347,772</u>	<u>361,377</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

Number of Employees

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

	2024	2023
Average number of employees	15	16

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

11. PENSION COSTS

The ministers of the congregation are members 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

	Total Funds 2024	Total Funds 2023
Contributions	£ 15,149	£ 18,231

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

	£	£
Contributions	8,591	8,750

For the year ended 31st December 2024 £1121 was outstanding (2023 -£988)

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures and Fittings	Motor Vehicles	Total
	£	£	£	£
Cost or valuation				
At start of year	3,628,300	39,734	-	3,668,035
Additions	-	17,197	-	17,197
Disposals	-	-	-	-
At end of year	3,628,300	56,931	-	3,685,232
Depreciation				
At start of year	(1,141,569)	(9,960)	-	(1,151,529)
Provision for year	(72,566)	(5,693)	-	(78,259)
Disposals	-	-	-	-
At end of year	(1,214,135)	(15,653)	-	(1,229,788)
Net Book Value				
At start of year	2,486,731	29,773	-	2,516,504
At end of year	2,414,165	41,277	-	2,455,442

13. INVESTMENTS

	2024	2023
General Investment Fund		
Investment Properties	-	-
N/A	-	-
Value at start of year	-	-
Additions	-	-
Disposals	-	-
Impairment	-	-
Gains / (Losses on revaluation)	-	-
Value at end of year	-	-

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

14. DEBTORS

	2024	2023
Gift Aid Recoverable	20,529	20,351
Other Debtor	640	6,191
Trade Debtors	1,304	842
Prepayments	8,551	8,216
	<u>31,024</u>	<u>35,600</u>
	=====	=====

15. CASH AT BANK AND IN HAND

	2024	2023
Danske General Funds	3,873	11,223
Danske Building Fund / Bringing Life	56,378	11,952
Danske No 2 A/C	21,456	12,271
Manse Account	6,071	857
Danske UAM	(3)	17,483
Danske MSG	(2)	1,633
Danske Benevolent	10,751	5,640
Danske Orangepips	5,864	3,467
Arc Café	9,394	17,257
Youth	23,644	31,110
Organisations	23,806	19,417
	<u>161,232</u>	<u>132,310</u>
	=====	=====
Cash at bank and in hand	161,232	132,310
	<u>-----</u>	<u>-----</u>
Other loans	(8,227)	(83,205)
	<u>-----</u>	<u>-----</u>
Cash and Cash equivalents	153,005	49,105
	=====	=====

16. CREDITORS: amount falling due within one year

	2024	2023
Running Costs	5,632	1,671
PAYE & Pension	5,006	4,784
Accruals & Deferred Income	15,500	15,201
Loan with Danske Bank	-	83,205
Provision for Doubtful debt	-	6,400
VAT	3,951	4,322
Other Loans	4,488	-
	<u>34,577</u>	<u>115,583</u>
	=====	=====

16a. Deferred Income

	2024	2023
At 1 January 2024	12,205	9,042
Grant income deferred	50,017	48,821
Amount released to income	(49,718)	(45,658)
	<u>12,504</u>	<u>12,205</u>
	=====	=====
At 31 December 2024	12,504	12,205

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2024

17. CREDITORS: amount falling due after more than one year

	2024	2023
Other Loans	8,227	-
	<u>8,227</u>	<u>-</u>
	<u>=====</u>	<u>=====</u>

18. FUND BALANCES AND RECONCILIATION OF FUNDS

	Balance at start	Income	Expend.	Gains/ Losses	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Funds	(108,054)	504,802	517,128	-	83,337	(37,043)
	<u>(108,054)</u>	<u>504,802</u>	<u>517,128</u>	<u>-</u>	<u>83,337</u>	<u>(37,043)</u>
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Restricted Funds						
Fixed Asset fund	2,486,731	-	72,566	-	-	2,414,165
Special Collections	3,515	-	-	-	-	3,515
For use of session	4,970	-	-	-	-	4,970
Worship Co-ord	6,262	-	-	-	-	6,262
Church Weekend A/C	250	-	-	-	-	250
R&R	44,404	49,634	47,451	-	-	46,587
Manse Fund	1,165	-	-	-	-	1,165
United Appeal & Mission	21,327	57,299	25,594	-	(53,032)	-
Building Fund	40,986	82,451	8	-	(123,429)	-
Mission Sub Group	20,345	2,000	30,530	-	8,185	-
Benevolent Fund	2,838	25,062	17,081	-	-	10,819
Orangeips	1,762	52,194	48,725	-	-	5,231
Organisations	22,766	34,296	29,907	-	-	27,155
Education Authority Youth	19,546	53,776	59,753	-	-	13,569
Tear Fund	-	6,734	9,250	-	2,516	-
IMCares	-	-	-	-	-	-
Helping Hands	20	-	-	-	-	20
Bringing Life	-	35,245	9,339	-	82,325	108,231
Sundry Charities	-	-	-	-	-	-
Fields of Life	-	55,249	55,249	-	-	-
Alpha	-	-	-	-	-	-
IJM	-	6,347	6,445	-	98	-
	<u>2,676,885</u>	<u>460,287</u>	<u>411,898</u>	<u>-</u>	<u>(83,337)</u>	<u>2,641,937</u>
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>

During the year the following transfers were made

- 1) An amount of **£85,951** was transferred from restricted building fund to the unrestricted general funds. This represented the ongoing repayment of loans drawn down for the construction of the church.
- 2) With the Church Building Loan now fully paid off, all remaining and future congregational giving previously contributed to the Building fund, Mission Sub Group, United Appeal is to be directed towards the activities of Bringing Life. Balances remaining within these funds have been transferred totalling **£82,325**.

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

Restricted funds descriptions

Fixed Asset fund - This fund contains the church properties.

Special Collections – These are donations given by members of the congregation in response to an appeal for a particular organisation or project as agreed by the trustees and are distributed as such.

Use of Session – This fund comprises of an anonymous gift received in 2016 to be used at the discretion of the trustees (Kirk Session)

Worship Coordinator – This fund comprises of a gift given in order to allow us to employ or contract a Worship Coordinator.

Church W/E – A church weekend takes place approximately every two to three years to help build relationships within the church family.

R&R – This fund is for the upkeep of our facilities and is spent on repair, redecoration and maintenance of the property .

Manse – This is used for the upkeep of the Church Manse.

UAM – Donations are distributed between PCI United Appeal and the Mission Sub Group (see MAT below)

Building Fund – This is used to repay the Bank Loan with Danske Bank .

MAT - Donations are made to members serving on short term mission trips, those serving as long term missionaries, and to support outside preapproved mission organisations.

Benevolent Fund – This fund is used to give gifts to help support members of the congregation who require financial help from time to time.

Orangepeeps - Orangepeeps is our daily playgroup for children aged 2 years 10 months to preschool. Orangepeeps provides a wide range of activities which help develop a child's physical, intellectual, language, emotional and social skills.

Education Authority Youth - Funding for Core youth work provision in the Orangefield area

Tear Fund - to tackle poverty and injustice through sustainable development, by responding to disasters and challenging injustice

Bringing Life - To support all our outward-facing ministry, including what is already existing and what is still to be imagined, and including any renovations to our building to serve our mission. This will incorporate the former United Appeal and Mission Fund.

Organisation – We have organisations for children, youth and adults providing a wide range of activities including our Toddler Groups, uniformed organisations, men's and woman's groups, community work, and children's summer activities to name but a few.

18. FUND BALANCES AND RECONCILIATION OF FUNDS

Endowment Funds	N/A	N/A	N/A	N/A	N/A	N/A
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----

19. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation received remuneration of £46,914 (2023 - £44,680) and expenses of £7,036 (2023 - £6,701) for acting in that capacity. Pension contribution of £11,259 (2023 - £10,724) were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

A second Trustee, the associate minister of the congregation received remuneration of £16,208 (2023 - £31,278) and expenses of £3,126 (2023 - £6,137) for acting in that capacity. Pension contribution of £3,890 (2023 - £7,507) were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

A Third Trustee is engaged as the facilities/Administration Manager and received remuneration of £15,608 (2023 - £29,029) for acting in that capacity. A Pension contribution of £936 (2022 - £1,784) was paid by the congregation in respect of the facilities/administration manager to a stakeholder pension scheme.

A Fourth trustee received remuneration of £249 (2023 - £158) for pulpit supply. None of the other trustees received any remuneration, and no trustees claimed expenses during the year in connection with their duties.

There were no other related party transactions.

