

Downshire Church, Carrickfergus

**(Downshire Congregation of The
Presbyterian Church in Ireland)**

Annual Report and Financial Statements

for the year ended 31 December 2023

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

The Trustees present the annual report and financial statements for Downshire Church, Carrickfergus for the year ended 31 December 2023.

Reference and Administrative Information

Charity Name: Downshire Congregation of The Presbyterian Church in Ireland
(otherwise referred to as "Downshire Church, Carrickfergus")

Charity Registration Number: NIC104835

Contact Address: Victoria Road
CARRICKFERGUS
BT38 7JE

Correspondence Address: c/o 29 Chilton Road
CARRICKFERGUS
BT38 7JT

Charity Trustees: Rev. Nathan Duddy
Stephen Bell
Christine Cahoon (Mrs)
Stephen Cahoon
Adam Cree (appointed 23rd April 2023)
Hannah Cree (Mrs) (appointed 23rd April 2023)
Jason Crockard (appointed 23rd April 2023)
Robert Devenney (appointed 23rd April 2023)
Philip Dorman (resignation accepted by session 19th October 2023)
Robert Downie (retired from session 31st August 2023)
Olive Finlay (Mrs)
Graeme Ritchie (resignation accepted by session 18th April 2024)
Pamela Ritchie (Mrs)
Deborah Walker (Mrs)

Principal Office-bearers: Minister: Rev. Nathan Duddy
Clerk of Session: Christine Cahoon
Treasurer: Stephen Cahoon

Independent Examiner: James Gillespie, Stevenson and Wilson, 22-30 Broadway Avenue,
Ballymena, BT43 7AA.

Bankers: Danske Bank, High Street, Carrickfergus, BT38 7AL

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Structure, Governance and Management

The Kirk Session

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

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session.

Stated meetings of the Kirk session are held at least six times in each year.

Trustees do not receive remuneration, reward or other private benefit for carrying out their Trustee responsibility.

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. Downshire congregation of the Presbyterian Church has been assigned to the Carrickfergus 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.

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Description and Purpose

The charitable purpose of the congregation is the advancement of religion.

Downshire Church, Carrickfergus 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. As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do.

The congregation's Mission Statement for 2022 - 2027 reads:

"We want to be a body of believers whose focus is the needs of others and whose goal is to win the lost for Christ."

We believe that we have been led to view our fellowship as chiefly a missional community, whose aim is to serve and reach those who have yet to come to faith and to be part of God's ongoing work of renewing and recreating His world. We exist as a community of disciples to show everyone God's love. We believe that an encounter with Jesus, even a glimpse, will bring radical transformation. To this end our vision for 2022 – 2027 is to facilitate circumstances where people can see God's love, know God's love and, through those things, show God's love.

In more detail, our vision is that:

Through our services, our ministries and our everyday ordinary lives, people who are broken by sin and shame might **see** Jesus and His love and find the healing purpose and life only He can bring. **Knowing** God's love, diving into His word and praying without ceasing are the driving forces that lead us in our journey from seeing God's love to serving Him in our everyday, normal lives. We long to be a church that equips worshipful, prayerful, pioneering disciples and releases them into their everyday lives. To live lives that glorify Jesus. That, by the power of the Holy Spirit working through us, we would **show** God's love and therefore lead others to a place of '**seeing** God's love'.

Objectives and Activities

Our ongoing objective is to play an active part in meeting the spiritual, physical and emotional needs of our community. Therefore, 2023 saw us embark on new endeavours, continue existing programmes and reintroduce familiar events.

Our activities this year have included:

- A youth weekend away with 10 young people attending, 7 of whom accepted Jesus as their Saviour during the weekend.
- The continuation of home groups and our new believer's group.
- A return to Christmas Carols in the community, this year at Shiels Almshouses.

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Achievements and Performance

Worship and prayer

Our Sunday morning services continued in 2023 with a peak attendance of 290 at specific events such as GB enrolment and the Platform Kids and Youth Christmas service. The average attendance at other morning services was 185 people. We also continue to record our services and last year there was an average of 60 views in the week following that Sunday's service.

