

Kilbride Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104986

Details

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

Contact

Address
Kilbride Presbyterian Church Office
12 Moyra Road
Doagh
Ballyclare
County Antrim
BT39 0sd
BT39 0SD

Phone 028 93342380

Email kpc-office@inbox.com

Website www.kilbridepresbyterian.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	£276,407	£259,640	£0	5

Trustees

Name	Role	Appointed
Adrainne Bowden		
Ann Wilson		
Christine Craig		
Darryl Bowden		
David Hoy		
Denise Milligan		
Desmond Humphries		
Elliott Martin		
Ivor Cromie		
Josephine Lorimer		
Maureen Stirling		
Mr David Graham Annett		
Mr Marc McCallion		
Mrs Jayne Wright		
Norman Drennan		
Philip McMaster		
Rev Gareth McFadden		
Richard McGeagh		
Robert Rankin		
Samuel Campbell		
Stanley Holland		
William Lamont		

Kilbride Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104986

Accounts

Kilbride Congregation of the Presbyterian Church in Ireland

**Financial Statements
for the year ended 31 December 2024**

**Charity Nos: XN47272
NI Charity Commission Registration No: 104986**

Kilbride Congregation of the Presbyterian Church in Ireland

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Kilbride Congregation of the Presbyterian Church in Ireland

**Notes to the Financial Statements
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 Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilbride Congregation of the Presbyterian Church in Ireland
Address;
12 Moyra Road,
Doagh
Ballyclare
BT39 0SD

Registered Charity in Northern Ireland (NIC104986)

CHARITY TRUSTEES

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

Names:

Mr David Annett
Mrs Adrainne Bowden
Mr Darryl Bowden
Mrs Christine Craig
Mr Ivor Cromie
Mr Norman Drennan
Mr James Grant
Mr Stanley Holland
Mr David Hoy
Mr Desmond Humphries
Mr William Alistair Lamont
Miss Josephine Lorimer
Mr Elliott Martin
Mr Marc McCallion
Rev Gareth McFadden
Mr Richard McGeagh
Mr Philip McMaster
Mrs Denise Milligan
Mr Robert Rankin
Mrs Maureen Stirling
Mrs Ann Wilson
Mrs Jayne Wright

PRINCIPAL OFFICE BEARERS

Minister	Rev. Gareth McFadden
Clerk of Session	Mr. William Lamont
Acting Treasurer	Mr. Samuel Campbell

INDEPENDENT AUDITOR

Falconer Stewart
248 Upper Newtownards Road
Belfast
BT4 3EU

BANKERS

Danske Bank
18 The Square
Ballyclare
BT39 9BB

SOLICITORS

J.W.McNinch & Son
5 The Square
Ballyclare
Co Antrim
BT39 9BB



Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements 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 congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held, at least eight times in each year or as appropriate.

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. Kilbride 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.

DESCRIPTION AND PURPOSE

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

Kilbride Congregation of the Presbyterian Church in Ireland

**Notes to the Financial Statements
for the year ended 31 December 2024**

Kilbride Congregation of the 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; *To know Christ and to advance his Kingdom.*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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 five or six 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 and activities listed below;

Event/Organisation	Age range	Frequenc y
Sunday morning worship	All	Weekly
Sunday school (Revive)	3 – 10	Weekly
Bible class	11 – 16	Weekly
Crèche	0-3	Weekly
Children’s church	4 – 7	Weekly
Café church	Varies	Monthly
CE	7 – 18	Weekly
BB	4 – 19	Weekly
GB	3 – 18	Weekly
Youth club	10 – 18	Weekly
Bible study groups (Tribes)	18-70+	variable monthly
Cyclists	30 - 65	Weekly
Mum and toddlers	0 - 4	Weekly
Soul Sisters	18-70+	Monthly

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements
for the year ended 31 December 2024

Event/Organisation	Age range	Frequency
Prayer breakfast	12 – 70	Monthly
Men’s Bible study	30 -65	Monthly
Friday fellowship	50 –90+	Monthly
Youth Fellowship	18 – 25	Weekly
Thursday bowls	50 +	Weekly
Holiday Bible Club	4 – 11	1 week Annually
Burnside Lunch club	50+	Monthly

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11am. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. We have resumed our normal pattern of meeting now covid restrictions have been removed

As well as our regular services during the year we acknowledged God’s gift of new life at one Sacrament of Baptism, we conducted one marriage service and gave thanks for faithful servants and sought to comfort those who had been bereaved during the year. Due to Covid-19 we did not welcome new members within the congregation to the communion roll on profession of faith . We welcomed two new people to the congregation on transfer.

At 31 December 2024 there were 371 communicant members and families connected with the congregation. The average weekly attendance at morning worship is 250.

Pastoral care

It has always been the case that 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. Pastoral care has now returned to the usual pattern we had before Covid restrictions.

Mission and outreach

At a local level the congregation gives donations to GBYFC (Greater Ballyclare Youth for Christ), The Big House, Open Doors, Gideons, Latin Link, Christian Aid, Tear Fund and Newtownabbey Food Bank.

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 denominations annual Moderators Appeal, Sunday School project and any other special appeals.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements 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 were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Volunteers

The Trustees wish to acknowledge their deep appreciation to 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 Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

Kilbride Congregation of the Presbyterian Church in Ireland

**Notes to the Financial Statements
for the year ended 31 December 2024**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 295 families donating £158,465 during the year, 252 in previous year donating £131,447

Total Income of the congregation during the year was £276,407 compared to £254,500 in the previous year.

Total expenditure increased from £245,456 to £259,640. Although we did less work to our property the price of utilities increased significantly this year.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

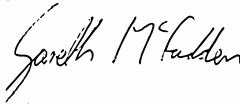
As the congregation's total income exceeds £250,000, the Trustees have prepared full SORP based accounts comprising a Statement of Financial Activities, Balance sheet and notes.

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

Approved by the Kirk Session on 31st March 2025 and signed on its behalf by;



William Alistair Lamont
Trustee
Clerk of Session



Rev. Gareth McFadden
Trustee
Chair of Trustees

Kilbride Congregation of the Presbyterian Church in Ireland

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
year ended 31st December 2024**

(a charity registered with the Charity Commission of Northern Ireland)

Opinion

We have audited the financial statements of Kilbride Prebyterian Church for the year ended 31 December 2024 which comprises the Statement of Financial Activities and the Balance Sheet, and the notes to the accounts, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 and Statement of Recommended Practice for Charities. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act for Northern Ireland 2008

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Kilbride Congregation of the Presbyterian Church in Ireland

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
year ended 31st December 2024**

(a charity registered with the Charity Commission of Northern Ireland)

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

Kilbride Congregation of the Presbyterian Church in Ireland

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
year ended 31st December 2024**

(a charity registered with the Charity Commission of Northern Ireland)

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

Auditor's responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.

Enquiry of management to identify any instances of non-compliance with laws and regulations.

Reviewing minutes of meetings of those charged with governance.

Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Kilbride Congregation of the Presbyterian Church in Ireland

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
year ended 31st December 2024**

(a charity registered with the Charity Commission of Northern Ireland)

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Falconer Stewart

Falconer Stewart
248 Upper Newtownards Road
Belfast
BT4 3EU

31st March 2025

Dated

Kilbride Congregation of the Presbyterian Church in Ireland

**Statement of Congregational Committee's responsibilities
for the Financial Statements**

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the auditors as stated in their report.

The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Mr S Campbell

Signed on behalf of the Congregational Committee.

31st March 2025

Dated

Kilbride Congregation of the Presbyterian Church in Ireland

Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 December 2024

Notes	Unrestricted £	Restricted £	Property & Investments	2024 Total £	2023 Total £
			Restricted £		
Income from:					
Specified Sources	158,465	-		158,465	131,447
Collections and Wider Work	-	26,010		26,010	24,463
Investment Income	2,123	2,588		4,711	3,006
Other Income Sources	6,885	22,039		28,924	24,899
Property Account	-	22,925		22,925	44,812
Church Organisations	-	35,372		35,372	25,873
Total Income	167,473	108,934		276,407	254,500
Expenditure on:					
PCI Assessments	84,708	-		84,708	71,455
Allowances	1,563	-		1,563	1,131
Salaries	49,922	15,000		64,922	59,569
Collections and Wider work of the church	-	36,469		36,469	25,244
General Expenses	28,041	2,381		30,422	36,626
Property Account	-	10,185		10,185	25,937
Church Organisations	-	31,371		31,371	24,494
Total Expenditure	164,234	95,406	-	259,640	244,456
Net (Expenditure) / Income for the Year	3,239	13,528	-	16,767	10,044
Transfers	4-5	-	-	-	-
Net Income before other recognised gains or losses	3,239	13,528	-	16,767	10,044
Recognised (loss)/gains on investments	4	-	-	-	-
Net movement in Funds	3,239	13,528	-	16,767	10,044
Reconciliation of Funds					
Fund Balances Brought Forward	4-5	(1,042)	73,509	515,248	587,715
Fund Balances Carried Forward	4-5	2,197	87,037	515,248	587,715

All income derives from continuing activities, therefore no statement of recognised gains or losses is given losses is given.

The notes on pages 15 to 17 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

**Balance Sheet
as at 31 December 2024**

	Notes	2024 £	2023 £	
Fixed assets				
Tangible fixed assets	2	457,505	457,505	-
Investments	3	<u>57,744</u>	<u>57,744</u>	-
		515,249	515,249	
Current assets				
Cash at bank & in hand		<u>89,233</u>	<u>72,466</u>	
		89,233	72,466	
Net Current Assets		89,233	72,466	
Total Assets Less Current Liabilities		604,482	587,715	
Creditors: Amounts falling due after one year		-	-	
Net Assets		<u><u>604,482</u></u>	<u><u>587,715</u></u>	
Funds				
Restricted Funds	5	602,285	588,757	
Unrestricted Funds	4	<u>2,197</u>	<u>(1,042)</u>	
		<u><u>604,482</u></u>	<u><u>587,715</u></u>	

These financial statements were approved by the members of the congregational committee and are signed on their behalf by:



Mr S Campbell
Trustee

31st March 2025
Dated

The notes on pages 15 to 17 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared on a receipts and payments basis.

Kilbride Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Kilbride Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with continued support by the members.

c) Income

Income is recognised by the charity on a receipts basis.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities.

e) Interest receivable

Interest on funds held on deposit is included when received.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Notes to the Financial Statements
for the year ended 31 December 2024

1. Accounting Policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised when paid.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Tangible fixed assets and depreciation

The buildings are shown at cost less impairment to date. Impairment of buildings is considered on an annual basis.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

l) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements
for the year ended 31 December 2024

2. TANGIBLE FIXED ASSETS	Freehold Property	Total
	£	£
COST		
At 1 January 2024	823,000	823,000
At 31 December 2024	<u>823,000</u>	<u>823,000</u>
IMPAIRMENTS TO DATE		
At 1 January 2024	365,495	365,495
Charge for the year	-	-
At 31 December 2024	<u>365,495</u>	<u>365,495</u>
NET BOOK VALUE		
At 31 December 2024	<u>457,505</u>	<u>457,505</u>
At 31 December 2023	<u>457,505</u>	<u>457,505</u>
3. INVESTMENTS	2024	2023
	£	£
Opening Market Value	57,744	57,744
Additions	-	-
Disposals	-	-
Realised gain/(loss) on investments	-	-
Closing Market Value	<u>57,744</u>	<u>57,744</u>
Investments at cost	<u>28,238</u>	<u>28,238</u>

