

Killead Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104932

Details

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

Contact

Address	22 British Road Aldergrove Crumlin Bt29 4dh BT29 4DH
Phone	028 94 453936
Website	www.killeadpc.org

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£166,358	£138,422	£0	1

Trustees

Name	Role	Appointed
David McClenaghan		
David Morrison		
Denis Minford		
Lyle Mackey		
Mervyn Rea		
Mr James Hutchinson McClurg		
Mr Philip Campbell Patterson		
Mr Thomas James Lewis B Sc		
Mr William Duncan Hyde		
Mrs Rosemary Wilson Rgn, Rm, Rcnt, Rnt, LI.B. B.L. LI.M		
Sam Hyde		
Vanessa Lorimer		

Killead Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104932

Accounts

Registered Charity in Northern Ireland (NIC104932)

**KILLEAD PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



KILLEAD PRESBYTERIAN CHURCH

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KILLEAD PRESBYTERIAN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number NIC104932

Trustees

Mr Thomas Lewis
Mr James McClurg
Mrs Rosemary Wilson
Mr Lyle Mackey
Mr Mervyn Rea
Mr Phillip Patterson
Mr William Hyde
Mrs Vanessa Lorimer
Mr Denis Minford
Mr Sam Hyde
Mr David McClenaghan
Mr David Morrison

Principal Office bearers

Minister	Rev David Morrison
Clerk of Session	Mr Thomas Lewis
Treasurer	Mr David Martin
Congregational Secretary	Mrs Elizabeth Hyde

Church address

52 Killead Road
Aldergrove
Crumlin
County Antrim
BT29 4EN

Independent examiner

Johnston Kennedy DFK
Chartered Accountants
Ground Floor
Block A, The Sidings
Antrim Road
Lisburn
BT28 3AJ

Bankers

Ulster Bank Limited
27 Main Street
Crumlin
BT29 4UR

Solicitors

O'Rorke, McDonald & Tweed
37-39 Church Street
Antrim
BT41 4BD

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024 including a balance sheet at that date.

Description and Purpose

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

Killead 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 congregations' mission purposes are: "Killead Presbyterian Church seeks to be a warm, loving fellowship of people, worshipping God in a Christ-centred way and serving him in our daily lives."

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.

Activities and Objectives

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

- Sunday School and Bible Class
- Boys' Brigade Company
- Girls' Brigade Company
- Adults' organisations

Achievements and Performance

Worship and prayer

The congregation generally holds a public service of Worship every Sunday morning at 12.00 noon except during the Summer months of July and August when a joint service is held with Loanends Presbyterian Church, with whom the congregation shares a Minister. Additional evening services are held at specific times in the year including Harvest, Christmas and Easter. We hold Communion Services approximately four times a year.

We have continued to livestream these weekly services allowing us to approximately double the number of people able to join in.

As well as our regular services during the year we conducted 3 marriage services, 4 funeral services and 5 baptisms.

During the summer months, a Holiday Bible Club for Primary School age children and a Youth Week are held for the benefit of families with young children and/or teenagers.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

At 31 December 2024 there were 163 communicant members and 152 families connected with the congregation. The average weekly attendance at morning worship is 90.

Pastoral care

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

Organisations

The following organisations form an essential part of the life and witness of our church.

Choir & Worship Group – The Church has an enthusiastic worship group and an active choir which lead services of worship with modern and traditional psalms, hymns and songs.

Sunday School & Bible Class - Killead Presbyterian Church has a number of dedicated teachers who provide instruction to children and young people in the Sunday School and Bible Class each Sunday, apart from during the summer months. These groups meet before and during public worship.

Children's Church – This is aimed at younger children (up to 9), who leave after the initial part of the Sunday morning services and take part in educational activities appropriate to their age. This allows parents to concentrate on the service and especially the sermon.

Girls' Brigade Company – meets each Tuesday evening in the church hall. Approximately 45 girls aged 4–18 from across a wide section of the community are involved.

Boys' Brigade Company – meets each Wednesday evening in the church hall. Approximately 40 boys aged 4–18 from across a wide section of the community are involved.

A new organization was formed in 2022 and takes its name, The Killead Vintage Enthusiasts, from the interests and activities of its members and supporters. They organize talks and outings and are responsible for the Vintage and Classic Vehicle Run and Beef Sizzle.

Mission and outreach

We believe that GOD CALLS US TO MISSION as witnesses to Christ through both evangelism and social witness, challenging the values of the world in which we live with the values of God's kingdom, and winning men and women to faith and discipleship.

In Mathew 28 V19 Jesus calls all believers to - "Therefore go and make disciples of all nations...."

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

The congregation also contributes to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Presbytery

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

General Assembly

The minister and one of our elders are generally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast. The General Assembly was June 2024.

Property

The congregation has extensively renovated a small farm-house on the Tully Road which has been left to the church. The property is now being rented out along with the associated farmland.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure and Management

The Kirk Session

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

The Kirk Session consists of the ordained 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 who is, the minister in active duty in the congregation, has no deliberate but only a casting vote.

Stated meetings of the Kirk session are held bi-monthly from September-May with approximately 5 meetings annually.

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

Presbytery

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

The General Assembly

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

Financial Review

The congregation's main source of unrestricted income is members' contributions through the Weekly Freewill Offering. There were 122 contributors during the year (2023: 141 contributors) donating a total of £55,093 (2023: £54,878).

Total Income of the congregation during the year was £166,358, compared to £154,527 in the previous year.

Charitable expenditure decreased from £127,088 to £126,968 in 2024.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Responsibilities in respect of financial statements

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2018 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity transactions and disclose with reasonable accuracy at any time the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserves policy

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 6 month's normal expenditure. At the year end unrestricted reserves were £552,051 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members and to reserve funds for capital projects in the future.

Risk review

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 26 October 2025 and signed on its behalf by

Rev David Morrison

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Rev David Morrison

Thomas Lewis

.....

Thomas Lewis

KILLEAD PRESBYTERIAN CHURCH

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED FINANCIAL STATEMENTS OF KILLEAD PRESBYTERIAN CHURCH FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the year ended 31 December 2024 set out on pages 8 to 15.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

James Gage FCA
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James Gage FCA
Johnston Kennedy DFK
Chartered Accountants
Ground Floor
Block A, The Sidings
Antrim Road
Lisburn
BT28 3AJ

Date: 26 October 2025

KILLEAD PRESBYTERIAN CHURCH
(CHARITABLE COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<u>Receipts</u>						
Donations and legacies	2	93,997	33,080	-	127,077	92,913
Charitable activities	3	8,519	10,375	-	18,894	42,303
Investments	4	18,180	2,208	-	20,388	19,311
Total receipts		120,695	45,663	-	166,358	154,527
<u>Payments</u>						
Charitable activities	5	(84,935)	(42,033)	-	(126,968)	(127,088)
<u>Asset purchase</u>						
Purchase of equipment		(9,870)	-	-	(9,870)	-
Property renovations		-	(1,585)	-	(1,585)	(6,776)
Total payments		(94,804)	(43,618)	-	(138,422)	(133,864)
Net receipts (payments)		25,891	2,045	-	27,936	20,663
<u>Other recognised gains and losses</u>						
Net gain/(loss) on investments		9,571	-	2,936	12,507	9,283
Transfers between funds		(9,552)	9,552	-	-	-
Net movement in funds		25,910	11,597	2,936	40,443	29,946
<u>Reconciliation of funds:</u>						
Funds brought forward		516,271	3,270,231	73,960	3,860,462	3,823,740
Fixed asset additions		9,870	1,585	-	11,455	6,776
Funds carried forward		552,051	3,283,413	76,896	3,912,360	3,860,462

KILLEAD PRESBYTERIAN CHURCH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£	£
Fixed Assets						
- Church Premises, fixtures & equipment		22,822	2,850,554	-	2,873,376	2,863,506
- Minibus		-	12,500	-	12,500	12,500
- Manse		-	366,088	-	366,088	364,503
Investments	7	386,040	21,752	76,896	484,688	472,180
		<u>408,862</u>	<u>3,250,894</u>	<u>76,896</u>	<u>3,736,652</u>	<u>3,712,689</u>
Bank & Cash Balances						
Bank Deposit Accounts		27,472	-	-	27,472	27,471
Bank Current Accounts		115,717	22,287	-	138,004	109,961
Organisational Funds		-	10,232	-	10,232	10,341
		<u>143,189</u>	<u>32,519</u>	<u>-</u>	<u>175,708</u>	<u>147,773</u>
Total assets	8	<u>552,051</u>	<u>3,283,413</u>	<u>76,896</u>	<u>3,912,360</u>	<u>3,860,462</u>
Funds reconciliation of bank & cash balances						
Bank and cash at start of the year		126,851	20,922	-	147,773	127,111
Net movements in funds		16,338	11,597	-	27,935	20,662
Bank and cash at end of the year		<u>143,189</u>	<u>32,519</u>	<u>-</u>	<u>175,708</u>	<u>147,773</u>

Approved by the Board and authorised for issue on 26 October 2025

Thomas Lewis

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Thomas Lewis

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Basis of financial statements

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

1.2 Fund accounting

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

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

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

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

1.4 Investments

Investments are valued at market value at the year end.

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Recorded giving:					
Donations and gifts	55,093	29,425	-	84,518	76,260
Loose collections	1,153	-	-	1,153	2,132
Gift Aid	10,551	3,655	-	14,206	14,521
Legacies and bequest	27,200	-	-	27,200	-
	<u>93,997</u>	<u>33,080</u>	<u>-</u>	<u>127,077</u>	<u>92,913</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Income from charitable activities:					
Donations from ceremonies	500	-	-	500	4,025
Charitable activities	-	655	-	655	2,603
Contributions for resources	7,778	-	-	7,778	9,910
Organisational funds income	-	6,540	-	6,540	16,491
Other income	241	3,180	-	3,421	9,274
	<u>8,519</u>	<u>10,375</u>	<u>-</u>	<u>18,894</u>	<u>42,303</u>

4 Investment income

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Rents investment properties	12,524	-	-	12,524	11,788
Other investment income	5,656	2,208	-	7,864	7,523
	<u>18,180</u>	<u>2,208</u>	<u>-</u>	<u>20,388</u>	<u>19,311</u>

5 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
General Assembly					
Assessments	9,338	-	-	9,338	7,176
Presbytery fees	1,939	-	-	1,939	2,154
Ministry and support staff costs	37,708	-	-	37,708	35,212
Congregational running expenses	33,532	16,378	-	49,910	45,360
Donations to Missions and charities	900	15,784	-	16,684	15,867
Other payments	-	3,221	-	3,221	894
Organisational funds payments	-	6,650	-	6,650	18,997
Governance costs	1,518	-	-	1,518	1,428
	<u>84,935</u>	<u>42,033</u>	<u>-</u>	<u>126,968</u>	<u>127,088</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Fixed Assets

The congregation owns the Church premises situated at 52 Killead Road, Aldergrove, BT29 4EN and the associated fixtures, fittings and equipment. These have been reflected in the accounts at a value of £3,227,557 which is the estimated replacement cost. The title of the property and land is held by the Presbyterian Church in Ireland Holding Trustee Company. No increase in the insurance value has been reflected in the accounts for the year.