We celebrated with two new members this year as they publicly declared their faith and their commitment to the church and we conducted 4 infant baptisms.

We have a Downshire prayer WhatsApp group comprising of 32 members who receive and pray over concerns expressed by church family and others connected to it. This year we started a Saturday morning prayer meeting, held at church at 8am each week. This is an opportunity for people to gather together to pray for our world, community and church, to be still and silent in God's presence and to seek his guidance. In its first year there was an average of 8 people at this meeting each week.

Platform Youth and Platform Kids continued to meet on Sundays for worship, prayer, bible study and fellowship. In 2023 Platform Kids' leaders considered names for the different age groups. The name Stars was assigned to the youngest group (age 3 to P1), for the next group the children were given a couple of options and they chose Kings Kids (P2 – P5), the oldest group, again being given a couple of options, chose Team 3:16 (P6 and P7).

In February, Platform Youth went on a weekend away at Crawfordsburn Country Park. This involved activities such as climbing walls and a 3G swing as well as studying the bible and spending time in prayer. The theme was God making Eden from ruins; how knowing God and having a relationship with Him can help even in the most difficult and 'tangled' situations in life. At the weekend 5 young people gave their lives to Jesus with another 2 responding to God's gift of salvation later that weekend, once they were home.

Our prayer room continues to be available for use throughout the year. There is also a library of books that can be used whilst people borrow or use whilst they are in the room.

In 2023 we held evening services in the building, approximately once a month. These services had a larger component of praise songs than the morning services and also included small group prayer time. We also had two teaching sessions, called Deeper, which looked at what the Bible tells us about heaven and what the Bible tells us about hell. Attendance at these evening services was 50 people on average.

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Achievements and Performance (continued)

Worship and prayer (continued)

We had a variety of different discipleship groups take place during this year. Our home groups continued to meet and followed the same themes as the Sunday sermon series, allowing those present to consider questions and look deeper at the relevant bible passages, as well as providing opportunities for small group prayer and pastoral support. In 2023 there were a total of 37 people connected to these groups with a regular attendance of 30 each week. Platform Youth identified a desire to have a time where those who have committed their lives to following Jesus could spend a bit more quality time praying and exploring scriptures together. Therefore, a Youth Home group was established, this has an average attendance of 6 young people each fortnight. We continued holding a group for new believers. This time they met as a virtual meeting as this was more convenient for those wanting to take part. In total there were 6 people who attended this group.

There is a bible study group that meets on a Wednesday morning, with an average attendance of 9 people and this year we started a book club. The book club read *Garden City* by John Mark Comer and met as a virtual group to discuss the themes that arose and how this impacts their discipleship journey. 7 people attended this group.

By 31st December 2023 we had 131 communicant members with 171 families connected to the church (comprising of 381 individuals). This compares to 2022 when we had 133 communicant members with 179 families (comprising of 403 individuals) connected to the church.

Pastoral care

Pastoral care in Downshire is undertaken by each member of the congregation. In looking out for people within the church congregation and in the wider community we believe we are following God's instruction to 'Love our Neighbour'. We also have more formalised methods of pastoral care and these are delivered by the elders and by a designated pastoral care team. The congregation as a whole is divided into groups (called districts) and each district is assigned to an elder. Between them, the Elders in the church maintain contact with each person/family in the church to offer support in times of crisis and encouragement on their spiritual journey. The pastoral care team offer additional, ongoing support to those who need it, each member of the team is assigned someone to befriend and visit. At the moment we have 8 people on this team.

In 2023 we continued a number of social events such as fellowship teas, shared meals and refreshments after the Sunday service. These are opportunities for conversation and fellowship in an informal setting. The fellowship teas took place at Easter, Harvest and Christmas involving 10 helpers and 30 – 50 attendees. Serving tea and coffee after the service encourages people to stay for a while to talk with others and receive prayer support.

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Achievements and Performance (continued)

Pastoral Care (continued)

A couple of times in the year the congregation shared a meal together. This was either food provided by a small number in the congregation such as the Soup and Sweet on Palm Sunday or congregation members brought their own lunch, plus a bit more to share. All of these occasions facilitated conversation, sharing and an opportunity to get to know other members of the church family a little better.