20. Going Concern

As at 31st December 2024, the charity's unrestricted funds reflected a net current liability position, with current liabilities exceeding current assets by £54,273 (free reserves). During the financial year, the Church successfully repaid its long-term loan, which had been drawn down for the construction of the church building. The Trustees regularly review the charity's financial position and its ability to continue as a going concern. At the time of approving these financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

21. Ethical standards

In common with many other business of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Accounts

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	2	379,175	320,470	-	699,645	845,723
Charitable activities	3	1,062	110,821	-	111,883	98,884
Other trading activities	4	96,640	386	-	97,026	78,477
Investments	5	449	-	-	449	573
Other	6	4,870	-	-	4,870	1,838
		<u>482,196</u>	<u>431,677</u>	<u>-</u>	<u>913,873</u>	<u>1,025,495</u>
Total		482,196	431,677	-	913,873	1,025,495
Expenditure on:						
Raising funds	7	-	-	-	-	-
Charitable activities	8	475,180	328,420	-	803,600	844,833
Other	9	90,191	25	-	90,216	73,578
		<u>565,371</u>	<u>328,445</u>	<u>-</u>	<u>893,816</u>	<u>918,411</u>
Total		565,371	328,445	-	893,816	918,411
Net Income / (expenditure)		(83,175)	103,232	-	20,057	107,084
Transfers between funds		180,929	(180,929)	-	-	-
		<u>97,754</u>	<u>(77,697)</u>	<u>-</u>	<u>20,057</u>	<u>107,084</u>
Net movement in funds		97,754	(77,697)	-	20,057	107,084
Reconciliation of funds:						
Total funds brought forward		(205,808)	2,754,582	-	2,548,774	2,441,690
Total funds carried forward	20	(108,054)	2,676,885	-	2,568,831	2,548,774

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL POSITION
As at 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
Fixed assets:						
Tangible assets	12	11,976	2,504,528	-	2,516,504	2,573,270
Investments	13	-	-	-	-	-
Total fixed assets		11,976	2,504,528	-	2,516,504	2,573,270
Current assets						
Debtors	14	28,868	6,732	-	35,600	36,243
Cash at bank and in hand	15	(46,265)	178,575	-	132,310	219,831
Total current assets		(17,397)	185,307	-	167,910	256,074
Liabilities:						
Creditors: Amounts falling due within one year	16	102,633	12,950	-	115,583	71,704
Net current assets or liabilities		(120,030)	172,357	-	52,327	184,370
Total assets less current liabilities						
Creditors: Amounts falling due after more than one year	17	-	-	-	-	208,866
Total net assets or liabilities		(108,054)	2,676,885	-	2,568,831	2,548,774
Funds of the charity						
Restricted income funds	18		2,676,885		2,676,885	2,754,582
Unrestricted funds	18	(108,054)			(108,054)	(205,808)
Total charity funds		(108,054)	2,676,885	-	2,568,831	2,548,774

Approved by the Kirk Session at a meeting on 10th June 2024 and signed on its behalf by



Rev Gareth MacLean



Mr Jeremy Dowd

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF CASHFLOW

Year ended 31 December 2023

	Notes	2023 £	2022 £
Cash flow from operating activities			
Net Income/(Loss)		20,057	107,084
<i>Adjustment for:</i>			
Depreciation of tangible fixed assets		76,539	74,562
<i>Changes in</i>			
Trade & other debtors		644	3,268
Trade & other creditors		11,050	(17,493)
		<u>108,290</u>	<u>167,421</u>
Net cash from operating activities		<u>=====</u>	<u>=====</u>
Cash flow from investing activities			
Purchase of tangible assets		(19,774)	-
		<u>(19,774)</u>	<u>-</u>
Net cash from operating activities		<u>=====</u>	<u>=====</u>
Net increase/decrease in cash & cash equivalents		88,516	167,421
Cash and cash equivalents at beginning of year		(39,411)	(206,832)
		<u>49,105</u>	<u>(39,411)</u>
Cash and cash equivalents at end of year	15	<u>=====</u>	<u>=====</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

FUND ACCOUNTING

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

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

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

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

1. ACCOUNTING POLICIES(cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity where the value is greater than £2,500. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(i) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(ii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(iii) Investment income

This is included in the accounts when receivable.

(iv) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

1. ACCOUNTING POLICIES(cont'd)
EXPENDITURE AND LIABILITIES

(v) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(vi) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(vii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(i) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(ii) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

(iii) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows.

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computer Equipment	- over 4 years

As the majority of fixtures, fittings and equipment were purchased in 2008 they are deemed to be of limited value so not included as Tangible Fixed Assets. It is not policy to capitalise computers and associated hardware.

(iv) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2023

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Recorded giving:	307,332	235,618	-	542,950	566,280
Loose collections	8,511	-	-	8,511	8,783
Donations and gifts	5,102	39,357	-	44,459	141,275
Gift Aid	58,230	45,495	-	103,725	93,820
Legacies and bequest	-	-	-	-	35,565
	<u>379,175</u>	<u>320,470</u>	<u>-</u>	<u>699,645</u>	<u>845,723</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Membership fees	-	48,058	-	48,058	42,142
Fundraising events	62	2,315	-	2,377	1,226
Grants	1,000	60,448	-	61,448	55,516
	<u>1,062</u>	<u>110,821</u>	<u>-</u>	<u>111,883</u>	<u>98,884</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
£	£	£	£	£	£
Arc Café	81,791	-	-	81,791	67,334
Other trading income	14,849	386	-	15,235	11,143
	<u>96,640</u>	<u>386</u>	<u>-</u>	<u>97,026</u>	<u>78,477</u>

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
£	£	£	£	£	£
Deposit interest	449	-	-	449	573
	<u>449</u>	<u>-</u>	<u>-</u>	<u>449</u>	<u>573</u>

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
£	£	£	£	£	£
Other income	4,870	-	-	4,870	1,838
	<u>4,870</u>	<u>0</u>	<u>-</u>	<u>4,870</u>	<u>1,838</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
£	£	£	£	£	£
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
General Assembly Assessments	20,049	25,728	-	45,777	46,417
Presbytery fees	938	-	-	938	889
Ministry and support staff costs	284,764	44,505	-	329,269	283,300
Congregational running expenses	127,789	99,664	-	227,453	216,968
Donations to Missions and charities	34,646	83,980	-	118,626	219,317
Depreciation of Fixed Assets	1,996	74,543	-	76,539	74,562
Governance costs -including auditors remuneration	4,998	-	-	4,998	3,380
Exceptional costs of charitable activities	-	-	-	-	-
	<u>475,180</u>	<u>328,420</u>	<u>-</u>	<u>803,600</u>	<u>844,833</u>

Auditors remuneration

Fees Payable for the audit of the financial statements

Fees payable to the charity's auditor and its associates for other services

Other non -audit services

	2023	2022
	£	£
Fees Payable for the audit of the financial statements	3,300	3,000
Fees payable to the charity's auditor and its associates for other services	3,498	2,100
Other non -audit services	-	-

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
ARC	79,228	25	-	79,253	64,372
Bank Interest on Loan	10,963	-	-	10,963	9,206
	<u>90,191</u>	<u>25</u>	<u>-</u>	<u>90,216</u>	<u>73,578</u>

10. EMPLOYEES

Employment Costs

	Total Funds 2023	Total Funds 2022
	£	£
Wages and Salaries	316,148	284,193
Social Security Costs	26,218	23,810
Pension contributions	34,853	30,438
	<u>377,219</u>	<u>338,441</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

Number of Employees

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

	2023	2022
Average number of employees	16	15

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

11. PENSION COSTS

The ministers of the congregation are members 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

	Total Funds 2023	Total Funds 2022
	£	£
Contributions	18,231	17,295

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

	£	£
Contributions	16,623	13,143

For the year ended 31st December 2023 £988 was outstanding (2022 -£821)

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2023

12. TANGIBLE FIXED ASSETS					
		Land & Buildings	Fixtures and Fittings	Motor Vehicles	Total
		£	£	£	£
Cost or valuation					
At start of year		3,628,300	19,960	-	3,648,261
Additions		-	19,774	-	19,774
Disposals		-	-	-	-
		<u>3,628,300</u>	<u>39,734</u>	<u>-</u>	<u>3,668,035</u>
At end of year					
Depreciation					
At start of year		(1,069,003)	(5,987)	-	(1,074,990)
Provision for year		(72,566)	(3,973)	-	(76,539)
Disposals		-	-	-	-
		<u>(1,141,569)</u>	<u>(9,960)</u>	<u>-</u>	<u>(1,151,529)</u>
At end of year					
Net Book Value					
At start of year		2,559,297	13,973	-	2,573,270
		<u>2,559,297</u>	<u>13,973</u>	<u>-</u>	<u>2,573,270</u>
At end of year		2,486,731	29,773	-	2,516,504
		<u>2,486,731</u>	<u>29,773</u>	<u>-</u>	<u>2,516,504</u>

13. INVESTMENTS			
		2023	2022
General Investment Fund			
Investment Properties		-	-
N/A		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
Value at start of year			
Additions		-	-
Disposals		-	-
Impairment		<u>-</u>	<u>-</u>
Gains / (Losses on revaluation)		-	-
Value at end of year		<u>-</u>	<u>-</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2023

14. DEBTORS

	2023	2022
Gift Aid Recoverable	20,351	18,164
Other Debtor	6,191	4,789
Trade Debtors	842	615
Prepayments	8,216	12,675
	<u>35,600</u>	<u>36,243</u>
	<u>=====</u>	<u>=====</u>

15. CASH AT BANK AND IN HAND

	2023	2022
Danske General Funds	11,223	71,427
Danske Building Fund	11,952	14,617
Danske No 2 A/C	12,271	29,399
Manse Account	857	6,883
Danske UAM	17,483	13,633
Danske MSG	1,633	17,978
Danske Benevolent	5,640	8,605
Danske Orangepips	3,467	7,255
Arc Café	17,257	17,843
Youth	31,110	14,645
Organisations	19,417	17,546
	<u>132,310</u>	<u>219,831</u>
	<u>=====</u>	<u>=====</u>
Cash at bank and in hand		
	<u>132,310</u>	<u>219,831</u>
	<u>=====</u>	<u>=====</u>
Bank loans	(83,205)	(259,242)
	<u>(83,205)</u>	<u>(259,242)</u>
	<u>=====</u>	<u>=====</u>
Cash and Cash equivalents		
	<u>49,105</u>	<u>(39,411)</u>
	<u>=====</u>	<u>=====</u>