7 Investments

The congregation has the following investments. Amounts are shown at market valuation.

	2024	2023
	£	£
PCI - General Investment Fund	66,534	63,530
NI Central Investment Fund for Charities	107,981	101,413
Agricultural property	233,277	233,277
Investec	76,896	73,960
	484,688	472,180

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Fund balances

	Balance at start £	Receipts £	Payments £	Transfer £	Gains/ (losses) £	Asset additions £	Balance at end £
Unrestricted funds	516,271	120,695	(94,804)	(9,552)	9,571	9,870	552,051
	516,271	120,695	(94,804)	(9,552)	9,571	9,870	552,051
Restricted funds							
Property	3,251,468	18,517	(17,963)	9,365	-	1,585	3,262,972
PCI - Appeals	-	9,248	(9,435)	187	-	-	-
Other funds	8,341	10,330	(8,543)	-	-	-	10,128
Christian Aid	-	460	(460)	-	-	-	-
Poppy appeal	-	568	(568)	-	-	-	-
Bequests	83	-	-	-	-	-	83
Organisational funds	10,339	6,540	(6,650)	-	-	-	10,229
	3,270,231	45,663	(43,618)	9,552	-	1,585	3,283,413
Endowment funds	73,960	-	-	-	2,936	-	76,896
	73,960	-	-	-	2,936	-	76,896
Total	3,860,462	166,358	(138,422)	-	12,507	11,455	3,912,360

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

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

	2024 Number	2023 Number
	1	1
	2024 £	2023 £
Wages and salaries	21,405	25,031
Social security costs	2,598	2,478
	24,003	27,509

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

10 Pension costs

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

The contributions made by the congregation during the year were:

	2024 £	2023 £
Contributions	4,763	4,536

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Related party transactions

One of the Trustees, the minister of the congregation received remuneration of £19,845 for acting in that capacity. Pension contributions of £2,957 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

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

£8,209 for congregational assessments

£7,642 towards the United Appeal

£991 toward the Presbyterian Orphan and Children Society

£802 towards the World Development Appeal

There were no other related party transactions.

Killead Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104932

Accounts

Registered Charity in Northern Ireland (NIC104932)

**KILLEAD PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



KILLEAD PRESBYTERIAN CHURCH

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KILLEAD PRESBYTERIAN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number NIC104932

Trustees

Mr Thomas Lewis
Mr James McClurg
Mrs Rosemary Wilson
Mr Wilbert Hyde
Mr Lyle Mackey
Mr Mervyn Rea
Mr Phillip Patterson
Mr William Hyde
Mrs Vanessa Lorimer
Mr Denis Minford
Mr Sam Hyde
Mr David McClenaghan
Mr David Morrison

Principal Office bearers

Minister	Rev David Morrison
Clerk of Session	Mr Thomas Lewis
Treasurer	Mr David Martin
Congregational Secretary	Mrs Elizabeth Hyde

Church address

52 Killead Road
Aldergrove
Crumlin
County Antrim
BT29 4EN

Independent examiner

Johnston Kennedy DFK
Chartered Accountants
Ground Floor
Block A, The Sidings
Antrim Road
Lisburn
BT28 3AJ

Bankers

Ulster Bank Limited
27 Main Street
Crumlin
BT29 4UR

Solicitors

O'Rorke, McDonald & Tweed
37-39 Church Street
Antrim
BT41 4BD

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023 including a balance sheet at that date.

Description and Purpose

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

Killead 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 congregations' mission purposes are: "Killead Presbyterian Church seeks to be a warm, loving fellowship of people, worshipping God in a Christ-centred way and serving him in our daily lives."

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.

Activities and Objectives

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

- Sunday School and Bible Class
- Boys' Brigade Company
- Girls' Brigade Company
- Adults' organisations

Achievements and Performance

Worship and prayer

The congregation generally holds a public service of Worship every Sunday morning at 12.00 noon except during the Summer months of July and August when a joint service is held with Loanends Presbyterian Church, with whom the congregation shares a Minister. Additional evening services are held at specific times in the year including Harvest, Christmas and Easter. We hold Communion Services approximately four times a year.

We have continued to livestream these weekly services allowing us to approximately double the number of people able to join in.

We aim to hold three special "Messy Church" services on Sunday afternoons during the year, attracting a wide variety of people of all ages, including some who are not members of the congregation.

As well as our regular services during the year we conducted 2 marriage services, 10 funeral services and 4 baptisms.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

During the summer months, a Holiday Bible Club for Primary School age children and a Youth Week are held for the benefit of families with young children and/or teenagers.

At 31 December 2023 there were 159 communicant members and 155 families connected with the congregation. The average weekly attendance at morning worship is 90.

Pastoral care

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

Organisations

The following organisations form an essential part of the life and witness of our church.

Choir & Worship Group – The Church has an enthusiastic worship group and an active choir which lead services of worship with modern and traditional psalms, hymns and songs.

Sunday School & Bible Class - Killead Presbyterian Church has a number of dedicated teachers who provide instruction to children and young people in the Sunday School and Bible Class each Sunday, apart from during the summer months. These groups meet before and during public worship.

Children's Church – This is aimed at younger children (up to 9), who leave after the initial part of the Sunday morning services and take part in educational activities appropriate to their age. This allows parents to concentrate on the service and especially the sermon.

Presbyterian Women - There is an active PW within the congregation which meets on a monthly basis and organises events aimed primarily at women within the congregation and the wider community.

Girls' Brigade Company – meets each Tuesday evening in the church hall. Approximately 50 girls aged 4–18 from across a wide section of the community are involved.

Boys' Brigade Company – meets each Wednesday evening in the church hall. Approximately 40 boys aged 4–18 from across a wide section of the community are involved.

A new organization was formed in 2022 and takes its name, The Killead Vintage Enthusiasts, from the interests and activities of its members and supporters. They organize talks and outings and are responsible for the Vintage and Classic Vehicle Run and Beef Sizzle.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Mission and outreach

We believe that GOD CALLS US TO MISSION as witnesses to Christ through both evangelism and social witness, challenging the values of the world in which we live with the values of God's kingdom, and winning men and women to faith and discipleship.

In Mathew 28 V19 Jesus calls all believers to - "Therefore go and make disciples of all nations...."

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

The congregation also contributes to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

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

General Assembly

The minister and one of our elders are generally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast. The General Assembly was June 2023.

Property

The congregation has extensively renovated a small farm-house on the Tully Road which has been left to the church. The property is now being rented out along with the associated farmland.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

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

Structure and Management

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions 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 who is, the minister in active duty in the congregation, has no deliberate but only a casting vote.

Stated meetings of the Kirk session are held bi-monthly from September-May with approximately 5 meetings annually.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Killead congregation of the Presbyterian Church has been assigned to the Templepatrick 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.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

Financial Review

The congregation's main source of unrestricted income is members' contributions through the Weekly Freewill Offering. There were 141 contributors during the year (2022: 140 contributors) donating a total of £54,878 (2022: £51,431).

Total Income of the congregation during the year was £154,527, compared to £129,004 in the previous year.

Charitable expenditure increased from £85,932 to £127,088 in 2023.

Responsibilities in respect of financial statements

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2018 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity transactions and disclose with reasonable accuracy at any time the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserves policy

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 6 month's normal expenditure. At the year end unrestricted reserves were £516,271 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members and to reserve funds for capital projects in the future.

Risk review

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 2nd July 24 and signed on its behalf by


.....
Thomas Lewis


.....
James McClurg

KILLEAD PRESBYTERIAN CHURCH

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED FINANCIAL STATEMENTS OF KILLEAD PRESBYTERIAN CHURCH FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the charity for the year ended 31 December 2023 set out on pages 8 to 14.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

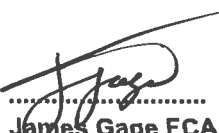
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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


.....
James Gage FCA
Johnston Kennedy DFK
Chartered Accountants
Ground Floor
Block A, The Sidings
Antrim Road
Lisburn
BT28 3AJ

Date: 2/7/24

**KILLEAD PRESBYTERIAN CHURCH
(CHARITABLE COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITY**

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
<u>Receipts</u>						
Donations and legacies	2	67,930	24,983	-	92,913	84,038
Charitable activities	3	14,059	28,244	-	42,303	25,834
Investments	4	17,103	2,208	-	19,311	19,132
Total receipts		99,092	55,435	-	154,527	129,004
<u>Payments</u>						
Charitable activities	5	(78,621)	(48,467)	-	(127,088)	(85,932)
<u>Asset purchase</u>						
Property renovations		-	(6,776)	-	(6,776)	(42,639)
Total payments		(78,621)	(55,243)	-	(133,864)	(128,571)
Net receipts (payments)		20,471	192	-	20,663	433
<u>Other recognised gains and losses</u>						
Net gain/(loss) on investments		7,987	-	1,296	9,283	(22,368)
Transfers between funds		(5,542)	5,542	-	-	-
Net movement in funds		22,916	5,734	1,296	29,946	(21,935)
Reconciliation of funds:						
Funds brought forward		493,355	3,257,721	72,664	3,823,740	3,803,036
Fixed asset additions		-	6,776	-	6,776	42,639
Funds carried forward		516,271	3,270,231	73,960	3,860,462	3,823,740

KILLEAD PRESBYTERIAN CHURCH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2023

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£	£
Fixed Assets						
- Church Premises, fixtures & equipment		12,952	2,850,554	-	2,863,506	2,863,506
- Minibus		-	12,500	-	12,500	12,500
- Manse		-	364,503	-	364,503	357,727
Investments	7	376,468	21,752	73,960	472,180	462,896
		<u>389,420</u>	<u>3,249,309</u>	<u>73,960</u>	<u>3,712,689</u>	<u>3,696,629</u>
Bank & Cash Balances						
Bank Deposit Accounts		27,471	-	-	27,471	27,471
Bank Current Accounts		99,380	10,581	-	109,961	85,185
Organisational Funds		-	10,341	-	10,341	14,455
		<u>126,851</u>	<u>20,922</u>	<u>-</u>	<u>147,773</u>	<u>127,111</u>
Total assets	8	<u><u>516,271</u></u>	<u><u>3,270,231</u></u>	<u><u>73,960</u></u>	<u><u>3,860,462</u></u>	<u><u>3,823,740</u></u>
Funds reconciliation of bank & cash balances						
Bank and cash at start of the year		111,923	15,188	-	127,111	126,676
Net movements in funds		14,928	5,734	-	20,662	435
Bank and cash at end of the year		<u>126,851</u>	<u>20,922</u>	<u>-</u>	<u>147,773</u>	<u>127,111</u>

Approved by the Board and authorised for issue on 2-5-24



Thomas Lewis

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Basis of financial statements

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

1.2 Fund accounting

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

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

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

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

1.4 Investments

Investments are valued at market value at the year end.

