

Templepatrick Presbyterian Church

Northern Ireland · Charity number 105000

Details

Status Received

Registered 2016-09-19

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address C/O 750 Antrim Road
Ballyclare
Bt39 0ap
BT39 0AP

Phone 028 9443 2532

Website www.templepatrickpci.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	£276,841	£240,790	£-2,094	4

Trustees

Name	Role	Appointed
Audrey Heslip		
Brian Lynas		
Colin McClean		
Danny Bill		
Derek Martin		
Dr Karen Boyce		
Dr Paul Lynas		
Ken Henderson		
Mr David McMullan		
Mr George Mackarel		
Mr James Arthur		
Mr Jason Kenny		
Mr Llewellyn Hamill		
Mr Stephen Warke Aci, Dippfs, Jep		
Mr Thomas Bill Bsc., Mice., Ficht		
Mrs Wilma Mackarel		
Rev Richard Kerr		
Stewart Wilson		

Templepatrick Presbyterian Church

Northern Ireland - Charity number 105000

Accounts

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Income						
Donations and legacies	2	141,678	87,477	-	229,155	259,128
Charitable activities	3	250	34,511	-	34,761	41,893
Other trading activities	4	1,400	-	-	1,400	1,332
Investment Income	5	837	1,658	2,862	5,357	712
Other	6	5,685	483	-	6,168	2,206
		-----	-----	-----	-----	-----
Total Income		149,850	124,129	2,862	276,841	305,271
		-----	-----	-----	-----	-----
Expenditure						
Raising funds	7	-	-	-	-	-
Charitable activities	8	155,243	83,446	-	238,689	259,012
Other	9	2,101	-	-	2,101	2,209
		-----	-----	-----	-----	-----
Total Expenditure		157,344	83,446	-	240,790	261,221
		-----	-----	-----	-----	-----
Net income/(expenditure)		(7,494)	40,683	2,862	36,051	44,050
Transfers between funds		(4,845)	4,845	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(12,339)	45,528	2,862	36,051	44,050
Funds brought forward		65,624	176,526	-	242,150	198,100
		-----	-----	-----	-----	-----
Funds carried forward	16	53,285	222,054	2,862	278,201	242,150
		=====	=====	=====	=====	=====

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
BALANCE SHEET**

As at 31 December 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	12	8,403	8,837
Total fixed assets		<u>8,403</u>	<u>8,837</u>
Current Assets			
Investments	13	39,478	36,616
Debtors	14	14,257	22,239
Cash and cash equivalents	15	218,157	177,243
Total current assets		<u>271,892</u>	<u>236,098</u>
Creditors – amounts falling due within one year			
Accruals	16	2,094	2,785
Total creditors		<u>2,094</u>	<u>2,785</u>
Net Current Assets		<u>269,798</u>	<u>233,313</u>
Total net Assets		<u><u>278,201</u></u>	<u><u>242,150</u></u>
Funds of the charity			
Unrestricted funds	17		
General funds		51,713	65,624
Total unrestricted funds		<u>51,713</u>	<u>65,624</u>
Restricted Funds	17	223,626	176,526
Endowment Funds	17	2,862	-
Total charity funds		<u>278,201</u>	<u>242,150</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)). They have been approved by the Kirk Session on (enter date) and signed on its behalf by;

S K Henderson

6 August 2025

Llewellyn Hamill

6 August 2025

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

The church meets the definition of a public benefit entity as defined in section 34 of FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

FUND ACCOUNTING

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

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

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

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- It is probable that the funds will be received; and
- The monetary value can be measured with sufficient reliability.

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

1. ACCOUNTING POLICIES (cont'd)

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vii) Donated services and facilities

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

(viii) Investment income

This is included in the accounts in the period to which it relates.