Kilbride Congregation of the Presbyterian Church in Ireland

Detailed Statement of Financial Activities
for the year ended 31 December 2024

INCOMING RESOURCES

	Unrestricted General £	Property £	Restricted Organisation £	Other £	2024 Total £	2023 Total £
Specified Sources						
Freewill Offering	133,670	-	-	-	133,670	109,359
Sunday Loose Collections	1,938	-	-	-	1,938	3,282
Gift Aid	22,857	-	-	-	22,857	18,806
	<u>158,465</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>158,465</u>	<u>131,447</u>
Collections and Wider Work						
Orphans & Childrens Society	-	-	-	-	0	0
Orphans & Childrens Society Gift Aid	-	-	-	-	0	0
World Development	-	-	2,027	-	2,027	1,912
World Development Gift Aid	-	-	254	-	254	0
United Appeal	-	-	10,587	-	10,587	10,909
United Appeal Gift Aid	-	-	2,519	-	2,519	2,449
Mission Support	-	-	6,172	-	6,172	3,766
Mission Support Gift Aid	-	-	714	-	714	788
Short Term Mission	-	-	643	-	643	774
Choir - Latin Link	-	-	330	-	330	0
Spark	-	-	-	-	0	208
Flower Fund	-	-	58	-	58	0
Collections & Wider Work: Reid Family	-	-	136	-	136	2,035
Collections & Wider Work: NI Hospice	-	-	2,570	-	2,570	140
Other Income Gift aid	-	-	-	-	0	733
Tear Fund	-	-	-	-	0	50
Local hardship fund	-	-	-	-	0	700
Moderator's Appeal	-	-	-	-	0	0
	<u>-</u>	<u>-</u>	<u>26,010</u>	<u>-</u>	<u>26,010</u>	<u>24,464</u>
Investment Income						
Investment Interest	2,123	-	-	2,588	4,711	3,006
	<u>2,123</u>	<u>-</u>	<u>-</u>	<u>2,588</u>	<u>4,711</u>	<u>3,006</u>
Other Income Sources						
Sundries	830	-	-	-	830	1,413
Presbyterian Heralds & Word for Today	-	-	-	630	630	315
Church Weekend/Dance	520	-	-	2,240	2,760	3,805
REND Tickets	-	-	-	-	0	591
GB/BB Loose Collections	-	-	-	289	289	0
Bank Interest	179	-	-	-	179	500
Parent & Toddler Bank Transfer	-	-	-	1,124	1,124	0
NIE: Grant IT Equipment	-	-	-	1,500	1,500	0
Bryson Care - Ukranian House Support	5,000	-	-	-	5,000	0
Clothes Recycling	356	-	-	-	356	0
Fleeces	-	-	-	491	491	0
Christmas Cards/Gifts	-	-	-	190	190	0
ANBC YouthWork Grant	-	-	-	575	575	2,025
Youth Coordinator Grant	-	-	-	15,000	15,000	16,250
	<u>6,885</u>	<u>-</u>	<u>-</u>	<u>22,039</u>	<u>28,924</u>	<u>24,899</u>
Property Account	<u>-</u>	<u>22,925</u>	<u>-</u>	<u>-</u>	<u>22,925</u>	<u>44,812</u>
Organisations	<u>-</u>	<u>-</u>	<u>35,372</u>	<u>-</u>	<u>35,372</u>	<u>25,873</u>
TOTAL INCOMING RESOURCES	<u>167,473</u>	<u>22,925</u>	<u>61,382</u>	<u>24,627</u>	<u>276,407</u>	<u>254,501</u>

Kilbride Congregation of the Presbyterian Church in Ireland

Detailed Statement of Financial Activities continued
for the year ended 31 December 2024

RESOURCES EXPENDED	Unrestricted		Restricted		2024 Total £	2023 Total £
	General £	Property £	Organisation £	Other £		
PCI Assessments						
PCI Assessments	11,343	-	-	-	11,343	12,568
PCI Pension Fund	10,487	-	-	-	10,487	9,987
National Insurance	4,774	-	-	-	4,774	4,556
Stipend	43,694	-	-	-	43,694	41,614
Minister's Car Allowance	7,236	-	-	-	7,236	1,005
Minister's Duties Allowance	4,826	-	-	-	4,826	670
Cost of Living / Communcations Department	1,158	-	-	-	1,158	848
ER NIC on Ministeruak Allowances	971	-	-	-	971	0
Apprenticeship Levy	219	-	-	-	219	207
	<u>84,708</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,708</u>	<u>71,455</u>
Allowances						
Minister's Expenses	1,563	-	-	-	1,563	233
Youth Coordinator Expenses	-	-	-	-	0	56
Pastoral Assistant Expenses	-	-	-	-	0	842
	<u>1,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,563</u>	<u>1,131</u>
Salaries						
Church Officer	8,740	-	-	-	8,740	8,840
Church Administrator	6,678	-	-	-	6,678	6,534
Pastoral Assistant	20,212	-	-	-	20,212	17,040
Wages Administration	975	-	-	-	975	780
HMRC	4,759	-	-	-	4,759	5,264
Youth Co-ordinator	8,558	-	-	15,000	23,558	21,111
	<u>49,922</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>64,922</u>	<u>59,569</u>

Kilbride Congregation of the Presbyterian Church in Ireland

Detailed Statement of Financial Activities continued
for the year ended 31 December 2024

RESOURCES EXPENDED ctd...	Unrestricted General £	Property £	Restricted Organisation £	Other £	2024 Total £	2023 Total £
Collections and Wider Work of the Church						
GBYFC	-	-	-	-	0	0
World Development	-	-	2,281	-	2,281	0
Orphans & Childrens society	-	-	-	-	0	0
United Appeal Fund	-	-	13,226	-	13,226	12,694
Church / Youth weekend	-	-	-	2,202	2,202	0
Global Mission	-	-	7,528	-	7,528	0
Parents & Toodlers	-	-	1,124	-	1,124	0
Presbyterian Herald	-	-	-	400	400	0
UCB/ Spark / Sundry	-	-	-	962	962	0
GB / BB Loose Collections & Bequest	-	-	453	-	453	0
Teachers Residence	-	-	-	4,541	4,541	2,817
Short Term Mission support	-	-	650	-	650	5,008
Wider Work (Reid & NI Hospice)	-	-	2,806	-	2,806	4,395
Latin Link (choir)	-	-	-	296	296	330
	-	-	28,068	8,401	36,469	25,244
General Expenses						
Rates and Ground Rent	2,456	-	-	-	2,456	2,576
Sundries	-	-	-	162	162	0
Pulpit Supply	711	-	-	-	711	550
Presybytery Fees	1,552	-	-	-	1,552	1,561
Office Expenses	1,841	-	-	-	1,841	2,243
Property Insurance	5,551	-	-	-	5,551	5,262
Cleaning & Maintenance	452	-	-	-	452	547
Electricity	8,159	-	-	-	8,159	8,050
Telephone	1,087	-	-	-	1,087	1,007
Bank Fees	451	-	-	-	451	450
Heating Oil	2,077	-	-	-	2,077	2,657
Heralds and Word for Today	387	-	-	-	387	1,557
Music Licence	895	-	-	-	895	814
NIE Grant: IT Equipment	-	-	-	1,554	1,554	0
N.I. Water	142	-	-	-	142	161
TV/Entertainment Licence	220	-	-	-	220	209
ANBC Grant Spend Youth	-	-	-	455	455	1,570
Other Fees / Sundry	120	-	-	-	120	0
Technology	954	-	-	-	954	768
Church weekend & REND Tickets	-	-	-	-	0	4,395
Christmas gifts	986	-	-	210	1,196	1,113
Gifts	-	-	-	-	0	59
TBF Thompson Grant spend	-	-	-	-	0	408
Sundry	-	-	-	-	0	568
Unpresented Cheques	-	-	-	-	0	-497
Defibrillator	-	-	-	-	0	598
	28,041	-	-	2,381	30,422	36,626
Property Account	-	10,185	-	-	10,185	25,937
Halls Renovation Account	-	-	-	-	0	0
Organisations	-	-	31,371	-	31,371	24,494
Total Resources Expended	164,234	10,185	59,439	25,782	259,640	244,456

FALCONER STEWART

Kilbride Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104986

Accounts

Kilbride Congregation of the Presbyterian Church in Ireland

**Financial Statements
for the year ended 31 December 2023**

**Charity Nos: XN47272
NI Charity Commission Registration No: 104986**

Kilbride Congregation of the Presbyterian Church in Ireland

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Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

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, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held, at least eight in each year or as appropriate.

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. Kilbride 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 the 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.

DESCRIPTION AND PURPOSE

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

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

Kilbride congregation of the 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; To know Christ and to advance his Kingdom.

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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 five or six 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 and activities listed below;

Event/Organisation	Age range	Frequency
Sunday morning worship	All	Weekly
Sunday school	3 – 10	Weekly
Bible class	11 – 16	Weekly
Crèche	0-3	Weekly
Children's church	4 – 7	Weekly
Café church	Varies	Monthly
CE	7 – 18	Weekly
BB	4 – 19	Weekly
GB	3 – 18	Weekly
Youth club	10 – 18	Weekly
Bible study groups	18-70+	variable monthly
Cyclists	30 - 65	Weekly
Mum and toddlers	0 - 4	Weekly

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

Event/Organisation	Age range	Frequency
Prayer breakfast	12 – 70	Monthly
Men's Bible study	30 -65	Monthly
Friday fellowship	50 –90+	Monthly
Unite	18 – 25	Weekly
Thursday bowls	50 +	Weekly
Junior badminton	6 – 16	Weekly
Holiday Bible Club	4 – 11	1 week Annually
Burnside Lunch club	50+	Monthly

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. We have resumed our normal pattern of meeting now covid restrictions have been removed

As well as our regular services during the year we acknowledged God's gift of new life at one Sacrament of Baptism, we conducted one marriage service and gave thanks for faithful servants and sought to comfort those who had been bereaved during the year. Due to Covid-19 we did not welcome new members within the congregation to the communion roll on profession of faith . We welcome two new people on transfer.

At 31 December 2022 there were 347 communicant members and families connected with the congregation. The average weekly attendance at morning worship is 250.

Pastoral care

It has always been the case that 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. Pastoral care has now returned to the usual pattern we had before Covid restrictions.

Mission and outreach

At a local level the congregation gives donations to GBYFC (Greater Ballyclare Youth for Christ), The Big House, Open Doors, Gideons, Latin Link, Christian Aid, Tear Fund and Newtownabbey Food Bank.

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 denominations annual Moderators Appeal, Sunday School project and any other special appeals.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

Presbytery

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

General Assembly

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

Volunteers

The Trustees wish to acknowledge their deep appreciation to 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 Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 310 families donating £131,447 during the year, 295 in previous year donating £120,446

Total Income of the congregation during the year was £254,500 compared to £220,815 in the previous year.

Total expenditure increased from £240,799 to £244,455.
Although we did less work to our property, the price of utilities increased significantly this year.


STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

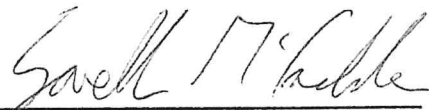
As the congregation's total income exceeds £250,000, the Trustees have prepared full SORP based accounts comprising a Statement of Financial Activities, Balance sheet and notes.

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

Approved by the Kirk Session on 30th March 2024 and signed on its behalf by;



William Alistair Lamont
Trustee
Clerk of Session



Rev. Gareth McFadden
Trustee
Chair of Trustees

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
YE 31st December 2023**
(a charity registered with the Charity Commission of Northern Ireland)

Opinion

We have audited the financial statements of Gems Northern Ireland Ltd for the year ended 31 December 2023 which comprises the Statement of Financial Activities and the Balance Sheet, and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 and statement of Recommended Practice for Charities. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act for Northern Ireland 2008

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
YE 31st December 2023**
(a charity registered with the Charity Commission of Northern Ireland)

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
YE 31st December 2023
(a charity registered with the Charity Commission of Northern Ireland)**

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

Auditor's responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
YE 31st December 2023
(a charity registered with the Charity Commission of Northern Ireland)**

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

JL Grant

30th March 2024

JL Grant

FPM Accountants Ltd.

Date

UNIT 1

Building 10

Central Park

Mullusk

Co. Antrim

BT36 4FS

Kilbride Congregation of the Presbyterian Church in Ireland

Statement of Congregational Committee's responsibilities for the Financial Statements

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the auditors as stated in their report.

The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Mr S Campbell

Signed on behalf of the Congregational Committee.