In Downshire we have groups that meet to offer fellowship opportunities. Chapter One is a men's group that meets each Wednesday morning and Chatterbox is a new ladies' group that meets, on average, once a month. Chapter One has an average of 12 attendees each week with 16 men connected to the group. Chatterbox has 17 ladies connected to the group with an approximate attendance of 15 each time they meet.

The floral decorations from our Sunday services are often taken to those who are housebound or going through a difficult time. This provides us with an additional way of showing pastoral care to people connected to the church. For the Harvest service this year some of the team that take care of the floral decorations in the church joined forces with the Platform Youth group. They created gifts of flowers in decorated jars and adorned brown paper bags with bible verses and art that were used to give out gifts of fruit. These gifts went out to 20 people in the congregation after the Harvest service.

We also have a meals ministry group who provide practical support to families connected to the church when they find themselves going through times of major change or difficulty. Specifically, an offer is made to provide meals when there's a new baby in the family, when someone is discharged from hospital and in times of bereavement. There are 13 members of the group who take it in turns to cook and deliver meals. In 2023 this happened on 6 different occasions and the families said they were thankful to be remembered and felt supported.

As a church we have contact with local groups and charities such as Christians Against Poverty (CAP), The Prison Fellowship, The Royal Maternity Hospital (RMH), Elim storehouse and Carrickfergus Trussell Trust foodbank. Each year we like to offer practical support to aid the work of these groups and others. This year this has included collections of items to be given to new Mums in need as they leave RMH, food items for the foodbank and toys, vouchers and food items given to CAP to contribute their creation of hampers for families in need at Christmas time.

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Achievements and Performance (continued)

Mission and Outreach

Towards the end of the year our church services, studies and teaching had a focus on Mission. This included input from Release International, YWAM and Africare. As a church we were encouraged to consider the situations of others outside our normal experience and the lives of Christians who share the same faith but live in very different circumstances. We are thankful to all the charities involved for their work and their input into our worship and studies.

At Easter our Platform Kids and Youth Coordinators worked in conjunction with Scripture Union's E3 project to put a temporary prayer room into Acorn Primary school. This room had activities that could facilitate prayer for all ages within the school and each year group had time in the room with the team on hand to explain more about each activity.

In 2023 we ran a holiday bible club with the theme of Big Top Bible Heroes. It ran for one week, Monday to Friday in the evenings. It involved over 40 volunteer leaders and helpers and there was an average attendance of 90 out of the 149 that registered.

Toddlers continued on a Tuesday morning in 2023, with an average of 30 toddlers and babies being brought by their carers each week. This outreach provides an opportunity for fellowship and informal support for those who are caring for young children. It also provides an opportunity to share God's love as many of those who attend are not regular church attendees.

Our men's and women's ministries run events through-out the year. In 2023 these included Saturday morning walks and breakfast, visiting speakers, a visit to Kilcoan Gardens and a craft evening making gifts for others. These events often contain elements of worship and prayer and are certainly an opportunity for pastoral care and fellowship. However, there is also a desire for these events to be an opportunity for outreach, to provide opportunities for those unfamiliar with church and Christianity to attend an event that could be a gentle introduction to finding out more about the hope we have in Jesus.

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 beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. During 2023 - £7,555 was contributed by the congregation to this fund (2022 - £7,519).

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Organisations

Boys Brigade (BB) and Girls Brigade (GB) continued to meet regularly throughout the year with, on average, 45 attending BB and 88 attending GB. These meetings involve Bible study, craft activities and games.

Committee

Our committee continues to work hard looking after practical aspects of church life. At present we have 19 people on committee, working in four different teams; audio visual, finance, property and social.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and/or one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

During 2023 the Congregation spent £2,118 on church repairs and £90 on general manse repairs with £759 spent on a new fridge freezer for the manse. We expect 2024 to have increased costs as the manse requires several pieces of work and redecoration to be carried out. The congregation spent £353 on the church windows/doors project which is near completion, project spend will also increase significantly in 2024 as work on the new Carlisle Hall/Kitchen project will commence aiming to replace the radiators with ones safer for children and fixing the tiles and felt on the roof.