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Recorded giving:					
Donations and gifts	54,877	21,383	-	76,260	71,552
Loose collections	2,132	-	-	2,132	1,103
Gift Aid	10,921	3,600	-	14,521	11,383
	<u>67,930</u>	<u>24,983</u>	<u>-</u>	<u>92,913</u>	<u>84,038</u>

3 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income from charitable activities:					
Donations from ceremonies	4,025	-	-	4,025	2,298
Charitable activities	-	2,603	-	2,603	4,288
Contributions for resources	9,910	-	-	9,910	7,592
Organisational funds income	-	16,491	-	16,491	10,481
Other income	124	9,150	-	9,274	1,175
	<u>14,059</u>	<u>28,244</u>	<u>-</u>	<u>42,303</u>	<u>25,834</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Investment income

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Rents investment properties	11,788	-	-	11,788	12,169
Other investment income	5,315	2,208	-	7,523	6,963
	<u>17,103</u>	<u>2,208</u>	<u>-</u>	<u>19,311</u>	<u>19,132</u>

5 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	7,176	-	-	7,176	6,009
Presbytery fees	2,154	-	-	2,154	811
Ministry and support staff costs	35,212	-	-	35,212	15,414
Congregational running expenses	29,222	16,138	-	45,360	40,012
Donations to Missions and charities	3,429	12,438	-	15,867	12,624
Other payments	-	894	-	894	799
Organisational funds payments	-	18,997	-	18,997	8,919
Governance costs	1,428	-	-	1,428	1,344
	<u>78,621</u>	<u>48,467</u>	<u>-</u>	<u>127,088</u>	<u>85,932</u>

6 Fixed Assets

The congregation owns the Church premises situated at 52 Killead Road, Aldergrove, BT29 4EN and the associated fixtures, fittings and equipment. These have been reflected in the accounts at a value of £3,227,557 which is the estimated replacement cost. No increase in the insurance value has been reflected in the accounts for the year.

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Investments

The congregation has the following investments. Amounts are shown at market valuation.

	2023 £	2022 £
PCI - General Investment Fund	63,530	58,257
NI Central Investment Fund for Charities	101,413	98,698
Agricultural property	233,277	233,277
Investec	73,960	72,664
	<u>472,180</u>	<u>462,896</u>

8 Fund balances

	Balance at start £	Receipts £	Payments £	Transfer £	Gains/ (losses) £	Asset additions £	Balance at end £
Unrestricted funds	493,355	99,092	(78,621)	(5,542)	7,987	-	516,271
	<u>493,355</u>	<u>99,092</u>	<u>(78,621)</u>	<u>(5,542)</u>	<u>7,987</u>		<u>516,271</u>
Restricted funds							
Property	3,234,473	24,695	(22,914)	8,438	-	6,776	3,251,468
PCI - Appeals	-	8,284	(9,127)	843	-	-	-
Other funds	8,710	4,857	(3,096)	2,130	-	-	8,341
Christian Aid	-	620	(620)	-	-	-	-
Poppy appeal	-	487	(487)	-	-	-	-
Bequests	83	-	-	-	-	-	83
Organisational funds	14,455	16,492	(18,999)	(1,609)	-	-	10,339
	<u>3,257,721</u>	<u>55,435</u>	<u>(55,243)</u>	<u>5,542</u>	<u>-</u>	<u>6,776</u>	<u>3,270,231</u>
Endowment funds	72,664	-	-	-	1,296	-	73,960
	<u>72,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,296</u>	<u>-</u>	<u>73,960</u>
Total	<u>3,823,740</u>	<u>154,527</u>	<u>(133,864)</u>	<u>-</u>	<u>9,283</u>	<u>6,776</u>	<u>3,860,462</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees

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

	2023 Number	2022 Number
	1	1
	2023 £	2022 £
Wages and salaries	25,031	11,079
Social security costs	2,478	758
	27,509	11,837

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

10 Pension costs

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

The contributions made by the congregation during the year were:

	2023 £	2022 £
Contributions	4,536	1,344

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Related party transactions

One of the Trustees, the minister of the congregation received remuneration of £18,900 for acting in that capacity. Pension contributions of £4,536 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

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

£7,486 for congregational assessments

£7,114 towards the United Appeal

£835 toward the Presbyterian Orphan and Children Society

£1,048 towards the World Development Appeal

£130 towards the Turkey Earthquake Appeal

There were no other related party transactions.

Killead Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104932

Annual report

Registered Charity in Northern Ireland (NIC104932)

**KILLEAD PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



KILLEAD PRESBYTERIAN CHURCH

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KILLEAD PRESBYTERIAN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number NIC104932

Trustees

Mr Thomas Lewis
Mr James McClurg
Mrs Rosemary Wilson
Mr Wilbert Hyde
Mr Lyle Mackey
Mr Mervyn Rea
Mr Phillip Patterson
Mr William Hyde
Mrs Vanessa Lorimer
Mr Denis Minford
Mr Sam Hyde
Mr David McClenaghan
Mr David Morrison

Principal Office bearers

Minister	Rev David Morrison
Clerk of Session	Mr Thomas Lewis
Treasurer	Mr David Martin
Congregational Secretary	Mrs Elizabeth Hyde

Church address

52 Killead Road
Aldergrove
Crumlin
County Antrim
BT29 4EN

Independent examiner

Johnston Kennedy DFK
Chartered Accountants
Ground Floor
Block A, The Sidings
Antrim Road
Lisburn
BT28 3AJ

Bankers

Ulster Bank Limited
27 Main Street
Crumlin
BT29 4UR

Solicitors

O'Rorke, McDonald & Tweed
37-39 Church Street
Antrim
BT41 4BD

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023 including a balance sheet at that date.

Description and Purpose

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

Killead 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 congregations' mission purposes are: "Killead Presbyterian Church seeks to be a warm, loving fellowship of people, worshipping God in a Christ-centred way and serving him in our daily lives."

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.

Activities and Objectives

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

- Sunday School and Bible Class
- Boys' Brigade Company
- Girls' Brigade Company
- Adults' organisations

Achievements and Performance

Worship and prayer

The congregation generally holds a public service of Worship every Sunday morning at 12.00 noon except during the Summer months of July and August when a joint service is held with Loanends Presbyterian Church, with whom the congregation shares a Minister. Additional evening services are held at specific times in the year including Harvest, Christmas and Easter. We hold Communion Services approximately four times a year.

We have continued to livestream these weekly services allowing us to approximately double the number of people able to join in.

We aim to hold three special "Messy Church" services on Sunday afternoons during the year, attracting a wide variety of people of all ages, including some who are not members of the congregation.

As well as our regular services during the year we conducted 2 marriage services, 10 funeral services and 4 baptisms.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

During the summer months, a Holiday Bible Club for Primary School age children and a Youth Week are held for the benefit of families with young children and/or teenagers.

At 31 December 2023 there were 159 communicant members and 155 families connected with the congregation. The average weekly attendance at morning worship is 90.

Pastoral care

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

Organisations

The following organisations form an essential part of the life and witness of our church.

Choir & Worship Group – The Church has an enthusiastic worship group and an active choir which lead services of worship with modern and traditional psalms, hymns and songs.

Sunday School & Bible Class - Killead Presbyterian Church has a number of dedicated teachers who provide instruction to children and young people in the Sunday School and Bible Class each Sunday, apart from during the summer months. These groups meet before and during public worship.

Children's Church – This is aimed at younger children (up to 9), who leave after the initial part of the Sunday morning services and take part in educational activities appropriate to their age. This allows parents to concentrate on the service and especially the sermon.

Presbyterian Women - There is an active PW within the congregation which meets on a monthly basis and organises events aimed primarily at women within the congregation and the wider community.

Girls' Brigade Company – meets each Tuesday evening in the church hall. Approximately 50 girls aged 4–18 from across a wide section of the community are involved.

Boys' Brigade Company – meets each Wednesday evening in the church hall. Approximately 40 boys aged 4–18 from across a wide section of the community are involved.

A new organization was formed in 2022 and takes its name, The Killead Vintage Enthusiasts, from the interests and activities of its members and supporters. They organize talks and outings and are responsible for the Vintage and Classic Vehicle Run and Beef Sizzle.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Mission and outreach

We believe that GOD CALLS US TO MISSION as witnesses to Christ through both evangelism and social witness, challenging the values of the world in which we live with the values of God's kingdom, and winning men and women to faith and discipleship.

In Mathew 28 V19 Jesus calls all believers to - "Therefore go and make disciples of all nations...."

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

The congregation also contributes to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

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

General Assembly

The minister and one of our elders are generally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast. The General Assembly was June 2023.

Property

The congregation has extensively renovated a small farm-house on the Tully Road which has been left to the church. The property is now being rented out along with the associated farmland.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

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

Structure and Management

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions 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 who is, the minister in active duty in the congregation, has no deliberate but only a casting vote.

Stated meetings of the Kirk session are held bi-monthly from September-May with approximately 5 meetings annually.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Killead congregation of the Presbyterian Church has been assigned to the Templepatrick 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.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

Financial Review

The congregation's main source of unrestricted income is members' contributions through the Weekly Freewill Offering. There were 141 contributors during the year (2022: 140 contributors) donating a total of £54,878 (2022: £51,431).

Total Income of the congregation during the year was £154,527, compared to £129,004 in the previous year.

Charitable expenditure increased from £85,932 to £127,088 in 2023.

Responsibilities in respect of financial statements

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2018 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity transactions and disclose with reasonable accuracy at any time the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserves policy

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 6 month's normal expenditure. At the year end unrestricted reserves were £516,271 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members and to reserve funds for capital projects in the future.