30th March 2024

Date

Kilbride Congregation of the Presbyterian Church in Ireland

**Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 December 2023**

	Notes	Unrestricted £	Restricted £	Property & Investments Restricted £	2023 Total £	2022 Total £
Income from:						
Specified Sources	#	131,447	-		131,447	120,446
Donations and Legacies		-	-		-	125
Collections and Wider Work		1,433	23,030		24,463	27,392
Investment Income		580	2,425		3,005	2,937
Other Income Sources		315	24,586		24,901	468
Property Account	#	-	44,812		44,812	43,585
Halls Renovation Account		-	-		-	-
Church Organisations		395-	25,478		25,873	25,861
Total Income		134,171	120,331		254,500	220,815
Expenditure on:						
PCI Assessments		71,455	-		71,455	73,778
Allowances		1,131	-		1,131	3,265
Salaries		38,458	21,111		59,569	35,227
Collections and Wider work of the church		-	25,244		25,244	25,645
General Expenses		30,145	6,481		36,626	37,595
Property Account		-	25,937		25,937	31,293
Halls Renovation Account		-	-		-	12,000
Depreciation		-	-		-	-
Church Organisations		-	24,494		24,494	21,995
Total Expenditure		141,188	103,267	-	244,456	240,799
Net (Expenditure) / Income for the Year		(7,017)	17,065	-	10,045	(19,984)
Transfers	4-5	-	-		-	-
Net Income before other recognised gains or losses						(19,984)
Recognised (loss)/gains on investments	4		-	-	-	594
Net movement in Funds						(19,390)
Reconciliation of Funds						
Fund Balances Brought Forward	4-5	5,975	56,444	515,248	577,667	591,083
Fund Balances Carried Forward	4-5	(1,042)	73,509	515,248	587,712	571,693

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 13 to 15 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

**Balance Sheet
as at 31 December 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	2	457,505	451,530
Investments	3	<u>57,744</u>	<u>57,744</u>
		515,249	509,274
Current assets			
Cash at bank & in hand		<u>72,463</u>	<u>62,419</u>
		72,463	62,419
Net Current Assets		72,463	62,419
Total Assets Less Current Liabilities		587,712	571,693
Creditors: Amounts falling due after one year		-	-
Net Assets		<u><u>587,712</u></u>	<u><u>571,693</u></u>
Funds			
Restricted Funds	5	588,754	565,718
Unrestricted Funds	4	<u>(1,042)</u>	<u>5,975</u>
		<u><u>587,712</u></u>	<u><u>571,693</u></u>

For the year ended 31 December 2023 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the congregational committee and are signed on their behalf by:


Mr S Campbell
Trustee

30th March 2024
Date

The notes on pages 13 to 15 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Kilbride Presbyterian Church has an annual income of greater than £250,000. The financial statements have been prepared on an accrual-based accounting principle.

Kilbride Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Kilbride Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised by the charity on a receipt basis.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities.

e) Interest receivable

Interest on funds held on deposit is included when received.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT

Expenditure is recognised when paid.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Tangible fixed assets and depreciation

The buildings are shown at cost less impairment to date
Impairment of buildings is considered on an annual basis

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

l) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements
for the year ended 31 December 2023

2. TANGIBLE FIXED ASSETS	Freehold Property £	Total £
COST		
At 1 Jan 2023	823,000	823,000
At 31 Dec 2023	<u>823,000</u>	<u>823,000</u>
IMPAIRMENTS TO DATE		
At 1 Jan 2023	365,495	293,000
Charge for the year	-	-
At 31 Dec 2023	<u>365,495</u>	<u>293,000</u>
NET BOOK VALUE		
At 31 Dec 2023	<u>457,505</u>	<u>530,000</u>
At 31 Dec 2022	<u>457,505</u>	<u>530,000</u>
3. INVESTMENTS	2023	2022
	£	£
Opening Market Value	57,744	60,976
Additions	-	-
Disposals	-	-
Realised gain/(loss) on investments	-	(3,232)
Closing Market Value	<u>57,744</u>	<u>57,744</u>
Investments at cost	28,238	28,238

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 8 and 9.

Kilbride Congregation of the Presbyterian Church in Ireland

Detailed Statement of Financial Activities
for the year ended 31 December 2023

INCOMING RESOURCES	Unrestricted	Restricted	Other	2023	2022	
	General	Property	Organisation	Total	Total	
	£	£	£	£	£	
Specified Sources						
Freewill Offering	109,359	-	-	109,359	99,683	#
Sunday Loose Collections	3,282	-	-	3,282	1,755	#
Gift Aid	18,806	-	-	18,806	19,008	#
	<u>131,447</u>	<u>-</u>	<u>-</u>	<u>131,447</u>	<u>120,446</u>	#
Collections and Wider Work						
Orphans & Childrens Soc.	-	-	-	0	311	
Orphans & Childrens Soc. Gift Aid	-	-	-	0	100	
World Development	-	-	1,912	1,912	1,612	#
World Development Gift Aid	-	-	-	0	265	
United Appeal	-	-	10,909	10,909	10,960	#
United Appeal Gift Aid	-	-	2,449	2,449	2,316	#
Mission Support	-	-	3,766	3,766	727	#
Mission Support Gift Aid	-	-	788	788	-	#
Short Term Mission	-	-	774	774	-	#
Romania Project Donations	-	-	-	0	-	
Spark	-	-	208	208	-	#
The Big House	-	-	-	0	-	
Reid Family	-	-	2,035	2,035	0	#
Kilbride Ukraine fund	-	-	-	0	550	
Earthquake appeal	-	-	140	140	3,741	#
Ukraine generator fund	-	-	-	0	845	
Other Income Gift aid	733	-	-	733	309	
Antrim area hospital	-	-	-	0	677	
Tear Fund	-	-	50	50	556	#
Local hardship fund	700	-	-	700	1,380	
Moderator's Appeal	-	-	-	0	3,043	
	<u>1,433</u>	<u>-</u>	<u>23,030</u>	<u>24,464</u>	<u>27,392</u>	
Investment Income						
Investment Interest	580	-	-	2,425	3,006	#
	<u>580</u>	<u>-</u>	<u>-</u>	<u>2,425</u>	<u>3,006</u>	
Other Income Sources						
Sundries	-	-	-	1,415	208	#
Presbyterian Heralds & Word for Tod	315	-	-	315	260	#
Church Weekend	-	-	-	3,805	3,805	#
REND Tickets	-	-	-	591	591	#
TBF Thompson Sunday School Grant	-	-	-	500	-	
GB Gift Aid	-	-	-	0	-	
BB	-	-	-	0	-	
ANBC YouthWork Grant	-	-	-	2,025	-	#
Youth Coordinator Grant	-	-	16,250	-	16,250	- #
	<u>315</u>	<u>0</u>	<u>16,250</u>	<u>8,336</u>	<u>24,899</u>	
Property Account	<u>-</u>	<u>44,812</u>	<u>-</u>	<u>44,812</u>	<u>43,585</u>	
Halls Renovation Account	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Organisations	<u>395</u>	<u>-</u>	<u>1,190</u>	<u>24,288</u>	<u>25,861</u>	#
TOTAL INCOMING RESOURCES	<u>134,171</u>	<u>44,812</u>	<u>40,470</u>	<u>35,049</u>	<u>254,500</u>	<u>220,814</u>
	#	#	#			

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Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2023**

RESOURCES EXPENDED	Unrestricted General £	Property £	Restricted Organisation £	Other £	2023 Total £	2022 Total £
PCI Assessments						
PCI Assessments	12,568	-	-	-	12,568	12,678
PCI Pension Fund	9,987	-	-	-	9,987	9,512
National Insurance	4,556	-	-	-	4,556	5,376
Stipend	41,614	-	-	-	41,614	39,632
Minister's Car Allowance	1,005	-	-	-	1,005	3,829
Minister's Duties Allowance	670	-	-	-	670	2,553
Costof Living	848	-	-	-	848	-
Apprenticeship Levy	208	-	-	-	208	198
	<u>71,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,455</u>	<u>73,778</u>
Allowances						
Minister's Expenses	232	-	-	-	232	859
Youth Coordinator Expenses	56	-	-	-	56	-
Pastoral Assistant Expenses	842	-	-	-	842	2,406
	<u>1,131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,131</u>	<u>3,265</u>
Salaries						
Church Officer	8,840	-	-	-	8,840	8,857
Church Administrator	6,534	-	-	-	6,534	6,126
Pastoral Assistant	17,040	-	-	-	17,040	16,640
Wages Administration	780	-	-	-	780	725
HMRC	5,264	-	-	-	5,264	1,166
Youth Co-ordinator	-	-	21,111	-	21,111	1,713
	<u>38,458</u>	<u>-</u>	<u>21,111</u>	<u>0</u>	<u>59,569</u>	<u>35,227</u>

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2023**

RESOURCES EXPENDED ctd...	Unrestricted General £	Property £	Restricted Organisation £	Other £	2023 Total £	2,022 Total £
Collections and Wider Work of the Church						
GBYFC		-	-	-	-	0
World Development	-	-	-	-	0	1,877
Orphans & Childrens society	-	-	-	-	0	411
United Appeal Fund	-	-	12,694	-	12,694	14,335
Moderators Appeal	-	-	-	-	0	3,043
Mission Overseas	-	-	-	-	0	60
Teachers Residence	-	-	-	2,817	2,817	0
Mission support	-	-	5,008	-	5,008	0
Wider Work	-	-	4,395	-	4,395	0
Latin Link (choir)	-	-	-	330	330	0
Antrim Area Hospital	-	-	-	-	0	677
Ukraine Generator Fund	-	-	-	-	0	845
Tearfund	-	-	-	-	0	556
Cluj Schools Appeal	-	-	-	-	0	3,741
SPARK 2022	-	-	-	-	0	100
Seniors Christmas Lunch	-	-	-	-	-	0
	<u>0</u>	<u>-</u>	<u>22,097-</u>	<u>3,147</u>	<u>25,244</u>	<u>25,645</u>
General Expenses						
Rates and Ground Rent	2,577	-	-	-	2,577	2,461
Sundries	-	-	-	-	-	0
Pulpit Supply	550	-	-	-	550	450
Presbytery Fees	1,561	-	-	-	1,561	1,576
Office Expenses	2,243	-	-	-	2,243	2,100
Property Insurance	5,262	-	-	-	5,262	4,708
Cleaning & Maintenance	547	-	-	-	547	468
Electricity	8,050	-	-	-	8,050	14,126
Telephone	1,007	-	-	-	1,007	905
Bank Fees	450	-	-	-	450	485
Heating Oil	2,657	-	-	-	2,657	2,705
Heralds and Word for Today	1,557	-	-	-	1,557	854
Music Licence	814	-	-	-	814	761
FWO Envelopes	-	-	-	-	-	0
N.I. Water	161	-	-	-	161	117
TV Licence	209	-	-	-	209	318
ANBC Grant Spend Youth	-	-	-	1,570	1,570	0
Stationery	-	-	-	-	0	636
Zoom fee	-	-	-	-	0	107
Technology	768	-	-	-	768	824
Cuju delivery of goods	-	-	-	-	0	89
Church weekend & REND Tickets	0	-	-	4,395	4,395	250
Christmas gifts	1,113	-	-	-	1,113	622
Gifts	59	-	-	-	59	500
organ service	-	-	-	-	0	335
Ukraine Family transport	-	-	-	-	0	630
TBF Thompson Grant spend	-	-	-	408	408	0
Sundry	459	-	-	109	568	0
Chairs for Youth Wing	-	-	-	-	0	816
Cradle Roll	-	-	-	-	0	45
REND Tickets	-	-	-	-	0	0
Holiday Bible Club	-	-	-	-	0	144
Unpresented Cheques	(497)	-	-	-	-497	0
Defib	598	-	-	-	598	0

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2023**

RESOURCES EXPENDED ctd...	Unrestricted General £	Property £	Restricted Organisation £	Other £	2023 Total £	2022 Total £
SPARK	-	-	-	-	0	57
First Aid Training	-	-	-	-	0	420
COVID Dispensers and expenses	-	-	-	-	-	-
CD Ministry and IT	-	-	-	-	-	-
Communion Elements	-	-	-	-	-	-
BB Fun Day	-	-	-	-	0	340
Basketball Nets	-	-	-	-	0	540
GB/BB Equipment	-	-	-	-	0	607
Event Speakers	-	-	-	-	-	-
Kennedy Family Christmas Gift	-	-	-	-	-	-
Storage Cupboards	-	-	-	-	-	-
After Service Treats	-	-	-	-	-	-
Landlord Fee	-	-	-	-	-	-
United Parishes	-	-	-	-	-	-
GB Computer	-	-	-	-	-	-
Graeme Reid Gift	-	-	-	-	-	-
Loan adjustment	-	-	-	-	-	(1,401)
	<u>30,145</u>	<u>0</u>	<u>0</u>	<u>6,481</u>	<u>36,626</u>	<u>37,595</u>
Property Account	<u>-</u>	<u>25,937</u>	<u>-</u>	<u>-</u>	<u>25,937</u>	<u>31,293</u>
<i>Including depreciation charge for this year of £4,400</i>						
Halls Renovation Account	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>12,000</u>
<i>Including depreciation charge for this year of £12,000</i>						
Organisations	<u>-</u>	<u>-</u>	<u>24,494</u>	<u>-</u>	<u>24,494</u>	<u>21,995</u>
Total Resources Expended	<u>141,188</u>	<u>25,937</u>	<u>67,702</u>	<u>9,628</u>	<u>244,455</u>	<u>240,799</u>