Team Work

The Trustees again wish to acknowledge their deep appreciation for all those who give freely of their time by praying, leading worship, serving on committees, leading in organisations, encouraging others and helping out with the wide range of church activities, making it the lively and vibrant community that it is. Their help is at the heart of God's work and witness in Downshire and we are very grateful for their commitment and contribution.

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Public Benefit Statement

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

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

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

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

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

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

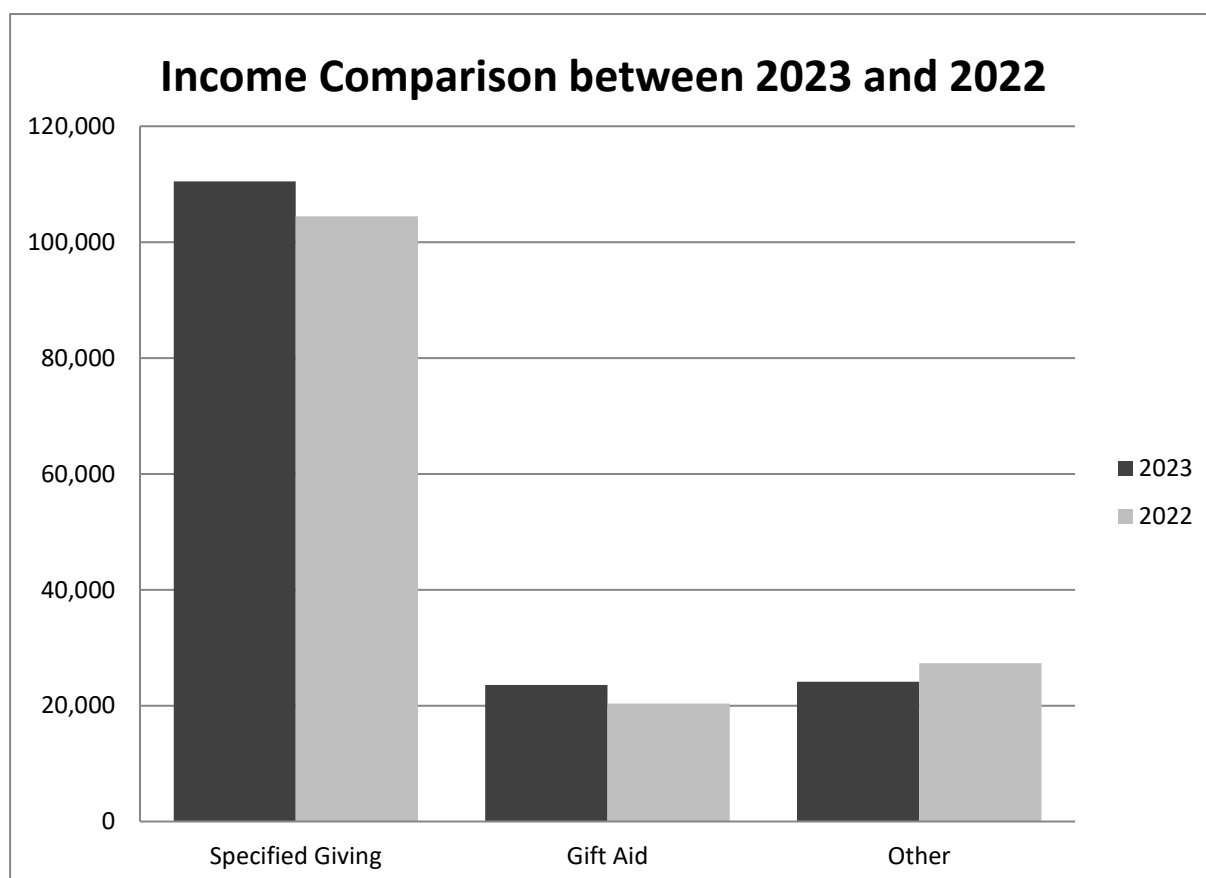
Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Financial Review

2023 saw us start the year in the grip of a cost-of-living crisis and with the contracts for our youth and kids' co-ordinators due to expire as reserves made available for these roles had been utilised. Thanks to God and the generosity of the congregation 2023 saw total income for the congregation rise by £6,098. The make-up of this increase and the reasons for it are set out below:

