

Joymount Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104850

Details

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

Contact

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Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£209,822	£256,680	£0	7
2024-12-31	£222,137	£230,199	£0	7

Trustees

Name	Role	Appointed
Andrew Mckeegan		
David Bothwell		
Denise Difallah		
Edwin Boal		
Elizabeth Picton		
Frank Picton		
Gary Montgomery		
Gillian Mccallion		
Gordon Bates		
Graham Wills		
Hilary Mcgavock		
Isabelle Strugnell		
James Adair		
James Bodles		
James Dunlop		
Jane Boal		
Joanne Magee		
John Stanbridge		
Kay Fowles		
Linda Beattie		
Marty Blair		
Mr Aaron Walker		
Mrs Ruth Margaret Ellen Mckeegan		
Robert Magee		
Sharon Adamson		
Stephen Drake		

Joymount Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104850

Accounts

Joymount Presbyterian Church
Statement of Financial Activities
For the year ending 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Regular direct giving	2	152,247	33,215	185,462	197,147
Donations and legacies	3	433	-	433	5,698
Other trading activities	4	420	-	420	735
Investments	5	1,517	77	1,594	1,846
Organisations	6	-	14,804	14,804	12,716
Other	7	3,877	3,232	7,109	3,995
Total income		158,494	51,328	209,822	222,137
Expenditure on:					
Central Church assessments	8	14,496	-	14,496	14,013
Ministry and support staff	9, 18	105,652	-	105,652	104,254
Life and work	10	19,803	-	19,803	28,960
Grants to missions and charities	11	3,192	16,707	19,899	28,177
Property & equipment maintenance	12	25,230	46,455	71,685	30,032
Governance	13	11,077	97	11,174	8,057
Organisations	6	-	13,971	13,971	16,706
Total expenditure		179,450	77,230	256,680	230,199
Net income		(20,956)	(25,902)	(46,858)	(8,062)
Depreciation on buildings		-	(8,360)	(8,360)	(8,360)
Transfers between funds	22	(32,000)	32,000	-	-
Net movement in funds		(52,956)	(2,262)	(55,218)	(16,422)
Reconciliation of funds:					
Total funds brought forward	22	290,128	316,162	606,290	622,712
Total funds carried forward	22	237,172	313,900	551,072	606,290

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

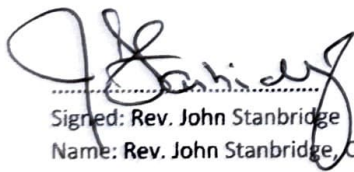
Joymount Presbyterian Church
Balance Sheet
As at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	14	246,044	254,881
Total fixed assets		<u>246,044</u>	<u>254,881</u>
Current assets			
Debtors	15	31,880	33,201
Cash at bank and in hand	16	274,198	329,413
Total current assets		<u>306,078</u>	<u>362,614</u>
Liabilities			
Creditors: Amounts falling due within one year	17	1,050	11,205
Net current assets		<u>305,028</u>	<u>351,409</u>
Total net assets		<u><u>551,072</u></u>	<u><u>606,290</u></u>
The funds of the charity:			
Unrestricted income funds	22	237,172	290,128
Restricted income funds	22	126,340	120,242
Restricted land & buildings fund	22	187,560	195,920
Total charity funds		<u><u>551,072</u></u>	<u><u>606,290</u></u>

The trustees have prepared the financial statements in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 for circulation to the members.

The notes 1 to 23 form part of these financial statements.

Approved by the trustees on 13 April 2026



Signed: Rev. John Stanbridge

Name: Rev. John Stanbridge, Chair of trustees on behalf of the trustees

1 Accounting policies

The principal accounting policies that have been adopted consistently throughout the year and the prior year are summarised below.

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 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.

Joymount Presbyterian Church meets the definition of a public benefit entity under FRS 102.

1.2 Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds are primarily from the receipt of Free Will Offerings and loose collections from the congregation.

Restricted funds comprise (a) restricted income funds and (b) restricted land and building fund. These are detailed below.

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Restricted income funds are from the collection of congregational offerings to the Church's property account and for the Presbyterian Church in Ireland's (PCI) various appeals. The income received by the various church organisations is also restricted for use in the respective organisations.

Restricted land and building fund is the fund created on the initial recognition of the land and buildings owned by the church which have not previously been recorded. The only movement on this fund each year is the expensing of the depreciation on land and buildings. Further details can be found at note 14.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is virtually certain that the income will be received and the amount of income receivable can be measured reliably.

Where income received has related expenditure (as with fundraising income) the income and related expenditure are reported gross in the Statement of Financial Activities.

Regular direct giving

Regular direct giving receipts relate to offerings received from the congregation and are recognised on receipt when the church has unconditional entitlement to the income.

1 Accounting policies (continued)

Donation and legacies

Donations and legacies are recognised on receipt unless otherwise notified of a settlement date. The nature of the charity as a church means that donations do not usually have conditions attached which may result in the deferral of recognising income.

Tax reclaims on donations and gifts

Income from Gift Aid (included under Regular direct giving) is included in the Statement of Financial Activities at the same time as the donation or gift to which they relate.

Investments

Interest on funds held on deposit is recognised when receivable and the amount can be measured reliably by the charity.

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 use by the charity are included in the Statement of Financial Activities as income when receivable.

Donated services and facilities

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

Volunteer help

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

1.4 Expenditure and liabilities recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Assets for use by the church 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 provided on all tangible fixed assets other than land at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Buildings:	50 years
Fixtures and fittings:	10 years

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2025

1 Accounting policies (continued)

1.7 Creditors and provisions

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

1.8 Employee benefits

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The church 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 the 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 accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

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

The charity recognises a cost equal to their contribution payable for the period in their statement of financial activities.

2 Regular direct giving

	Unrestricted	Restricted	2025
	£	£	£
Recorded giving	126,566	12,827	139,393
Donations - property	-	1,151	1,151
Gift Aid	22,386	6,076	28,462
Loose collections	3,295	-	3,295
United Appeal	-	11,888	11,888
World Development Appeal	-	1,273	1,273
	152,247	33,215	185,462
	Unrestricted	Restricted	2024
	£	£	£
Recorded giving	128,849	14,641	143,490
Donations - property	-	600	600
Gift Aid	24,844	7,074	31,918
Loose collections	5,005	-	5,005
United Appeal	-	12,884	12,884
World Development Appeal	-	3,250	3,250
	158,698	38,449	197,147

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2025

3 Donations and legacies

	Unrestricted £	Restricted £	2025 £	2024 £
Gift days, special collections and donations	433	-	433	3,925
Legacies and bequests	-	-	-	1,773
	<u>433</u>	<u>-</u>	<u>433</u>	<u>5,698</u>

Donations and legacies income for 2024 was fully unrestricted.

4 Other trading activities

	Unrestricted £	Restricted £	2025 £	2024 £
Income from Church events	-	-	-	-
Sale of books, etc.	420	-	420	735
	<u>420</u>	<u>-</u>	<u>420</u>	<u>735</u>

Other trading activities income for 2024 was fully unrestricted.

5 Investment income

	Unrestricted £	Restricted £	2025 £
Bank & Building Society interest	476	77	553
Other investment income	1,041	-	1,041
	<u>1,517</u>	<u>77</u>	<u>1,594</u>

	Unrestricted £	Restricted £	2024 £
Bank & Building Society interest	566	137	703
Other investment income	1,143	-	1,143
	<u>1,709</u>	<u>137</u>	<u>1,846</u>

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2025

6 Organisations' income and expenditure

Organisations 2025	Income	Expenditure	Fund transfers	Surplus / (Deficit)
	£	£	£	£
Indoor Bowling Club	335	471	-	(136)
PW	3,265	3,353	-	(88)
Boys' Brigade	1,666	1,174	-	492
Girls' Brigade	5,031	5,463	-	(432)
Tots & Co.	2,613	1,435	-	1,178
Friendship Club	1,876	2,002	-	(126)
Coffee at Bus Stop	18	73	-	(55)
	14,804	13,971	-	833

The transfers to and from the organisations listed above are detailed at note 22.

Organisations 2024	Income	Expenditure	Fund transfers	Surplus / (Deficit)
	£	£	£	£
Thursday Sale	-	25	(8,557)	(8,582)
Indoor Bowling Club	395	529	-	(134)
PW	4,266	4,281	-	(15)
Boys' Brigade	1,200	2,723	1,255	(268)
Girls' Brigade	3,921	4,021	-	(100)
Tots & Co.	1,268	3,397	-	(2,129)
Friendship Club	1,508	1,535	-	(27)
Coffee at Bus Stop	158	195	-	(37)
	12,716	16,706	(7,302)	(11,292)

7 Other income

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Moderator's Appeal	-	-	-	-
Miscellaneous income	3,877	3,232	7,109	3,995
	3,877	3,232	7,109	3,995

Other income for 2024 was fully unrestricted.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2025

8 Central Church assessments

	Unrestricted £	Restricted £	2025 £	2024 £
Central Ministry Fund	5,291	-	5,291	4,635
Communications Department	1,493	-	1,493	-
Retired Ministers' Fund	-	-	-	1,298
Widows of Ministers' Fund	-	-	-	834
Prolonged Disability Fund	217	-	217	649
Incidental Fund	3,697	-	3,697	3,336
Ministerial Development Fund	-	-	-	92
Assembly Buildings' External Work	1,899	-	1,899	1,668
Sick Supply Fund	-	-	-	18
Students' Bursary Fund	1,899	-	1,899	1,483
	14,496	-	14,496	14,013

Central Church assessments expenditure is unrestricted each year therefore no additional breakdown of the prior year's figures is required.

9 Ministry and support staff

	Unrestricted £	Restricted £	2025 £	2024 £
Minister's stipend, pension and expenses	69,447	-	69,447	69,040
Other Ministry and Support Staff	36,205	-	36,205	35,214
	105,652	-	105,652	104,254

Ministry and support staff costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

10 Life and work

	Unrestricted £	Restricted £	2025 £	2024 £
Worship and Fellowship	13,560	-	13,560	19,820
Discipleship and Ministry	3,595	-	3,595	3,919
Mission and Outreach	2,648	-	2,648	5,221
	19,803	-	19,803	28,960

Life and work costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

11 Grants to missions and charities

	Unrestricted £	Restricted £	2025 £
United Appeal	-	14,656	14,656
World Development Appeal	-	2,051	2,051
Other missions and charities	3,192	-	3,192
	3,192	16,707	19,899

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2025

11 Grants to missions and charities cont'd

	Unrestricted	Restricted	2024
	£	£	£
United Appeal	-	15,397	15,397
World Development Appeal	-	3,353	3,353
Other missions and charities	9,427	-	9,427
	9,427	18,750	28,177

12 Property and equipment maintenance

	Unrestricted	Restricted	2025
	£	£	£
Utilities	14,531	608	15,139
Repairs and maintenance	5,356	43,434	48,790
Insurances	3,212	-	3,212
Leasing	947	-	947
Depreciation	1,184	2,413	3,597
	25,230	46,455	71,685

	Unrestricted	Restricted	2024
	£	£	£
Utilities	16,187	-	16,187
Repairs and maintenance	1,847	4,503	6,350
Insurances	3,264	-	3,264
Leasing	947	-	947
Depreciation	1,184	2,100	3,284
	23,429	6,603	30,032

13 Governance

	Unrestricted	Restricted	2025
	£	£	£
Other professional services	-	-	-
Independent Examination	1,050	-	1,050
Advertising, printing, etc.	6,243	-	6,243
Sundry expenses	3,477	50	3,527
Bank interest and charges	307	47	354
	11,077	97	11,174

	Unrestricted	Restricted	2024
	£	£	£
Other professional services	800	-	800
Independent Examination	250	-	250
Advertising, printing, etc.	2,015	-	2,015
Sundry expenses	4,614	-	4,614
Bank interest and charges	330	48	378
	8,009	48	8,057

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2025

14 Fixed Assets

	Buildings	Fixtures & Fittings	Total
	£	£	£
Cost or valuation			
At 1 January 2025	467,199	53,873	521,072
Additions	-	3,120	3,120
At 31 December 2025	<u>467,199</u>	<u>56,993</u>	<u>524,192</u>
Depreciation			
At 1 January 2025	223,367	42,824	266,191
Charge for the year	9,344	2,613	11,957
At 31 December 2025	<u>232,711</u>	<u>45,437</u>	<u>278,148</u>
Net book value			
At 1 January 2025	<u>243,832</u>	<u>11,049</u>	<u>254,881</u>
At 31 December 2025	<u><u>234,488</u></u>	<u><u>11,556</u></u>	<u><u>246,044</u></u>

Buildings have been recognised at the date of transition to FRS 102 and the Charities SORP (FRS 102). The buildings comprise the Church building, church halls, church office and the manse and their contents. The buildings which were built or purchased within the past 50 years have been recorded on a historical cost basis with associated accumulated depreciation based on a useful economic life of 50 years. Buildings that are older than 50 years are considered to be fully depreciated.