Kilbride Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104986

Annual report

Kilbride Congregation of the Presbyterian Church in Ireland

**Financial Statements
for the year ended 31 December 2023**

**Charity Nos: XN47272
NI Charity Commission Registration No: 104986**

Kilbride Congregation of the Presbyterian Church in Ireland

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Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilbride congregation of the Presbyterian Church in Ireland
Address;
12 Moyra Road,
Doagh
Ballyclare
BT 39 0SD

Registered Charity in Northern Ireland (NIC104986)

CHARITY TRUSTEES

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

Names:

Mrs Adrainne Bowden
Miss Josephine Lorimer
Mrs Ann Wilson
Mr David Hoy
Mr Darryl Bowden
Mr Desmond Humphries
Mr Elliott Martin
Mrs Jayne Wright
Mr James Grant
Mr Ivor Cromie
Mr Robert Rankin
Mr Stanley Holland
Mr William Alistair Lamont
Mr Richard McGeagh
Mr Norman Drennan
Rev Gareth McFadden
Mr Marc McCallion
Mrs Denise Milligan
Mrs Maureen Stirling
Mr Philip McMaster
Mr David Annett
Miss Christine Craig

PRINCIPAL OFFICE BEARERS

Minister	Rev. Gareth McFadden
Clerk of Session	Mr. William Lamont
Acting Treasurer	Mr. Samuel Campbell

INDEPENDENT AUDITOR

FPM Accountants Ltd.
UNIT 1
Building 10
Central Park
Mullusk
Co. Antrim
BT36 4FS

BANKERS

Danske Bank
18 The Square
Ballyclare
BT39 9BB

SOLICITORS

J.W.McNinch & Son
5 The Square
Ballyclare
Co Antrim
BT39 9BB

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

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, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held, at least eight in each year or as appropriate.

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. Kilbride 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 the congregation.

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DESCRIPTION AND PURPOSE

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

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

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

The congregation's mission purposes; To know Christ and to advance his Kingdom.

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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ACHIEVEMENTS AND PERFORMANCE

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Notes to the Financial Statements for the year ended 31 December 2023

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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.

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

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

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 310 families donating £131,447 during the year, 295 in previous year donating £120,446

Total Income of the congregation during the year was £254,500 compared to £220,815 in the previous year.

Total expenditure increased from £240,799 to £244,455.
Although we did less work to our property, the price of utilities increased significantly this year.


STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

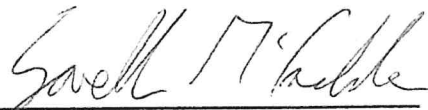
As the congregation's total income exceeds £250,000, the Trustees have prepared full SORP based accounts comprising a Statement of Financial Activities, Balance sheet and notes.

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

Approved by the Kirk Session on 30th March 2024 and signed on its behalf by;



William Alistair Lamont
Trustee
Clerk of Session



Rev. Gareth McFadden
Trustee
Chair of Trustees

Kilbride Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104986

Annual return

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
YE 31st December 2023**
(a charity registered with the Charity Commission of Northern Ireland)

Opinion

We have audited the financial statements of Gems Northern Ireland Ltd for the year ended 31 December 2023 which comprises the Statement of Financial Activities and the Balance Sheet, and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 and statement of Recommended Practice for Charities. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act for Northern Ireland 2008

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
YE 31st December 2023**
(a charity registered with the Charity Commission of Northern Ireland)

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
YE 31st December 2023
(a charity registered with the Charity Commission of Northern Ireland)**

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

Auditor's responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

**Report of the Independent Auditors
to the members of Kilbride Presbyterian Church
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A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

JL Grant

30th March 2024

JL Grant

FPM Accountants Ltd.

Date

UNIT 1

Building 10

Central Park

Mullusk

Co. Antrim

BT36 4FS

Kilbride Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104986

Accounts



AN AAB GROUP COMPANY

Belfast
1-3 Arthur Street,
Belfast,
Co Antrim,
BT1 4GA
Tel: 028 9024 3131

Dublin
Unit 5B, Fingal Bay,
Business Park,
Ballyngan,
Co Dublin, K32 NY57
Tel: 01 6913500

Dungannon
Howard House,
30 Northland Row,
Dungannon,
Co Tyrone,
BT71 6AP
Tel: 028 8775 0400

Mallusk
Unit 1, Building 10,
Central Park,
Mallusk Rd,
Newtownabbey,
Co Antrim, BT36 4FS
Tel: 028 9083 0801

Newry
Dromolane Mill,
The Quays,
Newry,
Co Down,
BT35 8QS
Tel: 028 3026 1010
Registered Office Address

www.fpmaab.com | info@fpmaab.com

Kilbride Congregation of the Presbyterian Church in Ireland

Financial Statements for the year ended 31 December 2022

Charity Nos: XN47272
NI Charity Commission Registration No: 104986

Award Winning Advice...



FPM Accountants Limited and FPM Accountants (Ireland) Limited are part of the FPM Group and branded as FPM, an AAB Group company. FPM is the trading name of FPM Accountants Limited and FPM Accountants (Ireland) Limited, which is regulated by Chartered Accountants Ireland for a range of Investment Business Activities in the United Kingdom. AAB Group is an independent member of Accelera and TAG with associated firms throughout the UK and worldwide. FPM Accountants Limited is registered in Northern Ireland.



FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
Reg No: NID22968 | VAT Reg: GB 187 4499 49 | IE 328 3821 RH

Teresa Campbell FCA, Paddy Harty FCA,
Seamus Keating FCA (ABFP), Feargial McCormack FCA,
Gary Digney FCA (P), Michael Farrell FCA, Lowry Grant FCA,
Michelle Hawkins FCA, Malachy McLemore FCA CTA

Seamus Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.

Kilbride Congregation of the Presbyterian Church in Ireland

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Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements 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 Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilbride congregation of the Presbyterian Church in Ireland
Address;
12 Moyra Road,
Doagh
Ballyclare
BT 39 0SD

Registered Charity in Northern Ireland (NIC104986)

CHARITY TRUSTEES

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

Names:

Mrs Adrainne Bowden
Miss Josephine Lorimer
Mrs Ann Wilson
Mr David Hoy
Mr Darryl Bowden
Mr Desmond Humphries
Mr Elliott Martin
Mrs Jayne Wright
Mr James Grant
Mr Ivor Cromie
Mr Robert Rankin
Mr Stanley Holland
Mr William Alistair Lamont
Mr Richard McGeagh
Mr Norman Drennan
Rev Gareth McFadden

PRINCIPAL OFFICE BEARERS

Minister	Rev. Gareth McFadden
Clerk of Session	Mr. William Lamont
Acting Treasurer	Mr. Samuel Campbell

INDEPENDENT EXAMINER

FPM Accountants Ltd.
UNIT 1
Building 10
Central Park
Mullusk
Co. Antrim
BT36 4FS

BANKERS

Danske Bank
18 The Square
Ballyclare
BT39 9BB

SOLICITORS

J.W.McNinch & Son
5 The Square
Ballyclare
Co Antrim
BT39 9BB

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

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, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held, at least eight in each year or as appropriate.

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

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

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

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 295 families donating £120,446 during the year, 252 in previous year donating £121,551.

Total Income of the congregation during the year was £220,814 compared to £213,445 in the previous year.

Total expenditure increased from £209,335 to £240,799. Although we did less work to our property the price of utilities increased significantly this year.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 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 congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Kirk Session on 26th April 2023 and signed on its behalf by;



William Alistair Lamont
Trustee

Clerk of Session



Rev. Gareth McFadden
Trustee

Chair of Trustees



AN AAB GROUP COMPANY

**Kilbride Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Congregational Committee
of Kilbride Presbyterian Church Congregation
Year Ended 31 December 2022**

We report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 11 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) 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
- (ii) Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presents with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

**Kilbride Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Congregational Committee
of Kilbride Presbyterian Church Congregation
Year Ended 31 December 2022**

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

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our 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, we have found no matters that require drawing to your attention.

Fpm

FPM Accountants Ltd
Independent Examiners
Unit 1, Building 10
Central Park
Mallusk Road
Newtownabbey
Co. Antrim
BT36 4FS

Date: *25/6/23*

Kilbride Congregation of the Presbyterian Church in Ireland

Statement of Congregational Committee's responsibilities for the Financial Statements

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the auditors as stated in their report.

The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Mr S Campbell
Signed on behalf of the Congregational Committee.

14/6/2023.
Date

Kilbride Congregation of the Presbyterian Church in Ireland

**Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 December 2022**

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from:					
Specified Sources		120,446	-	120,446	121,551
Donations and Legacies		125	-	125	571
Collections and Wider Work		2,966	24,426	27,392	15,535
Investment Income		457	2,480	2,937	2,869
Other Income Sources		468	-	468	7,544
Property Account		-	43,585	43,585	47,100
Halls Renovation Account		-	-	-	-
Church Organisations		-	25,861	25,861	18,275
Total Income		124,462	96,352	220,814	213,445
Expenditure on:					
PCI Assessments		73,778	-	73,778	73,078
Allowances		3,265	-	3,265	566
Salaries		35,227	-	35,227	32,015
Collections and Wider work of the church		100	25,545	25,645	16,441
General Expenses		34,626	2,969	37,595	29,615
Property Account		-	31,293	31,293	29,636
Halls Renovation Account		-	12,000	12,000	12,000
Church Organisations		-	21,995	21,995	15,984
Total Expenditure		146,996	93,802	240,799	209,335
Net (Expenditure) / Income for the Year		(22,534)	2,550	(19,984)	4,110
Transfers	4-5	247	(247)	-	-
Net Income before other recognised gains or losses		(22,287)	2,303	(19,984)	4,110
Recognised (loss)/gains on investments	4	(3,232)	-	(3,232)	5,887
Net movement in Funds		(25,519)	2,303	(23,216)	9,997
Reconciliation of Funds					
Fund Balances Brought Forward	4-5	90,148	567,180	657,328	647,331
Fund Balances Carried Forward	4-5	64,629	569,483	634,112	657,328

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 13 to 15 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

**Balance Sheet
as at 31 December 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	2	513,600	530,000
Investments	3	<u>57,744</u>	<u>60,976</u>
		571,344	590,976
Current assets			
Cash at bank & in hand		<u>62,768</u>	<u>67,753</u>
		62,768	67,753
Net Current Assets		62,768	67,753
Total Assets Less Current Liabilities		634,112	658,729
Creditors: Amounts falling due after one year		-	1,401
Net Assets		<u><u>634,112</u></u>	<u><u>657,328</u></u>
Funds			
Restricted Funds	5	569,483	567,180
Unrestricted Funds	4	<u>64,629</u>	<u>90,148</u>
		<u><u>634,112</u></u>	<u><u>657,328</u></u>

For the year ended 31 December 2022 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the congregational committee and are signed on their behalf by:


Mr S Campbell
Trustee

14/6/2023
Date

The notes on pages 13 to 15 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Kilbride Presbyterian Church has an annual income of less than £250,000. The financial statements have been prepared on a receipts and payments basis.