- Recorded giving from the Congregation rose substantially from £104,435 in 2022 to £110,510 in 2023. This rise of £6,075 is a combination of the £13,005 in recorded giving to the new Platform Salaries Fund to assist in paying for staff working exclusively in kids, youth and intergenerational ministry (these roles have been extended to Dec 2025 and are integral in helping to develop our vision of see, know and show throughout the congregation and community). This increase in giving is offset by £5,830 in one-off donations received in 2022 and a reduction of £1,100 in other recorded giving, primarily as we had no Moderators appeal in 2023;
- Gift aid recovered also increased by £3,219 due to the increased donations and the increased number of Gift Aiders;
- Other income however reduced by £3,196 on 2022 this is primarily due to reduced Grant received of £3,600 (£3,200 of which relates to reduced Girls & Boys Brigade grants) offset by other net increases of £404.



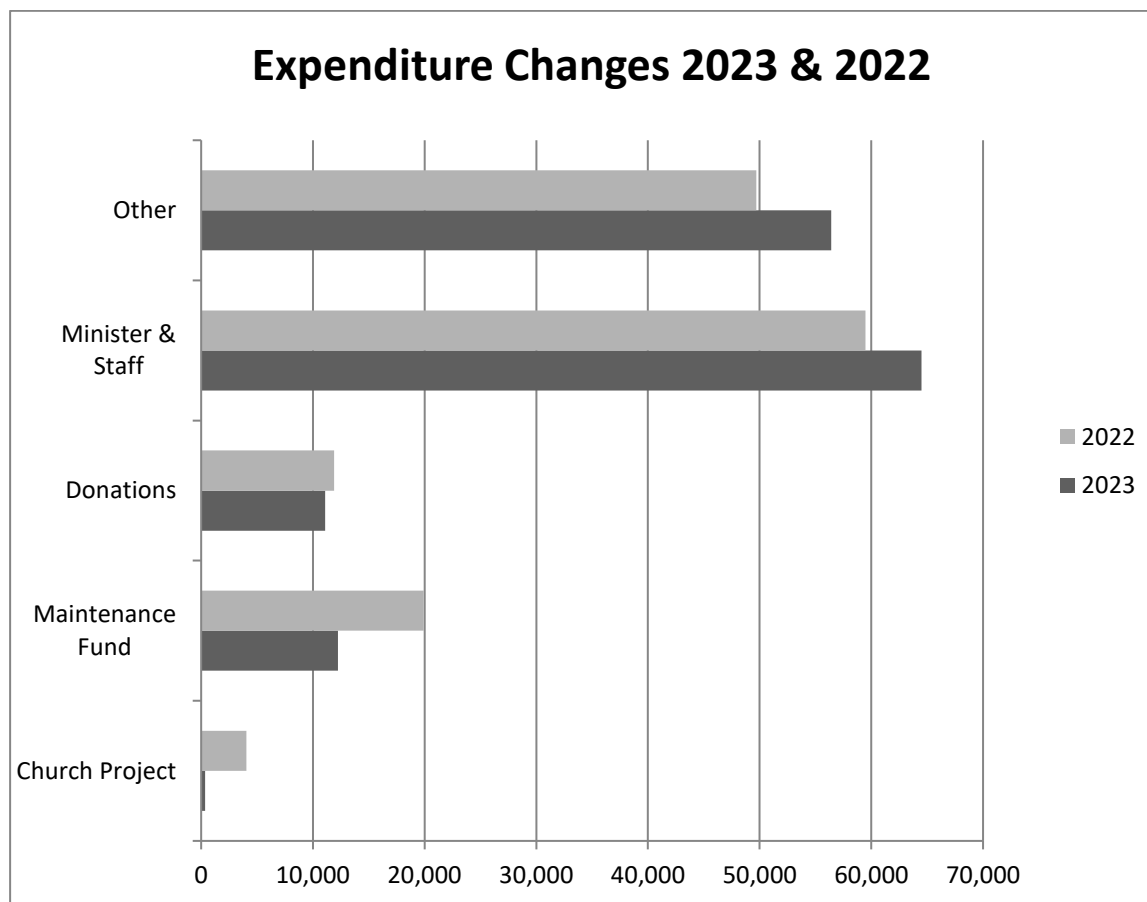
Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Financial Review (continued)

At the end of 2023 the Congregation had no negative restricted funds.