15 Debtors

	2025	2024
	£	£
Accrued interest income	87	92
Accrued income	-	250
Gift Aid to be claimed	27,857	29,252
Other debtors	-	395
Prepayments	3,936	3,212
	<u>31,880</u>	<u>33,201</u>

16 Cash at bank and in hand

	2025	2024
	£	£
No. 1 account	75,159	133,973
Property account	32,684	26,560
No. 5 account	76,057	80,464
Investment account	83,177	82,130
Organisations' accounts balances	7,121	6,286
	<u>274,198</u>	<u>329,413</u>

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2025

17 Creditors

	2025	2024
	£	£
United Appeal accrual	-	5,697
Other PCI accrued donations	-	3,353
Taxation and social security costs	-	-
Other accrued expenses	1,050	2,155
	1,050	11,205

18 Staff costs and employee benefits

	2025	2024
	£	£
Gross salaries and wages	89,374	85,945
Social security costs	-	-
Minister pension costs	8,187	10,849
Staff pension costs	703	424
Ministry expenses	7,388	7,036
	105,652	104,254

There was one employee who received total employee benefits in excess of £60,000 as detailed below

The key management personnel of the charity, the Church, comprise the trustees (members of the Kirk Session) and the minister. The total employee benefits of the key management personnel of the Church were £69,447 (2024: £69,040).

19 Staff numbers

The average employee head count for the year was as follows:

	2025	2024
	£	£
Minister and Assistant Minister	1	1
Other staff	4	4
	5	5

20 Trustees' expenses and remuneration

There were no trustees who received expenses during the year amounting.

There was two trustees who received remuneration during the year.

Hilary McGavock received gross remuneration amounting to £1,277 (2024: £9,464) for her administrative role in the Church which is separate from her duties as a trustee. Andrew McKeegan received gross remuneration amounting to £7,867 (2024: £0) for his administrative role in the Church which is separate from his duties as a trustee. This remuneration is as determined and permitted by Kirk Session.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2025

21 Related party transactions

Please refer to note 20 for transactions with trustees during the year.

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

£14,496 for congregational assessments
£14,656 towards the United Appeal
£2,051 towards the World Development Appeal
£1,200 towards the Presbyterian Children's Society

The congregation contributed £901 towards Presbytery Assessments during the year.

During the year, fees were paid to Madigan Electronics, a business owned by Andrew McKeegan a trustee. These fees were in respect of IT support and equipment maintenance and office cover amounting to £12,589 (2024: £12,614).

There were no other related party transactions.

22 Analysis of movement in charitable funds

	Balance at 01/01/2025	Income	Expenditure	Fund transfers	Balance at 31/12/2025
	£	£	£	£	£
Unrestricted income funds	290,128	158,494	(179,450)	(32,000)	237,172
Restricted income funds	120,242	51,328	(77,230)	32,000	126,340
Restricted land & buildings fund	195,920	-	(8,360)	-	187,560
	606,290	209,822	(265,040)	-	551,072

During the year, a total of £32,000 was transferred from the general account to the Property fund (No. 5 account) as a contribution towards the cost of the extensive organ repair work as agreed by the trustees. The trustees have considered it appropriate to recognise this transfer therefore leaving the cash in the No. 5 bank account for future restricted property use.

	Balance at 01/01/2024	Income	Expenditure	Fund transfers	Balance at 31/12/2024
	£	£	£	£	£
Unrestricted income funds	310,190	169,285	(188,092)	(1,255)	290,128
Restricted income funds	108,242	52,852	(42,107)	1,255	120,242
Restricted land & buildings fund	204,280	-	(8,360)	-	195,920
	622,712	222,137	(238,559)	-	606,290

Details of each fund can be found at note 1.2.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2025

23 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Restricted L&B funds £	2025 Total £
Tangible fixed assets	4,689	53,795	187,560	246,044
Cash at bank and in hand	207,729	66,469	-	274,198
Other net current assets/(liabilities)	24,754	6,076	-	30,830
Creditors of more than one year	-	-	-	-
	<u>237,172</u>	<u>126,340</u>	<u>187,560</u>	<u>551,072</u>
	Unrestricted funds £	Restricted funds £	Restricted L&B funds £	2024 Total £
Tangible fixed assets	5,873	53,088	195,920	254,881
Cash at bank and in hand	260,533	68,880	-	329,413
Other net current assets/(liabilities)	23,722	(1,726)	-	21,996
Creditors of more than one year	-	-	-	-
	<u>290,128</u>	<u>120,242</u>	<u>195,920</u>	<u>606,290</u>

Joymount Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104850

Accounts

Joymount Presbyterian Church
Statement of Financial Activities
For the year ending 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Regular direct giving	2	158,698	38,449	197,147	189,218
Donations and legacies	3	4,148	1,550	5,698	8,924
Other trading activities	4	735	-	735	424
Investments	5	1,709	137	1,846	1,205
Organisations	6	-	12,716	12,716	15,075
Other	7	3,995	-	3,995	3,272
Total income		169,285	52,852	222,137	218,118
Expenditure on:					
Central Church assessments	8	14,013	-	14,013	15,261
Ministry and support staff	9, 18	104,254	-	104,254	92,355
Life and work	10	28,960	-	28,960	22,746
Grants to missions and charities	11	9,427	18,750	28,177	24,352
Property & equipment maintenance	12	23,429	6,603	30,032	51,084
Governance	13	8,009	48	8,057	8,974
Organisations	6	-	16,706	16,706	16,530
Total expenditure		188,092	42,107	230,199	231,302
Net income		(18,807)	10,745	(8,062)	(13,184)
Depreciation on buildings		-	(8,360)	(8,360)	(8,360)
Transfers between funds	22	(1,255)	1,255	-	-
Net movement in funds		(20,062)	3,640	(16,422)	(21,544)
Reconciliation of funds:					
Total funds brought forward	22	310,190	312,522	622,712	644,256
Total funds carried forward	22	290,128	316,162	606,290	622,712

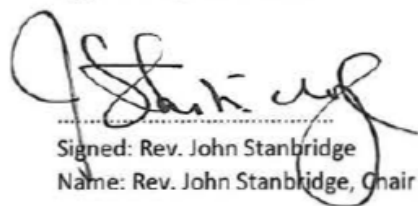
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Joymount Presbyterian Church
Balance Sheet
As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	14	254,881	222,366
Total fixed assets		<u>254,881</u>	<u>222,366</u>
Current assets			
Debtors	15	33,201	29,960
Cash at bank and in hand	16	329,413	379,642
Total current assets		<u>362,614</u>	<u>409,602</u>
Liabilities			
Creditors: Amounts falling due within one year	17	11,205	9,256
Net current assets		<u>351,409</u>	<u>400,346</u>
Total net assets		<u>606,290</u>	<u>622,712</u>
The funds of the charity:			
Unrestricted income funds	22	290,128	310,190
Restricted income funds	22	120,242	108,242
Restricted land & buildings fund	22	195,920	204,280
Total charity funds		<u>606,290</u>	<u>622,712</u>

The trustees have prepared the financial statements in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 for circulation to the members.
The notes 1 to 23 form part of these financial statements.

Approved by the trustees on 17 March 2025



Signed: Rev. John Stanbridge

Name: Rev. John Stanbridge, Chair of trustees on behalf of the trustees

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

1 Accounting policies

The principal accounting policies that have been adopted consistently throughout the year and the prior year are summarised below.

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 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.

Joymount Presbyterian Church meets the definition of a public benefit entity under FRS 102.

1.2 Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds are primarily from the receipt of Free Will Offerings and loose collections from the congregation.

Restricted funds comprise (a) restricted income funds and (b) restricted land and building fund. These are detailed below.

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Restricted income funds are from the collection of congregational offerings to the Church's property account and for the Presbyterian Church in Ireland's (PCI) various appeals. The income received by the various church organisations is also restricted for use in the respective organisations.

Restricted land and building fund is the fund created on the initial recognition of the land and buildings owned by the church which have not previously been recorded. The only movement on this fund each year is the expensing of the depreciation on land and buildings. Further details can be found at note 14.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is virtually certain that the income will be received and the amount of income receivable can be measured reliably.

Where income received has related expenditure (as with fundraising income) the income and related expenditure are reported gross in the Statement of Financial Activities.

Regular direct giving

Regular direct giving receipts relate to offerings received from the congregation and are recognised on receipt when the church has unconditional entitlement to the income.

1 Accounting policies (continued)

Donation and legacies

Donations and legacies are recognised on receipt unless otherwise notified of a settlement date. The nature of the charity as a church means that donations do not usually have conditions attached which may result in the deferral of recognising income.

Tax reclaims on donations and gifts

Income from Gift Aid (included under Regular direct giving) is included in the Statement of Financial Activities at the same time as the donation or gift to which they relate.

Investments

Interest on funds held on deposit is recognised when receivable and the amount can be measured reliably by the charity.

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 use by the charity are included in the Statement of Financial Activities as income when receivable.

Donated services and facilities

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

Volunteer help

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

1.4 Expenditure and liabilities recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Assets for use by the church 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 provided on all tangible fixed assets other than land at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Buildings:	50 years
Fixtures and fittings:	10 years

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

1 Accounting policies (continued)

1.7 Creditors and provisions

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

1.8 Employee benefits

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The church 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 the 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 accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

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

The charity recognises a cost equal to their contribution payable for the period in their statement of financial activities.

2 Regular direct giving

	Unrestricted	Restricted	2024
	£	£	£
Recorded giving	128,849	14,641	143,490
Donations - property	-	600	600
Gift Aid	24,844	7,074	31,918
Loose collections	5,005	-	5,005
United Appeal	-	12,884	12,884
World Development Appeal	-	3,250	3,250
	158,698	38,449	197,147
	Unrestricted	Restricted	2023
	£	£	£
Recorded giving	128,433	12,925	141,358
Donations - property	-	64	64
Gift Aid	22,600	5,418	28,018
Loose collections	4,783	-	4,783
United Appeal	-	12,571	12,571
World Development Appeal	-	2,424	2,424
	155,816	33,402	189,218

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

3 Donations and legacies

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Gift days, special collections and donations	3,925	-	3,925	2,169
Legacies and bequests	223	1,550	1,773	5,555
Electricity grants	-	-	-	1,200
	4,148	1,550	5,698	8,924

During the year the church was grateful to receive bequests amounting to £1,773. The donor imposed restrictions in respect of £1,550 of the bequest. The remainder is accrued interest earned prior to receiving the request on which there are no restrictions, therefore they are held as unrestricted reserves for use at the trustees' discretion.

Donations and legacies income for 2023 was fully unrestricted.

4 Other trading activities

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Income from Church events	-	-	-	-
Sale of books, etc.	735	-	735	424
	735	-	735	424

Other trading activities income for 2023 was fully unrestricted.