Kilbride Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Kilbride Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised by the charity on a receipt basis.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities.

e) Interest receivable

Interest on funds held on deposit is included when received.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT

Expenditure is recognised when paid.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church	2% Straight Line
Halls	2% Straight Line
Manse	2% Straight Line

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

l) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements
for the year ended 31 December 2022

2. TANGIBLE FIXED ASSETS	Freehold Property £	Total £
COST		
At 1 Jan 2022	823,000	823,000
At 31 Dec 2021	823,000	823,000
DEPRECIATION		
At 1 Jan 2022	293,000	293,000
Charge for the year	16,400	16,400
At 31 Dec 2021	309,400	309,400
NET BOOK VALUE		
At 31 Dec 2021	513,600	513,600
At 31 Dec 2021	530,000	530,000

3. INVESTMENTS	2022 £	2021 £
Opening Market Value	60,976	55,089
Additions	-	-
Disposals	-	-
Realised gain/(loss) on investments	(3,232)	5,887
Closing Market Value	57,744	60,976
Investments at cost	28,238	28,238

4. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR (includes endowments)

	Balance at 1/1/22 £	Incoming Funds £	Amounts Expended £	Transfers £	Loss on Investments £	Balance at 31/12/22 £
General Fund	90,148	124,462	(146,996)	247	(3,232)	64,629
	90,148	124,462	(146,996)	247	(3,232)	64,629

5. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/22 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/22 £
Property (inc Loan)	547,445	43,585	(43,293)	-	547,737
Organisations	13,356	25,861	(21,995)	(47)	17,175
United Appeal	960	13,276	(14,335)	-	(99)
World Development	1	1,877	(1,877)	-	1
Presby Orphans	-	411	(411)	-	-
Short Term Missions	1,978	-	-	-	1,978
Missionary Fund	52	-	-	-	52
Mission Support	(1,555)	-	-	-	(1,555)
Moderator's Appeal	-	3,043	(3,043)	-	-
General Missions Fund	(420)	-	(60)	-	(480)
Teachers Residence	5,618	2,480	(2,969)	(200)	4,929
Choir	153	-	-	-	153
Training grant from Arthur J	200	-	-	-	200
Care for Cambodia	(208)	-	-	-	(208)
Romania Support	(400)	-	-	-	(400)
Cluj school fund	-	3,741	(3,741)	-	-
Ukraine generator fund	-	845	(845)	-	-
Antrim area hospital	-	677	(677)	-	-
Tear Fund	-	556	(556)	-	-
	567,180	96,352	(93,802)	(247)	569,483

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 8 and 9.

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

INCOMING RESOURCES

	Unrestricted General £	Restricted Property £	Organisation £	Other £	2022 Total £	2021 Total £
Specified Sources						
Freewill Offering	99,683	-	-	-	99,683	101,860
Sunday Loose Collections	1,755	-	-	-	1,755	159
Gift Aid	19,008	-	-	-	19,008	19,532
	<u>120,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,446</u>	<u>121,551</u>
Donations and Legacies						
Wedding and Funeral	-	-	-	-	-	30
Burnside Community	125	-	-	-	125	-
Doagh Community	-	-	-	-	-	160
Steve Kennedy Gift	-	-	-	-	-	20
Other gifts	-	-	-	-	-	361
	<u>125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125</u>	<u>571</u>
Collections and Wider Work						
Orphans & Childrens Soc.	-	-	-	311	311	515
Orphans & Childrens Soc. Gift Aid	-	-	-	100	100	-
World Development	-	-	-	1,612	1,612	1,058
World Development Gift Aid	-	-	-	265	265	-
United Appeal	-	-	-	10,960	10,960	11,115
United Appeal Gift Aid	-	-	-	2,316	2,316	1,915
Student Bursary	727	-	-	-	727	-
Mission Support	-	-	-	-	-	175
Short term missions	-	-	-	-	-	485
Kilbride Ukraine fund	550	-	-	-	550	-
Cluj school fund	-	-	-	3,741	3,741	-
Ukraine generator fund	-	-	-	845	845	-
GB Gift aid	309	-	-	-	309	-
Antrim area hospital	-	-	-	677	677	-
Harvest 10% for Tear Fund	-	-	-	556	556	-
Local hardship fund	1,380	-	-	-	1,380	-
Moderator's Appeal	-	-	-	3,043	3,043	272
	<u>2,966</u>	<u>-</u>	<u>-</u>	<u>24,426</u>	<u>27,392</u>	<u>15,535</u>
Investment Income						
Investment Interest	457	-	-	2,480	2,937	2,869
	<u>457</u>	<u>-</u>	<u>-</u>	<u>2,480</u>	<u>2,937</u>	<u>2,869</u>
Other Income Sources						
Sundries	208	-	-	-	208	142
Presbyterian Heralds & Word for Tod	260	-	-	-	260	214
House Rent	-	-	-	-	-	4,500
Government Furlough	-	-	-	-	-	2,188
ANBC Grant	-	-	-	-	-	500
	<u>468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>468</u>	<u>7,544</u>
Property Account						
	-	43,585	-	-	43,585	47,100
Halls Renovation Account						
	-	-	-	-	-	-
Organisations						
	-	-	25,861	-	25,861	18,275
TOTAL INCOMING RESOURCES	<u>124,462</u>	<u>43,585</u>	<u>25,861</u>	<u>26,906</u>	<u>220,814</u>	<u>213,445</u>

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2022**

RESOURCES EXPENDED	Unrestricted General £	Restricted Property £	Restricted Organisation £	Other £	2022 Total £	2021 Total £
PCI Assessments						
PCI Assessments	12,678	-	-	-	12,678	12,420
PCI Pension Fund	9,512	-	-	-	9,512	9,302
National Insurance	5,376	-	-	-	5,376	4,992
Stipend	39,632	-	-	-	39,632	38,760
Minister's Car Allowance	3,829	-	-	-	3,829	3,745
Minister's Duties Allowance	2,553	-	-	-	2,553	2,497
Summer Assistant	-	-	-	-	-	1,168
Apprenticeship Levy	198	-	-	-	198	194
	<u>73,778</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,778</u>	<u>73,078</u>
Allowances						
Minister's Expenses	859	-	-	-	859	128
Pastoral Assistant Expenses	2,406	-	-	-	2,406	438
	<u>3,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,265</u>	<u>566</u>
Salaries						
Church Officer	8,857	-	-	-	8,857	8,393
Church Administrator	6,126	-	-	-	6,126	6,318
Pastoral Assistant	16,640	-	-	-	16,640	16,224
Wages Administration	725	-	-	-	725	720
HMRC	1,166	-	-	-	1,166	360
Youth Co-ordinator	1,713	-	-	-	1,713	-
	<u>35,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,227</u>	<u>32,015</u>

Kilbride Congregation of the Presbyterian Church in Ireland

Detailed Statement of Financial Activities ctd... for the year ended 31 December 2022

RESOURCES EXPENDED ctd.	Unrestricted	Restricted			2022	2021
	General	Property	Organisation	Other	Total	Total
	£	£	£	£	£	£
Collections and Wider Work of the Church						
GBYFC	-	-	-	-	-	1,008
World Development	-	-	-	1,877	1,877	1,058
Orphans & Childrens society	-	-	-	411	411	515
United Appeal Fund	-	-	-	14,335	14,335	12,072
Moderators Appeal	-	-	-	3,043	3,043	272
Mission Overseas	-	-	-	60	60	60
Open Doors	-	-	-	-	-	200
The Big House	-	-	-	-	-	200
Gideons	-	-	-	-	-	200
Latin Link	-	-	-	-	-	200
Antrim Area Hospital	-	-	-	677	677	-
Ukraine Generator Fund	-	-	-	845	845	-
Tearfund	-	-	-	556	556	70
Cluj Schools Appeal	-	-	-	3,741	3,741	-
SPARK 2022	100	-	-	-	100	-
Seniors Christmas Lunch	-	-	-	-	-	586
	100	-	-	25,545	25,645	16,441
General Expenses						
Rates and Ground Rent	2,461	-	-	-	2,461	2,165
Sundries	-	-	-	-	-	160
Pulpit Supply	450	-	-	-	450	365
Presybytery Fees	1,576	-	-	-	1,576	1,111
Office Expenses	2,100	-	-	-	2,100	1,854
Property Insurance	4,708	-	-	-	4,708	4,297
Cleaning & Maintenance	468	-	-	-	468	295
Electricity	14,126	-	-	-	14,126	5,965
Telephone	905	-	-	-	905	874
Bank Fees	485	-	-	-	485	325
Heating Oil	2,705	-	-	-	2,705	695
Heralds and Word for Today	854	-	-	-	854	90
Music Licence	761	-	-	-	761	724
FWO Envelopes	-	-	-	-	-	1,320
N.I. Water	117	-	-	-	117	123
TV Licence	318	-	-	-	318	158
Printing	-	-	-	-	-	425
Stationery	636	-	-	-	636	-
Zoom fee	107	-	-	-	107	222
Technology	824	-	-	-	824	-
Cuju delivery of goods	89	-	-	-	89	-
Church weekend deposit	250	-	-	-	250	-
Christmas gifts	622	-	-	-	622	-
Gifts	500	-	-	-	500	175
organ service	335	-	-	-	335	-
Ukraine Family transport	630	-	-	-	630	-
Covid Safe Individual Storage Units for GB and BB	-	-	-	-	-	1,219
Chairs for Youth Wing	-	-	-	816	816	2,976
Cradle Roll	-	-	-	45	45	130
Play Resource	-	-	-	-	-	65
Holiday Bible Club	-	-	-	144	144	-
Children's Literature	-	-	-	-	-	718

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2022**

RESOURCES EXPENDED ctd...	Unrestricted General £	Restricted Property Organisation £	Other £	2022 Total £	2021 Total £
SPARK	-	-	57	57	-
First Aid Training	-	-	420	420	-
COVID Dispensers and expenses	-	-	-	-	108
CD Ministry and IT	-	-	-	-	488
Communion Elements	-	-	-	-	72
BB Fun Day	-	-	340	340	-
Basketball Nets	-	-	540	540	-
GB/BB Equipment	-	-	607	607	-
Event Speakers	-	-	-	-	120
Kennedy Family Christmas Gift	-	-	-	-	300
Storage Cupboards	-	-	-	-	844
After Service Treats	-	-	-	-	63
Landlord Fee	-	-	-	-	70
United Parishes	-	-	-	-	60
GB Computer	-	-	-	-	839
Graeme Reid Gift	-	-	-	-	200
Loan adjustment	(1,401)	-	-	(1,401)	-
	<u>34,626</u>	<u>-</u>	<u>2,969</u>	<u>37,595</u>	<u>29,615</u>
Property Account	<u>-</u>	<u>31,293</u>	<u>-</u>	<u>31,293</u>	<u>29,636</u>
<i>Including depreciation charge for this year of £4,400</i>					
Halls Renovation Account	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
<i>Including depreciation charge for this year of £12,000</i>					
Organisations	<u>-</u>	<u>-</u>	<u>21,995</u>	<u>21,995</u>	<u>15,984</u>
Total Resources Expended	<u>146,996</u>	<u>43,293</u>	<u>21,995</u>	<u>240,799</u>	<u>209,335</u>

Kilbride Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104986

Annual report



AN AAB GROUP COMPANY

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Newry,
Co Down,
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Registered Office Address

www.fpmaab.com | info@fpmaab.com

Kilbride Congregation of the Presbyterian Church in Ireland

Financial Statements for the year ended 31 December 2022

Charity Nos: XN47272
NI Charity Commission Registration No: 104986

Award Winning Advice...



FPM Accountants Limited and FPM Accountants (Ireland) Limited are part of the FPM Group and branded as FPM, an AAB Group company. FPM is the trading name of FPM Accountants Limited and FPM Accountants (Ireland) Limited, which is regulated by Chartered Accountants Ireland for a range of Investment Business Activities in the United Kingdom. AAB Group is an independent member of Accelera and TAG with associated firms throughout the UK and worldwide. FPM Accountants Limited is registered in Northern Ireland.



FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
Reg No: NID22968 | VAT Reg: GB 187 4499 49 | IE 328 3821 RH

Teresa Campbell FCA, Paddy Harty FCA,
Seamus Keating FCA -RABFP, Feargial McCormack FCA,
Gary Digney FCA P.P, Michael Farrell FCA, Lowry Grant FCA,
Michelle Hawkins FCA, Malachy McLemore FCA CTA

Seamus Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.

Kilbride Congregation of the Presbyterian Church in Ireland

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Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements 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 Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilbride congregation of the Presbyterian Church in Ireland
Address;
12 Moyra Road,
Doagh
Ballyclare
BT 39 0SD

Registered Charity in Northern Ireland (NIC104986)

CHARITY TRUSTEES

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

Names:

Mrs Adrainne Bowden
Miss Josephine Lorimer
Mrs Ann Wilson
Mr David Hoy
Mr Darryl Bowden
Mr Desmond Humphries
Mr Elliott Martin
Mrs Jayne Wright
Mr James Grant
Mr Ivor Cromie
Mr Robert Rankin
Mr Stanley Holland
Mr William Alistair Lamont
Mr Richard McGeagh
Mr Norman Drennan
Rev Gareth McFadden

PRINCIPAL OFFICE BEARERS

Minister	Rev. Gareth McFadden
Clerk of Session	Mr. William Lamont
Acting Treasurer	Mr. Samuel Campbell

INDEPENDENT EXAMINER

FPM Accountants Ltd.
UNIT 1
Building 10
Central Park
Mullusk
Co. Antrim
BT36 4FS

BANKERS

Danske Bank
18 The Square
Ballyclare
BT39 9BB

SOLICITORS

J.W.McNinch & Son
5 The Square
Ballyclare
Co Antrim
BT39 9BB

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

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, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held, at least eight in each year or as appropriate.