Total expenditure remained pretty steady falling to £144,582 in 2023 from £145,059 in 2022. The main elements contributing to this are shown below.



- Project spend continued to reduce as we cleared our negative fund and worked to complete the old project, spend in 2023 being £353 down from £4,044 in 2022;
- The maintenance fund spend reduced by £7,671 in 2023 this significant reduction is primarily due to £11,378 less spent on the church manse in 2023 (boiler replaced and bathroom refitted in 2022), this is partially offset by additional work in the church in 2023;
- Ministerial and staffing costs are up £5,013 due in the main to inflationary pay increases;
- The congregation's charitable donations fell in year by £809 mainly a result of having no Moderator Appeal in 2023;
- The £6,681 rise in other costs is primarily attributed to an increase in the costs of organisations of £6,722 as they were able to hold displays and events that were not possible in 2022.

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Financial Review (continued)

As we look to the future, 2024 sees the economy in a slightly better position with inflation now at a manageable 4%, however the next year is not without its challenges and opportunities:

- The manse requires a significant amount of work and redecoration and due to the extent and cost of this work it will be carried out over the next 2 years;
- Work on our new church project will also commence in 2024, our new project revolves around the Carlisle Hall replacing the radiators with those safer for children and making repairs to the roof of the Carlisle Hall and kitchen;
- Finally as mentioned to the congregation just before Christmas we are hoping to increase the effectiveness and outreach of our Platform team by establishing a small paid role to provide assistance and outreach to those kids in the congregation and community who are in P6 and P7 who are preparing for the transfer exams and making decisions regarding their next schools, again we see this role as integral in helping to develop our vision of see, know and show both within church and outside in the community. We currently only have the finances to keep the current roles in operation and will be doing fundraising to ascertain if this new role can be funded.

Reserves Policy

The Trustees' policy is to retain a level of free reserves or general reserves which matches its needs at the current time and in the foreseeable future. Free reserves are those unrestricted reserves not invested in fixed assets, which are available for general use.

The main reason for holding reserves is to ensure that the charity has enough resources to fund its programmes and to hold sufficient resources to meet its commitments. The Trustees believe that our reserves policy is both responsible and prudent, but have not specified a particular level of reserves to be held.

At 31 December 2023 the charity held unrestricted funds of £52,579. This represents 4-5 months' expenditure which is in line with what is regarded as an appropriate level.

The charity also held £14,212 of restricted funds which have been provided for the purposes specified in Note 10 in the Financial Accounts. No endowment funds are held by the charity.

Funds held as custodian trustee on behalf of others

There are no funds held as custodian trustee on behalf of others.

Downshire Church, Carrickfergus

Trustees' Annual Report for the year ended 31st December 2023

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice. As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Charities Act (Northern Ireland) 2008 requires charity trustees to ensure that accounting records are kept which are sufficient to show and explain all the charity's transactions, which disclose with reasonable accuracy the financial position of the charity and enable them to prepare statement of accounts which complies with regulation under the Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Approved by the Kirk Session on 29th April 2024 and signed on its behalf by:

Christine Cahoon

Christine Cahoon
Clerk of Session

Debbie Walker

Deborah Walker
Elder

Downshire Church, Carrickfergus

Independent Examiners Report to the charity trustees of the Downshire Congregation of the Presbyterian Church in Ireland

I report on the accounts of the Church for the year ended 31 December 2023, which are set out on pages 15 to 21.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

James Gillespie

James Gillespie (F.C.A.)
Stevenson and Wilson
Chartered Accountants
Date: 29th April 2024