Risk review

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 2nd July 24 and signed on its behalf by


.....
Thomas Lewis


.....
James McClurg

KILLEAD PRESBYTERIAN CHURCH

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED FINANCIAL STATEMENTS OF KILLEAD PRESBYTERIAN CHURCH FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the charity for the year ended 31 December 2023 set out on pages 8 to 14.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

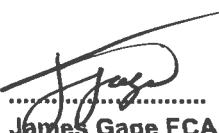
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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


.....
James Gage FCA
Johnston Kennedy DFK
Chartered Accountants
Ground Floor
Block A, The Sidings
Antrim Road
Lisburn
BT28 3AJ

Date: 2/7/24

**KILLEAD PRESBYTERIAN CHURCH
(CHARITABLE COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITY**

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
<u>Receipts</u>						
Donations and legacies	2	67,930	24,983	-	92,913	84,038
Charitable activities	3	14,059	28,244	-	42,303	25,834
Investments	4	17,103	2,208	-	19,311	19,132
Total receipts		99,092	55,435	-	154,527	129,004
<u>Payments</u>						
Charitable activities	5	(78,621)	(48,467)	-	(127,088)	(85,932)
<u>Asset purchase</u>						
Property renovations		-	(6,776)	-	(6,776)	(42,639)
Total payments		(78,621)	(55,243)	-	(133,864)	(128,571)
Net receipts (payments)		20,471	192	-	20,663	433
<u>Other recognised gains and losses</u>						
Net gain/(loss) on investments		7,987	-	1,296	9,283	(22,368)
Transfers between funds		(5,542)	5,542	-	-	-
Net movement in funds		22,916	5,734	1,296	29,946	(21,935)
Reconciliation of funds:						
Funds brought forward		493,355	3,257,721	72,664	3,823,740	3,803,036
Fixed asset additions		-	6,776	-	6,776	42,639
Funds carried forward		516,271	3,270,231	73,960	3,860,462	3,823,740

KILLEAD PRESBYTERIAN CHURCH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2023

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£	£
Fixed Assets						
Church Premises, fixtures & equipment		12,952	2,850,554	-	2,863,506	2,863,506
- Minibus		-	12,500	-	12,500	12,500
- Manse		-	364,503	-	364,503	357,727
Investments	7	376,468	21,752	73,960	472,180	462,896
		<u>389,420</u>	<u>3,249,309</u>	<u>73,960</u>	<u>3,712,689</u>	<u>3,696,629</u>
Bank & Cash Balances						
Bank Deposit Accounts		27,471	-	-	27,471	27,471
Bank Current Accounts		99,380	10,581	-	109,961	85,185
Organisational Funds		-	10,341	-	10,341	14,455
		<u>126,851</u>	<u>20,922</u>	<u>-</u>	<u>147,773</u>	<u>127,111</u>
Total assets	8	<u><u>516,271</u></u>	<u><u>3,270,231</u></u>	<u><u>73,960</u></u>	<u><u>3,860,462</u></u>	<u><u>3,823,740</u></u>
Funds reconciliation of bank & cash balances						
Bank and cash at start of the year		111,923	15,188	-	127,111	126,676
Net movements in funds		14,928	5,734	-	20,662	435
Bank and cash at end of the year		<u>126,851</u>	<u>20,922</u>	<u>-</u>	<u>147,773</u>	<u>127,111</u>

Approved by the Board and authorised for issue on 2-5-24



Thomas Lewis

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Basis of financial statements

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

1.2 Fund accounting

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

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

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

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

1.4 Investments

Investments are valued at market value at the year end.

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Recorded giving:					
Donations and gifts	54,877	21,383	-	76,260	71,552
Loose collections	2,132	-	-	2,132	1,103
Gift Aid	10,921	3,600	-	14,521	11,383
	<u>67,930</u>	<u>24,983</u>	<u>-</u>	<u>92,913</u>	<u>84,038</u>

3 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income from charitable activities:					
Donations from ceremonies	4,025	-	-	4,025	2,298
Charitable activities	-	2,603	-	2,603	4,288
Contributions for resources	9,910	-	-	9,910	7,592
Organisational funds income	-	16,491	-	16,491	10,481
Other income	124	9,150	-	9,274	1,175
	<u>14,059</u>	<u>28,244</u>	<u>-</u>	<u>42,303</u>	<u>25,834</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Investment income

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Rents investment properties	11,788	-	-	11,788	12,169
Other investment income	5,315	2,208	-	7,523	6,963
	<u>17,103</u>	<u>2,208</u>	<u>-</u>	<u>19,311</u>	<u>19,132</u>

5 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	7,176	-	-	7,176	6,009
Presbytery fees	2,154	-	-	2,154	811
Ministry and support staff costs	35,212	-	-	35,212	15,414
Congregational running expenses	29,222	16,138	-	45,360	40,012
Donations to Missions and charities	3,429	12,438	-	15,867	12,624
Other payments	-	894	-	894	799
Organisational funds payments	-	18,997	-	18,997	8,919
Governance costs	1,428	-	-	1,428	1,344
	<u>78,621</u>	<u>48,467</u>	<u>-</u>	<u>127,088</u>	<u>85,932</u>

6 Fixed Assets

The congregation owns the Church premises situated at 52 Killead Road, Aldergrove, BT29 4EN and the associated fixtures, fittings and equipment. These have been reflected in the accounts at a value of £3,227,557 which is the estimated replacement cost. No increase in the insurance value has been reflected in the accounts for the year.

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Investments

The congregation has the following investments. Amounts are shown at market valuation.

	2023 £	2022 £
PCI - General Investment Fund	63,530	58,257
NI Central Investment Fund for Charities	101,413	98,698
Agricultural property	233,277	233,277
Investec	73,960	72,664
	<u>472,180</u>	<u>462,896</u>

8 Fund balances

	Balance at start £	Receipts £	Payments £	Transfer £	Gains/ (losses) £	Asset additions £	Balance at end £
Unrestricted funds	493,355	99,092	(78,621)	(5,542)	7,987	-	516,271
	<u>493,355</u>	<u>99,092</u>	<u>(78,621)</u>	<u>(5,542)</u>	<u>7,987</u>		<u>516,271</u>
Restricted funds							
Property	3,234,473	24,695	(22,914)	8,438	-	6,776	3,251,468
PCI - Appeals	-	8,284	(9,127)	843	-	-	-
Other funds	8,710	4,857	(3,096)	2,130	-	-	8,341
Christian Aid	-	620	(620)	-	-	-	-
Poppy appeal	-	487	(487)	-	-	-	-
Bequests	83	-	-	-	-	-	83
Organisational funds	14,455	16,492	(18,999)	(1,609)	-	-	10,339
	<u>3,257,721</u>	<u>55,435</u>	<u>(55,243)</u>	<u>5,542</u>	<u>-</u>	<u>6,776</u>	<u>3,270,231</u>
Endowment funds	72,664	-	-	-	1,296	-	73,960
	<u>72,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,296</u>	<u>-</u>	<u>73,960</u>
Total	<u>3,823,740</u>	<u>154,527</u>	<u>(133,864)</u>	<u>-</u>	<u>9,283</u>	<u>6,776</u>	<u>3,860,462</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees

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

	2023 Number	2022 Number
	1	1
	2023 £	2022 £
Wages and salaries	25,031	11,079
Social security costs	2,478	758
	27,509	11,837

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

10 Pension costs

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

The contributions made by the congregation during the year were:

	2023 £	2022 £
Contributions	4,536	1,344

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Related party transactions

One of the Trustees, the minister of the congregation received remuneration of £18,900 for acting in that capacity. Pension contributions of £4,536 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

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

£7,486 for congregational assessments

£7,114 towards the United Appeal

£835 toward the Presbyterian Orphan and Children Society

£1,048 towards the World Development Appeal

£130 towards the Turkey Earthquake Appeal

There were no other related party transactions.

Killead Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104932

Annual return

Registered Charity in Northern Ireland (NIC104932)

**KILLEAD PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



KILLEAD PRESBYTERIAN CHURCH

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KILLEAD PRESBYTERIAN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number NIC104932

Trustees

Mr Thomas Lewis
Mr James McClurg
Mrs Rosemary Wilson
Mr Wilbert Hyde
Mr Lyle Mackey
Mr Mervyn Rea
Mr Phillip Patterson
Mr William Hyde
Mrs Vanessa Lorimer
Mr Denis Minford
Mr Sam Hyde
Mr David McClenaghan
Mr David Morrison

Principal Office bearers

Minister	Rev David Morrison
Clerk of Session	Mr Thomas Lewis
Treasurer	Mr David Martin
Congregational Secretary	Mrs Elizabeth Hyde

Church address

52 Killead Road
Aldergrove
Crumlin
County Antrim
BT29 4EN

Independent examiner

Johnston Kennedy DFK
Chartered Accountants
Ground Floor
Block A, The Sidings
Antrim Road
Lisburn
BT28 3AJ

Bankers

Ulster Bank Limited
27 Main Street
Crumlin
BT29 4UR

Solicitors

O'Rorke, McDonald & Tweed
37-39 Church Street
Antrim
BT41 4BD

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023 including a balance sheet at that date.

Description and Purpose

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

Killead 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 congregations' mission purposes are: "Killead Presbyterian Church seeks to be a warm, loving fellowship of people, worshipping God in a Christ-centred way and serving him in our daily lives."

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.

Activities and Objectives

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

- Sunday School and Bible Class
- Boys' Brigade Company
- Girls' Brigade Company
- Adults' organisations

Achievements and Performance

Worship and prayer

The congregation generally holds a public service of Worship every Sunday morning at 12.00 noon except during the Summer months of July and August when a joint service is held with Loanends Presbyterian Church, with whom the congregation shares a Minister. Additional evening services are held at specific times in the year including Harvest, Christmas and Easter. We hold Communion Services approximately four times a year.

We have continued to livestream these weekly services allowing us to approximately double the number of people able to join in.

We aim to hold three special "Messy Church" services on Sunday afternoons during the year, attracting a wide variety of people of all ages, including some who are not members of the congregation.

As well as our regular services during the year we conducted 2 marriage services, 10 funeral services and 4 baptisms.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

During the summer months, a Holiday Bible Club for Primary School age children and a Youth Week are held for the benefit of families with young children and/or teenagers.

At 31 December 2023 there were 159 communicant members and 155 families connected with the congregation. The average weekly attendance at morning worship is 90.

Pastoral care

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

Organisations

The following organisations form an essential part of the life and witness of our church.

Choir & Worship Group – The Church has an enthusiastic worship group and an active choir which lead services of worship with modern and traditional psalms, hymns and songs.

Sunday School & Bible Class - Killead Presbyterian Church has a number of dedicated teachers who provide instruction to children and young people in the Sunday School and Bible Class each Sunday, apart from during the summer months. These groups meet before and during public worship.

Children's Church – This is aimed at younger children (up to 9), who leave after the initial part of the Sunday morning services and take part in educational activities appropriate to their age. This allows parents to concentrate on the service and especially the sermon.

Presbyterian Women - There is an active PW within the congregation which meets on a monthly basis and organises events aimed primarily at women within the congregation and the wider community.

Girls' Brigade Company – meets each Tuesday evening in the church hall. Approximately 50 girls aged 4–18 from across a wide section of the community are involved.