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. Kilbride 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 the 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.

DESCRIPTION AND PURPOSE

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

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

Kilbride congregation of the 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; *To know Christ and to advance his Kingdom.*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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 five or six 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 and activities listed below;

Event/Organisation	Age range	Frequency
Sunday morning worship	All	Weekly
Sunday school	3 – 10	Weekly
Bible class	11 – 16	Weekly
Crèche	0-3	Weekly
Children's church	4 – 7	Weekly
Café church	Varies	Monthly
CE	7 – 18	Weekly
BB	4 – 19	Weekly
GB	3 – 18	Weekly
Youth club	10 – 18	Weekly
Bible study groups	18-70+	variable monthly
Cyclists	30 - 65	Weekly
Mum and toddlers	0 - 4	Weekly

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

Event/Organisation	Age range	Frequency
Prayer breakfast	12 – 70	Monthly
Men's Bible study	30 -65	Monthly
Friday fellowship	50 –90+	Monthly
Unite	18 – 25	Weekly
Thursday bowls	50 +	Weekly
Junior badminton	6 – 16	Weekly
Holiday Bible Club	4 – 11	1 week Annually
Burnside Lunch club	50+	Monthly

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. We have resumed our normal pattern of meeting now covid restrictions have been removed

As well as our regular services during the year we acknowledged God's gift of new life at one Sacrament of Baptism, we conducted one marriage service and gave thanks for faithful servants and sought to comfort those who had been bereaved during the year. Due to Covid-19 we did not welcome new members within the congregation to the communion roll on profession of faith . We welcome two new people on transfer.

At 31 December 2022 there were 347 communicant members and families connected with the congregation. The average weekly attendance at morning worship is 250.

Pastoral care

It has always been the case that 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. Pastoral care has now returned to the usual pattern we had before Covid restrictions.

Mission and outreach

At a local level the congregation gives donations to GBYFC (Greater Ballyclare Youth for Christ), The Big House, Open Doors, Gideons, Latin Link, Christian Aid, Tear Fund and Newtownabbey Food Bank.

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 denominations annual Moderators Appeal, Sunday School project and any other special appeals.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

Presbytery

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

General Assembly

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

Volunteers

The Trustees wish to acknowledge their deep appreciation to 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 Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 295 families donating £120,446 during the year, 252 in previous year donating £121,551.

Total Income of the congregation during the year was £220,814 compared to £213,445 in the previous year.

Total expenditure increased from £209,335 to £240,799. Although we did less work to our property the price of utilities increased significantly this year.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 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 congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Kirk Session on 26th April 2023 and signed on its behalf by;



William Alistair Lamont
Trustee

Clerk of Session



Rev. Gareth McFadden
Trustee

Chair of Trustees



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**Kilbride Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Congregational Committee
of Kilbride Presbyterian Church Congregation
Year Ended 31 December 2022**

We report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 11 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) 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
- (ii) Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presents with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

**Kilbride Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Congregational Committee
of Kilbride Presbyterian Church Congregation
Year Ended 31 December 2022**

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

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our 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, we have found no matters that require drawing to your attention.

Fpm

FPM Accountants Ltd
Independent Examiners
Unit 1, Building 10
Central Park
Mallusk Road
Newtownabbey
Co. Antrim
BT36 4FS

Date: *25/6/23*

Kilbride Congregation of the Presbyterian Church in Ireland

Statement of Congregational Committee's responsibilities for the Financial Statements

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the auditors as stated in their report.

The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Mr S Campbell
Signed on behalf of the Congregational Committee.

14/6/2023.
Date

Kilbride Congregation of the Presbyterian Church in Ireland

**Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 December 2022**

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from:					
Specified Sources		120,446	-	120,446	121,551
Donations and Legacies		125	-	125	571
Collections and Wider Work		2,966	24,426	27,392	15,535
Investment Income		457	2,480	2,937	2,869
Other Income Sources		468	-	468	7,544
Property Account		-	43,585	43,585	47,100
Halls Renovation Account		-	-	-	-
Church Organisations		-	25,861	25,861	18,275
Total Income		124,462	96,352	220,814	213,445
Expenditure on:					
PCI Assessments		73,778	-	73,778	73,078
Allowances		3,265	-	3,265	566
Salaries		35,227	-	35,227	32,015
Collections and Wider work of the church		100	25,545	25,645	16,441
General Expenses		34,626	2,969	37,595	29,615
Property Account		-	31,293	31,293	29,636
Halls Renovation Account		-	12,000	12,000	12,000
Church Organisations		-	21,995	21,995	15,984
Total Expenditure		146,996	93,802	240,799	209,335
Net (Expenditure) / Income for the Year		(22,534)	2,550	(19,984)	4,110
Transfers	4-5	247	(247)	-	-
Net Income before other recognised gains or losses		(22,287)	2,303	(19,984)	4,110
Recognised (loss)/gains on investments	4	(3,232)	-	(3,232)	5,887
Net movement in Funds		(25,519)	2,303	(23,216)	9,997
Reconciliation of Funds					
Fund Balances Brought Forward	4-5	90,148	567,180	657,328	647,331
Fund Balances Carried Forward	4-5	64,629	569,483	634,112	657,328

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 13 to 15 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

**Balance Sheet
as at 31 December 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	2	513,600	530,000
Investments	3	<u>57,744</u>	<u>60,976</u>
		571,344	590,976
Current assets			
Cash at bank & in hand		<u>62,768</u>	<u>67,753</u>
		62,768	67,753
Net Current Assets		62,768	67,753
Total Assets Less Current Liabilities		634,112	658,729
Creditors: Amounts falling due after one year		-	1,401
Net Assets		<u><u>634,112</u></u>	<u><u>657,328</u></u>
Funds			
Restricted Funds	5	569,483	567,180
Unrestricted Funds	4	<u>64,629</u>	<u>90,148</u>
		<u><u>634,112</u></u>	<u><u>657,328</u></u>

For the year ended 31 December 2022 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the congregational committee and are signed on their behalf by:


Mr S Campbell
Trustee

14/6/2023
Date

The notes on pages 13 to 15 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Kilbride Presbyterian Church has an annual income of less than £250,000. The financial statements have been prepared on a receipts and payments basis.

Kilbride Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Kilbride Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised by the charity on a receipt basis.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities.

e) Interest receivable

Interest on funds held on deposit is included when received.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT

Expenditure is recognised when paid.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church	2% Straight Line
Halls	2% Straight Line
Manse	2% Straight Line

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

l) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Kilbride Congregation of the Presbyterian Church in Ireland

**Notes to the Financial Statements
for the year ended 31 December 2022**

2. TANGIBLE FIXED ASSETS	Freehold Property £	Total £
COST		
At 1 Jan 2022	823,000	823,000
At 31 Dec 2021	823,000	823,000
DEPRECIATION		
At 1 Jan 2022	293,000	293,000
Charge for the year	16,400	16,400
At 31 Dec 2021	309,400	309,400
NET BOOK VALUE		
At 31 Dec 2021	513,600	513,600
At 31 Dec 2021	530,000	530,000

3. INVESTMENTS	2022 £	2021 £
Opening Market Value	60,976	55,089
Additions	-	-
Disposals	-	-
Realised gain/(loss) on investments	(3,232)	5,887
Closing Market Value	57,744	60,976
Investments at cost	28,238	28,238

4. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR (includes endowments)

	Balance at 1/1/22 £	Incoming Funds £	Amounts Expended £	Transfers £	Loss on Investments £	Balance at 31/12/22 £
General Fund	90,148	124,462	(146,996)	247	(3,232)	64,629
	90,148	124,462	(146,996)	247	(3,232)	64,629

5. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/22 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/22 £
Property (inc Loan)	547,445	43,585	(43,293)	-	547,737
Organisations	13,356	25,861	(21,995)	(47)	17,175
United Appeal	960	13,276	(14,335)	-	(99)
World Development	1	1,877	(1,877)	-	1
Presby Orphans	-	411	(411)	-	-
Short Term Missions	1,978	-	-	-	1,978
Missionary Fund	52	-	-	-	52
Mission Support	(1,555)	-	-	-	(1,555)
Moderator's Appeal	-	3,043	(3,043)	-	-
General Missions Fund	(420)	-	(60)	-	(480)
Teachers Residence	5,618	2,480	(2,969)	(200)	4,929
Choir	153	-	-	-	153
Training grant from Arthur J	200	-	-	-	200
Care for Cambodia	(208)	-	-	-	(208)
Romania Support	(400)	-	-	-	(400)
Cluj school fund	-	3,741	(3,741)	-	-
Ukraine generator fund	-	845	(845)	-	-
Antrim area hospital	-	677	(677)	-	-
Tear Fund	-	556	(556)	-	-
	567,180	96,352	(93,802)	(247)	569,483

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 8 and 9.

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

INCOMING RESOURCES

	Unrestricted General £	Restricted Property £	Organisation £	Other £	2022 Total £	2021 Total £
Specified Sources						
Freewill Offering	99,683	-	-	-	99,683	101,860
Sunday Loose Collections	1,755	-	-	-	1,755	159
Gift Aid	19,008	-	-	-	19,008	19,532
	<u>120,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,446</u>	<u>121,551</u>
Donations and Legacies						
Wedding and Funeral	-	-	-	-	-	30
Burnside Community	125	-	-	-	125	-
Doagh Community	-	-	-	-	-	160
Steve Kennedy Gift	-	-	-	-	-	20
Other gifts	-	-	-	-	-	361
	<u>125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125</u>	<u>571</u>
Collections and Wider Work						
Orphans & Childrens Soc.	-	-	-	311	311	515
Orphans & Childrens Soc. Gift Aid	-	-	-	100	100	-
World Development	-	-	-	1,612	1,612	1,058
World Development Gift Aid	-	-	-	265	265	-
United Appeal	-	-	-	10,960	10,960	11,115
United Appeal Gift Aid	-	-	-	2,316	2,316	1,915
Student Bursary	727	-	-	-	727	-
Mission Support	-	-	-	-	-	175
Short term missions	-	-	-	-	-	485
Kilbride Ukraine fund	550	-	-	-	550	-
Cluj school fund	-	-	-	3,741	3,741	-
Ukraine generator fund	-	-	-	845	845	-
GB Gift aid	309	-	-	-	309	-
Antrim area hospital	-	-	-	677	677	-
Harvest 10% for Tear Fund	-	-	-	556	556	-
Local hardship fund	1,380	-	-	-	1,380	-
Moderator's Appeal	-	-	-	3,043	3,043	272
	<u>2,966</u>	<u>-</u>	<u>-</u>	<u>24,426</u>	<u>27,392</u>	<u>15,535</u>
Investment Income						
Investment Interest	457	-	-	2,480	2,937	2,869
	<u>457</u>	<u>-</u>	<u>-</u>	<u>2,480</u>	<u>2,937</u>	<u>2,869</u>
Other Income Sources						
Sundries	208	-	-	-	208	142
Presbyterian Heralds & Word for Tod	260	-	-	-	260	214
House Rent	-	-	-	-	-	4,500
Government Furlough	-	-	-	-	-	2,188
ANBC Grant	-	-	-	-	-	500
	<u>468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>468</u>	<u>7,544</u>
Property Account						
	-	43,585	-	-	43,585	47,100
Halls Renovation Account						
	-	-	-	-	-	-
Organisations						
	-	-	25,861	-	25,861	18,275
TOTAL INCOMING RESOURCES	<u>124,462</u>	<u>43,585</u>	<u>25,861</u>	<u>26,906</u>	<u>220,814</u>	<u>213,445</u>

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2022**

RESOURCES EXPENDED	Unrestricted General £	Restricted Property £	Restricted Organisation £	Other £	2022 Total £	2021 Total £
PCI Assessments						
PCI Assessments	12,678	-	-	-	12,678	12,420
PCI Pension Fund	9,512	-	-	-	9,512	9,302
National Insurance	5,376	-	-	-	5,376	4,992
Stipend	39,632	-	-	-	39,632	38,760
Minister's Car Allowance	3,829	-	-	-	3,829	3,745
Minister's Duties Allowance	2,553	-	-	-	2,553	2,497
Summer Assistant	-	-	-	-	-	1,168
Apprenticeship Levy	198	-	-	-	198	194
	<u>73,778</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,778</u>	<u>73,078</u>
Allowances						
Minister's Expenses	859	-	-	-	859	128
Pastoral Assistant Expenses	2,406	-	-	-	2,406	438
	<u>3,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,265</u>	<u>566</u>
Salaries						
Church Officer	8,857	-	-	-	8,857	8,393
Church Administrator	6,126	-	-	-	6,126	6,318
Pastoral Assistant	16,640	-	-	-	16,640	16,224
Wages Administration	725	-	-	-	725	720
HMRC	1,166	-	-	-	1,166	360
Youth Co-ordinator	1,713	-	-	-	1,713	-
	<u>35,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,227</u>	<u>32,015</u>