(ix) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

1. ACCOUNTING POLICIES (cont'd)

EXPENDITURE AND LIABILITIES

(i) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

1. ACCOUNTING POLICIES (cont'd)

ASSETS

(i) Tangible Fixed Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost, or if gifted, at the value to the charity on receipt. Depreciation is recorded on all tangible assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows;

Fixtures & Fittings: - over 5 years

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving	134,454	55,786	-	190,240	185,427
Loose collections	1,489	-	-	1,489	1,413
Donations and gifts	3,580	3,965	-	7,545	34,000
Gift Aid	2,155	9,954	-	12,109	38,002
Legacies and bequest	-	17,772	-	17,772	286
	-----	-----	-----	-----	-----
	141,678	87,477		229,155	259,128
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	-	34,511	-	34,511	41,893
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	250	-	-	250	-
Memberships	-	-	-	-	-
	-----	-----	-----	-----	-----
	250	34,511	-	34,761	41,893
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	1,400	-	-	1,400	1,332
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	1,400	-	-	1,400	1,332
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	56	1,658	-	1,714	175
General Investment Fund	781	-	-	781	537
Other investment income	-	-	2,862	2,862	-
	-----	-----	-----	-----	-----
	837	1,658	2,862	5,357	712
	-----	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other Income	81	483	-	564	466
Refunds	5,604	-	-	5,604	1,740
	-----	-----	-----	-----	-----
	5,685	483	-	6,168	2,206
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	27,227	-	-	27,227	26,184
Presbytery fees	1,517	-	-	1,517	1,506
Ministry and support staff costs	92,076	-	-	92,076	108,094
Congregational running expenses	33,623	57,296	-	90,919	95,153
Donations to Missions and charities	800	26,150	-	26,950	28,075
Governance costs	-	-	-	-	-
	----- 155,243 -----	----- 83,446 -----	----- - -----	----- 238,689 -----	----- 259,012 -----

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Depreciation	2,101	-	-	2,101	2,209
	----- 2,101 -----	----- - -----	----- - -----	----- 2,101 -----	----- 2,209 -----

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

10. EMPLOYEES

Employment Costs

	Total Funds 2024	Total Funds 2023
	£	£
Ministers Stipend	50,689	48,276
Ministers Allowance	8,520	7,967
Wages and Salaries	25,904	42,314
Employers National Insurance	971	1,461
Social Security Costs	5,739	7,299
Other costs	253	777
	-----	-----
	92,076	108,094
	-----	-----

Number of Employees

The average number of employees, including the minister of the congregation, expressed as full time equivalents, during the year was;

	Total 2024	Total 2023
Average number of employees	4	5
	-----	-----

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

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations.

The contributions made by the congregation during the year were;

	Total Funds 2024	Total Funds 2023
Contributions	12,165	11,856
	-----	-----

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

12. TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Total
Cost	£	£
At beginning of the year	8,837	8,837
Additions	1,667	1,667
Disposals	-	-
At end of the year	<u>10,504</u>	<u>10,504</u>
Depreciation		
At beginning of the year	-	-
Depreciation	2,101	2,101
Disposals	-	-
At end of the year	<u>2,101</u>	<u>2,101</u>
Net book value at beginning of the year	<u>-</u>	<u>-</u>
Net book value at end of the year	<u>8,403</u>	<u>8,403</u>

The main church has been treated as a heritage asset and not included in the accounts. The main church valuation is £4,624,024.

13. Investments

	2024	2023
	£	£
General Investment Fund	32,269	30,812
HBSC	7,209	5,801
	<u>39,478</u>	<u>36,613</u>

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

14. Debtors

	2024	2023
	£	£
Gift Aid Recoverable	14,257	22,239
	<u>14,257</u>	<u>22,239</u>

15. CASH AT BANK AND IN HAND

	2024	2023
	£	£
Cash at Bank	216,960	176,419
Cash in Hand	1,197	1,004
	<u>218,157</u>	<u>177,423</u>