22-30 Broadway Avenue
Ballymena
BT43 7AA

Downshire Presbyterian Church, Carrickfergus

Statement of Financial Activity (Receipts & Payments Account) For the Year Ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	91,013	45,190	136,203	126,382
Charitable activities	3	-	14,449	14,449	17,608
Investment income	4	139	7	146	140
Other income	5	7,423	-	7,423	7,993
Total Receipts		98,575	59,646	158,221	152,123
Expenditure on:					
Raising funds	6	665	-	665	724
Charitable activities	7	90,851	52,809	143,660	144,070
Other expenditure	8	163	94	257	265
Total Expenditure		91,679	52,903	144,582	145,059
Net receipts/(payments)		6,896	6,743	13,639	7,064
Transfers between funds		(465)	465	-	-
Net movement in funds		6,431	7,208	13,639	7,064
Funds brought forward		46,148	7,004	53,152	46,088
Funds carried forward	10	52,579	14,212	66,791	53,152

Downshire Presbyterian Church, Carrickfergus

Statement of Assets and Liabilities as at 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Funds Reconciliation					
Bank and cash at start of year		46,148	7,004	53,152	46,088
Net movement in funds		6,431	7,208	13,639	7,064
Bank and cash at end of year		52,579	14,212	66,791	53,152
Bank and Cash Balances					
Bank current accounts				66,514	52,898
Cash in hand				277	254
				66,791	53,152
Other Assets					
Fixed assets	9			3,032,958	2,821,356
Gift Aid receivable on donations				17,474	17,352
				3,050,432	2,838,708
Liabilities					
Independent examiner, utility and bank charges				1,704	2,144
				1,704	2,144

Approved by the Kirk Session on 29th April 2024 and signed on its behalf by:

Christine Cahoon
Clerk of Session

29th April 2024

Deborah Walker
Elder

29th April 2024

Downshire Presbyterian Church, Carrickfergus

Notes to the Accounts for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Report Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment Funds are funds, the capital of which must be retained or at the congregation's discretion; the income provisions derived from the endowment is to be used either as restricted or unrestricted income funds depending on 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. As bank charges relate specifically to all fund donations and most charges paid and interest received on these funds with unspent balances are received in the main account it was agreed by Committee that the Unrestricted reserve will take all interest and charges as there would be no material difference if these were apportioned amongst funds. Interest and charges in the property account will be allocated solely to the Maintenance Fund.

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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Recorded giving:				
Loose collections	2,017	95	2,112	1,585
Donations and gifts	72,422	38,088	110,510	104,435
Gift Aid	16,574	7,007	23,581	20,362
	91,013	45,190	136,203	126,382

Downshire Presbyterian Church, Carrickfergus

Notes to the Accounts for the Year Ended 31st December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from charitable activities	-	2,495	2,495	679
Fees from weddings and funerals	-	-	-	2,040
Fundraising events	-	-	-	315
Membership fees	-	6,004	6,004	5,024
Grants received	-	5,950	5,950	9,550
	-	14,449	14,449	17,608

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Deposit interest	139	7	146	140
	139	7	146	140

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Heat and light and similar income	6,545	-	6,545	7,133
Other sundry income	878	-	878	860
	7,423	-	7,423	7,993

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
FWO envelopes	665	-	665	724
	665	-	665	724

Downshire Presbyterian Church, Carrickfergus

Notes to the Accounts for the Year Ended 31st December 2023

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
General Assembly Assessments	15,827	-	15,827	16,064
Presbytery fees	691	-	691	660
Ministry and support staff costs	49,479	15,012	64,491	59,478
Congregational running expenses	20,264	27,932	48,196	52,882
Donations to missions and charities	1,223	9,865	11,088	11,917
Governance costs	3,367	-	3,367	3,069
	90,851	52,809	143,660	144,070

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Bank fees	163	94	257	265
	163	94	257	265

9. FIXED ASSETS

The Congregation owns the Church Premises situated at Victoria Road, Carrickfergus and the associated fixtures, fittings, plant and machinery these had an insurance value of £2,653,012 at the last renewal date (2022: £2,467,918). The Congregation owns the Church Manse situated at 50 Harwood Gardens, Carrickfergus BT38 7US and the associated fixtures, fittings, plant and machinery these had an insurance value of £379,946 at the last renewal date (2022: £353,438).