5 Investment income

	Unrestricted	Restricted	2024
	£	£	£
Bank & Building Society interest	566	137	703
Other investment income	1,143	-	1,143
	1,709	137	1,846

	Unrestricted	Restricted	2023
	£	£	£
Bank & Building Society interest	691	23	714
Other investment income	491	-	491
	1,182	23	1,205

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

6 Organisations' income and expenditure

Organisations 2024	Income	Expenditure	Fund transfers	Surplus / (Deficit)
	£	£	£	£
Thursday Sale	-	25	(8,557)	(8,582)
Indoor Bowling Club	395	529	-	(134)
PW	4,266	4,281	-	(15)
Boys' Brigade	1,200	2,723	1,255	(268)
Girls' Brigade	3,921	4,021	-	(100)
Tots & Co.	1,268	3,397	-	(2,129)
Friendship Club	1,508	1,535	-	(27)
Coffee at Bus Stop	158	195	-	(37)
	12,716	16,706	(7,302)	(11,292)

The transfers to and from the organisations listed above are detailed at note 22.

Organisations 2023	Income	Expenditure	Surplus / (Deficit)
	£	£	£
Thursday Sale	-	2,002	(2,002)
Indoor Bowling Club	392	419	(27)
PW	4,516	4,134	382
Boys' Brigade	512	332	180
Girls' Brigade	4,558	5,176	(618)
Tots & Co.	3,315	2,749	566
Friendship Club	1,403	1,457	(54)
Coffee at Bus Stop	379	261	118
	15,075	16,530	(1,455)

7 Other income

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Moderator's Appeal	-	-	-	-
Miscellaneous income	3,995	-	3,995	3,272
	3,995	-	3,995	3,272

Other income for 2023 was fully unrestricted.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

8 Central Church assessments

	Unrestricted £	Restricted £	2024 £	2023 £
Central Ministry Fund	4,635	-	4,635	4,853
Retired Ministers' Fund	1,298	-	1,298	-
Widows of Ministers' Fund	834	-	834	992
Prolonged Disability Fund	649	-	649	992
Incidental Fund	3,336	-	3,336	3,970
Ministerial Development Fund	92	-	92	441
Assembly Buildings' External Work	1,668	-	1,668	2,205
Sick Supply Fund	18	-	18	44
Students' Bursary Fund	1,483	-	1,483	1,764
	14,013	-	14,013	15,261

Central Church assessments expenditure is unrestricted each year therefore no additional breakdown of the prior year's figures is required.

9 Ministry and support staff

	Unrestricted £	Restricted £	2024 £	2023 £
Minister's stipend, pension and expenses	69,040	-	69,040	59,821
Other Ministry and Support Staff	35,214	-	35,214	32,534
	104,254	-	104,254	92,355

Ministry and support staff costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

10 Life and work

	Unrestricted £	Restricted £	2024 £	2023 £
Worship and Fellowship	19,820	-	19,820	15,276
Discipleship and Ministry	3,919	-	3,919	3,987
Mission and Outreach	5,221	-	5,221	3,483
	28,960	-	28,960	22,746

Life and work costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

11 Grants to missions and charities

	Unrestricted £	Restricted £	2024 £
United Appeal	-	15,397	15,397
World Development Appeal	-	3,353	3,353
PCI Student Bursary fund	-	-	-
Other missions and charities	9,427	-	9,427
	9,427	18,750	28,177

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

11 Grants to missions and charities cont'd

	Unrestricted	Restricted	2023
	£	£	£
United Appeal	-	14,920	14,920
World Development Appeal	-	3,148	3,148
PCI Moderator's Appeal	1,100	-	1,100
Other missions and charities	5,184	-	5,184
	6,284	18,068	24,352

12 Property and equipment maintenance

	Unrestricted	Restricted	2024
	£	£	£
Utilities	16,187	-	16,187
Repairs and maintenance	1,847	4,503	6,350
Insurances	3,264	-	3,264
Leasing	947	-	947
Depreciation	1,184	2,100	3,284
	23,429	6,603	30,032

	Unrestricted	Restricted	2023
	£	£	£
Utilities	13,280	-	13,280
Repairs and maintenance	2,515	27,743	30,258
Insurances	4,168	-	4,168
Leasing	976	-	976
Depreciation	1,184	1,218	2,402
	22,123	28,961	51,084

13 Governance

	Unrestricted	Restricted	2024
	£	£	£
Other professional services	800	-	800
Independent Examination	250	-	250
Advertising, printing, etc.	2,015	-	2,015
Sundry expenses	4,614	-	4,614
Bank interest and charges	330	48	378
	8,009	48	8,057

	Unrestricted	Restricted	2023
	£	£	£
Other professional services	800	-	800
Independent Examination	250	-	250
Advertising, printing, etc.	3,300	-	3,300
Sundry expenses	4,178	-	4,178
Bank interest and charges	446	-	446
	8,974	-	8,974

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

14 Fixed Assets

	Buildings	Fixtures & Fittings	Total
	£	£	£
Cost or valuation			
At 1 January 2024	423,040	53,873	476,913
Additions	44,159	-	44,159
At 31 December 2024	<u>467,199</u>	<u>53,873</u>	<u>521,072</u>
Depreciation			
At 1 January 2024	214,023	40,524	254,547
Charge for the year	9,344	2,300	11,644
At 31 December 2024	<u>223,367</u>	<u>42,824</u>	<u>266,191</u>
Net book value			
At 1 January 2024	<u>209,017</u>	<u>13,349</u>	<u>222,366</u>
At 31 December 2024	<u><u>243,832</u></u>	<u><u>11,049</u></u>	<u><u>254,881</u></u>

Buildings have been recognised at the date of transition to FRS 102 and the Charities SORP (FRS 102). The buildings comprise the Church building, church halls, church office and the manse and their contents. The buildings which were built or purchased within the past 50 years have been recorded on a historical cost basis with associated accumulated depreciation based on a useful economic life of 50 years. Buildings that are older than 50 years are considered to be fully depreciated.

15 Debtors

	2024	2023
	£	£
Accrued interest income	92	49
Accrued income	250	-
Gift Aid to be claimed	29,252	26,758
Other debtors	395	531
Prepayments	3,212	2,622
	<u>33,201</u>	<u>29,960</u>

16 Cash at bank and in hand

	2024	2023
	£	£
No. 1 account	133,973	155,921
Property account	26,560	48,590
No. 5 account	80,464	76,522
Investment account	82,130	81,031
Organisations' accounts balances	6,286	17,578
	<u>329,413</u>	<u>379,642</u>

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

17 Creditors

	2024	2023
	£	£
United Appeal accrual	5,697	3,920
Other PCI accrued donations	3,353	3,148
Taxation and social security costs	-	751
Other accrued expenses	2,155	1,437
	11,205	9,256

18 Staff costs and employee benefits

	2024	2023
	£	£
Gross salaries and wages	85,945	76,785
Social security costs	-	-
Minister pension costs	10,849	9,410
Staff pension costs	424	57
Ministry expenses	7,036	6,103
	104,254	92,355

There was one employee who received total employee benefits in excess of £60,000 as detailed below (2023:

The key management personnel of the charity, the Church, comprise the trustees (members of the Kirk Session) and the minister. The total employee benefits of the key management personnel of the Church were £69,040 (2023: £59,821).

19 Staff numbers

The average employee head count for the year was as follows:

	2024	2023
	£	£
Minister and Assistant Minister	1	1
Other staff	4	4
	5	5

20 Trustees' expenses and remuneration

There were no trustees who received expenses during the year amounting.

There was one trustees who received remuneration during the year.

Hilary McGavock received gross remuneration amounting to £9,464 (2023: £8,920) for her administrative role in the Church which is separate from her duties as a trustee. This remuneration is as determined and permitted by Kirk Session.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

21 Related party transactions

Please refer to note 20 for transactions with trustees during the year.

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

£14,013 for congregational assessments
£15,397 towards the United Appeal
£3,353 towards the World Development Appeal
£1,200 towards the Presbyterian Children's Society

The congregation contributed £931 towards Presbytery Assessments during the year.

During the year, fees were paid to Madigan Electronics, a business owned by Andrew McKeegan a trustee. These fees were in respect of IT support and equipment maintenance amounting to £12,614 (2023: £10,451).

There were no other related party transactions.

22 Analysis of movement in charitable funds

	Balance at 01/01/2024	Income	Expenditure	Fund transfers	Balance at 31/12/2024
	£	£	£	£	£
Unrestricted income funds	310,190	169,285	(188,092)	(1,255)	290,128
Restricted income funds	108,242	52,852	(42,107)	1,255	120,242
Restricted land & buildings fund	204,280	-	(8,360)	-	195,920
	622,712	222,137	(238,559)	-	606,290

During the year, a total of £8,557 was transferred from the Thursday Sale account to the Property account - both of these funds are restricted and therefore the transfer cannot be seen on the face of the accounts. The trustees have considered it appropriate to recognise this transfer therefore leaving the cash in the property bank account for future restricted property use.

During the year, Kirk Session transferred £1,255 to the Boys' Brigade to assist in covering costs for the year.

	Balance at 01/01/2023	Income	Expenditure	Fund transfers	Balance at 31/12/2023
	£	£	£	£	£
Unrestricted income funds	312,999	169,618	(167,743)	(4,684)	310,190
Restricted income funds	118,617	48,500	(63,559)	4,684	108,242
Restricted land & buildings fund	212,640	-	(8,360)	-	204,280
	644,256	218,118	(239,662)	-	622,712

Details of each fund can be found at note 1.2.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

23 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Restricted L&B funds £	2024 Total £
Tangible fixed assets	5,873	53,088	195,920	254,881
Cash at bank and in hand	260,533	68,880	-	329,413
Other net current assets/(liabilities)	23,722	(1,726)	-	21,996
Creditors of more than one year	-	-	-	-
	290,128	120,242	195,920	606,290
	Unrestricted funds £	Restricted funds £	Restricted L&B funds £	2023 Total £
Tangible fixed assets	7,057	11,029	204,280	222,366
Cash at bank and in hand	280,778	98,863	-	379,641
Other net current assets/(liabilities)	22,355	(1,650)	-	20,705
Creditors of more than one year	-	-	-	-
	310,190	108,242	204,280	622,712

Joymount Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104850

Accounts

Joymount Presbyterian Church
Statement of Financial Activities
For the year ending 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Regular direct giving	2	155,816	33,402	189,218	165,102
Donations and legacies	3	8,924	-	8,924	4,726
Other trading activities	4	424	-	424	2,363
Investments	5	1,182	23	1,205	899
Organisations	6	-	15,075	15,075	14,461
Other	7	3,272	-	3,272	6,204
Total income		169,618	48,500	218,118	193,755
Expenditure on:					
Central Church assessments	8	15,261	-	15,261	14,690
Ministry and support staff	9, 18	92,355	-	92,355	28,729
Life and work	10	22,746	-	22,746	24,928
Grants to missions and charities	11	6,284	18,068	24,352	27,346
Property & equipment maintenance	12	22,123	28,961	51,084	33,957
Governance	13	8,974	-	8,974	7,735
Organisations	6	-	16,530	16,530	14,750
Total expenditure		167,743	63,559	231,302	152,135
Net income		1,875	(15,059)	(13,184)	41,620
Depreciation on buildings		-	(8,360)	(8,360)	(8,360)
Transfers between funds	22	(4,684)	4,684	-	-
Net movement in funds		(2,809)	(18,735)	(21,544)	33,260
Reconciliation of funds:					
Total funds brought forward	22	312,999	331,257	644,256	615,642
Total funds carried forward	22	310,190	312,522	622,712	648,902

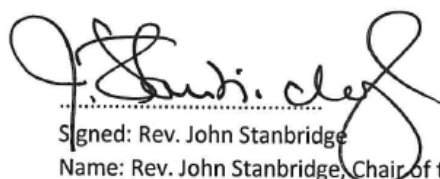
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Joymount Presbyterian Church
Balance Sheet
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	14	222,366	229,086
Total fixed assets		<u>222,366</u>	<u>229,086</u>
Current assets			
Debtors	15	29,960	29,776
Cash at bank and in hand	16	379,641	390,027
Total current assets		<u>409,601</u>	<u>419,803</u>
Liabilities			
Creditors: Amounts falling due within one year	17	9,256	4,633
Net current assets		<u>400,346</u>	<u>415,170</u>
Total net assets		<u><u>622,712</u></u>	<u><u>644,256</u></u>
The funds of the charity:			
Unrestricted income funds	22	310,190	312,999
Restricted income funds	22	108,242	118,617
Restricted land & buildings fund	22	204,280	212,640
Total charity funds		<u><u>622,712</u></u>	<u><u>644,256</u></u>

The trustees have prepared the financial statements in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 for circulation to the members.
The notes 1 to 23 form part of these financial statements.