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2022**

RESOURCES EXPENDED ctd.	Unrestricted	Restricted			2022	2021
	General	Property	Organisation	Other	Total	Total
	£	£	£	£	£	£
Collections and Wider Work of the Church						
GBYFC	-	-	-	-	-	1,008
World Development	-	-	-	1,877	1,877	1,058
Orphans & Childrens society	-	-	-	411	411	515
United Appeal Fund	-	-	-	14,335	14,335	12,072
Moderators Appeal	-	-	-	3,043	3,043	272
Mission Overseas	-	-	-	60	60	60
Open Doors	-	-	-	-	-	200
The Big House	-	-	-	-	-	200
Gideons	-	-	-	-	-	200
Latin Link	-	-	-	-	-	200
Antrim Area Hospital	-	-	-	677	677	-
Ukraine Generator Fund	-	-	-	845	845	-
Tearfund	-	-	-	556	556	70
Cluj Schools Appeal	-	-	-	3,741	3,741	-
SPARK 2022	100	-	-	-	100	-
Seniors Christmas Lunch	-	-	-	-	-	586
	100	-	-	25,545	25,645	16,441
General Expenses						
Rates and Ground Rent	2,461	-	-	-	2,461	2,165
Sundries	-	-	-	-	-	160
Pulpit Supply	450	-	-	-	450	365
Presybytery Fees	1,576	-	-	-	1,576	1,111
Office Expenses	2,100	-	-	-	2,100	1,854
Property Insurance	4,708	-	-	-	4,708	4,297
Cleaning & Maintenance	468	-	-	-	468	295
Electricity	14,126	-	-	-	14,126	5,965
Telephone	905	-	-	-	905	874
Bank Fees	485	-	-	-	485	325
Heating Oil	2,705	-	-	-	2,705	695
Heralds and Word for Today	854	-	-	-	854	90
Music Licence	761	-	-	-	761	724
FWO Envelopes	-	-	-	-	-	1,320
N.I. Water	117	-	-	-	117	123
TV Licence	318	-	-	-	318	158
Printing	-	-	-	-	-	425
Stationery	636	-	-	-	636	-
Zoom fee	107	-	-	-	107	222
Technology	824	-	-	-	824	-
Cuju delivery of goods	89	-	-	-	89	-
Church weekend deposit	250	-	-	-	250	-
Christmas gifts	622	-	-	-	622	-
Gifts	500	-	-	-	500	175
organ service	335	-	-	-	335	-
Ukraine Family transport	630	-	-	-	630	-
Covid Safe Individual Storage Units for GB and BB	-	-	-	-	-	1,219
Chairs for Youth Wing	-	-	-	816	816	2,976
Cradle Roll	-	-	-	45	45	130
Play Resource	-	-	-	-	-	65
Holiday Bible Club	-	-	-	144	144	-
Children's Literature	-	-	-	-	-	718

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2022**

RESOURCES EXPENDED ctd...	Unrestricted General £	Restricted Property Organisation £	Other £	2022 Total £	2021 Total £
SPARK	-	-	57	57	-
First Aid Training	-	-	420	420	-
COVID Dispensers and expenses	-	-	-	-	108
CD Ministry and IT	-	-	-	-	488
Communion Elements	-	-	-	-	72
BB Fun Day	-	-	340	340	-
Basketball Nets	-	-	540	540	-
GB/BB Equipment	-	-	607	607	-
Event Speakers	-	-	-	-	120
Kennedy Family Christmas Gift	-	-	-	-	300
Storage Cupboards	-	-	-	-	844
After Service Treats	-	-	-	-	63
Landlord Fee	-	-	-	-	70
United Parishes	-	-	-	-	60
GB Computer	-	-	-	-	839
Graeme Reid Gift	-	-	-	-	200
Loan adjustment	(1,401)	-	-	(1,401)	-
	<u>34,626</u>	<u>-</u>	<u>2,969</u>	<u>37,595</u>	<u>29,615</u>
Property Account	<u>-</u>	<u>31,293</u>	<u>-</u>	<u>31,293</u>	<u>29,636</u>
<i>Including depreciation charge for this year of £4,400</i>					
Halls Renovation Account	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
<i>Including depreciation charge for this year of £12,000</i>					
Organisations	<u>-</u>	<u>-</u>	<u>21,995</u>	<u>21,995</u>	<u>15,984</u>
Total Resources Expended	<u>146,996</u>	<u>43,293</u>	<u>21,995</u>	<u>240,799</u>	<u>209,335</u>

Kilbride Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104986

Annual return



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Kilbride Congregation of the Presbyterian Church in Ireland

Financial Statements for the year ended 31 December 2022

Charity Nos: XN47272
NI Charity Commission Registration No: 104986

Award Winning Advice...



FPM Accountants Limited and FPM Accountants (Ireland) Limited are part of the FPM Group and branded as FPM, an AAB Group company. FPM is the trading name of FPM Accountants Limited and FPM Accountants (Ireland) Limited, which is regulated by Chartered Accountants Ireland for a range of Investment Business Activities in the United Kingdom. AAB Group is an independent member of Accolite and TAG with associated firms throughout the UK and worldwide. FPM Accountants Limited is registered in Northern Ireland.



FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
Reg No: NID22968 | VAT Reg: GB 187 4499 49 | IE 328 3821 RH

Teresa Campbell FCA, Paddy Harty FCA,
Seamus Keating FCA (ABFP), Feargal McCormack FCA,
Gary Digney FCA (P), Michael Farrell FCA, Lowry Grant FCA,
Michelle Hawkins FCA, Malachy McLemmon FCA CTA

Seamus Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.

Kilbride Congregation of the Presbyterian Church in Ireland

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Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements 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 Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilbride congregation of the Presbyterian Church in Ireland
Address;
12 Moyra Road,
Doagh
Ballyclare
BT 39 0SD

Registered Charity in Northern Ireland (NIC104986)

CHARITY TRUSTEES

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

Names:

Mrs Adrainne Bowden
Miss Josephine Lorimer
Mrs Ann Wilson
Mr David Hoy
Mr Darryl Bowden
Mr Desmond Humphries
Mr Elliott Martin
Mrs Jayne Wright
Mr James Grant
Mr Ivor Cromie
Mr Robert Rankin
Mr Stanley Holland
Mr William Alistair Lamont
Mr Richard McGeagh
Mr Norman Drennan
Rev Gareth McFadden

PRINCIPAL OFFICE BEARERS

Minister	Rev. Gareth McFadden
Clerk of Session	Mr. William Lamont
Acting Treasurer	Mr. Samuel Campbell

INDEPENDENT EXAMINER

FPM Accountants Ltd.
UNIT 1
Building 10
Central Park
Mullusk
Co. Antrim
BT36 4FS

BANKERS

Danske Bank
18 The Square
Ballyclare
BT39 9BB

SOLICITORS

J.W.McNinch & Son
5 The Square
Ballyclare
Co Antrim
BT39 9BB

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

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, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held, at least eight in each year or as appropriate.

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. Kilbride 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 the 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.

DESCRIPTION AND PURPOSE

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

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

Kilbride congregation of the 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; *To know Christ and to advance his Kingdom.*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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 five or six 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 and activities listed below;

Event/Organisation	Age range	Frequency
Sunday morning worship	All	Weekly
Sunday school	3 – 10	Weekly
Bible class	11 – 16	Weekly
Crèche	0-3	Weekly
Children's church	4 – 7	Weekly
Café church	Varies	Monthly
CE	7 – 18	Weekly
BB	4 – 19	Weekly
GB	3 – 18	Weekly
Youth club	10 – 18	Weekly
Bible study groups	18-70+	variable monthly
Cyclists	30 - 65	Weekly
Mum and toddlers	0 - 4	Weekly

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

Event/Organisation	Age range	Frequency
Prayer breakfast	12 – 70	Monthly
Men's Bible study	30 -65	Monthly
Friday fellowship	50 –90+	Monthly
Unite	18 – 25	Weekly
Thursday bowls	50 +	Weekly
Junior badminton	6 – 16	Weekly
Holiday Bible Club	4 – 11	1 week Annually
Burnside Lunch club	50+	Monthly

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. We have resumed our normal pattern of meeting now covid restrictions have been removed

As well as our regular services during the year we acknowledged God's gift of new life at one Sacrament of Baptism, we conducted one marriage service and gave thanks for faithful servants and sought to comfort those who had been bereaved during the year. Due to Covid-19 we did not welcome new members within the congregation to the communion roll on profession of faith . We welcome two new people on transfer.

At 31 December 2022 there were 347 communicant members and families connected with the congregation. The average weekly attendance at morning worship is 250.

Pastoral care

It has always been the case that 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. Pastoral care has now returned to the usual pattern we had before Covid restrictions.

Mission and outreach

At a local level the congregation gives donations to GBYFC (Greater Ballyclare Youth for Christ), The Big House, Open Doors, Gideons, Latin Link, Christian Aid, Tear Fund and Newtownabbey Food Bank.

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 denominations annual Moderators Appeal, Sunday School project and any other special appeals.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

Presbytery

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

General Assembly

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

Volunteers

The Trustees wish to acknowledge their deep appreciation to 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 Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 295 families donating £120,446 during the year, 252 in previous year donating £121,551.

Total Income of the congregation during the year was £220,814 compared to £213,445 in the previous year.

Total expenditure increased from £209,335 to £240,799. Although we did less work to our property the price of utilities increased significantly this year.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session on 26th April 2023 and signed on its behalf by;



William Alistair Lamont
Trustee
Clerk of Session



Rev. Gareth McFadden
Trustee
Chair of Trustees



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**Kilbride Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Congregational Committee
of Kilbride Presbyterian Church Congregation
Year Ended 31 December 2022**

We report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 11 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) 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
- (ii) Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presents with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

**Kilbride Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Congregational Committee
of Kilbride Presbyterian Church Congregation
Year Ended 31 December 2022**

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

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our 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, we have found no matters that require drawing to your attention.

Fpm

FPM Accountants Ltd
Independent Examiners
Unit 1, Building 10
Central Park
Mallusk Road
Newtownabbey
Co. Antrim
BT36 4FS

Date: *25/6/23*

Kilbride Congregation of the Presbyterian Church in Ireland

Statement of Congregational Committee's responsibilities for the Financial Statements

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the auditors as stated in their report.

The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Mr S Campbell
Signed on behalf of the Congregational Committee.

14/6/2023.
Date

Kilbride Congregation of the Presbyterian Church in Ireland

**Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 December 2022**

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from:					
Specified Sources		120,446	-	120,446	121,551
Donations and Legacies		125	-	125	571
Collections and Wider Work		2,966	24,426	27,392	15,535
Investment Income		457	2,480	2,937	2,869
Other Income Sources		468	-	468	7,544
Property Account		-	43,585	43,585	47,100
Halls Renovation Account		-	-	-	-
Church Organisations		-	25,861	25,861	18,275
Total Income		124,462	96,352	220,814	213,445
Expenditure on:					
PCI Assessments		73,778	-	73,778	73,078
Allowances		3,265	-	3,265	566
Salaries		35,227	-	35,227	32,015
Collections and Wider work of the church		100	25,545	25,645	16,441
General Expenses		34,626	2,969	37,595	29,615
Property Account		-	31,293	31,293	29,636
Halls Renovation Account		-	12,000	12,000	12,000
Church Organisations		-	21,995	21,995	15,984
Total Expenditure		146,996	93,802	240,799	209,335
Net (Expenditure) / Income for the Year		(22,534)	2,550	(19,984)	4,110
Transfers	4-5	247	(247)	-	-
Net Income before other recognised gains or losses		(22,287)	2,303	(19,984)	4,110
Recognised (loss)/gains on investments	4	(3,232)	-	(3,232)	5,887
Net movement in Funds		(25,519)	2,303	(23,216)	9,997
Reconciliation of Funds					
Fund Balances Brought Forward	4-5	90,148	567,180	657,328	647,331
Fund Balances Carried Forward	4-5	64,629	569,483	634,112	657,328

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 13 to 15 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

**Balance Sheet
as at 31 December 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	2	513,600	530,000
Investments	3	<u>57,744</u>	<u>60,976</u>
		571,344	590,976
Current assets			
Cash at bank & in hand		<u>62,768</u>	<u>67,753</u>
		62,768	67,753
Net Current Assets		62,768	67,753
Total Assets Less Current Liabilities		634,112	658,729
Creditors: Amounts falling due after one year		-	1,401
Net Assets		<u><u>634,112</u></u>	<u><u>657,328</u></u>
Funds			
Restricted Funds	5	569,483	567,180
Unrestricted Funds	4	<u>64,629</u>	<u>90,148</u>
		<u><u>634,112</u></u>	<u><u>657,328</u></u>

For the year ended 31 December 2022 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the congregational committee and are signed on their behalf by:


Mr S Campbell
Trustee

14/6/2023
Date

The notes on pages 13 to 15 form an integral part of these financial statements.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Kilbride Presbyterian Church has an annual income of less than £250,000. The financial statements have been prepared on a receipts and payments basis.

