

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

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.

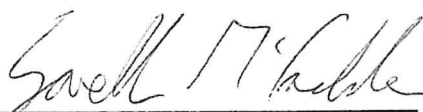
As the congregation's total income exceeds £250,000, the Trustees have prepared full SORP based accounts comprising a Statement of Financial Activities, Balance sheet and notes.

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

Date

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**

				Property & Investments	2023	2022
	Notes	Unrestricted £	Restricted £	Restricted £	Total £	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>587,712</u>	<u>571,693</u>
Funds			
Restricted Funds	5	588,754	565,718
Unrestricted Funds	4	<u>(1,042)</u>	<u>5,975</u>
		<u>587,712</u>	<u>571,693</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)	(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 General £	Property £	Restricted Organisation £	Other £	2023 Total £	2022 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	#
	131,447	-	-	-	131,447	120,446	#
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	-	
Reld 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	
	1,433	-	23,030	0	24,464	27,392	
Investment Income							
Investment Interest	580	-	-	2,425	3,006	2,937	#
	580	-	-	2,425	3,006	2,937	
Other Income Sources							
Sundries	-	-	-	1,415	1,413	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	500	-	
GB Gift Aid	-	-	-	-	0	-	
BB	-	-	-	-	0	-	
ANBC YouthWork Grant	-	-	-	2,025	2,025	-	#
Youth Coordinator Grant	-	-	16,250	-	16,250	-	#
	315	0	16,250	8,336	24,899	468	
Property Account	-	44,812	-	-	44,812	43,585	
Halls Renovation Account	-	-	-	-	-	-	
Organisations	395	-	1,190	24,288	25,873	25,861	#
TOTAL INCOMING RESOURCES	134,171	44,812	40,470	35,049	254,500	220,814	
	#	#	#				

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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
Cost of 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
	0	-	22,097	3,147	25,244	25,645
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	-
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	-
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 £	Restricted Property 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>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>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>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>