16. CREDITORS: amount falling due within one year

	2023	2022
Running Costs	1,671	3,221
PAYE & Pension	4,784	(4,177)
Accruals & Deferred Income	15,201	12,042
Loan with Danske Bank	83,205	50,376
Provision for Doubtful debt	6,400	6,400
VAT	4,322	3,843
	<u>115,583</u>	<u>71,705</u>
	<u>=====</u>	<u>=====</u>

16a. Deferred Income

	2023	2022
At 1 January 2023	9,042	10,103
Grant income deferred	48,821	36,166
Amount released to income	(45,658)	(37,228)
	<u>12,205</u>	<u>9,042</u>
	<u>=====</u>	<u>=====</u>
At 31 December 2023		
	<u>12,205</u>	<u>9,042</u>
	<u>=====</u>	<u>=====</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

17. CREDITORS: amount falling due after more than one year

	2023	2022
Loan with Danske Bank	-	208,866
	<u>-</u>	<u>208,866</u>

18. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start	Income	Expend.	Gains/ Losses	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Funds	(205,808)	482,196	565,371	-	180,929	(108,054)
	<u>(205,808)</u>	<u>482,196</u>	<u>565,371</u>	<u>-</u>	<u>180,929</u>	<u>(108,054)</u>
Restricted Funds						
Fixed Asset fund	2,559,297	-	72,566	-	-	2,486,731
Special Collections	3,515	-	-	-	-	3,515
For use of session	4,970	-	-	-	-	4,970
Worship Co-ord	6,262	-	-	-	-	6,262
Church Weekend A/C	250	-	-	-	-	250
R&R	41,631	34,818	32,045	-	-	44,404
Manse Fund	7,387	-	6,222	-	-	1,165
United Appeal & Mission	19,779	67,276	25,728	-	(40,000)	21,327
Building Fund	48,855	179,163	32	-	(187,000)	40,986
Mission Sub Group	19,345	3,610	42,610	-	40,000	20,345
Benevolent Fund	8,509	15,366	21,037	-	-	2,838
Orangepips	5,255	44,299	47,792	-	-	1,762
Organisations	20,895	26,688	24,817	-	-	22,766
Education Authority Youth	6,584	48,262	35,300	-	-	19,546
Tear Fund	2,050	6,009	14,130	-	6,071	-
IMCares	-	2,976	2,976	-	-	-
Helping Hands	-	100	80	-	-	20
Alpha	-	3,000	3,000	-	-	-
IJM	-	110	110	-	-	-
	<u>2,754,582</u>	<u>431,677</u>	<u>328,445</u>	<u>-</u>	<u>(180,929)</u>	<u>2,676,885</u>

During the year the following transfers were made

1) An amount of **£187,000** was transferred from restricted building fund to the unrestricted general funds. This represented the ongoing repayment of loans drawn down for the construction of the church.

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

Restricted funds descriptions

Fixed Asset fund - This fund contains the church properties.

Special Collections – These are donations given by members of the congregation in response to an appeal for a particular organisation or project as agreed by the trustees and are distributed as such.

Use of Session – This fund comprises of an anonymous gift received in 2016 to be used at the discretion of the trustees (Kirk Session)

Worship Coordinator – This fund comprises of a gift given in order to allow us to employ or contract a Worship Coordinator.

Church W/E – A church weekend takes place approximately every two to three years to help build relationships within the church family.

R&R – This fund is for the upkeep of our facilities and is spent on repair, redecoration and maintenance of the property .

Manse – This is used for the upkeep of the Church Manse.

UAM – Donations are distributed between PCI United Appeal and the Mission Sub Group (see MAT below)

Building Fund – This is used to repay the Bank Loan with Danske Bank .

MAT - Donations are made to members serving on short term mission trips, those serving as long term missionaries, and to support outside preapproved mission organisations.

Benevolent Fund – This fund is used to give gifts to help support members of the congregation who require financial help from time to time.

Orangepips - Orangepips is our daily playgroup for children aged 2 years 10 months to preschool. Orangepips provides a wide range of activities which help develop a child's physical, intellectual, language, emotional and social skills.

Education Authority Youth - Funding for Core youth work provision in the Orangefield area

Tear Fund - to tackle poverty and injustice through sustainable development, by responding to disasters and challenging injustice

Organisation – We have organisations for children, youth and adults providing a wide range of activities including our Toddler Groups, uniformed organisations, men's and woman's groups, community work, and children's summer activities to name but a few.

18. FUND BALANCES AND RECONCILIATION OF FUNDS

Endowment Funds	N/A	N/A	N/A	N/A	N/A	N/A
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----

19. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation received remuneration of £44,680 (2022 - £42,552) and expenses of £6,701 (2022 - £6,382) for acting in that capacity. Pension contribution of £10,724 (2022 - £10,213) were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

A second Trustee, the associate minister of the congregation received remuneration of £31,278 (2022 - £29,510) and expenses of £6,137 (2022 - £5,893) for acting in that capacity. Pension contribution of £7,507 (2022 - £7,082) were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

A Third Trustee is engaged as the facilities/Administration Manager and received remuneration of £29,029 (2022 - £28,313) for acting in that capacity. A Pension contribution of £1,784 (2022 - £1,699) was paid by the congregation in respect of the facilities/administration manager to a stakeholder pension scheme.

A Fourth trustee received remuneration of £158 for pulpit supply. None of the other trustees received any remuneration, and no trustees claimed expenses during the year in connection with their duties.

There were no other related party transactions.

20. Going Concern

The charity's unrestricted funds show a net current liability position (Excess of current liabilities over current assets of £120,030 as at 31st December 2023 (Free reserves). Included in the negative free reserves is the short term loans outstanding for the amount of £83,205, drawn down for the purpose of constructing the Church building. It is the intention of the church to continue to repay this loan through annual contribution to the building fund. The Trustees also continue to review the going concern status and at the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

21. Ethical standards

In common with many other business of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Orangefield Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104513

Annual report

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

Trustees' Annual Report and Financial Statements
for the year ended 31 December 2023

Registered with the Charity Commission for Northern Ireland NIC104513

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

TRUSTEES' ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Orangefield Congregation of the Presbyterian Church in Ireland
464 Castlereagh Road, Belfast, BT5 6BH

Registered Charity in Northern Ireland (NIC104513)

CHARITY TRUSTEES

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

Gary Ball	Craig Blair	John Boyd
Eric Brunton	Daphne Caldwell	Brian Campbell
Jonny Campbell	Naomi Campbell	John Compton
Thelma Crawford	Jose Cummings	Anna Davison
Gavin Doherty	Stephen Douglas	Jeremy Dowd
Hannah Elliott	Stephen Ellis	Campbell English
Deborah Ford	Dean Francis	Ross Hart
David Irvine	Robin Jamison	Alan Jennings
Gareth MacLean	Roger McConnell	Ruth McConnell
Sarah McCullough	Stephen McMechan	Vanessa Montgomery ¹
Joan Moore	Peter Shields	Mark Smyth
Gary Steenson	Ken Tweedie	Dave Whitcroft
Mark Wright		

¹ On sabbatical from March 2023

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

PRINCIPAL OFFICE BEARERS

Minister	Rev Gareth MacLean
Clerk of Session	Mr Jeremy Dowd
Treasurer	Mr Gary Hartin

AUDITOR

Muir & Addy
Muir Building, 427 Holywood Road, Belfast BT4 2LT

BANKERS

Danske Bank
Donegall Square West
Belfast BT1

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

STRUCTURE AND MANAGEMENT

The Kirk Session

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

The Kirk Session consists of the ordained ministers 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 but only a casting vote.

Stated meetings of the Kirk Session are normally held monthly from September to June.

To be chosen for the office of the eldership in the congregation, a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Orangefield Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

DESCRIPTION AND PURPOSE

Orangefield Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

Our congregation's purpose is to be a praying, worshipping Christian community; empowered by the Holy Spirit to follow Jesus daily and minister in his name.

As an evangelical church we are Father-Focused, Christ-Centred and Spirit-Sensitive. As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms, set out what we understand the Bible teaches on key matters of Christian faith and practice.

In September 2023, at a special weekend event, we launched our new Vision, with the strapline **Together WITH JESUS BRINGING LIFE to Belfast and the nations.**

As Jesus followers we are invited into his life, his story, and his mission. It is a story of multiplication: 1 became 12; 12 became 120; and 120 became 3000. Today there are 2.2 billion Christians on the planet with 5.8 billion people needing to encounter and accept Jesus.

As God's people in Orangefield, we continue to hunger for God's Presence; we read our Bibles, we care for one another and we love our neighbours. However, as we journey towards April 2033, the date that will celebrate the 2000th anniversary of Jesus resurrection, our goal must be multiplication – disciples making disciples, churches planting churches.

In this season we will prioritise:

- **Deep Connections**
 - We seek to grow as God's family, marked by hospitality, authenticity and deeply committed relationships.
- **Spiritual Formation**
 - We seek to become more like Jesus through our gathered and individual rhythms and we intentionally raise up others as disciple-makers.
- **Compassionate Giving**
 - We seek to support and bless individuals and communities at home and around the world through radical service and generosity.
- **Courageous Pioneering**
 - We seek to practice innovation, creativity and partnership as we equip God's people to walk in the Spirit and see His Kingdom come.