Approved by the trustees on 18 March 2024



Signed: Rev. John Stanbridge
Name: Rev. John Stanbridge, Chair of trustees on behalf of the trustees

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

1 Accounting policies

The principal accounting policies that have been adopted consistently throughout the year and the prior year are summarised below.

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 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.

Joymount Presbyterian Church meets the definition of a public benefit entity under FRS 102.

1.2 Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds are primarily from the receipt of Free Will Offerings and loose collections from the congregation.

Restricted funds comprise (a) restricted income funds and (b) restricted land and building fund. These are detailed below.

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Restricted income funds are from the collection of congregational offerings to the Church's property account and for the Presbyterian Church in Ireland's (PCI) various appeals. The income received by the various church organisations is also restricted for use in the respective organisations.

Restricted land and building fund is the fund created on the initial recognition of the land and buildings owned by the church which have not previously been recorded. The only movement on this fund each year is the expensing of the depreciation on land and buildings. Further details can be found at note 14.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is virtually certain that the income will be received and the amount of income receivable can be measured reliably.

Where income received has related expenditure (as with fundraising income) the income and related expenditure are reported gross in the Statement of Financial Activities.

Regular direct giving

Regular direct giving receipts relate to offerings received from the congregation and are recognised on receipt when the church has unconditional entitlement to the income.

1 Accounting policies (continued)

Donation and legacies

Donations and legacies are recognised on receipt unless otherwise notified of a settlement date. The nature of the charity as a church means that donations do not usually have conditions attached which may result in the deferral of recognising income.

Tax reclaims on donations and gifts

Income from Gift Aid (included under Regular direct giving) is included in the Statement of Financial Activities at the same time as the donation or gift to which they relate.

Investments

Interest on funds held on deposit is recognised when receivable and the amount can be measured reliably by the charity.

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 use by the charity are included in the Statement of Financial Activities as income when receivable.

Donated services and facilities

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

Volunteer help

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

1.4 Expenditure and liabilities recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Assets for use by the church 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 provided on all tangible fixed assets other than land at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Buildings:	50 years
Fixtures and fittings:	10 years

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

1 Accounting policies (continued)

1.7 Creditors and provisions

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

1.8 Employee benefits

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The church 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 the 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 accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

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

The charity recognises a cost equal to their contribution payable for the period in their statement of financial activities.

2 Regular direct giving

	Unrestricted	Restricted	2023
	£	£	£
Recorded giving	128,433	12,925	141,358
Donations - property	-	64	64
Gift Aid	22,600	5,418	28,018
Loose collections	4,783	-	4,783
United Appeal	-	12,571	12,571
World Development Appeal	-	2,424	2,424
	155,816	33,402	189,218
	Unrestricted	Restricted	2022
	£	£	£
Recorded giving	114,150	11,769	125,919
Gift Aid	17,491	6,317	23,808
Loose collections	2,510	-	2,510
United Appeal	-	11,263	11,263
World Development Appeal	-	1,602	1,602
	134,151	30,951	165,102

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

3 Donations and legacies

	Unrestricted £	Restricted £	2023 £	2022 £
Gift days, special collections and donations	2,169	-	2,169	4,506
Legacies and bequests	5,555	-	5,555	220
Electricity grants	1,200	-	1,200	-
	8,924	-	8,924	4,726

During the year the church was grateful to receive bequests amounting to £5,555. The donors did not impose any restrictions on the use of these funds, therefore they are held as unrestricted reserves for use at the trustees' discretion.

Donations and legacies income for 2022 was fully unrestricted.

4 Other trading activities

	Unrestricted £	Restricted £	2023 £	2022 £
Income from Church events	-	-	-	1,973
Sale of books, etc.	424	-	424	390
	424	-	424	2,363

Other trading activities income for 2022 was fully unrestricted.

5 Investment income

	Unrestricted £	Restricted £	2023 £
Bank & Building Society interest	691	23	691
Other investment income	491	-	491
	1,182	23	1,182

	Unrestricted £	Restricted £	2022 £
Bank & Building Society interest	681	-	681
Other investment income	218	-	218
	899	-	899

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

6 Organisations' income and expenditure

Organisations 2023	Income	Expenditure	Surplus / (Deficit)
	£	£	£
Thursday Sale	-	2,002	(2,002)
Indoor Bowling Club	392	419	(27)
PW	4,516	4,134	382
Boys' Brigade	512	332	180
Girls' Brigade	4,558	5,176	(618)
Tots & Co.	3,315	2,749	566
Friendship Club	1,403	1,457	(54)
Coffee at Bus Stop	379	261	118
	15,075	16,530	(1,455)

Organisations 2022	Income	Expenditure	Surplus / (Deficit)
	£	£	£
Thursday Sale	-	3,173	(3,173)
Indoor Bowling Club	315	325	(10)
Art Group	-	4	(4)
PW	3,111	2,831	280
Boys' Brigade	1,475	1,766	(291)
Girls' Brigade	5,257	4,533	724
Girls' Brigade Camp	9	23	(14)
MUFC	-	-	-
Tots & Co.	2,818	1,023	1,795
Friendship Club	1,083	711	372
Coffee at Bus Stop	393	361	32
	14,461	14,750	(289)

7 Other income

	Unrestricted	Restricted	2023
	£	£	£
Moderator's Appeal	-	-	-
Miscellaneous income	3,272	-	3,272
	3,272	-	3,272

	Unrestricted	Restricted	2022
	£	£	£
Moderator's Appeal	-	4,580	4,580
Miscellaneous income	1,624	-	1,624
	1,624	4,580	6,204

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

8 Central Church assessments

	Unrestricted £	Restricted £	2023 £	2022 £
Central Ministry Fund	4,853	-	4,853	4,791
Widows of Ministers' Fund	992	-	992	997
Prolonged Disability Fund	992	-	992	798
Incidental Fund	3,970	-	3,970	3,693
Ministerial Development Fund	441	-	441	458
Assembly Buildings' External Work	2,205	-	2,205	1,996
Sick Supply Fund	44	-	44	60
Students' Bursary Fund	1,764	-	1,764	1,897
	15,261	-	15,261	14,690

Central Church assessments expenditure is unrestricted each year therefore no additional breakdown of the prior year's figures is required.

9 Ministry and support staff

	Unrestricted £	Restricted £	2023 £	2022 £
Minister's stipend, pension and expenses	59,821	-	59,821	-
Other Ministry and Support Staff	32,534	-	32,534	28,729
	92,355	-	92,355	28,729

Ministry and support staff costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

10 Life and work

	Unrestricted £	Restricted £	2023 £	2022 £
Worship and Fellowship	15,276	-	15,276	12,394
Discipleship and Ministry	3,987	-	3,987	12,109
Mission and Outreach	3,483	-	3,483	425
	22,746	-	22,746	24,928

Life and work costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

11 Grants to missions and charities

	Unrestricted £	Restricted £	2023 £
United Appeal	-	14,920	14,920
World Development Appeal	-	3,148	3,148
PCI Student Bursary fund	1,100	-	1,100
Other missions and charities	5,184	-	5,184
	6,284	18,068	24,352

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

11 Grants to missions and charities cont'd

	Unrestricted	Restricted	2022
	£	£	£
United Appeal	-	14,314	14,314
World Development Appeal	-	1,900	1,900
PCI Moderator's Appeal	-	5,422	5,422
Other missions and charities	5,710	-	5,710
	5,710	21,636	27,346

12 Property and equipment maintenance

	Unrestricted	Restricted	2023
	£	£	£
Utilities	13,280	-	13,280
Repairs and maintenance	2,515	27,743	30,258
Insurances	4,168	-	4,168
Leasing	976	-	976
Depreciation	1,184	1,218	2,402
	22,123	28,961	51,084

	Unrestricted	Restricted	2022
	£	£	£
Utilities	12,078	-	12,078
Repairs and maintenance	1,296	12,477	13,773
Insurances	5,001	-	5,001
Leasing	1,108	-	1,108
Depreciation	780	1,217	1,997
	20,263	13,694	33,957

13 Governance

	Unrestricted	Restricted	2023
	£	£	£
Other professional services	800	-	800
Independent Examination	250	-	250
Advertising, printing, etc.	3,300	-	3,300
Sundry expenses	4,178	-	4,178
Bank interest and charges	446	-	446
	8,974	-	8,974

	Unrestricted	Restricted	2022
	£	£	£
Other professional services	700	1,670	2,370
Independent Examination	200	-	200
Advertising, printing, etc.	2,455	-	2,455
Sundry expenses	2,257	-	2,257
Bank interest and charges	453	-	453
	6,065	1,670	7,735

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

14 Fixed Assets

	Buildings £	Fixtures & Fittings £	Total £
Cost or valuation			
At 1 January 2023	423,040	49,831	472,871
Additions	-	4,042	4,042
At 31 December 2023	<u>423,040</u>	<u>53,873</u>	476,913
Depreciation			
At 1 January 2023	205,562	38,223	243,785
Charge for the year	8,461	2,301	10,762
At 31 December 2023	<u>214,023</u>	<u>40,524</u>	254,547
Net book value			
At 1 January 2023	<u>217,478</u>	<u>11,608</u>	229,086
At 31 December 2023	<u>209,017</u>	<u>13,349</u>	222,366

Buildings have been recognised at the date of transition to FRS 102 and the Charities SORP (FRS 102). The buildings comprise the Church building, church halls, church office and the manse and their contents. The buildings which were built or purchased within the past 50 years have been recorded on a historical cost basis with associated accumulated depreciation based on a useful economic life of 50 years. Buildings that are older than 50 years are considered to be fully depreciated.

15 Debtors

	2023 £	2022 £
Accrued interest income	49	14
Gift Aid to be claimed	26,758	26,118
Other debtors	531	-
Prepayments	2,622	3,644
	<u>29,960</u>	<u>29,776</u>

16 Cash at bank and in hand

	2023 £	2022 £
No. 1 account	155,921	159,258
Property account	48,589	56,341
No. 5 account	76,522	70,936
No. 6 account	-	1,584
Church Hall Extension account	-	2,300
Investment accounts	81,031	80,576
Organisations' accounts balances	17,578	19,032
	<u>379,641</u>	<u>390,027</u>

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

17 Creditors

	2023	2022
	£	£
United Appeal accrual	3,920	-
Other PCI accrued donations	3,148	1,900
Taxation and social security costs	751	593
Other accrued expenses	1,437	2,140
	9,256	4,633

18 Staff costs and employee benefits

	2023	2022
	£	£
Gross salaries and wages	76,785	28,729
Social security costs	-	-
Minister pension costs	9,410	-
Staff pension costs	57	-
Ministry expenses	6,103	-
	92,355	28,729

There were no employees who received total employee benefits in excess of £60,000 (2022: none).

The key management personnel of the charity, the Church, comprise the trustees (members of the Kirk Session) and the minister. The total employee benefits of the key management personnel of the Church were £59,821 (2022: £nil). The minister retired towards the end of 2021 and a new minister was installed early in 2023 and therefore there were no minister costs throughout 2022.