Boys' Brigade Company – meets each Wednesday evening in the church hall. Approximately 40 boys aged 4–18 from across a wide section of the community are involved.

A new organization was formed in 2022 and takes its name, The Killead Vintage Enthusiasts, from the interests and activities of its members and supporters. They organize talks and outings and are responsible for the Vintage and Classic Vehicle Run and Beef Sizzle.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Mission and outreach

We believe that GOD CALLS US TO MISSION as witnesses to Christ through both evangelism and social witness, challenging the values of the world in which we live with the values of God's kingdom, and winning men and women to faith and discipleship.

In Mathew 28 V19 Jesus calls all believers to - "Therefore go and make disciples of all nations...."

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

The congregation also contributes to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

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

General Assembly

The minister and one of our elders are generally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast. The General Assembly was June 2023.

Property

The congregation has extensively renovated a small farm-house on the Tully Road which has been left to the church. The property is now being rented out along with the associated farmland.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

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

Structure and Management

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions 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 who is, the minister in active duty in the congregation, has no deliberate but only a casting vote.

Stated meetings of the Kirk session are held bi-monthly from September-May with approximately 5 meetings annually.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Killead congregation of the Presbyterian Church has been assigned to the Templepatrick 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.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

Financial Review

The congregation's main source of unrestricted income is members' contributions through the Weekly Freewill Offering. There were 141 contributors during the year (2022: 140 contributors) donating a total of £54,878 (2022: £51,431).

Total Income of the congregation during the year was £154,527, compared to £129,004 in the previous year.

Charitable expenditure increased from £85,932 to £127,088 in 2023.

Responsibilities in respect of financial statements

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2018 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity transactions and disclose with reasonable accuracy at any time the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserves policy

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 6 month's normal expenditure. At the year end unrestricted reserves were £516,271 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members and to reserve funds for capital projects in the future.

Risk review

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 2nd July 24 and signed on its behalf by


.....
Thomas Lewis


.....
James McClurg

KILLEAD PRESBYTERIAN CHURCH

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED FINANCIAL STATEMENTS OF KILLEAD PRESBYTERIAN CHURCH FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the charity for the year ended 31 December 2023 set out on pages 8 to 14.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

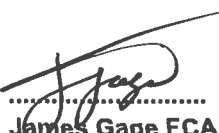
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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


.....
James Gage FCA
Johnston Kennedy DFK
Chartered Accountants
Ground Floor
Block A, The Sidings
Antrim Road
Lisburn
BT28 3AJ

Date: 2/7/24

**KILLEAD PRESBYTERIAN CHURCH
(CHARITABLE COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITY**

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
<u>Receipts</u>						
Donations and legacies	2	67,930	24,983	-	92,913	84,038
Charitable activities	3	14,059	28,244	-	42,303	25,834
Investments	4	17,103	2,208	-	19,311	19,132
Total receipts		99,092	55,435	-	154,527	129,004
<u>Payments</u>						
Charitable activities	5	(78,621)	(48,467)	-	(127,088)	(85,932)
<u>Asset purchase</u>						
Property renovations		-	(6,776)	-	(6,776)	(42,639)
Total payments		(78,621)	(55,243)	-	(133,864)	(128,571)
Net receipts (payments)		20,471	192	-	20,663	433
<u>Other recognised gains and losses</u>						
Net gain/(loss) on investments		7,987	-	1,296	9,283	(22,368)
Transfers between funds		(5,542)	5,542	-	-	-
Net movement in funds		22,916	5,734	1,296	29,946	(21,935)
Reconciliation of funds:						
Funds brought forward		493,355	3,257,721	72,664	3,823,740	3,803,036
Fixed asset additions		-	6,776	-	6,776	42,639
Funds carried forward		516,271	3,270,231	73,960	3,860,462	3,823,740

KILLEAD PRESBYTERIAN CHURCH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2023

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
Notes		£	£	£	£	£
Fixed Assets						
- Church Premises, fixtures & equipment		12,952	2,850,554	-	2,863,506	2,863,506
- Minibus		-	12,500	-	12,500	12,500
- Manse		-	364,503	-	364,503	357,727
Investments	7	376,468	21,752	73,960	472,180	462,896
		<u>389,420</u>	<u>3,249,309</u>	<u>73,960</u>	<u>3,712,689</u>	<u>3,696,629</u>
Bank & Cash Balances						
Bank Deposit Accounts		27,471	-	-	27,471	27,471
Bank Current Accounts		99,380	10,581	-	109,961	85,185
Organisational Funds		-	10,341	-	10,341	14,455
		<u>126,851</u>	<u>20,922</u>	<u>-</u>	<u>147,773</u>	<u>127,111</u>
Total assets	8	<u><u>516,271</u></u>	<u><u>3,270,231</u></u>	<u><u>73,960</u></u>	<u><u>3,860,462</u></u>	<u><u>3,823,740</u></u>
Funds reconciliation of bank & cash balances						
Bank and cash at start of the year		111,923	15,188	-	127,111	126,676
Net movements in funds		14,928	5,734	-	20,662	435
Bank and cash at end of the year		<u>126,851</u>	<u>20,922</u>	<u>-</u>	<u>147,773</u>	<u>127,111</u>

Approved by the Board and authorised for issue on 2-5-24



Thomas Lewis

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Basis of financial statements

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

1.2 Fund accounting

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

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

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

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

1.4 Investments

Investments are valued at market value at the year end.

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Recorded giving:					
Donations and gifts	54,877	21,383	-	76,260	71,552
Loose collections	2,132	-	-	2,132	1,103
Gift Aid	10,921	3,600	-	14,521	11,383
	<u>67,930</u>	<u>24,983</u>	<u>-</u>	<u>92,913</u>	<u>84,038</u>

3 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income from charitable activities:					
Donations from ceremonies	4,025	-	-	4,025	2,298
Charitable activities	-	2,603	-	2,603	4,288
Contributions for resources	9,910	-	-	9,910	7,592
Organisational funds income	-	16,491	-	16,491	10,481
Other income	124	9,150	-	9,274	1,175
	<u>14,059</u>	<u>28,244</u>	<u>-</u>	<u>42,303</u>	<u>25,834</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Investment income

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Rents investment properties	11,788	-	-	11,788	12,169
Other investment income	5,315	2,208	-	7,523	6,963
	<u>17,103</u>	<u>2,208</u>	<u>-</u>	<u>19,311</u>	<u>19,132</u>

5 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	7,176	-	-	7,176	6,009
Presbytery fees	2,154	-	-	2,154	811
Ministry and support staff costs	35,212	-	-	35,212	15,414
Congregational running expenses	29,222	16,138	-	45,360	40,012
Donations to Missions and charities	3,429	12,438	-	15,867	12,624
Other payments	-	894	-	894	799
Organisational funds payments	-	18,997	-	18,997	8,919
Governance costs	1,428	-	-	1,428	1,344
	<u>78,621</u>	<u>48,467</u>	<u>-</u>	<u>127,088</u>	<u>85,932</u>

6 Fixed Assets

The congregation owns the Church premises situated at 52 Killead Road, Aldergrove, BT29 4EN and the associated fixtures, fittings and equipment. These have been reflected in the accounts at a value of £3,227,557 which is the estimated replacement cost. No increase in the insurance value has been reflected in the accounts for the year.

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Investments

The congregation has the following investments. Amounts are shown at market valuation.

	2023 £	2022 £
PCI - General Investment Fund	63,530	58,257
NI Central Investment Fund for Charities	101,413	98,698
Agricultural property	233,277	233,277
Investec	73,960	72,664
	<u>472,180</u>	<u>462,896</u>

8 Fund balances

	Balance at start £	Receipts £	Payments £	Transfer £	Gains/ (losses) £	Asset additions £	Balance at end £
Unrestricted funds	493,355	99,092	(78,621)	(5,542)	7,987	-	516,271
	<u>493,355</u>	<u>99,092</u>	<u>(78,621)</u>	<u>(5,542)</u>	<u>7,987</u>		<u>516,271</u>
Restricted funds							
Property	3,234,473	24,695	(22,914)	8,438	-	6,776	3,251,468
PCI - Appeals	-	8,284	(9,127)	843	-	-	-
Other funds	8,710	4,857	(3,096)	2,130	-	-	8,341
Christian Aid	-	620	(620)	-	-	-	-
Poppy appeal	-	487	(487)	-	-	-	-
Bequests	83	-	-	-	-	-	83
Organisational funds	14,455	16,492	(18,999)	(1,609)	-	-	10,339
	<u>3,257,721</u>	<u>55,435</u>	<u>(55,243)</u>	<u>5,542</u>	<u>-</u>	<u>6,776</u>	<u>3,270,231</u>
Endowment funds	72,664	-	-	-	1,296	-	73,960
	<u>72,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,296</u>	<u>-</u>	<u>73,960</u>
Total	<u>3,823,740</u>	<u>154,527</u>	<u>(133,864)</u>	<u>-</u>	<u>9,283</u>	<u>6,776</u>	<u>3,860,462</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees

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

	2023 Number	2022 Number
	1	1
	2023 £	2022 £
Wages and salaries	25,031	11,079
Social security costs	2,478	758
	27,509	11,837

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

10 Pension costs

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

The contributions made by the congregation during the year were:

	2023 £	2022 £
Contributions	4,536	1,344

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Related party transactions

One of the Trustees, the minister of the congregation received remuneration of £18,900 for acting in that capacity. Pension contributions of £4,536 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

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

£7,486 for congregational assessments

£7,114 towards the United Appeal

£835 toward the Presbyterian Orphan and Children Society

£1,048 towards the World Development Appeal

£130 towards the Turkey Earthquake Appeal

There were no other related party transactions.

Killead Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104932

Accounts

Registered Charity in Northern Ireland (NIC104932)

**KILLEAD PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**



KILLEAD PRESBYTERIAN CHURCH

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Statement of Assets and Liabilities	9
Notes to the financial statements	10 - 14

KILLEAD PRESBYTERIAN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number	NIC104932
Trustees	Mr Thomas Lewis Mr James McClurg Mrs Rosemary Wilson Mr Wilbert Hyde Mr Lyle Mackey Mr Mervyn Rea Mr Phillip Patterson Mr William Hyde Mrs Vanessa Lorimer Mr Denis Minford Mr Sam Hyde Mr David McClenaghan Mr David Morrison

Principal Office bearers

Minister	Rev David Morrison
Clerk of Session	Mr Thomas Lewis
Treasurer	Mr David Martin
Congregational Secretary	Mrs Elizabeth Hyde

Church address	52 Killead Road Aldergrove Crumlin County Antrim BT29 4EN
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Independent examiner	Johnston Kennedy DFK Chartered Accountants Ground Floor Block A, The Sidings Antrim Road Lisburn BT28 3AJ
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Bankers	Ulster Bank Limited 27 Main Street Crumlin BT29 4UR
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Solicitors	O'Rorke, McDonald & Tweed 37-39 Church Street Antrim BT41 4BD
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KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022 including a balance sheet at that date.