These priorities are uniquely rooted in the story God has been telling in Orangefield for over 80 years. They reflect much of who we are and what we do. However, more than that, as the cultural and spiritual landscape of Belfast and Northern Ireland changes, these are the things God is calling us to embody with a new imagination and intensity, as we partner with His Spirit in telling and living the Gospel in a world that is lost and anxious.

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed regularly during the year, and those who have been baptised and who have made a credible profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations and ministries including;

4U2	Girls' Brigade
Alpha	GriefShare
Arc Café	Hamper Ministry
Bowls Fellowship	Home Groups
Boys' Brigade	JAM Summer scheme
Brownies	Lunch Club
Community Bible Experience (CBE)	Orange Pips Playgroup
Crèche	PW (Presbyterian Women)
Foodbank	Rainbow Guides
Freezer Ministry	SALT & LIGHT (Sunday School)
Friendship Group	SNYF (Sunday Night Youth Fellowship)

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation has met for worship each Sunday at 10:30am and 7:00pm. We have held Seniors' Services several times each year on Sunday afternoons for those who find it difficult to attend worship at other times. During the week, in church and in small groups, members of all ages have met together for prayer, fellowship, and to study the scriptures. Throughout the year, our morning service continued to be streamed live on YouTube, and recordings were made available to members without access to the online services.

As well as our regular services, during the year we acknowledged God's gift of new life as we celebrated eight Sacraments of Baptism, and we conducted one marriage service. We also gave thanks for faithful members, and sought to comfort those who had been bereaved during the year, as we conducted ten funerals.

During the year we welcomed 27 new communicant members, and at 31 December 2023 there were 605 communicant members and 515 families connected with the congregation.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited or otherwise contacted on a regular basis by the minister, pastoral staff, elders, or one of the congregation's volunteer pastoral visitors.

Mission and outreach

We provide services to our local area through ministries such as the Arc Café, our pre-school playgroup (Orange Pips), our Foodbank, our parent and toddlers group, our youth work in Clonduff and Clarawood, our support of the OAK Partnership in Clarawood, and our many other organisations. We seek to proclaim the Good News through these groups and other outreach events like the Alpha course.

We support local and global mission workers through our offerings, and give prayerful and practical support to many of our members who are involved in short-term mission and outreach projects each year.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College (the training college for ministry students), and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

Presbytery

The congregation is represented at regular meetings of Presbytery by our ministers and two of our elders. This provides an important link between the congregation and the wider structures of the church.

General Assembly

The ministers, one of our elders and an under-30 representative attended the meeting of the General Assembly of the Presbyterian Church in Ireland in Assembly Buildings, Belfast, in June.

Property

No major repairs or refurbishment projects were required during the year. A significant investment was made towards the end of the year when solar panels were installed on the roof of our building. It is anticipated that this will result in substantial savings to our electricity bills.

Organisations:

4U2 is a group run through the church for adults with and without additional needs and disabilities. We meet on the last Tuesday of every month either in the church building or off-site, depending on the activity planned. We normally have around 9 members who often bring along family members that stay and participate in the session, providing an opportunity for connection and support for them too. We try to run a varied programme which ranges from crafting and cooking to quiz and games nights and off-site activities such as ten pin bowling or crazy golf. We have a family Christmas Party and an end of term June Family Party.

Alpha is Orangefield's central outreach activity for adults. This year has been a very busy year as we ran and supported 5 individual courses. There have been many highlights one being in September we had 10 people involved in a partnership with Windsor Presbyterian to deliver an Alpha at the International Meeting Point. This course was primarily focused on foreign nationals and we are very thankful that around 60 -70 people attended each week. We are blessed to have an Alpha team who are not only committed to Alpha but also have a heart for each and every guest who comes along.

Boys' Brigade meets each Friday to cater for boys aged 4 years to 18 years old, with an average attendance of around 100 boys.

Bowling Fellowship meets every Monday evening from 7.00pm until 9.30pm from September until April (or Easter, whichever comes first). We enjoy both bowling and fellowship and end each evening with an epilogue and light supper. The ages of our members range from 40s to 90s and our members come from Orangefield, other churches and a few with no church connection. Our average attendance since September has been 28.

Brownies 111th Belfast Brownies continue to meet on a Monday evening from 6.30 pm to 8.00 pm. The girls continue to enjoy a varied programme including completing their 'Take Action' badge, games, crafts, cookery, planting bulbs and taking part in UK Parliament Week. They had visits from The Cats Protection and Clayful Minds. They also had an outing to Belvoir Forest Park and a Pantomime. The average weekly attendance was 15.

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

Community Bible Experience (CBE) Three CBE groups, comprising about 30 people, meet weekly to read the Bible (in CBE format) and discuss it together. We believe reading the Bible and seeking / sharing a deeper understanding of what it contains is the most fundamental element of each individual's faith journey.

Community Youth Clubs These clubs within our local communities of Clonduff and Clarawood have continued throughout 2023. The clubs run across 3 sessions (Monday and Friday night in Clarawood // Friday night in Clonduff in partnership with the Clonduff Community Association) for approximately 48 weeks a year. We have 59 children aged 7 – 12 and 24 teens aged 12 – 18 currently registered and attending throughout the year. This was supported by 2 part-time Youth Support staff and 13 volunteer leaders who planned and delivered a programme that included games, crafts, trips, sports and group work in order to contribute to the personal, social and spiritual development of children and young people.

Crèche runs on Sunday mornings alongside church, for babies and toddlers from 0-3yrs. It provides a nurturing environment for children up to nursery age during the morning service and provides age-appropriate activities and regular bible story time. Attendance has increased lately, with an average of 15-17 children per service. Activities include storytelling, arts and crafts, puzzles and outside play time, encouraging children's social development. Our volunteers ensure a safe and welcoming space for all of our children, and we try and have some quieter, calm time during a small snack and drinks break. Recent feedback from parents has been very positive and we are pleased to provide this safe space for the youngest members of our church family.

Foodbank continues to operate on Tuesday and Thursday afternoons as a satellite of Dundonald Foodbank, in association with Trussell Trust. The Foodbank mission statement is, "Inspired by the example of Jesus, we seek to support those in need within our community and help people connect with Him". We do this by offering food, a listening ear, prayer and information. This work is generously supported by our congregation and other local individuals and organisations. We have 15 volunteers and staff involved in the ministry and in 2023 we distributed 793 food packs which helped feed approximately 2,500 local people in need.

Friendship Group The purpose of the group is to encourage friendship and fellowship and give opportunities to our senior members to visit new places, through our summer coach trips, and enjoy a variety of speakers and activities in the autumn and winter months. Following an April Afternoon Tea, we offer a varied programme of seven visits by coach during the summer months, when church activities have stopped, with an average attendance between 40 and 45. During autumn and winter, we arrange fortnightly meetings, offering physical exercises, refreshments and a variety of speakers and activities, with an average attendance of 25. 58 of the 65 members attended the Christmas dinner.

Girls' Brigade We have had a fantastic year at GB during 2023, continuing in our mission to encourage the next generation of girls to seek, serve and follow Christ in their lives. Each Thursday night we have had approximately 110 girls through our doors, from 3 years old right up to 18. Our team of devoted leaders plan engaging activities each week - as always singing, art, bible study and baking are GB favourites. A highlight of the year for older girls was a trip to Colin Glen while our younger girls enjoyed their annual trip to the fire station.

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

GriefShare 2023 was a very quiet year for GriefShare, although we had several courses on offer no one attended, possibly due to the fallout from the pandemic.

Home Groups Home Groups provide a special opportunity for spiritual growth, support and encouragement and during 2023 we had 22 home groups within Orangefield with a total membership of over 220. Highlights for the year include 2 new young adults' groups and a number of new members for a range of ages and stages. We are planning for ongoing growth in membership and are expectant for how our wider vision for Deep Connections, Spiritual Formation, Compassionate Generosity and Courageous Pioneering will bring further life and depth to this valuable ministry.

INSPIRE is a Football and Creative Arts week that is run for a week in July for children and young people. In 2023 we had 82 children aged 7 – 12 registered. The programme consisted of teamwork, football skills, matches, dancing, crafts, baking, STEM, music and drama. This was supported by a team of over 25 volunteers who planned and delivered activities that supported the physical and mental health and personal development of children and young people. We also brought in local experts to train up and deliver specific areas of speciality i.e. football and dance.

JAM is a summer scheme for children and teenagers. It runs for one week during the month of August. In 2023, we had 257 registered children aged 5 – 11 (daytime) and 140 teens aged 11 - 16 (evening) attending across 3 locations (Orangefield, Clonduff and Clarawood) with an average attendance of 317 children and young people every day for 5 days. This was supported by over 70 leaders. We also ran a junior leader training programme within this week for 40 young helpers aged 11-16. The programme was a week filled with singing, stories, crafts, games, team building and FUN when children and young people got to hear the amazing story of Jesus.

Orange Pips is our pre-school playgroup. Our aim is to provide a happy, caring and stimulating environment. We welcome children from all sections of the community, with up to 24 attending per session. We currently run 5 sessions weekly and have 42 children attending across the week. We had a consistent staff team in 2023 with the playgroup manager continuing to develop the team and playgroup and hoping to expand the staff and recruit volunteers in 2024 to meet the changing needs of the children attending.