16. CREDITORS

	2024	2023
	£	£
Accruals	2,094	2,785
	<u>2,094</u>	<u>2,785</u>

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

17. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	65,624	149,850	(157,344)	(7,494)	(4,845)	53,285
	-----	-----	-----	-----	-----	-----
	65,624	149,850	(157,344)	(7,494)	(4,845)	53,285
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property/Building Fund	159,999	70,318	(28,278)	42,040	-	202,039
United Appeal	-	9,384	(14,921)	(5,537)	5,537	-
Christian Aid	-	2,028	(2,028)	-	-	-
Children`s Society	-	1,621	(1,621)	-	-	-
Student Bursary Fund	-	624	(624)	-	-	-
Tear Fund	-	340	(340)	-	-	-
World Development	-	3,628	(3,682)	-	-	-
Royal British Legion	-	381	(381)	-	-	-
Cleopas	-	-	(100)	(100)	100	-
Homeplus	-	395	(395)	-	-	-
Scripture Union	-	-	(1,750)	(1,750)	1,750	-
Christian Against Poverty	-	-	(308)	(308)	308	-
Investment Income	-	575	(213)	362	(362)	-
Manse Farm	-	270	(270)	-	-	-
Sunday School	406	864	(800)	64	58	528
Bible Class	80	-	-	-	-	80
Holiday Bible Club	1,208	392	(233)	159	-	1,367
Bowling Club	735	1,050	(636)	414	(300)	849
Dorcas	748	1,884	(1,190)	694	(300)	1,142
Friendship Circle	546	2,882	(2,923)	(41)	-	505
Temple Tots	268	1,357	(1,093)	264	(250)	282
Girls` Brigade	7,719	11,952	(10,716)	1,236	(348)	8,607
Ladies Night	6	220	(115)	105	-	111
Presbyterian Women	863	8,484	(6,252)	2,232	(600)	2,495
Youth Club	787	470	(256)	214	(50)	951
Boys` Brigade	3,161	4,956	(4,321)	635	(698)	3,098
Y A Mission Trip	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total Restricted Fund	176,526	125,701	(83,446)	42,255	4,845	222,054
Endowment Funds		2,862		2,862		2,862
	-----	-----	-----	-----	-----	-----
Total	242,150	276,841	(240,790)	36,051	-	278,201

Templepatrick Presbyterian Church

Northern Ireland - Charity number 105000

Accounts

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	159,998	99,130	-	259,128	212,996
Charitable activities	3	-	41,893	-	41,893	26,180
Other trading activities	4	1,332	-	-	1,332	1,190
Investment Income	5	576	136	-	712	894
Other	6	1,768	438	-	2,206	240
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
Total Receipts		163,674	141,597	-	305,271	241,500
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	-	-	-	-	1,291
Charitable activities	8	166,858	92,154	-	259,012	235,463
Other	9	2,209	-	-	2,209	-
		-----	-----	-----	-----	-----
Total Payments		169,067	92,154	-	261,221	236,754
		-----	-----	-----	-----	-----
Net receipts / (payments)		(5,393)	49,443	-	44,050	4,746
Transfers between funds		(9,922)	9,922	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(15,315)	59,365	-	44,050	4,746
Funds brought forward		80,939	117,161	-	198,100	126,238
		-----	-----	-----	-----	-----
Funds carried forward	16	65,624	176,526	-	242,150	130,984
		=====	=====	=====	=====	=====

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

As at 31 December 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Fixed Assets	12	8,837	-
Total fixed assets		<u>8,837</u>	<u>-</u>
Current Assets			
Debtors	13	22,239	-
Cash and cash equivalents	14	213,859	-
Total current assets		<u>236,098</u>	<u>-</u>
Creditors – amounts falling due within one year			
Accruals	15	2,785	-
Total creditors		<u>2,785</u>	<u>-</u>
Net Current Assets		<u>233,313</u>	<u>-</u>
Total net Assets		<u>242,150</u>	<u>-</u>
Funds of the charity			
Unrestricted funds	16		
General funds		65,624	-
Total unrestricted funds		<u>65,624</u>	<u>-</u>
Restricted Funds	16	176,526	-
Endowment Funds	16	-	-
Total charity funds		<u>242,150</u>	<u>-</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)). They have been approved by the Kirk Session on (enter date) and signed on its behalf by;