19 Staff numbers

The average employee head count for the year was as follows:

	2023	2022
	£	£
Minister and Assistant Minister	1	-
Other staff	4	4
	5	4

20 Trustees' expenses and remuneration

There were no trustees who received expenses during the year amounting.

There was one trustees who received remuneration during the year.

Hilary McGavock received gross remuneration amounting to £8,920 (2022: £8,234) for her administrative role in the Church which is separate from her duties as a trustee. This remuneration is as determined and permitted by Kirk Session.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

21 Related party transactions

Please refer to note 20 for transactions with trustees during the year.

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

£15,261 for congregational assessments
£14,920 towards the United Appeal
£3,148 towards the World Development Appeal
£1,100 towards the PCI Student Bursary fund
£1,200 towards the Presbyterian Children's Society

The congregation contributed £894 towards Presbytery Assessments during the year.

During the year, fees were paid to Madigan Electronics, a business owned by Andrew McKeegan a trustee. These fees were in respect of IT support and equipment maintenance amounting to £10,451 (2022: £10,975).

There were no other related party transactions.

22 Analysis of movement in charitable funds

	Balance at 01/01/2023	Income	Expenditure	Fund transfers	Balance at 31/12/2023
	£	£	£	£	£
Unrestricted income funds	312,999	169,618	(167,743)	(4,684)	310,190
Restricted income funds	118,617	48,500	(63,559)	4,684	108,242
Restricted land & buildings fund	212,640	-	(8,360)	-	204,280
	644,256	218,118	(239,662)	-	622,712

During the year, a total of £4,684 was transferred from the No. 6 account and the Church Hall Extension account (which are unrestricted funds) to the Property account. The trustees have considered it appropriate to recognise this transfer therefore leaving the cash in the property bank account for future restricted property use.

	Balance at 01/01/2022	Income	Expenditure	Fund transfers	Balance at 31/12/2022
	£	£	£	£	£
Unrestricted income funds	269,721	143,763	(100,385)	(100)	312,999
Restricted income funds	120,275	49,992	(51,750)	100	118,617
Restricted land & buildings fund	221,000	-	(8,360)	-	212,640
	610,996	193,755	(160,495)	-	644,256

Details of each fund can be found at note 1.2.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2023

23 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Restricted L&B funds £	2023 Total £
Tangible fixed assets	7,057	11,029	204,280	222,366
Cash at bank and in hand	280,778	98,863	-	379,641
Other net current assets/(liabilities)	22,355	(1,650)	-	20,705
Creditors of more than one year	-	-	-	-
	310,190	108,242	204,280	622,712
	Unrestricted funds £	Restricted funds £	Restricted L&B funds £	2022 Total £
Tangible fixed assets	4,200	12,246	212,640	229,086
Cash at bank and in hand	288,073	101,954	-	390,027
Other net current assets/(liabilities)	20,726	4,417	-	25,143
Creditors of more than one year	-	-	-	-
	312,999	118,617	212,640	644,256

Joymount Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104850

Annual report



N.I. Charity Commission Number NIC 104850

**Annual Report of the Trustees and
Congregational Accounts
31st December, 2023**

Joymount Presbyterian Church

Church Office	1 Robinsons Row Carrickfergus Co. Antrim
Bankers	Dankse Bank High Street Carrickfergus Co Antrim
Office telephone	028 9335 0926 (9-1 Mon, Tues and Thur)
Manse telephone	028 93603685
Website	www.joymount.org

Our Vision

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

We in JOYMOUNT PRESBYTERIAN CHURCH publicly affirm that Jesus Christ is Saviour and Lord. We encourage people to become members and we want members to:

- Come to Jesus** - To acknowledge Him as Saviour and Lord.
- Grow in Jesus** - To become more like Jesus.
- Go for Jesus** - To journey out in life with Jesus

Our Church

Joymount Presbyterian Church is part of the Presbyterian Church in Ireland (PCI) and is supervised by the Presbytery of Carrickfergus. Joymount was established in 1852 and exists to make known and proclaim Jesus Christ, Saviour and Lord and encourage members to follow and serve Him.

We meet at 11.00am each Sunday morning and at 6.30 pm on the first and third evenings of the month. We continue to record our morning service and post it on our website and Facebook to allow those who are housebound to follow the service. Our services follow the Christian calendar starting with Advent and continuing through to Pentecost. We observe the Sacrament of Communion 4 times each year. Our special evening Communion to mark the start of Advent was restarted. The Rev. John Stanbridge was installed as Minister in February 2023. We welcome him and his wife Lesley into our community.

Joymount is a busy and active congregation, as can be seen from the list of organisations from the local community which make use of our premises for their activities. We reach out far into the community with our work through the church organisations. Many of our members are involved in the management of some of the local organisations and schools. We make the church available for local organisations to use the premises for their weekly activities and for their services of worship. We organised Easter and Christmas Outreaches in the local shopping centre and weekly market to promote the name of Jesus.

Our ministry team continue to provide teaching, counsel, leadership and pastoral care for the members of the congregations with backup from the Kirk Session. The sick, the elderly, the bereaved and the troubled are visited in their times of need.

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 congregations. 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 held 10 times a year and as required.

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. An election to choose 8 Elders was held in October and having been affirmed by a congregational meeting the 8 Elders-Elect have been attending a series of training sessions which will carry into the new year. It is hoped the installation of the new Elders will be around March 2024.

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 of the Presbyterian Church in Ireland. Joymount 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.

During the year we were represented at Presbytery by our Minister and Representative Elder along with a depute Representative Elder who will become our Representative Elder next year.

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.

We were represented at the Assembly by our Minister and Representative Elder.

Purpose

Joymount 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.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another.
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.

- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- 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.

Members of the Ministry Team

Minister	Rev. John Stanbridge (Installed 3 rd February, 2023)
Assistant Minister	None
Senior Pastoral Assistant	Rev. David Brice

Members of Support Staff

Church Administrator	Mrs Hilary McGavock
Church Officer	Mrs Andrea Matheson
Cleaner	Mrs Catherine McCormick
Musical Director	Mr Raymond Smyth
IT Support	Mr Andrew McKeegan

Church Officials

Clerk of Kirk Session	Mr Stephen Drake
Treasurer	Ms Gillian McCallion
Committee Secretary	Mrs Isabelle Strugnell
Rep to Presbytery	Mr Andrew McKeegan

Members of Kirk Session and Trustees under the Charity Commission

James Adair	Sharon Adamson	Evelyn Bates	Martha Blair
Edwin Boal	Jane Boal	James Bodles	David Bothwell
Peter Denney	Sharon Donald (resigned 17th April 2023)		James Dunlop
Stephen Drake	Gillian McCallion	Rosemary McFarland (resigned 17th April 2023)	
Andrew McKeegan	Hilary McGavock	Robert Magee	Gary Montgomery
Avril Morrison (died 24th May 2023)			
Francis Picton	Isabelle Strugnell	Graham Wills	

Elders Emeriti or non Trustees

Herbert Holmes	Elizabeth Pherson	William McCartney
Stuart Nelson	Sharon Donald	Rosemary McFarland

Church Committee

Clarke Adair	Denise Difallah	Kay Fowles	Kerry Laughlin
Diane Loughridge	Ronnie McClune	Rosie Montgomery	Elizabeth Picton
Jennifer Smyth	Chris Strugnell	Philip Thompson	Aaron Walker

Church Organisations

Bowling Club	Boys' Brigade	Bus Stop Coffee Group
Thursday Sale (non-operational at present)		Girls' Brigade
Joymount History Club	Joymount Friendship Club	Men's Group
Mums and Tots	Presbyterian Women	Pause (Youth Club)
JAM (Sunday Schools)	Youth Fellowship (UNITE)	

School Board of Governors

Oakfield Primary School	Victoria Primary School
Carrickfergus Academy -Junior Campus (formerly Downshire Community School)	

Organisations using our premises

Art Club	Badminton Club	U3A Committee
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Statistics on the Congregation

All families under pastoral care of the Congregation	389
Persons of all ages in above families	800
No. of families who contributed to FWO	269
Attendance at:	
morning worship	134
evening worship	8
Sacrament of Baptism	1
Admitted to the Lord's table for first time	4
Total persons on Communion Roll	228
Those taking at least 1 communion during year	141
Kirk Session	
Male	12
Female	10
No. attending Bible Study/Fellowship meetings outside Sunday Services	15
No. attending Bible Class or Sunday School	15
No. Attending non-uniformed organisations for children/young people	12

Employment 2023

1 Vacancy Convenor (ended 31st January), 1 Minister (commenced 3rd February), 1 Senior Pastoral Assistant, 1 Musical Director, 2 caretakers/Cleaners, 1 Church Administrator, 1 IT Support. (The Senior Pastoral Assistant and the IT Support are self-employed)

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with our church organisations and other activities. Your efforts are most valued.

Property Report

March	Test & issuing of Electrical Installation Condition Report, Emergency Lighting Certificate and Halls report for Entertainment Licence plus replacement of faulty light fittings
April	New meter fitted by NIE in No. 1 Robinson's Row – this was an update by NIE so there was no cost
	Fire Extinguishers Service – church, halls, manse, No. 1 certified – Central Fire Protection
	Fire Alarms Service – certified halls and church – Longmore
	Electrical circuit trip in No. 1 repaired
May	ATC visited site and adjusted strategy as requested by Committee
	Rending repaired on Manse chimney – KDL roofing
June	ATC – new control switch fitted to heating system in downstairs hall
	Breaker fuse repaired for lights in lower hall – John Thompson
	Church Windows cleaned – Colin Hamilton
July	Church boiler serviced – Geoff Castles
	Shelving in upstairs resource room for storage – Handy To Know
August	Gas boiler service – No. 1 and Manse – Manse & No. 1 – Carse Plumbing
	Church front door varnished – price for varnish
	Leaf Blower purchased for Caretaker
	Gas meter replaced in No. 1 as per Firmus Energy – no charge
October	Hinge replaced on trap door in lower hall
	Repair to office door in No. 1
	Emergency Exit lights changed to LED x 10, sensor re-sited in ladies toilet, light replaced outside hall– Thompson & McCurdy
	'Break glass' key box fitted in kitchen
	Powered EVNI – PAT testing of church, halls, No. 1
November	Light repaired in resource room
	Chain attached in choir room to keep tables safe
	Fire Alarm Service – certified halls and church - Longmore
	Roof leak repaired and guttering cleaned – KDL solutions
	Emergency Exit light replaced in upstairs hall
	Lift serviced – Olympic Lifts Ltd.
December	ATC – changed batteries in heating system
	Battery changed in fire alarm in No. 1
	Manse lawnmower serviced

The painting of the outside of the church was unable to be carried out during 2023 due to inclement weather and it is hoped that this can be done during 2024.

During January 2023 £15,571.62 was paid out of property being the remainder of work and fitting out needed to get the Manse ready for new Minister.

James McGavock, Property Convenor

Committee Report

A supper was arranged by committee on the evening of Friday 3 February following the Installation Service of Rev John Stanbridge as the new Minister at Joymount.

A major role of committee is to make sure that necessary jobs that are easily forgotten do get attended to, and so members have access to monthly reports on the finances, deciding priorities and giving permission for maintenance and building work and looking into insurance requirements and health and safety issues. In all of this we ask questions and make sure things are done correctly.

Phil Thompson formally retired from Property Convenor with effect from 31 January having spent many invaluable years providing expertise and advice which was greatly appreciated. Phil provided a detailed list of committee records of all maintenance carried out to the church and manse for 2022/23.

Jim McGavock was co-opted onto a new Property Sub-Committee together with Aaron Walker and Andrea Matheson. Jim Dunlop agreed to join this Committee when specialist appraisal is required and when larger projects are undertaken. The Committee revisited and revised plans for major alterations to the layout of the front of the church following feedback from a Congregational meeting and relevant specialist advice.