Presbyterian Women Our PW group continues to meet every month. It has been lovely to welcome over forty ladies at each meeting with some attending for the first time and to see returning members. We have had a variety of speakers over this year's session who have all been well received by our members. Supper is served at the end of each meeting. We appreciate the support given to PW by the church.

Rainbow Guides meet on a Monday night with an average attendance of 12 girls. During 2023 we had a visit from Cats Protection and Jo Jingles, went 10 pin bowling and had educational visits to Knock Fire Station and Belvoir Forest Park. The Minister came along to tell the girls all about the Easter story. We did badge work and attained our Agility, Drawing and First Aid Stage 1 and 2 badges. We went to the Christmas Panto at Stranmillis College and attended the Girlguiding Division Carol Service. We also made different crafts, e.g., painted stones for hiding in Orangefield Park, made jewellery, planted bulbs, decorated pancakes and cupcakes.

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

SALT is our Sunday school that meets during the morning service, and has 4 main priorities.

1. Word - we will try to improve children's biblical knowledge and understanding. We are focusing on the life of Jesus using the Energize resource.
2. Presence - we will enable children to develop confidence in prayer. We aim to pray with and for the children each week.
3. People - we will try to develop warm and caring relationships. We try to give time to help the children to get to know each other. We had a Christmas Party and a trip to Streamvale Farm.
4. World - we will encourage children to live out their faith. This year we were able to take part in the Samaritan's Purse Shoe Box appeal.

We have 18 leaders, 3 worship leaders, 71 children registered and an average attendance of 34 per week

LIGHT is the weekly Sunday programme which takes place during the morning service for those between 10 and 13 years old where age-appropriate Bible teaching is provided using presentations, group discussion and interactive activities. Over the past year, the average attendance was around 16 children per week and the programme followed a number of teaching series, including looking at Old Testament characters and what it means to live as a Christian.

SNYF – In the past year, our Sunday Night Youth Fellowship (SNYF) has seen over 30 young people attend each week. Our evenings begin with some active games in the Parke Hall before moving to the Youth Room. We have dedicated time to worship and prayer, aiming to encourage a deeper relationship with God. Our teaching sessions have delved into understanding our faith and its relevance in our daily lives, providing opportunities for discussion. Emphasising missions has helped to broaden our perspective and actively consider ways to serve our community and beyond. Additionally, inviting church members to share their stories has helped to inspire and encourage, creating deeper connections with the wider church family.

Tots & Co Clarawood runs weekly during term time in the OAK Centre, with numbers varying between 8-16 adults accompanied with a child or children (usually no more than 3 per adult). This is a space that allows the parent/carer to create bonds with their child/children doing crafts, singalong and imaginary play. The activities help babies/toddlers engage with other children which helps to develop their social skills and build confidence in the children. This space also creates friendships with other parents/carers to help eliminate loneliness. Most activities will have a faith-based theme to them.

TnC@OPC on average has 30 attendees. We meet every other week and provide a relaxed, safe space where tots and their carers chat, sharing stories and experiences over a cuppa. As volunteers we provide a listening ear and support.

VOLUNTEERS

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities. Without them, we would not be able to offer many of the services outlined above.

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

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. At times, local delivery is facilitated by central resources. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media.

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 Commission's public benefit requirement statutory guidance.

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

FINANCIAL REVIEW

The congregation's main source of income continues to be the generous contribution from our members. There were 361 contributing families during the year (365 in previous year, 2022). Donations received from the Freewill Offering totalled £304,832 (£318,173 in previous year, 2022).

Other Donations & Gifts decreased when compared to the previous year - £44,459 in 2023 (2022 - £141,275). This was mainly due fundraising efforts for the Ukraine Anniversary appeal in the prior year.

Total Income of the congregation during the year was £699,645 compared to £845,723 in the previous year.

Total expenditure decreased in the year from £918,411 to £893,816.

This year, donations distributed to other charities decreased from £219,317 in 2022 to £118,626 in 2023.

There was good news for the Building Fund in 2023. At the start of this financial year, the loans used to finance the construction of our church building stood at £259,242. At the year ended 31 December 2023, this debt stood at £83,205.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds' transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and, subject to the continuing support from members, to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The Trustees approved the following as the Reserves Policy, based on the recommendation of the Treasurer and Finance Team;

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 endeavour to hold at least 2 months' normal expenditure (£50,000).

Loan repayments: It is the intention of the Trustees to retain 2 months' loan repayments in the Building Fund a/c. This affords the comfort that, should there be a shortfall in monthly loan repayments, they would be in a position to make up the difference in the short term.

Assets: A church asset register is in place and will be updated monthly. A rolling replacement schedule is in place for major assets.

At the year-end the free reserves (excess of unrestricted current liabilities over current assets) were in deficit by £120,030. This has not met the levels identified within the current reserve policy. The reason for the negative free reserve position is due to the annual loan repayment commitment that was required for the construction of the church building. An optimal level of working capital will be maintained to meet the Ministry, staffing and congregational running costs and will support a medium-term goal of full repayment of the church building loan. On final completion of the loan repayment additional surplus reserves will go towards meeting the reserve policy.

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

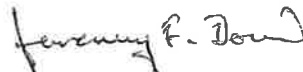
RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures are being implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. We have agreed a Risk Management Policy and have compiled a Risk Register to ensure that these risks are mitigated by the Trustees and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 10 June 2024 and Signed on its behalf by

[Name] 

[Date] 10th June 2024.

[Name] 

[Date] 10 June 2024

Orangefield Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104513

Annual return

Opinion

We have audited the financial statements of Orangefield 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

Year ended 31 December 2023

misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

Independent Auditor's Report to the Members of
Orangefield Congregation of The Presbyterian Church In Ireland



Year ended 31 December 2023

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.
- 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.

A handwritten signature in black ink, appearing to read 'Muir & Addy'.

10/06/24

Muir & Addy

Chartered accountants & statutory auditor

427 Hollywood Road, Belfast, BT4 2LT

Accounts

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	2	383,147	462,576	-	845,723	743,116
Charitable activities	3	-	98,884	-	98,884	83,923
Other trading activities	4	75,873	2,604	-	78,477	41,441
Investments	5	573	-	-	573	642
Other	6	1,838	-	-	1,838	27,238
Total		461,431	564,064	-	1,025,495	896,360
Expenditure on:						
Raising funds	7	-	-	-	-	-
Charitable activities	8	403,693	441,140	-	844,833	715,663
Other	9	73,578	-	-	73,578	55,278
Total		477,271	441,140	-	918,411	770,941
Net Income / (expenditure)		(15,840)	122,924	-	107,084	125,419
Transfers between funds		215,179	(215,179)	-	-	-
Net movement in funds		199,339	(92,255)	-	107,084	125,419
Reconciliation of funds:						
Total funds brought forward		(405,147)	2,846,837	-	2,441,690	2,316,271
Total funds carried forward	20	(205,808)	2,754,582	-	2,548,774	2,441,690

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL POSITION
As at 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
Fixed assets:						
Tangible assets	12	13,973	2,559,297	-	2,573,270	2,647,833
Investments	13	-	-	-	-	-
Total fixed assets		<u>13,973</u>	<u>2,559,297</u>	<u>-</u>	<u>2,573,270</u>	<u>2,647,833</u>
Current assets						
Debtors	14	28,795	7,448	-	36,243	39,511
Cash at bank and in hand	15	22,706	197,125	-	219,831	258,396
Total current assets		<u>51,501</u>	<u>204,573</u>	<u>-</u>	<u>256,074</u>	<u>297,907</u>
Liabilities:						
Creditors: Amounts falling due within one year	16	62,416	9,288	-	71,704	116,188
Net current assets or liabilities		<u>(10,915)</u>	<u>195,285</u>	<u>-</u>	<u>184,370</u>	<u>181,719</u>
Total assets less current liabilities						
Creditors: Amounts falling due after more than one year	17	208,866	-	-	208,866	387,862
Total net assets or liabilities		<u>(205,808)</u>	<u>2,754,582</u>	<u>-</u>	<u>2,548,774</u>	<u>2,441,690</u>
Funds of the charity						
Restricted income funds	18		2,754,582		2,754,582	2,846,837
Unrestricted funds	18	(205,808)			(205,808)	(405,147)
Total charity funds		<u>(205,808)</u>	<u>2,754,582</u>	<u>-</u>	<u>2,548,774</u>	<u>2,441,690</u>

Approved by the Kirk Session at a meeting on 15th May 2023 and signed on its behalf by



Rev Gareth MacLean
15th May 2023



Mr Jeremy Dowd
15th May 2023

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF CASHFLOW
Year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flow from operating activities			
Net Income/(Loss)		107,084	125,419
<i>Adjustment for:</i>			
Depreciation of tangible fixed assets		74,562	74,562
<i>Changes in</i>			
Trade & other debtors		3,268	(8,819)
Trade & other creditors		(17,493)	(20,910)
Net cash from operating activities		<u>167,421</u> =====	<u>170,252</u> =====
Cash flow from investing activities			
Purchase of tangible assets		-	-
Net cash from operating activities		<u>-</u> =====	<u>-</u> =====
Net increase/decrease in cash & cash equivalents		167,421	170,252
Cash and cash equivalents at beginning of year		(206,832)	(377,084)
Cash and cash equivalents at end of year	15	<u>(39,411)</u> =====	<u>(206,832)</u> =====

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

FUND ACCOUNTING

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

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

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

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2022

1. ACCOUNTING POLICIES(cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity where the value is greater than £2,500. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(i) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(ii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(iii) Investment income

This is included in the accounts when receivable.