S K Henderson

W S Wilson

16th June 2024

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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FUND ACCOUNTING

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

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INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- It is probable that the funds will be received; and
- The monetary value can be measured with sufficient reliability.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

1. ACCOUNTING POLICIES (cont'd)

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vii) Donated services and facilities

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

(viii) Investment income

This is included in the accounts in the period to which it relates.

(ix) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

1. ACCOUNTING POLICIES (cont'd)

EXPENDITURE AND LIABILITIES

(i) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

1. ACCOUNTING POLICIES (cont'd)

ASSETS

(i) Tangible Fixed Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost, or if gifted, at the value to the charity on receipt. Depreciation is recorded on all tangible assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows;

Fixtures & Fittings: - over 5 years

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving	134,623	50,804	-	185,427	171,977
Loose collections	1,413	-	-	1,413	6,708
Donations and gifts	790	33,210	-	34,000	2,010
Gift Aid	23,172	14,830	-	38,002	30,301
Legacies and bequest	-	286	-	286	2,000
	----- 159,998	----- 99,130	----- -	----- 259,128	----- 212,996

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	41,893	-	41,893	20,680
Fees from weddings and funerals	-	-	-	-	50
Fundraising events	-	-	-	-	-
Memberships	-	-	-	-	5,450
	----- -	----- 41,893	----- -	----- 41,893	----- 26,180

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	1,332	-	-	1,332	1,190
Trading income	-	-	-	-	-
	----- 1,332	----- -	----- -	----- 1,332	----- 1,190

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	39	136	-	175	71
General Investment Fund	537	-	-	537	624
Other investment income	-	-	-	-	199
	-----	-----	-----	-----	-----
	576	136	-	712	894
	-----	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other Income	28	438	-	466	240
Refunds	1,740	-	-	1,740	-
	-----	-----	-----	-----	-----
	1,768	438	-	2,206	240
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	-	-	-	-	1,291
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	1,291
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	26,184	-	-	26,184	25,486
Presbytery fees	1,506	-	-	1,506	1,490
Ministry and support staff costs	108,094	-	-	108,094	89,968
Congregational running expenses	30,024	65,129	-	95,153	81,411
Donations to Missions and charities	1,050	27,025	-	28,075	37,108
Governance costs	-	-	-	-	-
	-----	-----	-----	-----	-----
	166,858	92,154	-	259,012	235,463
	-----	-----	-----	-----	-----

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Depreciation	2,209	-	-	2,209	-
	-----	-----	-----	-----	-----
	2,209	-	-	2,209	-
	-----	-----	-----	-----	-----

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

10. EMPLOYEES

Employment Costs

	Total Funds 2023	Total Funds 2022
	£	£
Ministers Stipend	48,276	-
Ministers Allowance	7,967	-
Wages and Salaries	42,314	-
Employers National Insurance	1,461	-
Social Security Costs	7,299	-
Other costs	777	-
	-----	-----
	108,094	-
	-----	-----

Number of Employees

The average number of employees, including the minister of the congregation, expressed as full time equivalents, during the year was;

	Total 2023	Total 2022
Average number of employees	5	5
	-----	-----

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

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations.

The contributions made by the congregation during the year were;

	Total Funds 2023	Total Funds 2022
Contributions	11,856 -----	- -----

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

12. TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Total
Cost	£	£
At beginning of the year	-	-
Additions	11,046	11,046
Disposals	-	-
At end of the year	<u>11,046</u>	<u>11,046</u>
Depreciation		
At beginning of the year	-	-
Depreciation	2,209	2,209
Disposals	-	-
At end of the year	<u>2,209</u>	<u>2,209</u>
Net book value at beginning of the year	<u>-</u>	<u>-</u>
Net book value at end of the year	<u>8,837</u>	<u>8,837</u>

The main church is a listed building, therefore has been treated as a heritage asset, and not included in the accounts. The main church valuation is £4,479,444.