A Congregational meeting was held on 29 October to gain approval for the revised plans to alter the front of the church; this will expand the facilities for the choir and music group, refurbish and update the organ and facilitate disabled access and egress. Total cost for this building project was estimated to be £128,000. The motion was passed and now goes forward for Presbytery and PCI Architectural Committee for formal approval. Work is hoped to begin in 2024 and the congregation will be updated on progress and costs involved.

It was agreed to ask each organisation to nominate four people to be on a rota for serving tea after morning services.

Weeding and hedge clipping around the church grounds has been carried out by volunteers. Troy Matheson has been employed to assist with seasonal cutting and tidying.

Funding from the 'Thursday Sale' was provided by Committee for a coach to take Tots and Co on their annual outing in June and Easter and Christmas outreach activities.

'Fibre with BT Business' was installed for the Internet and phone at No. 1 and Church.

Recycling of paper cups used on the premises is now carried out.

Church Boiler serviced and Gas Inspection carried out in No. 1 and Manse. Gas meter in No. 1 replaced by Firmus. A Fire Alarm Test and Service was carried out by Longmore Electronics. Some potholes in car park have been filled in. Roof repaired and guttering cleaned. Emergency Exit light replaced in upstairs hall, and lift serviced. Light repaired in resource room. Several coffee tables were purchased to replace broken and redundant stock.

Isabelle Strugnell, Committee Secretary

Kirk Session Report

This was the year when we welcomed our seventh minister and the first to have been appointed in the 21st century, Rev John Stanbridge along with his wife Lesley. Having gone through all the processes of selection and call, John was installed at a service on 3 February 2023 with Rev David Kelly as Moderator of Presbytery, Rev Dr Colin McClure, Clerk of Presbytery, and charge given by Rev Mark Russell. The church was well filled with members of John and Lesley's family circle and members of his previous congregations of Ballycastle and Croaghmore.

For minister and session it has been a year of getting to know each other and our ways. Praise God it has been an easy process! Session continues to meet each month (usually) and now often has an informal meeting with a leader of one of the organisations before the main meeting so that session knows how things are going and the leaders know they have session on their side.

Rev John has brought an emphasis on prayer to our congregational life. It began with an elders' away day on 24 June with some very practical guidance on effective prayer by Colin Millar, which all who attended found helpful. Since September we have held a monthly 24 hours of prayer, the first on a Monday, which turned out to be not very practical, then on a Saturday. The minister's room has been turned into a prayer room with more comfortable seating and a variety of aids to prayer. The 24 hours from midnight on the Friday to midnight on the first Saturday of the month is divided into hourly slots and people come in individually or sometimes as couples to pray. Many have been surprised that when they're able to concentrate on prayer the hour passes quickly.

A main concern has been to increase the number of elders, depleted by deaths and retirements and not replaced because of the vacancy and Covid. In February Session asked Presbytery for permission to call up to six new elders. Permission was granted and we were given leave to call two more following two further retirements. The congregation nominated a number of people from whom Session chose a list of suitable candidates. The minister then asked the individuals for permission to put their names forward. At a congregational meeting on 10 September the following were approved by the congregation:

Gordon Bates,	Linda Beattie,	Denise Difallah,	Kay Fowles,
Joanne Magee,	Ruth McKeegan,	Elizabeth Picton,	Aaron Walker

At the end of 2023 they are still in training and will be ordained after interview by Presbytery. Session is grateful to these individuals and to God that they are prepared to be considered for the eldership. Session plans to hold an election of Committee once the new elders are in place.

Communion services took place in January, March, June and October and elders have returned to handing out tokens to their districts, some of them also covering vacant districts. The Lord's Supper was also celebrated on Easer Sunday evening and the evening of the first Sunday in Advent. Rev John, supported by Session, has changed our form of communion so that the congregation is again (as in the past) served before minister and elders. Also, the children are brought back into church so that they are part of the family of the church during communion. At the October communion four people joined the church on confession of faith and two by transfer from another congregation.

We have continued to try to tell people outside the church about Jesus through singing and gifts of sweets with appropriate greetings at Christmas and Easter in the De Courcy Centre and town market. On each occasion around 2,000 people were reached. Many passers-by were delighted to receive them and to hear the familiar hymns and carols and a few came to Joymount as a result.

Frank Picton was our representative at the General Assembly this year and Andrew McKeegan at Carrickfergus Presbytery. Andrew was shadowed by Robert Magee who will take on the Presbytery role next year.

During the year Sharon Donald retired from active eldership after 29 years and Rosemary McFarland after 20 years. Session is grateful for their faithful service to the church and to their districts. The death of Avril Morrison in May while still an active elder was a shock to all of us. She had been an elder for 32 years as well as contributing to church life in Girls' Brigade, PW, Joyboys and much more.

We ended 2023 with our Christmas events, the visit of the CWA Band, Childrens' Nativity play, Carols by Candlelight and on Christmas Day we hosted our neighbours in 1st Carrickfergus Church at our Christmas Day service.

Stephen Drake

Clerk of Session

Treasurer's Report

2023 was the start of a new chapter in Joymount with the installation of our new minister.

Despite the ongoing cost of living challenges our members have continued to generously support God's work here in Joymount.

It is very encouraging to note that our regular direct giving has increased by around 15%. and the associated gift aid continues to be an important source of income. Overall our income is up around £24K.

Expenditure is up this year as expected. This is largely due to an increase in staff costs and also the costs of refurbishing the manse. This was offset to a certain extent by the dropping out of vacancy costs. Overall expenditure has increased by almost £80K.

Our target for United Appeal in 2023 was £14,245 and we exceeded this by £675. Our target for 2024 is £13,007.

The World Development Appeal for 2023 focused on hope for the displaced. We were able to contribute £3,148 to this appeal.

Property income and expenditure varies year on year depending on the work required and the property convenor's report outlines the work carried out in 2023.

All our bank accounts are in a healthy state although it must be remembered that there is money accrued in the No. 1 account which will be required for payments in January and February of the next year. The money in Virgin Money now gives us our designated reserves.

Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. 2 Cor 9 v 7

Gillian McCallion

Church Treasurer

Joymount Presbyterian Church
Statement of Trustees' Responsibilities
For the year ending 31 December 2023

The trustees present their financial statements for the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)) preparing their financial statements.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are known as the members of Kirk Session) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

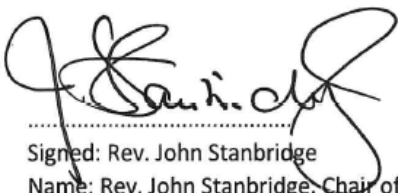
The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 18 March 2024



Signed: Rev. John Stanbridge

Name: Rev. John Stanbridge, Chair of trustees on behalf of the trustees

Joymount Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104850

Annual return

**Independent examiner's report to the charity trustees of Joymount Presbyterian Church
For the year ended 31 December 2023**

I report on the financial statements of the Charity for the year ended 31 December 2023, which are set out on pages 12 to 24.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements 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 financial statements 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.



.....
Samantha Martin FCA
Martin Bookkeeping and Accountancy Services
5 Magheralave Manor
Lisburn
BT28 3EN
19 March 2024

Joymount Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104850

Accounts

Financial Statements

Joymount Presbyterian Church Statement of Financial Activities For the year ending 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Regular direct giving	2	134,151	30,951	165,102	179,140
Donations and legacies	3	4,726	-	4,726	16,737
Other trading activities	4	2,363	-	2,363	230
Investments	5	899	-	899	624
Organisations	6	-	14,461	14,461	6,911
Other	7	1,624	4,580	6,204	571
Total income		143,763	49,992	193,755	204,213
Expenditure on:					
Central Church assessments	8	14,690	-	14,690	14,916
Ministry and support staff	9, 18	28,729	-	28,729	100,044
Life and work	10	24,928	-	24,928	18,140
Grants to missions and charities	11	5,710	21,636	27,346	17,946
Property & equipment maintenance	12	20,263	13,694	33,957	30,333
Governance	13	6,065	1,670	7,735	9,087
Organisations	6	-	14,750	14,750	10,033
Total expenditure		100,385	51,750	152,135	200,499
Net income		43,378	(1,758)	41,620	3,714
Depreciation on buildings		-	(8,360)	(8,360)	(8,360)
Transfers between funds	22	(100)	100	-	-
Net loss on investment assets		-	-	-	-
Net movement in funds		43,278	(10,018)	33,260	(4,646)
Reconciliation of funds:					
Total funds brought forward	22	269,721	341,275	610,996	615,642
Total funds carried forward	22	312,999	331,257	644,256	610,996

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

Joymount Presbyterian Church
Balance Sheet
As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	14	229,086	236,043
Total fixed assets		229,086	236,043
Current assets			
Debtors	15	29,776	34,488
Cash at bank and in hand	16	390,027	350,861
Total current assets		419,803	385,349
Liabilities			
Creditors: Amounts falling due within one year	17	4,633	10,396
Net current assets		415,170	374,953
Total net assets		644,256	610,996
The funds of the charity:			
Unrestricted income funds	22	312,999	269,721
Restricted income funds	22	118,617	120,275
Restricted land & building fund	22	212,640	221,000
Total charity funds		644,256	610,996

The trustees have prepared the financial statements in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 for circulation to the members.

The notes 1 to 23 form part of these financial statements.

Approved by the trustees on 20th March 2023.



Signed: Mr Stephen Drake

Name: Mr Stephen Drake, Clerk of Session on behalf of the trustees

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

1 Accounting policies

The principal accounting policies that have been adopted consistently throughout the year and the prior year are summarised below.

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 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.

Joymount Presbyterian Church meets the definition of a public benefit entity under FRS 102.

1.2 Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds are primarily from the receipt of Free Will Offerings and loose collections from the congregation.

Restricted funds comprise (a) restricted income funds and (b) restricted land and building fund. These are detailed below.

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Restricted income funds are from the collection of congregational offerings to the Church's property account and for the Presbyterian Church in Ireland's (PCI) various appeals. The income received by the various church organisations is also restricted for use in the respective organisations.

Restricted land and building fund is the fund created on the initial recognition of the land and buildings owned by the church which have not previously been recorded. The only movement on this fund each year is the expensing of the depreciation on land and buildings. Further details can be found at note 14.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is virtually certain that the income will be received and the amount of income receivable can be measured reliably.

Where income received has related expenditure (as with fundraising income) the income and related expenditure are reported gross in the Statement of Financial Activities.

Regular direct giving

Regular direct giving receipts relate to offerings received from the congregation and are recognised on receipt when the church has unconditional entitlement to the income.

Donation and legacies

Donations and legacies are recognised on receipt unless otherwise notified of a settlement date. The nature of the charity as a church means that donations do not usually have conditions attached which may result in the deferral of recognising income.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

1 Accounting policies (continued)

Tax reclaims on donations and gifts

Income from Gift Aid (included under Regular direct giving) is included in the Statement of Financial Activities at the same time as the donation or gift to which they relate.

Investments

Interest on funds held on deposit is recognised when receivable and the amount can be measured reliably by the charity.

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 use by the charity are included in the Statement of Financial Activities as income when receivable.

Donated services and facilities

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

Volunteer help

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

1.4 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Assets for use by the church 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 provided on all tangible fixed assets other than land at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Buildings:	50 years
Fixtures & fittings:	10 years

1.7 Creditors and provisions

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

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

1 Accounting policies (continued)

1.8 Employee benefits

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The church 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 the 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 accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

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

The charity recognises a cost equal to their contribution payable for the period in their statement of financial activities.