(iv) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2022

1. ACCOUNTING POLICIES(cont'd)
EXPENDITURE AND LIABILITIES

(v) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(vi) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(vii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(i) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(ii) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

(iii) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows.

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computer Equipment	- over 4 years

As the majority of fixtures, fittings and equipment were purchased in 2008 they are deemed to be of limited value so not included as Tangible Fixed Assets. It is not policy to capitalise computers and associated hardware.

(iv) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Recorded giving:	318,023	248,257	-	566,280	520,442
Loose collections	8,783	-	-	8,783	6,655
Donations and gifts	456	140,819	-	141,275	121,128
Gift Aid	54,885	38,935	-	93,820	94,891
Legacies and bequest	1,000	34,565	-	35,565	-
	<u>383,147</u>	<u>462,576</u>	<u>-</u>	<u>845,723</u>	<u>743,116</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Membership fees	-	42,142	-	42,142	28,944
Fundraising events	-	1,226	-	1,226	-
Grants	-	55,516	-	55,516	54,979
	<u>-</u>	<u>98,884</u>	<u>-</u>	<u>98,884</u>	<u>83,923</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2022

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Arc Café	67,334	-	-	67,334	39,876
Other trading income	8,539	2,604	-	11,143	1,565
	<u>75,873</u>	<u>2,604</u>	<u>-</u>	<u>78,477</u>	<u>41,441</u>

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Deposit interest	573	-	-	573	642
	<u>573</u>	<u>-</u>	<u>-</u>	<u>573</u>	<u>642</u>

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Coronavirus Job Retention Scheme	-	-	-	-	27,077
Other income	1,838	-	-	1,838	161
	<u>1,838</u>	<u>0</u>	<u>-</u>	<u>1,838</u>	<u>27,238</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2022

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
General Assembly Assessments	20,049	26,368	-	46,417	43,742
Presbytery fees	889	-	-	889	927
Ministry and support staff costs	242,768	40,532	-	283,300	264,333
Congregational running expenses	113,934	103,034	-	216,968	149,822
Donations to Missions and charities	20,677	198,640	-	219,317	168,289
Depreciation of Fixed Assets	1,996	72,566	-	74,562	74,562
Governance costs -including auditors remuneration	3,380	-	-	3,380	7,588
Exceptional costs of charitable activities	-	-	-	-	6,400
	<u>403,693</u>	<u>441,140</u>	<u>-</u>	<u>844,833</u>	<u>715,663</u>

Auditors remuneration

	2022	2021
	£	£
Fees Payable for the audit of the financial statements	<u>3,000</u>	<u>3,000</u>
Fees payable to the charity's auditor and its associates for other services		
Other non -audit services	<u>2,100</u>	<u>1,056</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
ARC	64,372	-	-	64,372	47,079
Bank Interest on Loan	9,206	-	-	9,206	8,199
	<u>73,578</u>	<u>-</u>	<u>-</u>	<u>73,578</u>	<u>55,278</u>

10. EMPLOYEES

Employment Costs

	Total Funds 2022	Total Funds 2021
	£	£
Wages and Salaries	284,193	236,308
Social Security Costs	23,810	22,744
Pension contributions	30,438	27,254
	<u>338,441</u>	<u>286,306</u>

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2022

Number of Employees

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

	2022	2021
Average number of employees	15	14

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

11. PENSION COSTS

The ministers of the congregation are members 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

	Total Funds 2022	Total Funds 2021
	£	£
Contributions	17,295	16,838

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

	£	£
Contributions	13,143	10,415

For the year ended 31st December 2022 £821 was outstanding (2021 -£Nil)

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures and Fittings	Motor Vehicles	Total
	£	£	£	£
Cost or valuation				
At start of year	3,628,300	19,960	-	3,648,261
Additions	-	-	-	-
Disposals	-	-	-	-
At end of year	3,628,300	19,960	-	3,648,261
Depreciation				
At start of year	(996,437)	(3,992)	-	(1,000,429)
Provision for year	(72,566)	(1,996)	-	(74,562)
Disposals	-	-	-	-
At end of year	(1,069,003)	(5,987)	-	(1,074,990)
Net Book Value				
At start of year	2,631,863	15,970	-	2,647,833
At end of year	2,559,297	13,973	-	2,573,270

13. INVESTMENTS

	2022	2021
General Investment Fund		
Investment Properties		
N/A	-	-
Value at start of year	-	-
Additions	-	-
Disposals	-	-
Impairment	-	-
Gains / (Losses on revaluation)	-	-
Value at end of year	-	-

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

14. DEBTORS

	2022	2021
Gift Aid Recoverable	18,164	30,617
Other Debtor	4,789	610
Trade Debtors	615	100
Prepayments	12,675	8,184
	<u>36,243</u>	<u>39,511</u>
	=====	=====

15. CASH AT BANK AND IN HAND

	2022	2021
Danske General Funds	71,427	80,917
Danske Building Fund	14,617	34,358
Presbyterian Mutual	-	-
Danske No 2 A/C	29,399	34,291
Manse Account	6,883	7,434
Danske UAM	13,633	16,238
Danske MSG	17,978	4,323
Danske Benevolent	8,605	11,065
Danske Orangepips	7,255	11,708
Arc Café	17,843	14,451
Youth	14,645	26,492
Organisations	17,546	17,119
	<u>219,831</u>	<u>258,396</u>
	=====	=====
Cash at bank and in hand	219,831	258,396
	<u>219,831</u>	<u>258,396</u>
	=====	=====
Bank loans	(259,242)	(465,228)
	<u>(259,242)</u>	<u>(465,228)</u>
	=====	=====
Cash and Cash equivalents	(39,411)	(206,832)
	<u>(39,411)</u>	<u>(206,832)</u>
	=====	=====

16. CREDITORS: amount falling due within one year

	2022	2021
Running Costs	3,221	12,163
Donations to other Charities	-	-
PAYE	(4,177)	5,604
Accruals & Deferred Income	12,042	13,103
Loan with Danske Bank	50,376	77,366
Provision for Doubtful debt	6,400	6,400
VAT	3,843	1,552
	<u>71,704</u>	<u>116,188</u>
	=====	=====

16a. Deferred Income

	2022	2021
At 1 January 2022	10,103	-
Grant income deferred	36,166	40,410
Amount released to income	(37,228)	(30,307)
	<u>9,042</u>	<u>10,103</u>
	=====	=====
At 31 December 2022	9,042	10,103
	<u>9,042</u>	<u>10,103</u>
	=====	=====

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2022

17. CREDITORS: amount falling due after more than one year

	2022	2021
Loan with Danske Bank	208,866	387,862
	<u>208,866</u>	<u>387,862</u>

18. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start	Income	Expend.	Gains/ Losses	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Funds	(405,147)	461,431	477,271	-	215,179	(205,808)
	<u>(405,147)</u>	<u>461,431</u>	<u>477,271</u>	<u>-</u>	<u>215,179</u>	<u>(205,808)</u>
Restricted Funds						
Fixed Asset fund	2,631,863	-	72,566	-	-	2,559,297
Special Collections	7,851	78,246	82,582	-	-	3,515
For use of session	4,970	-	-	-	-	4,970
Worship Co-ord	6,262	-	-	-	-	6,262
Church Weekend A/C	250	-	-	-	-	250
R&R	34,708	32,995	26,072	-	-	41,631
Manse Fund	7,453	-	66	-	-	7,387
United Appeal & Mission	21,909	58,738	26,368	-	(34,500)	19,779
Building Fund	70,674	193,380	7	-	(215,192)	48,855
Mission Sub Group (Action Team)	4,323	57,102	76,580	-	34,500	19,345
Benevolent Fund	12,428	14,530	18,449	-	-	8,509
Orangepipes	9,837	42,987	47,569	-	-	5,255
Organisations	17,549	24,182	20,836	-	-	20,895
Education Authority Youth	16,222	39,564	49,202	-	-	6,584
Tear Fund	540	22,260	20,750	-	-	2,050
IMCares	-	80	93	-	13	-
	<u>2,846,837</u>	<u>564,064</u>	<u>441,140</u>	<u>-</u>	<u>215,179</u>	<u>2,754,582</u>

During the year the following transfers were made

1) An amount of £215,192 was transferred from restricted building fund to the unrestricted general funds. This represented the ongoing repayment of loans drawn down for the construction of the church.

ORANGEFIELD PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2022

Restricted funds descriptions

Fixed Asset fund - This fund contains the church properties.

Special Collections – These are donations given by members of the congregation in response to an appeal for a particular organisation or project as agreed by the trustees and are distributed as such.

Use of Session – This fund comprises of an anonymous gift received in 2016 to be used at the discretion of the trustees (Kirk Session)

Worship Coordinator – This fund comprises of a gift given in order to allow us to employ or contract a Worship Coordinator.

Church W/E – A church weekend takes place approximately every two to three years to help build relationships within the church family.

R&R – This fund is for the upkeep of our facilities and is spent on repair, redecoration and maintenance of the property .

Manse – This is used for the upkeep of the Church Manse.