Downshire Presbyterian Church, Carrickfergus

Notes to the Accounts for the Year Ended 31st December 2023

10. FUND BALANCES

	Balance at start	Income	Expenditure	Gains/ (Losses)	Transfers	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	46,148	98,575	(91,679)	6,896	(465)	52,579
	46,148	98,575	(91,679)	6,896	(465)	52,579
Restricted Funds						
Maintenance	-	13,332	(12,255)	1,077	-	1,077
Church Project	(4,226)	8,032	(353)	7,679	-	3,453
Mission Support	156	368	-	368	-	524
United Appeal	-	7,532	(7,555)	(23)	23	-
Platform Salaries	-	13,636	(15,012)	(1,376)	1,376	-
World Development Fund	-	369	(369)	-	-	-
Students Bursury Fund	-	438	(438)	-	-	-
Church Flower Fund	59	-	(63)	(63)	4	-
Moderators Ukraine Appeal	(57)	57	-	57	-	-
Harvest Appeal 2021	43	-	(43)	(43)	-	-
Harvest Appeal 2022	-	230	(230)	-	-	-
Harvest Appeal 2023	-	960	(960)	-	-	-
Holiday Bible Club	-	750	(801)	(51)	51	-
Community Fun Day	226	235	-	235	-	461
Platform Youth Grant 22-23	800	400	(1,200)	(800)	-	-
Platform Youth Grant 23-24	-	1,690	(930)	760	-	760
Toddlers	103	-	(50)	(50)	50	103
Warm Room	50	-	(11)	(11)	(39)	-
Girls' Brigade	4,425	6,786	(6,472)	314	(850)	3,889
Toddlers	142	1,212	(1,030)	182	(150)	174
Boys' Brigade	5,171	3,619	(5,122)	(1,503)	-	3,668
Womens Ministry Organisation	112	-	(9)	(9)	-	103
	7,004	59,646	(52,903)	6,743	465	14,212
TOTAL	53,152	158,221	(144,582)	13,639	0	66,791

Downshire Presbyterian Church, Carrickfergus

Notes to the Accounts for the Year Ended 31st December 2023

11. RELATED PARTY TRANSACTIONS

Total donations received from Trustees and their related parties for the year amounted to £28,355.

Disclosed below are the annual payments made to or on behalf of related parties during the year ended 31 December 2023:

Name of Related Party	Reason	£
Mr M Walker	Salary as caretaker	1,261
Mrs H Cree	Salary and Pen. cont. as Platform Youth/Intergeneration Co-ord.	6,125
Mrs H Crockard	Salary and Pen. cont. as Platform Kids Co-ordinator	8,887
Mr P Dorman	On Resignation as Elder	10
Mr R Downie	On Retirement as Elder	10
Mr M Walker	On leaving post as Caretaker	50
Mr A Cree	On installation as Elder	25
Mrs H Cree	On installation as Elder	25
Mr J Crockard	On installation as Elder	25
Mr R Devenney	On installation as Elder	25

Mrs H Cree received salary and pension contributions for her role as Platform Youth & Intergeneration Co-ordinator and not in her capacity as a trustee.

Rev N Duddy received remuneration and expenses for his role as Minister and not in his capacity as a trustee.

The Congregation contributed £58,406 to the Presbyterian Church for Annual Assessments during the year which included £49,908 in respect of the annual stipend, allowances, related National Insurance and pension contributions for the Rev N Duddy.

The Congregation contributed £691 towards Presbytery Fees for Carrickfergus Presbytery.

The Congregation contributed the following to the Presbyterian Church during the year:

	£
United Appeal	7,555
World Development Appeal	369
Students Bursary	438

Mr S Cahoon as part of his role on the preaching team, not as a Trustee, took one service in the year for no pulpit supply fee. This reduced costs for the Congregation by £79. Mr A Cree as part of his role on the preaching team, not as a Trustee, took three services in the year for no pulpit supply fee. This reduced costs for the Congregation by £237. Mr J Crockard as part of his role on the preaching team, not as a Trustee, took two services in the year for no pulpit supply fee. This reduced the costs for the Congregation by £158.

Mr R Downie bought and donated paper to the Congregation. This reduced costs for the Congregation by £98.