Description and Purpose

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

Killead 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 congregations' mission purposes are: "Killead Presbyterian Church seeks to be a warm, loving fellowship of people, worshipping God in a Christ-centred way and serving him in our daily lives."

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.

Activities and Objectives

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

- Sunday School and Bible Class
- Youth Club
- Boys' Brigade Company
- Girls' Brigade Company
- Adults' organisations

Achievements and Performance

Worship and prayer

The congregation generally holds a public service of Worship every Sunday morning at 12.00 noon except during the Summer months of July and August when a joint service is held with Loanends Presbyterian Church, with whom the congregation shares a Minister. Additional evening services are held at specific times in the year including Harvest, Christmas and Easter. We hold Communion Services approximately four times a year.

During the period January to August, we were without a fulltime Minister and Sunday Services, which had returned to normal following the disruption of 2021, were taken by visiting preachers. Following the appointment of our new Minister in June and a short settling-in period, from September on, the Sunday Services returned to normal. We have continued to livestream these weekly services allowing us to approximately double the number of people able to join in.

We aim to hold three special "Messy Church" services on Sunday afternoons during the year, attracting a wide variety of people of all ages, including some who are not members of the congregation.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

As well as our regular services during the year we conducted one marriage service. We held a special service to help families who had been adversely affected by the Covid pandemic and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 157 communicant members and 164 families connected with the congregation. The average weekly attendance at morning worship is 90.

Vacancy

As previously mentioned, the Vacancy situation continued until June of 2022 when we were very pleased to appoint Rev. David Morrison as our new Minister. He, together with the Kirk Session monitor and manage the affairs of the church.

Pastoral care

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

Organisations

The following organisations form an essential part of the life and witness of our church.

Choir & Worship Group – The Church has an enthusiastic worship group and an active choir which lead services of worship with modern and traditional psalms, hymns and songs.

Sunday School & Bible Class - Killead Presbyterian Church has a number of dedicated teachers who provide instruction to children and young people in the Sunday School and Bible Class each Sunday, apart from during the summer months. These groups meet before and during public worship.

Children's Church – This is aimed at younger children (up to 9), who leave after the initial part of the Sunday morning services and take part in educational activities appropriate to their age. This allows parents to concentrate on the service and especially the sermon.

Presbyterian Women - There is an active PW within the congregation which meets on a monthly basis and organises events aimed primarily at women within the congregation and the wider community.

Girls' Brigade Company – meets each Tuesday evening in the church hall. Approximately 50 girls aged 4–18 from across a wide section of the community are involved.

Boys' Brigade Company – meets each Wednesday evening in the church hall. Approximately 40 boys aged 4–18 from across a wide section of the community are involved.

A new organization was formed in 2022 and takes its name, The Killead Vintage Enthusiasts, from the interests and activities of its members and supporters. They organize talks and outings and are responsible for the Vintage and Classic Vehicle Run and Beef Sizzle.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Mission and outreach

We believe that GOD CALLS US TO MISSION as witnesses to Christ through both evangelism and social witness, challenging the values of the world in which we live with the values of God's kingdom, and winning men and women to faith and discipleship.

In Mathew 28 V19 Jesus calls all believers to - "Therefore go and make disciples of all nations...."

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

The congregation also contributes to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

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

General Assembly

The minister and one of our elders are generally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast. The General Assembly was June 2022.

Property

The congregation has extensively renovated a small farm-house on the Tully Road which has been left to the church. The property is now being rented out along with the associated farmland.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

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

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

Structure and Management

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions 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 who is, the minister in active duty in the congregation, has no deliberate but only a casting vote.

Stated meetings of the Kirk session are held bi-monthly from September-May with 5 meetings annually.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Killead congregation of the Presbyterian Church has been assigned to the Templepatrick 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.

KILLEAD PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

Financial Review

The congregation's main source of unrestricted income is members' contributions through the Weekly Freewill Offering. There were 140 contributors during the year (2021: 131 contributors) donating a total of £51,431 (2021: £48,509).

Total Income of the congregation during the year was £129,004, compared to £107,782 in the previous year.

Charitable expenditure increased from £74,007 to £85,932 in 2022.

Responsibilities in respect of financial statements

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2018 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity transactions and disclose with reasonable accuracy at any time the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserves policy

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 6 month's normal expenditure. At the year end unrestricted reserves were £493,340 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members and to reserve funds for capital projects in the future.

Risk review

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 09.05.23 and signed on its behalf by


Thomas Lewis


James McClure

KILLEAD PRESBYTERIAN CHURCH

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED FINANCIAL STATEMENTS OF KILLEAD PRESBYTERIAN CHURCH FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the charity for the year ended 31 December 2022 set out on pages 8 to 14.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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


.....
James Gage FCA
Johnston Kennedy DFK
Chartered Accountants
Ground Floor
Block A, The Sidings
Antrim Road
Lisburn
BT28 3AJ

Date: 17/10/2023

**KILLEAD PRESBYTERIAN CHURCH
(CHARITABLE COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITY**

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Receipts						
Donations and legacies	2	61,254	22,784	-	84,038	76,587
Charitable activities	3	10,088	15,746	-	25,834	11,876
Investments	4	16,924	2,208	-	19,132	19,319
Total receipts		88,266	40,738	-	129,004	107,782
Payments						
Charitable activities	5	(55,414)	(30,518)	-	(85,932)	(74,007)
Asset purchase						
Property renovations		-	(42,639)	-	(42,639)	(1,732)
Total payments		(55,414)	(73,157)	-	(128,571)	(75,739)
Net receipts (payments)		32,852	(32,419)	-	433	32,043
Other recognised gains and losses						
Net gain/(loss) on investments		(18,920)	-	(3,448)	(22,368)	18,228
Transfers between funds		(8,660)	8,660	-	-	-
Net movement in funds		5,272	(23,759)	(3,448)	(21,935)	50,271
Reconciliation of funds						
Funds brought forward		488,083	3,238,841	76,112	3,803,036	3,801,304
Fixed asset additions		-	42,639	-	42,639	1,732
Funds carried forward		493,355	3,257,721	72,664	3,823,740	3,803,036

KILLEAD PRESBYTERIAN CHURCH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2022

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	Notes	£	£	£	£	£
Fixed Assets						
- Church Premises, fixtures & equipment		12,952	2,850,554	-	2,863,506	2,863,506
- Minibus		-	12,500	-	12,500	12,500
- Manse		-	357,727	-	357,727	315,088
Investments	7	368,480	21,752	72,664	462,896	485,266
		<u>381,432</u>	<u>3,242,533</u>	<u>72,664</u>	<u>3,696,629</u>	<u>3,676,360</u>
Bank & Cash Balances						
Bank Deposit Accounts		27,471	-	-	27,471	27,471
Bank Current Accounts		84,452	733	-	85,185	86,311
Organisational Funds		-	14,455	-	14,455	12,894
		<u>111,923</u>	<u>15,188</u>	<u>-</u>	<u>127,111</u>	<u>126,676</u>
Total assets	8	<u><u>493,355</u></u>	<u><u>3,257,721</u></u>	<u><u>72,664</u></u>	<u><u>3,823,740</u></u>	<u><u>3,803,036</u></u>
Funds reconciliation of bank & cash balances						
Bank and cash at start of the year		87,729	38,947	-	126,676	174,633
Net movements in funds		24,194	(23,759)	-	435	(47,957)
Bank and cash at end of the year		<u>111,923</u>	<u>15,188</u>	<u>-</u>	<u>127,111</u>	<u>126,676</u>

Approved by the Board and authorised for issue on 09-05-23


Thomas Lewis

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of financial statements

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

1.2 Fund accounting

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

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

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

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

1.4 Investments

Investments are valued at market value at the year end.

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Recorded giving:					
Donations and gifts	51,431	20,121	-	71,552	66,290
Loose collections	1,103	-	-	1,103	62
Gift Aid	8,721	2,662	-	11,383	10,235
	<u>61,254</u>	<u>22,784</u>	<u>-</u>	<u>84,038</u>	<u>76,587</u>

3 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Income from charitable activities:					
Donations from ceremonies	2,298	-	-	2,298	1,730
Charitable activities	-	4,288	-	4,288	-
Contributions for resources	7,592	-	-	7,592	2,668
Organisational funds income	-	10,481	-	10,481	3,365
Other income	198	977	-	1,175	4,114
	<u>10,088</u>	<u>15,746</u>	<u>-</u>	<u>25,834</u>	<u>11,877</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Investment income

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Rents investment properties	12,169	-	-	12,169	12,403
Other investment income	4,755	2,208	-	6,963	6,916
	<u>16,924</u>	<u>2,208</u>	<u>-</u>	<u>19,132</u>	<u>19,319</u>

5 Charitable activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
General Assembly Assessments	6,009	-	-	6,009	8,089
Presbytery fees	811	-	-	811	826
Ministry and support staff costs	15,414	-	-	15,414	20,910
Congregational running expenses	30,886	9,126	-	40,012	29,745
Donations to Missions and charities	950	11,674	-	12,624	9,801
Other payments	-	799	-	799	2,879
Organisational funds payments	-	8,919	-	8,919	1,757
Governance costs	1,344	-	-	1,344	-
	<u>55,414</u>	<u>30,518</u>	<u>-</u>	<u>85,932</u>	<u>74,007</u>

6 Fixed Assets

The congregation owns the Church premises situated at 52 Killead Road, Aldergrove, BT29 4EN and the associated fixtures, fittings and equipment. These have been reflected in the accounts at a value of £3,220,781 which is the estimate replacement cost. No increase in the insurance value has been reflected in the accounts for the year.

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Investments

The congregation has the following investments. Amounts are shown at market valuation.