13. DEBTORS

	2023	2022
	£	£
Gift Aid Recoverable	22,239	-
	<u>22,239</u>	<u>-</u>

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

14. CASH AT BANK AND IN HAND

	2023	2022
	£	£
Cash at Bank	212,855	129,892
Cash in Hand	1,004	1,092
	<u>213,589</u>	<u>130,984</u>

15. CREDITORS

	2023	2022
	£	£
Accruals	2,785	-
	<u>2,785</u>	<u>-</u>

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

16. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	80,939	163,674	(169,067)	(15,315)	(9,922)	65,624
	-----	-----	-----	-----	-----	-----
	80,939	163,674	(169,067)	(15,315)	(9,922)	65,624
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property/Building Fund	98,522	81,477	(20,000)	(61,477)	-	159,999
United Appeal	-	7,914	15,069	7,155	-	-
Christian Aid	-	2,128	(2,128)	-	-	-
Children`s Society	-	1,456	(1,456)	-	-	-
Moderators Appeal	-	-	-	-	-	-
World Development	-	3,272	(3,272)	-	-	-
Royal British Legion	-	584	(584)	-	-	-
Crown Jesus Ministries	-	503	(803)	-	300	-
Homeplus	-	125	(125)	-	-	-
Scripture Union	-	-	(1,750)	-	1,750	-
Christian Against Poverty	-	-	(317)	-	317	-
Investment Income	-	454	(168)	-	(286)	-
Manse Farm	-	270	270	-	-	-
Sunday School	359	1	-	47	46	406
Bible Class	80	-	-	-	-	80
Holiday Bible Club	1,185	267	(244)	23	-	1,208
Bowling Club	640	647	(252)	95	(300)	735
Dorcas	488	1,832	(1,322)	260	(250)	748
Friendship Circle	304	2,583	(2,341)	242	-	546
Temple Tots	29	1,497	(1,058)	239	(200)	268
Girls` Brigade	5,891	11,419	(9,211)	1,828	(380)	7,719
Ladies Night	160	1,720	(1,874)	(154)	-	6
Presbyterian Women	942	6,172	(5,951)	(79)	(300)	863
Youth Club	996	269	(428)	(209)	(50)	787
Boys` Brigade	5,016	3,445	(5,420)	(1,855)	120	3,161
Y A Mission Trip	2,549	12,041	(16,590)	(2,549)	2,000	-
	-----	-----	-----	-----	-----	-----
	117,161	141,597	(92,154)	59,365	9,922	176,526
	-----	-----	-----	-----	-----	-----
Total	198,100	305,271	(261,221)	44,050	-	242,150
	-----	-----	-----	-----	-----	-----

Templepatrick Presbyterian Church

Northern Ireland - Charity number 105000

Annual report

**TEMPLEPATRICK CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC 105000)

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the **year ended 31 December 2023**, including a statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Templepatrick Congregation of the Presbyterian Church in Ireland,

750 Antrim Road, Templepatrick, BT39 0AP.

Registered Charity in Northern Ireland (NIC105000).