UAM – Donations are distributed between PCI United Appeal and the Mission Sub Group (see MAT below)

Building Fund – This is used to repay the Bank Loan with Danske Bank .

MAT - Donations are made to members serving on short term mission trips, those serving as long term missionaries, and to support outside preapproved mission organisations.

Benevolent Fund – This fund is used to give gifts to help support members of the congregation who require financial help from time to time.

Orangepips - Orangepips is our daily playgroup for children aged 2 years 10 months to preschool. Orangepips provides a wide range of activities which help develop a child's physical, intellectual, language, emotional and social skills.

Organisation – We have organisations for children, youth and adults providing a wide range of activities including our Toddler Groups, uniformed organisations, men's and woman's groups, community work, and children's summer activities to name but a few.

18. FUND BALANCES AND RECONCILIATION OF FUNDS

Endowment Funds	N/A	N/A	N/A	N/A	N/A	N/A
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----

19. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation received remuneration of £42,552 (2021 - £41,616) and expenses of £6,382 (2021 - £6,242) for acting in that capacity. Pension contribution of £10,213 (2021 - £9,988) were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

A second Trustee, the associate minister of the congregation received remuneration of £29,510 (2021 - £28,544) and expenses of £5,893 (2021 - £5,786) for acting in that capacity. Pension contribution of £7,082 (2021 - £6,850) were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

A Third Trustee is engaged as the facilities/Administration Manager and received remuneration of £28,313 (2021 - £27,694) for acting in that capacity. A Pension contribution of £1,699 (2021 - £1,591) was paid by the congregation in respect of the facilities/administration manager to a stakeholder pension scheme.

A Fourth trustee received remuneration of £75 for pulpit supply. None of the other trustees received any remuneration, and no trustees claimed expenses during the year in connection with their duties.

There were no other related party transactions.

20. Going Concern

The charity's unrestricted funds show a net current liability position (Excess of current liabilities over current assets of £10,915 as at 31st December 2022 (Free reserves). In addition to this negative free reserves the charity has long term loans outstanding for the amount of £208,866 that were drawn down for the purpose of constructing the Church building. It is the intention of the church to continue to repay these loans through annual contribution to the building fund. The Trustees also continue to review the going concern status of the charity in light of COVID-19 and at the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

21. Ethical standards

In common with many other business of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Orangefield Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104513

Annual report

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

Trustees' Annual Report and Financial Statements for the year ended 31 December 2022

Registered with the Charity Commission for Northern Ireland NIC104513

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

TRUSTEES' ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Orangefield Congregation of the Presbyterian Church in Ireland
464 Castlereagh Road, Belfast, BT5 6BH

Registered Charity in Northern Ireland (NIC104513)

CHARITY TRUSTEES

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

Gary Ball	Craig Blair	John Boyd
Eric Brunton	Daphne Caldwell	Brian Campbell
Jonny Campbell ²	Naomi Campbell ³	John Compton ¹
Thelma Crawford	Jose Cummings ³	Anna Davison
Gavin Doherty ³	Stephen Douglas	Jeremy Dowd
Hannah Elliott ³	Stephen Ellis	Campbell English
Deborah Ford	Dean Francis	Ross Hart
David Irvine	Robin Jamison	Alan Jennings
Gareth MacLean	Roger McConnell	Ruth McConnell
Sarah McCullough ³	Stephen McMechan	Vanessa Montgomery
Joan Moore	Peter Shields ³	Mark Smyth
Gary Steenson	Ken Tweedie	Dave Whitcroft
Mark Wright ²		

¹ To June 2022

² On sabbatical until September 2022

³ From November 2022 (new elder)



ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

PRINCIPAL OFFICE BEARERS

Minister	Rev Gareth MacLean
Clerk of Session	Mr Jeremy Dowd
Treasurer	Mr Gary Hartin

AUDITOR
Muir & Addy
Muir Building, 427 Holywood Road, Belfast BT4 2LT

BANKERS
Danske Bank
Donegall Square West
Belfast BT1

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

STRUCTURE AND MANAGEMENT

The Kirk Session

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

The Kirk Session consists of the ordained ministers 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 but only a casting vote.

Stated meetings of the Kirk Session are normally held monthly from September to June.

To be chosen for the office of the eldership in the congregation, a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Orangefield Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

DESCRIPTION AND PURPOSE

Orangefield Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

Our congregation's purpose is to be a praying, worshipping Christian community; empowered by the Holy Spirit to follow Jesus daily and minister in his name; Disciples Making Disciples.

As an evangelical church we are Father-Focused, Christ-Centred and Spirit-Sensitive. As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms, set out what we understand the Bible teaches on key matters of Christian faith and practice.

We are committed to the following nine values:

- **Transformational Bible Teaching;** Believing in the primacy of God's Word as authoritative for every area of life, we aim to provide Bible-based teaching and preaching that is relevant to daily life. We rely upon the Holy Spirit to apply the truths, building up the body of Christ and convicting and challenging individuals so that they are transformed and renewed from the inside out into a growing likeness to Christ.
- **Prayerful Dependence;** We recognise that nothing we do for God is possible without His empowerment. We also appreciate that God calls us into an intimate relationship with Him, in which we regularly seek out opportunities not only to speak to Him in personal and corporate prayer but also to listen in faith for His response in our hearts.
- **God-Glorifying Worship;** We acknowledge that we are called to worship God in our whole lives, dedicating to Him our physical, emotional and spiritual selves in everything we do all day, every day. We also believe in gathering regularly as a congregation for worship as mandated by scripture, including "psalms, hymns and spiritual songs", prayer and ministry of the Word and Sacraments. The primary purpose and focus of our worship is to glorify God, though we can experience fulfilment and edification through honouring Him.
- **Caring and Welcoming Fellowship;** We take seriously the scriptural commands to love one another. We provide an accessible environment within our building, and welcome all to our worship services and outreach activities. We aim to serve all those who seek Jesus and all those who know Him, and provide them with opportunities for fellowship and growth.
- **Innovation and Creativity;** While respecting tradition, we strive to find ways to creatively communicate Christ in a way that is relevant and inspirational to as many as possible.
- **Inclusivity and Openness;** All are welcome to attend our worship services and to come to appropriate organisations and events. Any who are genuinely striving to follow Jesus and are committed to a distinctively Christian lifestyle can be welcomed into full communicant membership. We acknowledge that both men and women have leadership roles within the church, and that the qualification for any ministry is God's calling and gifting. Our Biblical heritage means that we are open to receive "light from any quarter" that is in agreement with Scripture.
- **Equipping and Resourcing all to Serve;** We believe in empowering all members to use their God-given gifts in His service, subject to the discernment and oversight of the leadership. We

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

will provide training and resources as required to enable those in service to maintain high levels of commitment and excellence.

- **Ministering to our Local Community;** As a local church, we believe we have a special calling to be servants and witnesses to those living or working in our immediate geographical neighbourhood. We provide services to our local area through ministries such as the Arc Café, our pre-school playgroup (Orange Pips), our Foodbank, our parent and toddlers group, our youth work in Clonduff and Clarawood, our support of the OAK Partnership in Clarawood, and our many other organisations. We seek to proclaim the Good News through these groups and other outreach events like the Alpha course.
- **Participating in Global Mission;** We believe that Jesus Christ has commissioned us to be His witnesses not only to our local area ("Jerusalem"), but also to "Judea, Samaria and the ends of the Earth". We understand that means sharing in His work wherever in the world it is located, by sending and supporting our members wherever they are called to serve, and that this is not just the responsibility of a few enthusiasts but of the whole congregation. We also recognise that, as God's people living in a rich nation, we have a responsibility to share our resources with those less blessed materially than ourselves, and to provide support to those Christians suffering persecution for their faith.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed regularly during the year, and those who have been baptised and who have made a credible profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations and ministries including;

4U2	GriefShare
Alpha	Hamper Ministry
Arc Café	Home Groups
Bowls Fellowship	INSPIRE Football & Creative Arts week
Boys' Brigade	JAM Summer scheme
Brownies	Lunch Club
Community Bible Experience (CBE)	Orange Pips Playgroup
Crèche	PW (Presbyterian Women)
Foodbank	Rainbow Guides
Freezer Ministry	SALT & LIGHT (Sunday School)
Friendship Group	SNYF (Sunday Night Youth Fellowship)
Girls' Brigade	

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

With the easing of Covid-19 mitigations and measures in early 2022 the congregation resumed its previous practice of meeting for worship each Sunday at 10:30am and 7:00pm. We have held Seniors' Services several times each year on Sunday afternoons for those who find it difficult to attend worship at other times. During the week, in church and in small groups, members of all ages have met together for prayer, fellowship, and to study the scriptures. Throughout the year, our morning service continued to be streamed live on YouTube, and recordings were made available to members without access to the online services.

In addition to our regular services, during the year we acknowledged God's gift of new life as we celebrated six Sacraments of Baptism, and we conducted three marriage services. We also gave thanks for faithful members and sought to comfort those who had been bereaved during the year, as we conducted ten funerals.

During the year we welcomed 22 new communicant members, and as of 31 December 2022 there were 593 communicant members and 490 families connected with the congregation.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited or otherwise contacted on a regular basis by the minister, pastoral staff, elders, or one of the congregation's volunteer pastoral visitors.

