



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,
Ballynagall,
Co Dublin, K32 NY57
Tel: 01 6913500

Dungannon:
Howard House,
30 Northland Row,
Dungannon,
Co Tyrone,
BT21 6AP
Tel: 028 8775 0400

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

Newry:
Dromahane 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...



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

Teresa Campbell FCA, Paddy Harty FCA,
Seamus Keating FCA, RABR, Feargal McCormack FCA,
Gary Digney FCA P.P., Michael Farrell FCA, Lowry Grant FCA,
Michelle Hawkins FCA, Malachy McLennan 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>634,112</u>	<u>657,328</u>
Funds			
Restricted Funds	5	569,483	567,180
Unrestricted Funds	4	<u>64,629</u>	<u>90,148</u>
		<u>634,112</u>	<u>657,328</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 £	Property £	Restricted 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 £	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	Total	Total
	£	£	£	£	£
Collections and Wider Work of the Church					
GBYFC	-	-	-	-	1,008
World Development	-	-	-	1,877	1,058
Orphans & Childrens society	-	-	-	411	515
United Appeal Fund	-	-	-	14,335	12,072
Moderators Appeal	-	-	-	3,043	272
Mission Overseas	-	-	-	60	60
Open Doors	-	-	-	-	200
The Big House	-	-	-	-	200
Gideons	-	-	-	-	200
Latin Link	-	-	-	-	200
Antrim Area Hospital	-	-	-	677	-
Ukraine Generator Fund	-	-	-	845	-
Tearfund	-	-	-	556	70
Cluj Schools Appeal	-	-	-	3,741	-
SPARK 2022	100	-	-	100	-
Seniors Christmas Lunch	-	-	-	-	586
	100	-	-	25,645	16,441
General Expenses					
Rates and Ground Rent	2,461	-	-	2,461	2,165
Sundries	-	-	-	-	160
Pulpit Supply	450	-	-	450	365
Presbytery 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	2,976
Cradle Roll	-	-	-	45	130
Play Resource	-	-	-	-	65
Holiday Bible Club	-	-	-	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 £	Property £	Restricted 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>2,969</u>	<u>37,595</u>	<u>29,615</u>
Property Account	-	<u>31,293</u>	-	-	<u>31,293</u>	<u>29,636</u>
<i>Including depreciation charge for this year of £4,400</i>						
Halls Renovation Account	-	<u>12,000</u>	-	-	<u>12,000</u>	<u>12,000</u>
<i>Including depreciation charge for this year of £12,000</i>						
Organisations	-	-	<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>