CHARITY TRUSTEES

The Charity Trustees who were trustees at the date of this report were:

James Arthur	Paul Lynas
Tom Bill	George Mackarel
Danny Bill	Wilma Mackarel
Karen Boyce	Derek Martin
Llewellyn Hamill	Colin McClean
Maurice Hart	Hilton McGregor
Ken Henderson	David McMullan
Audrey Heslip	Olga Ross
Jason Kenny	Stephen Warke
Richard Kerr	Stewart Wilson
Brian Lynas	

PRINCIPAL OFFICE BEARERS

Minister	Rev Richard Kerr
Assistant Minister until July 2023	Mr Billy Abwa
Clerk of Session	Brian Lynas
Treasurer	David McMullan
Secretary	Ken Henderson

INDEPENDENT EXAMINER

Hopper & Co, 6 Doagh road, Ballyclare, BT39 9BG

BANKERS

Danske Bank, 18 The Square, Ballyclare, BT39 9BB

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote. The Assistant Minister may be given the right to speak if he attends a Kirk Session meeting. Mr Abwa, the assistant minister, was given permission to speak at Kirk Session meetings

The Kirk Session met five times during 2023 as well as before four Communion Services.

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 elected either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote. In 2023 December, we had an election carried out by the Congregation for four new elders. Two members were successful in that they obtained two-thirds of those who voted.

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. Templepatrick 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. Mr Colin McClean filled this role in 2023.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation. Colin McClean was our representative elder and Ross Blackburne our youth (under 30) representative at the 2023 Assembly.

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

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

Templepatrick Congregation 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 statement reads: *"To know God better; to make God better known"*

Our Vision is to be an inclusive, welcoming an all-age community of Christ's people which:

- 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

- At the beginning of 2023 we had 356 families connected to the congregation.
- Several members from our church, joining with others from other local churches, continue to help refugees with their English. This work is still continuing.
- The war situation in Ukraine is serious. We were able to raise a considerable amount of money to help our partner church in Fornos in Ukraine.
- Templepatrick Church of Ireland Church and ourselves successfully completed "Christianity Explored" and "Alpha" Courses during 2023.
- Kirk Session was very pleased to see at least a dozen young people attending or helping at summer missions and camps in 2023.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT
(cont'd)**

- During 2023 we continued our Praise Nights. Our music coordinator and several groups have been leading the praise on the third Sunday evening of each month.
- With the help of our assistant minister our young people managed to enact the Christmas and Easter Stories involving music.
- The Pastoral Care Team has 14 volunteers visiting 23 homes.
- To celebrate Harvest in 2023 we successfully encouraged members to bring along suitable non-perishable produce that was sent to local Food Banks.

Usually the Sacrament of the Lord's Supper is observed on four 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. In 2023 we had two morning and two evening Communion Services and we welcomed two new communicants

We have a wide range of activities and organisations as below and we are pleased to report that these are getting back to strength numberwise after Covid:

- Sunday School, Bible Class, Crèche - on Sundays mornings
- Young People's Bible Study (16 – 25 years)
- Young Women's Bible Study
- Temple Tots: a mums' and toddlers' group
- Girls' Brigade and Boys' Brigade
- Edge – a new, once a month activity, on Sunday evening, involving secondary school aged young people
- N:Gage (Youth Club for Years 7-12)
- Presbyterian Women – a missionary organisation for women of all ages
- Church Choir, Praise Band and instrumental groups
- Bowling Club
- Bible Study – meeting monthly
- Waiting on God – a monthly prayer meeting
- Three Living the Life Groups – home groups
- Friendship Circle – fellowship meeting with a variety of topics.
- Nights out for men and women
- Dorcas – a fellowship group around knitting, crocheting, and sewing
-

Worship and prayer

During 2023 the Congregation met for worship every Sunday and visitors were made welcome. The morning service was preceded by a prayer meeting. Evening worship was held on the first Sunday of the month and a more informal meeting was held in the hall, on the third Sunday of the month this developed into a praise night after October. The morning worship services continued to be live-streamed. Bible Study and a meeting for Reflection and Prayer were held monthly. Weddings, baptisms and funerals were held in the church when required.

Pastoral Care

Members of the Congregation who were unable to attend church due to sickness or age were visited by the minister, assistant minister, elder or a member of the Pastoral Care Team.