	2022 £	2021 £
PCI - General Investment Fund	58,257	63,475
NI Central Investment Fund for Charities	98,698	112,402
Agricultural property	233,277	233,277
Investec	72,664	76,112
	<u>462,896</u>	<u>485,266</u>

8 Fund balances

	Balance at start £	Receipts £	Payments £	Transfer £	Gains/ (losses) £	Asset additions £	Balance at end £
Unrestricted funds	488,083	88,266	(55,414)	(8,660)	(18,920)	-	493,355
	<u>488,083</u>	<u>88,266</u>	<u>(55,414)</u>	<u>(8,660)</u>	<u>(18,920)</u>		<u>493,355</u>
Restricted funds:							
Property	3,223,508	12,877	(51,766)	7,215	-	42,639	3,234,473
PCI - Appeals	-	7,635	(9,094)	1,459	-	-	-
Other funds	193	8,715	(2,348)	-	-	-	6,560
Christian Aid	-	739	(739)	-	-	-	-
Poppy appeal	-	291	(291)	-	-	-	-
Air Ambulance NI	1,489	-	-	-	-	-	1,489
Bequests	83	-	-	-	-	-	83
Breakaway Foundation	20	-	-	-	-	-	20
Christians Against Poverty	130	-	-	-	-	-	130
Alzheimer's Society	511	-	-	-	-	-	511
Organisational funds	12,907	10,481	(8,919)	(14)	-	-	14,455
	<u>3,238,841</u>	<u>40,738</u>	<u>(73,157)</u>	<u>8,660</u>	<u>-</u>	<u>42,639</u>	<u>3,257,721</u>
Endowment funds	76,112	-	-	-	(3,448)	-	72,664
	<u>76,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,448)</u>	<u>-</u>	<u>72,664</u>
Total	<u>3,803,036</u>	<u>129,004</u>	<u>(128,571)</u>	<u>-</u>	<u>(22,368)</u>	<u>42,639</u>	<u>3,823,740</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees

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

	2022 Number	2021 Number
	<u>1</u>	<u>1</u>
	2022 £	2021 £
Wages and salaries	11,079	15,455
Social security costs	<u>758</u>	<u>1,342</u>
	<u>11,837</u>	<u>16,797</u>

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

10 Pension costs

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

The contributions made by the congregation during the year were:

	2022 £	2021 £
Contributions	<u>1,344</u>	<u>2,543</u>

KILLEAD PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Related party transactions

One of the Trustees, the minister of the congregation received remuneration of £5,600 for acting in that capacity. Pension contributions of £1,344 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

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

£6,009 for congregational assessments

£6,090 towards the United Appeal

£688 toward the Presbyterian Orphan and Children Society

£1,048 towards the World Development Appeal

£1,268 towards the Moderator's Ukraine Appeal

There were no other related party transactions.

Killead Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104932

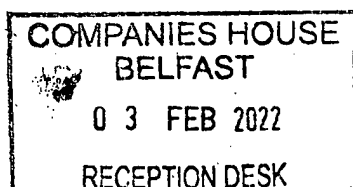
Annual report

**Disabled Police Officers Association of Northern
Ireland**

Company Limited by Guarantee

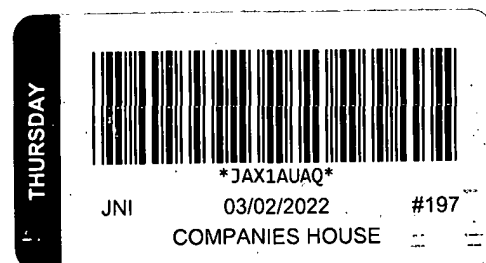
Unaudited Financial Statements

31 March 2021



BBS (NI) LTD

Chartered accountants
17 Willowbank Drive
Belfast
BT6 0LN



Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Disabled Police Officers Association of Northern Ireland
Charity registration number	NI104971
Company registration number	NI043461
Principal office and registered office	18b Newforge Lane Belfast BT9 5NW

The trustees

	Marie McCue	(Appointed 27 November 2020)
	Evelyn Barrett	(Resigned 27 November 2020)
	Lindsay Boal	(Resigned 27 November 2020)
	Muir Clark	(Resigned 20 October 2020)
	Adrian Dawson	(Resigned 16 June 2021)
	Joseph Haveron	(Resigned 31 August 2020)
	Ross Michael Hussey	(Appointed 29 June 2021)
	Charlotte Anne McAnirn	(Resigned 4 January 2021)
	Michael McVicker	
	James Millward	(Resigned 4 September 2021)
	Laurence Smyth	
	Geraldine Cassidy	(Served from 18 January 2021 to 4 September 2021)
	Gordon Knowles	(Appointed 4 September 2021)
	Edwina McManus	(Appointed 27 November 2020)
	Edward Ryder	(Served from 18 January 2021 to 19 September 2021)
	Robert William Crawford	(Appointed 4 September 2021)
	Thomas Stephen McAlister	(Appointed 6 October 2021)

Independent examiner	Louise Gorman ACMA 17 Willowbank Drive Belfast BT6 0LN
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Structure, governance and management

The Directors of the DPOANI have paid full regard to Section 3 of the Charities Act (Northern Ireland 2008) in relation to the public benefit reporting as necessitated by the Charity Commission for Northern Ireland.

The Charity is governed by its current Articles of Association which were updated and approved by Special Resolution on Wednesday 28th October 2015.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The DPOANI Charity exists for the following purposes

For the promotion of health and wellbeing and for the relief of ill health, isolation, disability and financial hardship of individuals who are currently in service or following service of the Royal Ulster Constabulary, the Royal Ulster Constabulary Reserve or the Police Service Northern Ireland in Northern Ireland ('area of benefit') who have a debilitating illness or a disability, whether physical or psychological, by any means as the directors shall consider appropriate.

Achievements and performance

The charity has endured significant change over the period 01 April 2020 up to 31 March 2021, not only due to the Covid restrictions which limited the work of the charity, our fund raising and ability to organise members events. Indeed, Trustee meetings had to be held over zoom video conference calling.

There was also a change in the main office holders, with a wealth of knowledge being lost following the resignation of five Trustees, which including the Chairperson and Welfare Officers'

Despite this the charity continued to support disabled officers regarding Ill Health Retirement Pensions, Injury on Duty Awards and Social Security Benefits. This support was not limited to members, but all disabled police officers both serving or retired. By helping those who contacted us, we hoped to increase our membership, whilst still supporting these individuals and the police family.

Covid restrictions prevent us from carrying out home visits to members, but we attempted as best as possible to provide them with signposting to allow members to avail of services currently available elsewhere within the Police family or offer them what assistance we could, whilst complying with the Covid legislation.

This period also brought legal turbulence, following the recent Judgement against the Charity Commission of Northern Ireland (CCNI). On 19 February 2020, the Court of Appeal delivered its judgment in the case of McKee & Others v Charity Commission for Northern Ireland, upholding a legal challenge to the delegation of decision-making powers by the Commission to members of staff.

Following this ruling, the Trustees were written to by members making them aware of the judgement and the potential legal ramification for the current board, with the mention of possible legal action should we fail to act.

The McKee judgement caused much upset and worry to some Trustees' and resulted in legal expenditure being incurred to consult the charity's' appointed solicitors to obtain legal advice and expertise on these matters.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

As will be seen in both this and next year's accounts, this legal action has had a significant impact upon the charity's financial stability and bank balances. Happily, this legal matter is now fully settled, and the charity can move forward in securing its financial position following this large expenditure and work towards a secure future.

The membership period was temporarily extended to 18 months in 2020 / 2021, moving the membership year from January 2020 to December 2020, to January 2020 to March 2021. This decision was taken by Trustees to align the membership year with the Charities financial year. Annual membership will, in future, run from April to March. During this period there were 156 members, resulting in the recognition of £3,758 of membership income. Additional income was received from Payroll Giving of £10,538 (£11,051, 2020).

The Office move to Newforge Country Club secured the charity's future, the savings to date have more than covering the initial costs of the renovations required to make the office disabled friendly and accessible. A huge thank you is owed to the RUCAA for their generosity and support towards us. It's hoped that fund raising activities can recommence during the next financial period given the relaxation of the Covid restrictions and the social support given by the DPOANI.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31st January 2022 and signed on behalf of the board of trustees by:

McManus
Trustee

McAlister
Trustee

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

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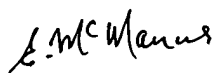
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McManus
Trustee



McAlister
Trustee

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Disabled Police Officers Association of Northern Ireland

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Disabled Police Officers Association of Northern Ireland ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Louise Gorman ACMA
Independent Examiner

17 Willowbank Drive
Belfast
BT6 0LN

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		2021	2020
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	11,166	11,166
Charitable activities	6	3,758	3,758
Other trading activities	7	—	—
Investment income		52	52
Total income		<u>14,976</u>	<u>14,976</u>
Expenditure			
Expenditure on raising funds:			
Costs of other trading activities	8	228	228
Expenditure on charitable activities	9,10	13,568	13,568
Total expenditure		<u>13,796</u>	<u>13,796</u>
Net income/(expenditure) and net movement in funds		<u>1,180</u>	<u>(1,615)</u>
Reconciliation of funds			
Total funds brought forward		64,576	64,576
Total funds carried forward		<u>65,756</u>	<u>64,576</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	5,576	6,309
Investments	19	32,635	33,216
		<u>38,211</u>	<u>39,525</u>
Current assets			
Stocks		2,292	2,520
Debtors	16	490	845
Cash at bank and in hand		25,953	24,264
		<u>28,735</u>	<u>27,629</u>
Net current assets		<u>28,735</u>	<u>27,629</u>
Total assets less current liabilities		66,946	67,154
Creditors: amounts falling due after more than one year	20	<u>1,190</u>	<u>2,578</u>
Net assets		<u>65,756</u>	<u>64,576</u>
Funds of the charity			
Unrestricted funds		65,756	64,576
Total charity funds	18	<u>65,756</u>	<u>64,576</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 13 form part of these financial statements.

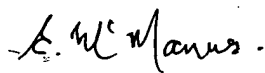
Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 31st January 2022, and are signed on behalf of the board by:



McManus
Trustee



McAlister
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 18b Newforge Lane, Belfast, BT9 5NW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. /

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

Computer Equipment	-	33% straight line
Equipment	-	20% straight line

4. Limited by guarantee

The liability of each member is limited to £1, being the amount that every member of the Charity undertakes to contribute to the assets of the Charity, in the event of the same being wound up while he or she or it is a member, or within one year after he or she or it ceases to be a member, for payment of the debts and liabilities of the Charity contracted before he or she or it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Miscellaneous Donations	628	628	2,547	2,547
Payroll giving	10,538	10,538	11,051	11,051
Grants				
Grants receivable	—	—	(1,461)	(1,461)
	<u>11,166</u>	<u>11,166</u>	<u>12,137</u>	<u>12,137</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Membership Fees	3,758	3,758	958	958
Income from Events	—	—	2,675	2,675
	<u>3,758</u>	<u>3,758</u>	<u>3,633</u>	<u>3,633</u>

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Memorabilia Sales	<u>—</u>	<u>—</u>	<u>108</u>	<u>108</u>

8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Memorabilia Costs	<u>228</u>	<u>228</u>	<u>28</u>	<u>28</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Member Event Costs	6,016	6,016	4,769	4,769
Support costs	<u>7,552</u>	<u>7,552</u>	<u>12,717</u>	<u>12,717</u>
	<u>13,568</u>	<u>13,568</u>	<u>17,486</u>	<u>17,486</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Support Costs	—	7,552	7,552	12,717
Member Event Costs	<u>6,016</u>	<u>—</u>	<u>6,016</u>	<u>4,769</u>
	<u>6,016</u>	<u>7,552</u>	<u>13,568</u>	<u>17,486</u>

11. Analysis of support costs

	Total 2021 £	Total 2020 £
Premises	<u>—</u>	<u>4,168</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>733</u>	<u>732</u>

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>1,080</u>

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

One or more trustees has claimed expenses or had their expenses met by the charity.