Mission and outreach

We provide services to our local area through ministries such as the Arc Café, our pre-school playgroup (Orange Pips), our Foodbank, our parent and toddlers group, our youth work in Clonduff and Clarawood, our support of the OAK Partnership in Clarawood, and our many other organisations. We seek to proclaim the Good News through these groups and other outreach events like the Alpha course.

We support local and global mission workers through our offerings, and give prayerful and practical support to many of our members who are involved in short-term mission and outreach projects each year.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College (the training college for ministry students), and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

Presbytery

The congregation is represented at regular meetings of Presbytery by our ministers and two of our elders. This provides an important link between the congregation and the wider structures of the church.

General Assembly

The ministers, one of our elders and an under-30 representative attended the meeting of the General Assembly of the Presbyterian Church in Ireland in Assembly Buildings, Belfast, in June.

Property

No major repairs or refurbishment projects were required during the year.

Organisations:

4U2 seeks to provide a space for adults of all ages with and without learning difficulties and additional needs to meet, engage, have fellowship and form friendships with others in a safe environment. In 2022 we had 10 members plus their family/carers attending on a regular basis. Every one of our 6 leaders contributes and assists in the running of the programme and are involved in planning meeting, set ups, supper preparation and activities of the evenings that we meet. The feedback over the year has been great and hopefully there will be opportunities to welcome new members into the group going forward.

Alpha is run twice a year, with numbers varying from course to course. Alpha is a 10-week course giving people the opportunity to explore the Christian faith in a relaxed environment. While Alpha has traditionally operated in a face-to-face setting, we now offer an online course as an alternative option.

Boys' Brigade Each Friday the Boys Brigade within Orangefield meets to cater for boys aged 4 years to 18 years old, with an average attendance of around 100 boys.

The **Brownies** follow a wide range of Guiding activities including badgework, crafts and games. We also took part in the UK Parliament week, had a visit from 'Wee Critters' and had outings to Aunt Sandra's, Belvoir Forest Park, 10-pin bowling, a pantomime and a visit to Santa's Grotto at Lorne (Girlguiding Centre). The average attendance for 2022 was 16.

Community Bible Experience (CBE) During 2022, some of our CBE groups were able to transition from online to various venues. These groups meet weekly to read the Bible (in CBE format) and discuss it together. We believe reading the Bible and seeking / sharing a deeper understanding of what it contains is the most fundamental element of each individual's faith journey.

Crèche runs on Sunday mornings alongside church, for babies and toddlers aged 0-3. The children all have the opportunity for free play as well as stories, colouring and snack time. We usually have about 15 children on Sunday mornings.

Foodbank continued to operate on two afternoons a week as a satellite of the Dundonald Foodbank, in association with the Trussell Trust. This work has been generously supported by our congregation

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

and individuals and groups in the community, and has helped a considerable number of families with emergency food packages.

The **Girls' Brigade** aim is to "seek, serve and follow Christ". We meet on Thursday nights and we have girls between the ages of 3 and 18. There is a range of activities each week, which fall under the badge work categories - Scripture, Physical, Education and Service. This year our regular programme has returned, including Enrolment Service, Display and outings. Over 120 girls were registered for GB this year. Many girls are not regular attenders at our church, and so we hope to give girls and their families a welcoming experience, and develop opportunities to join in with church activities.

GriefShare Over the year we had two 13-week sessions planned for Tuesday nights, the purpose to provide bereavement support for those who have suffered a loss. The first session was well attended and well received, the second session although well-advertised did not have any attendees.

Home Groups: Imagine a group of friends of different ages and stages alongside you to help navigate the ups and downs of life and faith together... That's what it means to be in a Home Group. During 2022 we had 22 home groups within Orangefield with a total membership of over 220 people. Most groups met fortnightly, although a few more frequently, to connect, read the Bible, pray and enjoy fun together.

INSPIRE is a Football and Creative Arts week that is run for a week in July for children and young people. In 2022 we had over 70 children aged 7 – 11 and over 25 teens aged 11 – 14 in attendance. The programme consisted of teamwork, football skills, matches, dancing, crafts, STEM, music and drama. This was supported by a team of over 25 volunteers who planned and delivered activities that supported the physical and mental health and personal development of children and young people. We also brought in local experts to train up and deliver specific areas of speciality.

JAM is a summer scheme for children and teenagers. It runs for one week during the month of August. In 2022, we had over 200 children aged 5 – 11 (daytime) and over 100 teens aged 11 - 16 (evening) attending across 3 locations (Orangefield, Clonduff and Clarawood). This was supported by over 70 leaders. We also ran a junior leader training programme within this week for over 40 young helpers. The programme was a week filled with singing, stories, crafts, games, team building and FUN when children and young people got to hear the amazing story of Jesus.

Orange Pips is our pre-school playgroup. Our aim is to provide a happy, caring and stimulating environment. We welcome children from all sections of the community, with up to 26 attending per session. We currently run 5 sessions weekly and have 42 children attending across the week. We welcomed a new leader in September 2022 and the children this year have benefited from updates to an indoor sensory space and from works carried out to repair and improve their outside play space.

Rainbow Guides meet on a Monday night with an average attendance of 14 girls. During 2022 we had visits from Wee Critters, Jo Jingles and Tots Pots Ceramics. We went on outings to Belvoir Forest Park, Dundonald Ice Bowl, Orangefield Park and the Christmas Panto at Stranmillis College. We also attended the 100th birthday celebration event of Rainbows with all the other Churches in the district. The Rainbows did badgework during the year and made crafts and did some cookery.

SALT (Sharing and Learning Together) is our weekly Sunday School programme which takes place during the morning service for those aged between 3 and 10 years old. Approx 50 children attend.

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

We have a dedicated team of leaders and young helpers. This year we have been following a new online, multimedia curriculum called 'Energize' which has helped the leaders plan varied, interactive and engaging programmes of Bible studies, quizzes, memory verses & games. Over the past year we have enjoyed a social outing to Streamvale Farm, a Christmas party and carrying out two large scale art projects together as a group.

LIGHT is the weekly Sunday programme which take place during the morning service for those between 11 and 15 years old where age-appropriate bible teaching is provided using storytelling, singing and craft activities.

SNYF – the Sunday Night Youth Fellowship, a group of about 15-20 young people aged 13-18, meet for a time of fellowship, teaching and worship. Games are played, small group discussion happens, a time of praise and supper. During exam time, a more relaxed programme occurs, with outings to the park and food together.

Youth Clubs recommenced with the easing of COVID-19 restrictions. In May, a new group was set up in the OAK Centre, Clarawood, and by the end of the year numbers had grown to more than 50 every Monday and Friday evenings. The Clonduff Youth Club started up again in June, run jointly by OPC and the Clonduff Community Association, and with an attendance of about 40 every Friday evening.

VOLUNTEERS

The Trustees wish to acknowledge their deep appreciation of the many members of the congregation who give freely of their time by serving on committees and helping with organisations and other church activities. Without them, we would be unable to offer many of the services outlined above.

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. At times, local delivery is facilitated by central resources. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media.

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

ORANGEFIELD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

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 Commission's public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income continues to be the generous contribution from our members. There were 365 contributing families during the year (376 in previous year, 2021). Donations received from the Freewill Offering totalled £318,173 (£290,015 in previous year, 2021).

Other Donations & Gifts saw similar levels when compared to the previous year - £141,275 in 2022 (2021 - £121,128). This was mainly due to funds raised for various areas of overseas missionary work.

Total Income of the congregation during the year was £845,273 compared to £743,116 in the previous year.

Total expenditure increased in the year from £770,941 to £918,411.

This year, donations distributed to other charities increased from £168,289 in 2021 to £219,317 in 2022.

There was good news for the Building Fund in 2022. At the start of this financial year, the loans used to finance the construction of our church building stood at £465,228. At the year ended 31 December 2022, this debt stood at £259,242.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds' transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ORANGEFIELD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and, subject to the continuing support from members, to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The Trustees approved the following as the Reserves Policy, based on the recommendation of the Treasurer and Finance Team;

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 endeavour to hold at least 2 months' normal expenditure (£50,000).

Loan repayments: It is the intention of the Trustees to retain 2 months' loan repayments in the Building Fund a/c. This affords the comfort that, should there be a shortfall in monthly loan repayments, they would be in a position to make up the difference in the short term.

Assets: A church asset register is in place and will be updated monthly. A rolling replacement schedule is in place for major assets.

At the year-end the free reserves (excess of unrestricted current liabilities over current assets) were in deficit by £10,915. This has not met the levels identified within the current reserve policy. The reason for the negative free reserve position is due to the annual loan repayment commitment that was required for the construction of the church building. An optimal level of working capital will be maintained to meet the Ministry, staffing and congregational running costs and will support a medium-term goal of full repayment of the church building loan. On final completion of the loan repayment additional surplus reserves will go towards meeting the reserve policy.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures are being implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. We have agreed a Risk Management Policy and have compiled a Risk Register to ensure that these risks are mitigated by the Trustees and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 15 May 2023 and Signed on its behalf by

[Name] 

[Name] 

[Date] 15 MAY 2023

[Date] 15 MAY 2023

Orangefield Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104513

Annual return

Opinion

We have audited the financial statements of Orangefield 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

Year ended 31 December 2022

misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

Year ended 31 December 2022

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.
- 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.

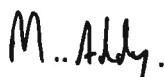
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

15/05/23

Muir & Addy



Chartered accountants & statutory auditor

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