Kilbride Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Kilbride Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised by the charity on a receipt basis.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities.

e) Interest receivable

Interest on funds held on deposit is included when received.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT

Expenditure is recognised when paid.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church	2% Straight Line
Halls	2% Straight Line
Manse	2% Straight Line

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

l) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Kilbride Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements
for the year ended 31 December 2022

2. TANGIBLE FIXED ASSETS	Freehold Property £	Total £
COST		
At 1 Jan 2022	823,000	823,000
At 31 Dec 2021	823,000	823,000
DEPRECIATION		
At 1 Jan 2022	293,000	293,000
Charge for the year	16,400	16,400
At 31 Dec 2021	309,400	309,400
NET BOOK VALUE		
At 31 Dec 2021	513,600	513,600
At 31 Dec 2021	530,000	530,000

3. INVESTMENTS	2022 £	2021 £
Opening Market Value	60,976	55,089
Additions	-	-
Disposals	-	-
Realised gain/(loss) on investments	(3,232)	5,887
Closing Market Value	57,744	60,976
Investments at cost	28,238	28,238

4. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR (includes endowments)

	Balance at 1/1/22 £	Incoming Funds £	Amounts Expended £	Transfers £	Loss on Investments £	Balance at 31/12/22 £
General Fund	90,148	124,462	(146,996)	247	(3,232)	64,629
	90,148	124,462	(146,996)	247	(3,232)	64,629

5. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/22 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/22 £
Property (inc Loan)	547,445	43,585	(43,293)	-	547,737
Organisations	13,356	25,861	(21,995)	(47)	17,175
United Appeal	960	13,276	(14,335)	-	(99)
World Development	1	1,877	(1,877)	-	1
Presby Orphans	-	411	(411)	-	-
Short Term Missions	1,978	-	-	-	1,978
Missionary Fund	52	-	-	-	52
Mission Support	(1,555)	-	-	-	(1,555)
Moderator's Appeal	-	3,043	(3,043)	-	-
General Missions Fund	(420)	-	(60)	-	(480)
Teachers Residence	5,618	2,480	(2,969)	(200)	4,929
Choir	153	-	-	-	153
Training grant from Arthur J	200	-	-	-	200
Care for Cambodia	(208)	-	-	-	(208)
Romania Support	(400)	-	-	-	(400)
Cluj school fund	-	3,741	(3,741)	-	-
Ukraine generator fund	-	845	(845)	-	-
Antrim area hospital	-	677	(677)	-	-
Tear Fund	-	556	(556)	-	-
	567,180	96,352	(93,802)	(247)	569,483

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 8 and 9.

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

INCOMING RESOURCES

	Unrestricted General £	Restricted Property £	Organisation £	Other £	2022 Total £	2021 Total £
Specified Sources						
Freewill Offering	99,683	-	-	-	99,683	101,860
Sunday Loose Collections	1,755	-	-	-	1,755	159
Gift Aid	19,008	-	-	-	19,008	19,532
	<u>120,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,446</u>	<u>121,551</u>
Donations and Legacies						
Wedding and Funeral	-	-	-	-	-	30
Burnside Community	125	-	-	-	125	-
Doagh Community	-	-	-	-	-	160
Steve Kennedy Gift	-	-	-	-	-	20
Other gifts	-	-	-	-	-	361
	<u>125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125</u>	<u>571</u>
Collections and Wider Work						
Orphans & Childrens Soc.	-	-	-	311	311	515
Orphans & Childrens Soc. Gift Aid	-	-	-	100	100	-
World Development	-	-	-	1,612	1,612	1,058
World Development Gift Aid	-	-	-	265	265	-
United Appeal	-	-	-	10,960	10,960	11,115
United Appeal Gift Aid	-	-	-	2,316	2,316	1,915
Student Bursary	727	-	-	-	727	-
Mission Support	-	-	-	-	-	175
Short term missions	-	-	-	-	-	485
Kilbride Ukraine fund	550	-	-	-	550	-
Cluj school fund	-	-	-	3,741	3,741	-
Ukraine generator fund	-	-	-	845	845	-
GB Gift aid	309	-	-	-	309	-
Antrim area hospital	-	-	-	677	677	-
Harvest 10% for Tear Fund	-	-	-	556	556	-
Local hardship fund	1,380	-	-	-	1,380	-
Moderator's Appeal	-	-	-	3,043	3,043	272
	<u>2,966</u>	<u>-</u>	<u>-</u>	<u>24,426</u>	<u>27,392</u>	<u>15,535</u>
Investment Income						
Investment Interest	457	-	-	2,480	2,937	2,869
	<u>457</u>	<u>-</u>	<u>-</u>	<u>2,480</u>	<u>2,937</u>	<u>2,869</u>
Other Income Sources						
Sundries	208	-	-	-	208	142
Presbyterian Heralds & Word for Tod	260	-	-	-	260	214
House Rent	-	-	-	-	-	4,500
Government Furlough	-	-	-	-	-	2,188
ANBC Grant	-	-	-	-	-	500
	<u>468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>468</u>	<u>7,544</u>
Property Account						
	-	43,585	-	-	43,585	47,100
Halls Renovation Account						
	-	-	-	-	-	-
Organisations						
	-	-	25,861	-	25,861	18,275
TOTAL INCOMING RESOURCES	<u>124,462</u>	<u>43,585</u>	<u>25,861</u>	<u>26,906</u>	<u>220,814</u>	<u>213,445</u>

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2022**

RESOURCES EXPENDED	Unrestricted General £	Restricted Property £	Restricted Organisation £	Other £	2022 Total £	2021 Total £
PCI Assessments						
PCI Assessments	12,678	-	-	-	12,678	12,420
PCI Pension Fund	9,512	-	-	-	9,512	9,302
National Insurance	5,376	-	-	-	5,376	4,992
Stipend	39,632	-	-	-	39,632	38,760
Minister's Car Allowance	3,829	-	-	-	3,829	3,745
Minister's Duties Allowance	2,553	-	-	-	2,553	2,497
Summer Assistant	-	-	-	-	-	1,168
Apprenticeship Levy	198	-	-	-	198	194
	<u>73,778</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,778</u>	<u>73,078</u>
Allowances						
Minister's Expenses	859	-	-	-	859	128
Pastoral Assistant Expenses	2,406	-	-	-	2,406	438
	<u>3,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,265</u>	<u>566</u>
Salaries						
Church Officer	8,857	-	-	-	8,857	8,393
Church Administrator	6,126	-	-	-	6,126	6,318
Pastoral Assistant	16,640	-	-	-	16,640	16,224
Wages Administration	725	-	-	-	725	720
HMRC	1,166	-	-	-	1,166	360
Youth Co-ordinator	1,713	-	-	-	1,713	-
	<u>35,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,227</u>	<u>32,015</u>

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2022**

RESOURCES EXPENDED ctd.	Unrestricted	Restricted			2022	2021
	General	Property	Organisation	Other	Total	Total
	£	£	£	£	£	£
Collections and Wider Work of the Church						
GBYFC	-	-	-	-	-	1,008
World Development	-	-	-	1,877	1,877	1,058
Orphans & Childrens society	-	-	-	411	411	515
United Appeal Fund	-	-	-	14,335	14,335	12,072
Moderators Appeal	-	-	-	3,043	3,043	272
Mission Overseas	-	-	-	60	60	60
Open Doors	-	-	-	-	-	200
The Big House	-	-	-	-	-	200
Gideons	-	-	-	-	-	200
Latin Link	-	-	-	-	-	200
Antrim Area Hospital	-	-	-	677	677	-
Ukraine Generator Fund	-	-	-	845	845	-
Tearfund	-	-	-	556	556	70
Cluj Schools Appeal	-	-	-	3,741	3,741	-
SPARK 2022	100	-	-	-	100	-
Seniors Christmas Lunch	-	-	-	-	-	586
	100	-	-	25,545	25,645	16,441
General Expenses						
Rates and Ground Rent	2,461	-	-	-	2,461	2,165
Sundries	-	-	-	-	-	160
Pulpit Supply	450	-	-	-	450	365
Presybytery Fees	1,576	-	-	-	1,576	1,111
Office Expenses	2,100	-	-	-	2,100	1,854
Property Insurance	4,708	-	-	-	4,708	4,297
Cleaning & Maintenance	468	-	-	-	468	295
Electricity	14,126	-	-	-	14,126	5,965
Telephone	905	-	-	-	905	874
Bank Fees	485	-	-	-	485	325
Heating Oil	2,705	-	-	-	2,705	695
Heralds and Word for Today	854	-	-	-	854	90
Music Licence	761	-	-	-	761	724
FWO Envelopes	-	-	-	-	-	1,320
N.I. Water	117	-	-	-	117	123
TV Licence	318	-	-	-	318	158
Printing	-	-	-	-	-	425
Stationery	636	-	-	-	636	-
Zoom fee	107	-	-	-	107	222
Technology	824	-	-	-	824	-
Cuju delivery of goods	89	-	-	-	89	-
Church weekend deposit	250	-	-	-	250	-
Christmas gifts	622	-	-	-	622	-
Gifts	500	-	-	-	500	175
organ service	335	-	-	-	335	-
Ukraine Family transport	630	-	-	-	630	-
Covid Safe Individual Storage Units for GB and BB	-	-	-	-	-	1,219
Chairs for Youth Wing	-	-	-	816	816	2,976
Cradle Roll	-	-	-	45	45	130
Play Resource	-	-	-	-	-	65
Holiday Bible Club	-	-	-	144	144	-
Children's Literature	-	-	-	-	-	718

Kilbride Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities ctd...
for the year ended 31 December 2022**

RESOURCES EXPENDED ctd...	Unrestricted General £	Restricted Property Organisation £	Restricted Other £	2022 Total £	2021 Total £
SPARK	-	-	-	57	-
First Aid Training	-	-	-	420	-
COVID Dispensers and expenses	-	-	-	-	108
CD Ministry and IT	-	-	-	-	488
Communion Elements	-	-	-	-	72
BB Fun Day	-	-	-	340	-
Basketball Nets	-	-	-	540	-
GB/BB Equipment	-	-	-	607	-
Event Speakers	-	-	-	-	120
Kennedy Family Christmas Gift	-	-	-	-	300
Storage Cupboards	-	-	-	-	844
After Service Treats	-	-	-	-	63
Landlord Fee	-	-	-	-	70
United Parishes	-	-	-	-	60
GB Computer	-	-	-	-	839
Graeme Reid Gift	-	-	-	-	200
Loan adjustment	(1,401)	-	-	(1,401)	-
	<u>34,626</u>	<u>-</u>	<u>-</u>	<u>2,969</u>	<u>37,595</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,615</u>
Property Account	<u>-</u>	<u>31,293</u>	<u>-</u>	<u>31,293</u>	<u>29,636</u>
<i>Including depreciation charge for this year of £4,400</i>					
Halls Renovation Account	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
<i>Including depreciation charge for this year of £12,000</i>					
Organisations	<u>-</u>	<u>-</u>	<u>21,995</u>	<u>21,995</u>	<u>15,984</u>
Total Resources Expended	<u>146,996</u>	<u>43,293</u>	<u>21,995</u>	<u>28,514</u>	<u>240,799</u>
	<u>209,335</u>				