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Mission and Outreach

- At a local level the Congregation seeks to engage in outreach within our community with the church choir singing at the turning on of the Christmas lights in Templepatrick Village.
- The Holiday Bible Club met for a week at the beginning of August. This involved primary school aged children from the local community. Teenagers had several evening outings during July and August.
- The Congregation supports the United Appeal for Missions which is a central fund of the Presbyterian Church. 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, assists with the running costs of Union Theological College, the Church's training college for ministry students and financially supports congregations in areas of worship, discipleship, global mission, outreach, leadership and pastoral care.
- The Congregation also contributes to the denomination's annual World Development Appeal, Sunday School Project and other special appeals made by the Presbyterian Church. We also support the Children's Society.
- Our Congregation supports prayerfully Mission Africa and the Overseas Missionary Fellowship (as the Orme Family, serving as missionaries in Japan, has links with our congregation).
- We have a partner church in Fornos, a small village in Ukraine. It is part of the Reformed Church in Transcarpathia.
- Eight of our Young Adults, led by the assistant minister and Judith Macartney, the leader of the young adults "Living the Life" Group went to Arua, Uganda and spent two weeks helping the local church there. This was a very successful trip for the young adults but also for the Congregation who helped raise money and have an interest in an overseas project.

Presbytery

The congregation is represented at the regular meetings of Presbytery by our minister and a nominated elder, Colin McClean, in 2023. This provides an important link between the Congregation and the wider structures of the church.

Property

The Congregation continues to maintain its buildings and facilities with consideration being given to the re-developing of the church site which may include the relocating and building of a new manse.

Organisations and Activities

These organisations and Activities use the church buildings and facilities extensively throughout any week and especially from September until Easter.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT
(cont'd)**

Organisation	Age Range	Frequency of meeting	Average attendance
The attendance is more by those who have registered in the “organisations” as numbers fluctuate from meeting to meeting			
Sunday School & Bible class,	3 – 18	Sunday mornings (Sept – June)	55 - 60
Crèche	0 – 3	Sunday mornings	4 - 8
Young People’s Living the Life	16-25	Sunday evening (twice monthly)	10 – 15
Edge	11 – 18	2 nd Sunday evening of month	up to 50 (but 30 would be more realistic)
Living the Life (3 home groups)	Adults	Twice monthly	24 – 30
Waiting on God (Time of prayer)	All ages	Monthly (Sept – June)	12 - 15
Temple Tots	0 – 4	Weekly (Sept – June)	35 - 40 toddlers
Girls’ Brigade	3 – 18	Weekly (Sept – April)	90 girls
Boys’ Brigade	P1 – Yr 14	Weekly (Sept – March)	50 –55 boys
Youth Club (N:Gage)	P7 – Year 12	Twice monthly (Sept – March)	15
Presbyterian Women (PW)	All ages	Monthly (Sept March)	30 - 35
Church Choir	All ages	Monthly (Sept – April)	20
Praise Band and Instrumentalists	All ages	When required	10
Bowling Club	All ages	Weekly (Sept May)	22 - 25
Friendship Circle	Retired	Monthly (Sept – June)	25 - 30
Summer Walking Group	All ages	July/August	10
Social nights	Men		25 + (depending on activity)
	Women	Approx every 2 months	45 + (depending on activity)
Bible Study	All ages	Monthly	15 – 18
Young Women’s Bible Study		Twice monthly (Sept – March)	6 – 8
Dorcas (knitting, crochet, etc)	All ages	Weekly (Sept – March)	25-30

Volunteers

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

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT
(cont'd)**

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.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT
(cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 261 contributors during the year (*258 in 2022*) donating a total of £134,623 (*£125,431*).

Total income of the congregation during the year was £305,271 compared to £241,500 in the previous year.

Total expenditure of the congregation increased, from £236,754 to £261,221.

The rise in both the income and expenditure was due to raising funds to carry out remedial work to the Church building and supporting a Youth Group mission trip to Uganda.

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.