2 Regular direct giving

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Recorded giving	114,150	11,769	125,919	133,856
Donations - property	-	-	-	-
Gift Aid	17,491	6,317	23,808	31,012
Loose collections	2,510	-	2,510	836
United Appeal	-	11,263	11,263	11,736
World Development Appeal	-	1,602	1,602	1,700
	134,151	30,951	165,102	179,140

3 Donations and legacies

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Gift days, special collections and donations	4,506	-	4,506	10,489
Legacies and bequests	220	-	220	4,148
HMRC CJRS grant	-	-	-	2,100
	4,726	-	4,726	16,737

During the year the church was grateful to receive bequests amounting to £220. The donors did not impose any restrictions on the use of these funds, therefore they are held as unrestricted reserves for use at the trustees' discretion.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

4 Other trading activities

	Unrestricted £	Restricted £	2022 £	2021 £
Income from church events	1,973	-	1,973	-
Sale of books, etc.	390	-	390	-
Weddings, funerals, etc.	-	-	-	230
	2,363	-	2,363	230

5 Investment income

	Unrestricted £	Restricted £	2022 £	2021 £
Bank & Building Society interest	681	-	681	550
Other investment income	218	-	218	74
	899	-	899	624

6 Organisations' income and expenditure

	Income £	Expenditure £	Surplus / (Deficit) £
Thursday Sale	-	3,173	(3,173)
Indoor Bowling Club	315	325	(10)
Art Group	-	4	(4)
PW	3,111	2,831	280
Boys' Brigade	1,475	1,766	(291)
Girls' Brigade	5,257	4,533	724
Girls' Brigade Camp	9	23	(14)
Tots & Co.	2,818	1,023	1,795
Friendship Club	1,083	711	372
Coffee at Bus Stop	393	361	32
	14,461	14,750	(289)

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

7 Other income

	Unrestricted £	Restricted £	2022 £	2021 £
Moderator's Appeal	-	4,580	4,580	-
Miscellaneous income	1,624	-	1,624	571
	<u>1,624</u>	<u>4,580</u>	<u>6,204</u>	<u>571</u>

8 Central Church assessments

	Unrestricted £	Restricted £	2022 £	2021 £
Central Ministry Fund	4,791	-	4,791	5,188
Retired Ministers' Fund	-	-	-	-
Widows of Ministers' Fund	997	-	997	1,189
Prolonged Disability Fund	798	-	798	865
Incidental Fund	3,693	-	3,693	3,999
Ministerial Development Fund	458	-	458	562
Assembly Buildings' External Work	1,996	-	1,996	2,270
Sick Supply Fund	60	-	60	87
Students' Bursary Fund	1,897	-	1,897	756
	<u>14,691</u>	<u>-</u>	<u>14,691</u>	<u>14,916</u>

9 Ministry and support staff

	Unrestricted £	Restricted £	2022 £	2021 £
Minister's stipend, pension and expenses	-	-	-	64,816
Other Ministry and Support Staff	28,729	-	28,729	35,228
	<u>28,729</u>	<u>-</u>	<u>28,729</u>	<u>100,044</u>

10 Life and work

	Unrestricted £	Restricted £	2022 £	2021 £
Worship and Fellowship	12,394	-	12,394	6,272
Discipleship and Ministry	12,109	-	12,109	11,067
Mission and Outreach	425	-	425	801
	<u>24,928</u>	<u>-</u>	<u>24,928</u>	<u>18,140</u>

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

11 Grants to missions and charities

	Unrestricted	Restricted	2022	2021
	£	£	£	£
United Appeal	-	14,314	14,314	14,300
World Development Appeal	-	1,900	1,900	2,040
PCI Moderator's Appeal	-	5,422	5,422	-
Other missions and charities	5,710	-	5,710	1,606
	5,710	21,636	27,346	17,946

12 Property and equipment maintenance

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Utilities	12,078	-	12,078	7,593
Repairs and maintenance	1,296	12,477	13,773	16,472
Insurances	5,001	-	5,001	3,502
Leasing	1,108	-	1,108	1,108
Depreciation – fixtures & fittings	780	1,217	1,997	1,658
	20,263	13,694	33,957	30,333

13 Governance

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Other professional services	700	1,670	2,370	700
Independent Examination	200	-	200	200
Advertising, printing, etc.	2,455	-	2,455	4,660
Sundry expenses	2,257	-	2,257	3,172
Bank interest and charges	453	-	453	355
	6,065	1,670	7,735	9,087

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

14 Fixed Assets

	Buildings	Fixtures & Fittings	Total
	£	£	£
Cost or valuation			
At 1 January 2022	423,040	46,431	469,471
Additions	-	3,400	3,400
At 31 December 2022	<u>423,040</u>	<u>49,831</u>	<u>472,871</u>
Depreciation			
At 1 January 2022	197,101	36,327	233,428
Charge for the year	8,461	1,896	10,357
At 31 December 2022	<u>205,562</u>	<u>38,223</u>	<u>243,785</u>
Net book value			
At 1 January 2022	<u>225,939</u>	<u>10,104</u>	<u>236,043</u>
At 31 December 2022	<u>217,478</u>	<u>11,608</u>	<u>229,086</u>

Buildings have been recognised at the date of transition to FRS 102 and the Charities SORP (FRS 102). The buildings comprise the Church building, church halls, church office and the manse and their contents. The buildings which were built or purchased within the past 50 years have been recorded on a historical cost basis with associated accumulated depreciation based on a useful economic life of 50 years. Buildings that are older than 50 years are considered to be fully depreciated.

15 Debtors

	2022	2021
	£	£
Accrued interest income	14	7
Gift Aid to be claimed	26,118	30,209
Prepayments	3,644	4,272
	<u>29,776</u>	<u>34,488</u>

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

16 Cash at bank and in hand

	2022	2021
	£	£
No. 1 account	159,258	118,403
Property account	56,341	59,833
No. 5 account	70,936	70,716
No. 6 account	1,584	824
Church Hall Extension account	2,300	1,400
Investment accounts	80,576	80,364
Organisations' accounts balances	19,032	19,321
	390,027	350,861

17 Creditors

	2022	2021
	£	£
United Appeal accrual	-	8,300
Other PCI accrued donations	1,900	-
Taxation and social security costs	593	513
Other accrued expenses	2,140	1,583
	4,633	10,396

18 Staff costs and employee benefits

	2022	2021
	£	£
Gross salaries and wages	28,729	79,715
Social security costs	-	-
Minister pension costs	-	10,267
Staff pension costs	-	-
Ministry expenses	-	10,062
	28,729	100,044

There were no employees who received total employee benefits in excess of £60,000 as detailed below (2021: one).

The key management personnel of the charity, the Church, comprise the trustees (members of the Kirk Session) and the minister. The total employee benefits of the key management personnel of the Church were £0 (2021: £64,816). The minister retired towards the end of 2021 and a new minister was installed early in 2023 and therefore there were no minister costs throughout 2022.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

19 Staff numbers

The average employee head count for the year was as follows:

	2022	2021
	£	£
Minister and Assistant Minister	-	2
Other staff	4	4
	<hr/> 4 <hr/>	<hr/> 6 <hr/>

20 Trustees' expenses and remuneration

There were seven trustees who received expenses during the year amounting to £1,013.

There was one trustees who received remuneration during the year.

Hilary McGavock received gross remuneration amounting to £8,234 (2021: £7,788) for her administrative role in the Church which is separate from her duties as a trustee. This remuneration is as determined and permitted by Kirk Session.

21 Related party transactions

Please refer to note 20 for transactions with trustees during the year.

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

- £14,690 for congregational assessments
- £14,314 towards the United Appeal
- £2,040 towards the World Development Appeal
- £5,422 towards the Moderator's Appeal
- £2,025 towards the Presbyterian Children's Society

The congregation contributed £892 towards Presbytery Assessments during the year.

During the year, fees were paid to Madigan Electronics, a business owned by Andrew McKeegan a trustee. These fees were in respect of IT support and equipment maintenance amounting to £10,975.

There were no other related party transactions.

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2022

22 Analysis of movement in charitable funds

	Balance at 01/01/2022	Income	Expenditure	Transfers	Balance at 31/12/2022
	£	£	£	£	£
Unrestricted income funds	269,721	143,763	(100,385)	(100)	312,999
Restricted income funds	120,275	49,992	(51,750)	100	118,617
Restricted land & building fund	221,000	-	(8,360)	-	212,640
	<u>610,996</u>	<u>193,755</u>	<u>(160,495)</u>	<u>-</u>	<u>644,256</u>

During the year, a total of £100 was transferred from the General No. 1 account (which is unrestricted funds) to the Property account. The trustees have considered it appropriate to recognise this transfer therefore leaving the cash in the property bank account for future restricted property use.

Details of each fund can be found at note 1.2.

23 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Restricted L&B funds	Total
	£	£	£	£
Tangible fixed assets	4,200	12,246	212,640	229,086
Cash at bank and in hand	288,073	101,954	-	390,027
Other net current assets/(liabilities)	20,726	4,417	-	25,143
Creditors of more than one year	-	-	-	-
	<u>312,999</u>	<u>118,617</u>	<u>212,640</u>	<u>644,256</u>

Joymount Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104850

Annual report



Carrickfergus
Joymount
Presbyterian Church

N.I. Charity Commission Number NIC 104850

**Annual Report of the Trustees and
Congregational Accounts
31st December, 2022**

Joymount Presbyterian Church

Church Office	1 Robinsons Row Carrickfergus Co. Antrim
Bankers	Dankse Bank High Street Carrickfergus Co Antrim
Office telephone	028 9335 0926 (9-1 Mon, Tues and Thur)
Manse telephone	028 9336 3570
Website	www.joymount.org

Our Vision

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

We in JOYMOUNT PRESBYTERIAN CHURCH publicly affirm that Jesus Christ is Saviour and Lord. We encourage people to become members and we want members to:

- Come to Jesus** - To acknowledge Him as Saviour and Lord.
- Grow in Jesus** - To become more like Jesus.
- Go for Jesus** - To journey out in life with Jesus

Our Church

Joymount Presbyterian Church is part of the Presbyterian Church in Ireland (PCI) and is supervised by the Presbytery of Carrickfergus. Joymount was established in 1852 and exists to make known and proclaim Jesus Christ, Saviour and Lord and encourage members to follow and serve Him.

We meet at 11.00am and during the lockdown period we broadcast a service on our Facebook page and on U-tube. We also setup a phone connection so that members without internet connection could still listen to the service. This service was ceased at end of 2021 when church services resumed. Our services follow the Christian calendar starting with Advent and continuing through to Pentecost. We observe the Sacrament of

Communion 4 times each year. Our special evening Communion to mark the start of Advent was restarted. Evening worship which had been stopped due to the covid pandemic has not been restarted this year as our Minister retired on grounds of ill-health at 31st December 2021 and we have been led by a Vacancy commission under the guidance of the Rev Gabrielle Farquhar during 2022.

Joymount is a busy and active congregation, as can be seen from the list of organisations from the local community which make use of our premises for their activities. We reach out far into the community with our work through the church organisations. Many of our members are involved in the management of some of the local organisations and schools. We make the church available for local organisations to use the premises for their weekly activities and for their services of worship. Our organised Christmas Outreach in the local shopping centre and weekly market to promote the name of Jesus were held this year and we did carry out a visitation to the new homes, on the old Albion factory site close to the church, with a small Christmas gift. Our ministry team continue to provide teaching, counsel, leadership and pastoral care for the members of the congregations with backup from the Kirk Session. The sick, the elderly, the bereaved and the troubled are visited in their times of need. The Vacancy Commission also provides pastoral (one-to-one) counselling.

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 congregations. 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 held 10 times a year and as required.

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 of the Presbyterian Church in Ireland. Joymount 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.

During the year we were represented at Presbytery by our Minister and Representative Elder along with a depute Representative Elder who will become our Representative Elder next year.

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.

We were represented at the Assembly by our Minister and Representative Elder.