There were 4 Trustees reimbursed for mileage to the amount of £831.15, these Trustees were:

Anne McAnirn	£225.00	500 miles
James Millward	£21.60	48 miles
Laurence Smyth	£238.50	529 miles
Lindsay Boal	£346.50	770 miles

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>6,930</u>	<u>4,473</u>	<u>11,403</u>
Depreciation			
At 1 April 2020	691	4,403	5,094
Charge for the year	693	40	733
At 31 March 2021	<u>1,384</u>	<u>4,443</u>	<u>5,827</u>
Carrying amount			
At 31 March 2021	<u>5,546</u>	<u>30</u>	<u>5,576</u>
At 31 March 2020	<u>6,239</u>	<u>70</u>	<u>6,309</u>

16. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>490</u>	<u>845</u>

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Deferred income

	2021	2020
	£	£
Amount deferred in year	<u>110</u>	<u>1,208</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	64,576	14,976	(13,796)	65,756
	<u>64,576</u>	<u>14,976</u>	<u>(13,796)</u>	<u>65,756</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	66,191	15,899	(17,514)	64,576
	<u>66,191</u>	<u>15,899</u>	<u>(17,514)</u>	<u>64,576</u>

Killead Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104932

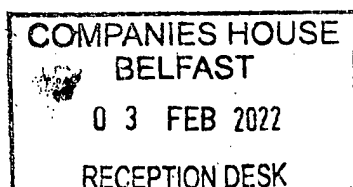
Annual return

**Disabled Police Officers Association of Northern
Ireland**

Company Limited by Guarantee

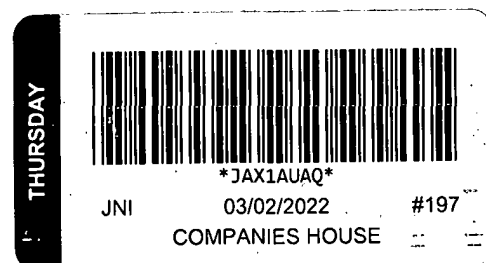
Unaudited Financial Statements

31 March 2021



BBS (NI) LTD

Chartered accountants
17 Willowbank Drive
Belfast
BT6 0LN



Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	8

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Disabled Police Officers Association of Northern Ireland
Charity registration number	NI104971
Company registration number	NI043461
Principal office and registered office	18b Newforge Lane Belfast BT9 5NW

The trustees

	Marie McCue	(Appointed 27 November 2020)
	Evelyn Barrett	(Resigned 27 November 2020)
	Lindsay Boal	(Resigned 27 November 2020)
	Muir Clark	(Resigned 20 October 2020)
	Adrian Dawson	(Resigned 16 June 2021)
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Independent examiner	Louise Gorman ACMA 17 Willowbank Drive Belfast BT6 0LN
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The Charity is governed by its current Articles of Association which were updated and approved by Special Resolution on Wednesday 28th October 2015.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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The charity has endured significant change over the period 01 April 2020 up to 31 March 2021, not only due to the Covid restrictions which limited the work of the charity, our fund raising and ability to organise members events. Indeed, Trustee meetings had to be held over zoom video conference calling.

There was also a change in the main office holders, with a wealth of knowledge being lost following the resignation of five Trustees, which including the Chairperson and Welfare Officers'

Despite this the charity continued to support disabled officers regarding Ill Health Retirement Pensions, Injury on Duty Awards and Social Security Benefits. This support was not limited to members, but all disabled police officers both serving or retired. By helping those who contacted us, we hoped to increase our membership, whilst still supporting these individuals and the police family.

Covid restrictions prevent us from carrying out home visits to members, but we attempted as best as possible to provide them with signposting to allow members to avail of services currently available elsewhere within the Police family or offer them what assistance we could, whilst complying with the Covid legislation.

This period also brought legal turbulence, following the recent Judgement against the Charity Commission of Northern Ireland (CCNI). On 19 February 2020, the Court of Appeal delivered its judgment in the case of McKee & Others v Charity Commission for Northern Ireland, upholding a legal challenge to the delegation of decision-making powers by the Commission to members of staff.

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The McKee judgement caused much upset and worry to some Trustees' and resulted in legal expenditure being incurred to consult the charity's' appointed solicitors to obtain legal advice and expertise on these matters.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

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Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31st January 2022 and signed on behalf of the board of trustees by:

McManus
Trustee

McAlister
Trustee

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

As will be seen in both this and next year's accounts, this legal action has had a significant impact upon the charity's financial stability and bank balances. Happily, this legal matter is now fully settled, and the charity can move forward in securing its financial position following this large expenditure and work towards a secure future.

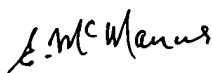
The membership period was temporarily extended to 18 months in 2020 / 2021, moving the membership year from January 2020 to December 2020, to January 2020 to March 2021. This decision was taken by Trustees to align the membership year with the Charities financial year. Annual membership will, in future, run from April to March. During this period there were 156 members, resulting in the recognition of £3,758 of membership income. Additional income was received from Payroll Giving of £10,538 (£11,051, 2020).

The Office move to Newforge Country Club secured the charity's future, the savings to date have more than covering the initial costs of the renovations required to make the office disabled friendly and accessible. A huge thank you is owed to the RUCAA for their generosity and support towards us. It's hoped that fund raising activities can recommence during the next financial period given the relaxation of the Covid restrictions and the social support given by the DPOANI.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31st January 2022 and signed on behalf of the board of trustees by:



McManus
Trustee



McAlister
Trustee

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Disabled Police Officers Association of Northern Ireland

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Disabled Police Officers Association of Northern Ireland ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Louise Gorman ACMA
Independent Examiner

17 Willowbank Drive
Belfast
BT6 0LN

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	5	11,166	11,166	12,137
Charitable activities	6	3,758	3,758	3,633
Other trading activities	7	—	—	108
Investment income		52	52	21
Total income		<u>14,976</u>	<u>14,976</u>	<u>15,899</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	228	228	28
Expenditure on charitable activities	9,10	13,568	13,568	17,486
Total expenditure		<u>13,796</u>	<u>13,796</u>	<u>17,514</u>
Net income/(expenditure) and net movement in funds		<u>1,180</u>	<u>1,180</u>	<u>(1,615)</u>
Reconciliation of funds				
Total funds brought forward		64,576	64,576	66,191
Total funds carried forward		<u>65,756</u>	<u>65,756</u>	<u>64,576</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	5,576	6,309
Investments	19	32,635	33,216
		<u>38,211</u>	<u>39,525</u>
Current assets			
Stocks		2,292	2,520
Debtors	16	490	845
Cash at bank and in hand		25,953	24,264
		<u>28,735</u>	<u>27,629</u>
Net current assets		<u>28,735</u>	<u>27,629</u>
Total assets less current liabilities		66,946	67,154
Creditors: amounts falling due after more than one year	20	<u>1,190</u>	<u>2,578</u>
Net assets		<u>65,756</u>	<u>64,576</u>
Funds of the charity			
Unrestricted funds		65,756	64,576
Total charity funds	18	<u>65,756</u>	<u>64,576</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 13 form part of these financial statements.

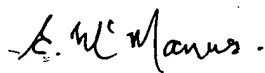
Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 31st January 2022, and are signed on behalf of the board by:



McManus
Trustee



McAlister
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 18b Newforge Lane, Belfast, BT9 5NW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. /

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

Computer Equipment	-	33% straight line
Equipment	-	20% straight line

4. Limited by guarantee

The liability of each member is limited to £1, being the amount that every member of the Charity undertakes to contribute to the assets of the Charity, in the event of the same being wound up while he or she or it is a member, or within one year after he or she or it ceases to be a member, for payment of the debts and liabilities of the Charity contracted before he or she or it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Miscellaneous Donations	628	628	2,547	2,547
Payroll giving	10,538	10,538	11,051	11,051
Grants				
Grants receivable	—	—	(1,461)	(1,461)
	<u>11,166</u>	<u>11,166</u>	<u>12,137</u>	<u>12,137</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Membership Fees	3,758	3,758	958	958
Income from Events	—	—	2,675	2,675
	<u>3,758</u>	<u>3,758</u>	<u>3,633</u>	<u>3,633</u>

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Memorabilia Sales	<u>—</u>	<u>—</u>	<u>108</u>	<u>108</u>

8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Memorabilia Costs	<u>228</u>	<u>228</u>	<u>28</u>	<u>28</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Member Event Costs	6,016	6,016	4,769	4,769
Support costs	<u>7,552</u>	<u>7,552</u>	<u>12,717</u>	<u>12,717</u>
	<u>13,568</u>	<u>13,568</u>	<u>17,486</u>	<u>17,486</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Support Costs	—	7,552	7,552	12,717
Member Event Costs	<u>6,016</u>	<u>—</u>	<u>6,016</u>	<u>4,769</u>
	<u>6,016</u>	<u>7,552</u>	<u>13,568</u>	<u>17,486</u>

11. Analysis of support costs

	Total 2021 £	Total 2020 £
Premises	<u>—</u>	<u>4,168</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>733</u>	<u>732</u>

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>1,080</u>

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

One or more trustees has claimed expenses or had their expenses met by the charity.

There were 4 Trustees reimbursed for mileage to the amount of £831.15, these Trustees were:

Anne McAnirn	£225.00	500 miles
James Millward	£21.60	48 miles
Laurence Smyth	£238.50	529 miles
Lindsay Boal	£346.50	770 miles

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>6,930</u>	<u>4,473</u>	<u>11,403</u>
Depreciation			
At 1 April 2020	691	4,403	5,094
Charge for the year	693	40	733
At 31 March 2021	<u>1,384</u>	<u>4,443</u>	<u>5,827</u>
Carrying amount			
At 31 March 2021	<u>5,546</u>	<u>30</u>	<u>5,576</u>
At 31 March 2020	<u>6,239</u>	<u>70</u>	<u>6,309</u>

16. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>490</u>	<u>845</u>

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Deferred income

	2021	2020
	£	£
Amount deferred in year	<u>110</u>	<u>1,208</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	64,576	14,976	(13,796)	65,756
	<u>64,576</u>	<u>14,976</u>	<u>(13,796)</u>	<u>65,756</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	66,191	15,899	(17,514)	64,576
	<u>66,191</u>	<u>15,899</u>	<u>(17,514)</u>	<u>64,576</u>