Purpose

Joymount 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.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

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

Members of the Ministry Team

Minister	Congregation vacant during 2022. (Vacancy Commission under convenorship of Rev Gabrielle Farquhar in charge of congregation.)
Assistant Minister	None
Senior Pastoral Assistant	Rev. David Brice

Members of Support Staff

Church Administrator	Mrs Hilary McGavock
Church Officer	Mrs Andrea Matheson
Cleaner	Mrs Catherine McCormick
Musical Director	Mr Raymond Smyth

Church Officials

Clerk of Kirk Session	Mr Stephen Drake
Treasurer	Ms Gillian McCallion
Committee Secretary	Mrs Isabelle Strugnell
Rep to Presbytery	Mrs Martha Blair

Members of Kirk Session and Trustees under the Charity Commission

James Adair	Sharon Adamson	Evelyn Bates	Martha Blair
Edwin Boal	Jane Boal	James Bodles	David Bothwell
Peter Denney	Sharon Donald	James Dunlop	Stephen Drake
Gillian McCallion	Rosemary McFarland	Andrew McKeegan	Hilary McGavock
Robert Magee	Gary Montgomery	Avril Morrison	
Francis Picton	Isabelle Strugnell	Graham Wills	

The Rev John Stanbridge was appointed a Trustee when he took up ministerial duties in Joymount on Friday 3rd February 2023.

Elders Emeriti or non Trustees

Herbert Holmes	Elizabeth Pherson	William McCartney
Stuart Nelson	Anne Burrows (died 18 th February 2023)	

Church Committee

Clarke Adair	Denise Difallah	Kay Fowles	Kerry Laughlin
Diane Loughridge	Ronnie McClune	Rosie Montgomery	Elizabeth Picton
Jennifer Smyth	Chris Strugnell	Philip Thompson	Aaron Walker

Church Organisations

Bowling Club	Boys' Brigade	Bus Stop Coffee Group
Thursday Sale	Girls' Brigade	Joymount History Club
Joymount Friendship Club	Men's Group	Mums and Tots
Presbyterian Women	Pause (Youth Club)	JAM (Sunday Schools)
Youth Fellowship (UNITE)		

School Board of Governors

Oakfield Primary School

Victoria Primary School

Carrickfergus Academy -Junior Campus (formerly Downshire Community School)

Organisations using our premises

Art Club Badminton Club U3A Committee

Statistics on the Congregation

All families under pastoral care of the Congregation	410
Persons of all ages in above families	847
No. of families who contributed to FWO	259
Attendance at: morning worship	106
evening worship no regular services in 2022	
Sacrament of Baptism	1
Admitted to the Lord's table for first time	0
Total persons on Communion Roll	233
Those taking at least 1 communion during year	140
Kirk Session Male	12
Female	10
No. attending Bible Study/Fellowship meetings outside Sunday Services	14
No. attending Bible Class or Sunday School	15
No. Attending non-uniformed organisations for children/young people	10

Employment 2022

1 Vacancy Convenor, 1 Senior Pastoral Assistant, 1 Musical Director, 2 caretakers/Cleaners, 1 Church Administrator, 1 IT Support. (The Senior Pastoral Assistant and the IT Support are self-employed)

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with our church organisations and other activities. Your efforts are most valued.

Property Report

Don't look at the cost of doing maintenance, look at the cost of not doing maintenance.

Description	Date
Emergency lighting test, halls & church	12/1/22
Gutter cleaning Manse, Garage, Halls, Church, No. 1, replacing 6 roof tiles & 1 ridge tile church halls	11/3/22
Asbestos testing church roofspace	8/2/22
Architect's sketch 3D images front of church	14/2/22
Replacing 11 faulty emergency lights with LED	21/2/22
Manse gas boiler service plus survey on gas system	19/2/22
Upper hall fire door into church – handle	7/4/22
Fire alarm service in church, church halls	12/4/22
Fire extinguishers service, replacement of boiler house and minister's room extinguishers	13/4/22
Post & sign for car park entrance	17/6/22
Repair to heating control system – church & church halls	21/6/22
Church boiler service plus new safety valve	22/8/22
Choir box treatment	12/8/22
Gas boiler service No. 1, Manse, CO2 detector Manse	August 2022
Hedge cutting, weed killing, garden work, Knot Garden, No.1, car park, Manse	9/9/22
LED security light halls doors, Manse car park	September 2022

General Maintenance Work

Description	Date
Timer for manse, light switch female toilet, church emergency light tubes	7/1/22
Light tubes church halls emergency light tubes	21/1/22
Rat poison manse grounds church car park	28/1/22
Bag of salt for church grounds	15/2/22
1 bag post for car park sign	11/3/22
Fisher screens for church halls skirting board	11/3/22
Door handle for lower hall kitchen back door	11/3/22
Weed spray back pack, emergency light tubes	7/6/22
Smoke alarm No. 1, hinges, emergency light tubes	7/8/22
Lock for car park, evo-stick, weed killer	11/10/22
Cement manse garage, silicone manse, key cut, emergency light tubes	6/12/22
Lower church hall heating control actuator	30/11/22

Phil Thompson Property Convenor

Committee Report

As Rev Richard Graham retired on 31 December 2021 the Manse became vacant from 1 January 2022. Regular security checks on the premises were carried out and the insurance company informed of the vacant manse.

A congregational announcement was made in April regarding the lifting of the Covid Restrictions during the church services.

Refreshments after morning service recommenced on Sunday 5 June 2022.

Due the church being unable to arrange, because of covid restrictions, an AGM during 2022; the Church Accounts were approved by Kirk Session.

The contract with Talk-Talk was terminated in favour of Plusnet.

The Architects surveyed the Manse giving a good report on its general condition. It was agreed that members of the property committee continue to visit the Manse on an annual basis to check that everything is in order.

A Congregational Meeting was convened on 7th June to consider proposals put forward by the Committee on the changed and adapted layout at the front of the church. The meeting was to able view plans and ask questions on the proposal. Having heard the discussion and concerns raised the chairperson decided to not proceed to a vote, and that Church Committee reflect upon the points raised. It was agreed that all necessary inspection, maintenance and repairs of the choir box and associated rail be undertaken.

Dry rot in the choir box area has been treated and an application has been made to the TBF and KL Thompson Trust for funding to improve access for people with mobility issues. New microphones were purchased for use in the pulpit and the choir box area.

It was recommended that the Committee conduct an annual audit of each organisation's accounts.

The Summer Event took place successfully on Saturday 30 July 2022.

A Coffee Morning in aid of the NI Children's Hospice and Air Ambulance NI took place on Saturday 26 November 2022.

Isabelle Strugnell, Committee Secretary

Kirk Session Report

2022 was dominated by the vacancy and preparations for finding a new minister but it is worth remembering that in the early part of the year Covid-19 was still a very real danger and the life of the church had to be managed so as to reduce the risk of infection. By February record of attendance was no longer required but face masks were still needed when moving around or singing, alternate pews were still kept vacant and at communion we continued to use prepacked elements. By Easter Sunday we were able to sing without facemasks, while making clear that those who wished to continue to use them were welcome to do so. Tea and coffee after service began again in June. Restrictions on seating were relaxed in stages but at the end of the year seating in the gallery continues to be restricted so that people can be distanced from others.

The first communion service with elements served by elders in the usual way was at the evening of the first Sunday in Advent. We have no immediate plans to restart a regular evening service but in the Sunday evenings before Christmas we were able to have the Advent communion, band service and carols by candlelight, all well attended.

In January Rev Gabrielle Farquhar was appointed vacancy convener by Carrickfergus Presbytery and was supported by a vacancy commission of other ministers and elders appointed by Presbytery. As well as leading some services herself she arranged ministers and accredited preachers to lead worship, chaired Kirk Session meetings and, aided by other members of the commission, ensured that urgent pastoral needs and funerals were attended to. The congregation enjoyed hearing a variety of voices in the pulpit and particularly valued the accredited preachers.

With practical wisdom and godliness, Gabrielle guided Kirk Session through the process of getting a minister, first in preparing the documents required to show Presbytery and ultimately the Linkage Commission that we were fit both spiritually and financially to call a minister. We were given "leave to call" a minister in June. We then prepared a Congregational profile, largely the work of Sharon Adamson guided by Gabrielle, to tell prospective candidates about Joymount and what we were looking for in a minister. Six candidates expressed an interest in Joymount and four were interviewed by the whole Session. Following the interviews Session decided to ask Rev John Stanbridge, minister of Ballycastle and Croaghmore to preach to the congregation. He did so on 27 November. At a congregational meeting called by Presbytery on 28 November the congregation in a secret ballot voted by 76 votes to 20 to call Mr Stanbridge. He accepted by telephone that evening but a delegation of Session had to go to Carrickfergus Presbytery in December and Route presbytery in January to complete the formal procedure so were able to close the year with a firm expectation of having a new minister soon.

Church life continued and In October most groups and organisations were able to start up their former activities. The exceptions are the Thursday Sale, Joymount Prospects and the regular Sunday evening service, including the monthly Prayer for healing, which have not so far restarted.

Special events included a PW celebration of the Diamond Jubilee of the late Queen Elizabeth II and a summer event in the manse and its garden in July at which we enjoyed the sun together along with more excellent catering and entertainment for all the family. This was a particular blessing for those who were still becoming used to getting out again after Covid but it also brought in many with little or no connection with Joymount.

A very successful Christmas outreach under the leadership of Robert Magee saw over 2000 gifts of sweets with a Christmas greeting distributed to the public and to all our organisations along with carol singing in the De Courcy Centre on a Saturday morning and in the market on Thursday morning, including singers and musicians from other churches.

During the year Gillian Mercer resigned from captaincy of GB after 11 years in office and Jancis Logue was appointed in her place. Rev Richard Graham was made Minister Emeritus by the Presbytery of Carrickfergus and two of our older elders Stuart Nelson and Billy McCartney resigned from eldership and were made Elders Emeritus. Billy continues to head the bereavement team.

Kirk Session wishes to place on record its appreciation of Rev Gabrielle Farquhar's work throughout the year in maintaining church life and worship, in guiding Session through the process of calling a new minister and in leading us in worship. We thank too the members of Carrickfergus Presbytery who served on the vacancy commission.

Stephen Drake

Clerk of Session

Treasurer's Report

Once again we are grateful to God for bringing us through another challenging year. Although a sense of normality has returned after Covid we faced different challenges, namely a vacancy in ministry and a cost-of-living crisis. However, we are thankful that we now have a new minister and look forward to this new chapter in Joymount.

Despite the challenges of the last year our members have continued to support the ongoing work here in Joymount.

It is disappointing to note that our total direct giving was down by just over £14K. compared to 2021. Also down were donations and legacies but that can be explained by the one-off gifts that we gave to our former minister and assistant minister in 2021. This decline in income was offset to some extent by the increase in the income of organisations and our generous giving to the Moderator's Appeal for Ukraine. Overall income is down around £10.5K.

Expenditure is down this year by £48K mainly due to a reduction in staff costs. Staff costs have gone down in respect of minister and assistant minister but this was partly counteracted by increased support staff wages and the costs of the vacancy. There have also been substantial increases in the cost of utilities. Expenditure on Life and Work has increased due to increases in IT support and sound and media costs. We increased our giving to missions and charities, over £5K went to the Moderator's appeal for Ukraine.

Our target for United Appeal in 2022 was £14,014 and we exceeded this by £300. Our target for 2023 is £14,245.

The World Development Appeal for 2022, Rekindling Hope, from Flight to Flourishing, focused on Lebanon and South Sudan. A total of £1900 was sent from Joymount for this appeal.

Property income and expenditure varies year on year depending on the work required and Phil Thompson's report outlines the work carried out in 2022.

All our bank accounts are in a healthy state although it must be remembered that there is money accrued in the No. 1 account which will be required for payments in January and February of the next year. The money in Virgin Money now gives us our designated reserves.

Give generously and do so without a grudging heart; then because of this the Lord your God will bless you in all your work and in everything you put your hand to. Deuteronomy 15 v 10.

Gillian McCallion

Church Treasurer

Joymount Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104850

Annual return

**Independent examiner's report to the charity trustees of Joymount Presbyterian Church
For the year ended 31 December 2022**

I report on the financial statements of the Charity for the year ended 31 December 2022, which are set out on pages 12 to 23.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements 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 financial statements 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.



.....
Samantha Martin FCA
Martin Bookkeeping and Accountancy Services
5 Magheralave Manor
Lisburn
BT28 3EN
1 May 2023