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 at a meeting on and signed on its behalf by;

Signed: **S K Henderson**

Signed: **W S Wilson**

Date: **16th June 2024**

Date: **16th June 2024**

Templepatrick Presbyterian Church

Northern Ireland - Charity number 105000

Annual return

TEMPLEPATRICK PRESBYTERIAN CHURCH
YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Templepatrick Presbyterian Church for the year ended 31st December 2023.

Respective responsibilities of trustees and independent examiner

Templepatrick Presbyterian Church's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Templepatrick Presbyterian Church's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



S Hopper FCA
Partner
Hopper & Co
17th June 2024

Templepatrick Presbyterian Church

Northern Ireland - Charity number 105000

Accounts

Templepatrick Congregation of the Presbyterian Church in Ireland

Statement of Financial Activity

Receipts & Payments Account for the Year Ending 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Receipts					
Donations and Legacies	2	151,575	61,421	212,996	196,412
Charitable Activities	3	50	26,130	26,180	11,383
Other Trading Activities	4	1,190	0	1,190	270
Investment Income	5	424	470	894	927
Other Income	6		240	240	220
Total Receipts		153,239	88,261	241,500	209,212
Payments					
Raising Funds	7	1,291	0	1,291	1,488
Charitable Activities	8	153,038	82,425	235,463	206,473
Total Payments		154,329	82,425	236,754	207,961
Net Receipts/(Payments)		-1,090	5,836	4,746	1,251
Transfer Between Funds		-70,087	70,087	0	0
Net Movement in Funds		-71,177	75,923	4,746	1,251
Funds Brought Forward		85,000	41,238	126,238	124,987
Funds Carried Forward	11	13,823	117,161	130,984	126,238

Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Funds Reconciliation				
Bank and Cash At Start of Year	85,000	41,238	126,238	124,987
Net Movement in Funds	-71,177	75,923	4,746	1,251
Bank and Cash At End of Year	13,823	117,161	130,984	126,238
Bank & Cash Balances				
Bank Deposit Accounts	0	354	354	35,609
Bank Current Accounts	13,823	115,715	129,538	89,635
Cash in Hand	0	1,092	1,092	994
			130,984	126,238
Other Assets				
Fixed Assets - Note 9				
Church Premises incl Fixtures, Fitting & Equipment			4,479,444	3,738,659
Investments - Note 10			32,989	34,904
			4,512,433	3,773,563

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

Signed	George Mackarel	Signed	Llewellyn Hamill
Date	45,057	Date	45,057

1. ACCOUNTING POLICIES

Basis of Financial Statements

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

Fund Accounting

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Recorded Giving	125,431	46,546	171,977	148,108
Loose Collections	3,058	3,650	6,708	3,539
Donations and Gifts	1,400	610	2,010	14,565
Gift Aid	21,686	8,615	30,301	27,200
Legacies And Bequest		2,000	2,000	3,000
	151,575	61,421	212,996	196,412

Notes to the Accounts: 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income From Charitable Activities		20,680	20,680	8,963
Donations and Gifts	50		50	30
Fund Raising Events			0	0
Membership Fees		5,450	5,450	2,390
	50	26,130	26,180	11,383

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Letting of Premises	1,190		1,190	270
	1,190	0	1,190	270

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Deposit Interest	71		71	180
General Investment Fund	154	470	624	601
Other Investment Income	199		199	146
	424	470	894	927

Notes to the Accounts: 31 December 2022

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Other Income		240	240	220
		240	240	220

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
FWO Envelopes	1,291		1,291	1,488
	1,291		1,291	1,488

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
General Assembly Assessments	25,486		25,486	25,189
Presbytery Fees	1,490		1,490	1,461
Ministry and Support Staff Costs	89,728	240	89,968	80,112
Congregational Running Expenses	24,222	57,189	81,411	75,395
Donations to Missions and Charities	12,112	24,996	37,108	24,316
	153,038	82,425	235,463	206,473

Notes to the Accounts: 31 December 2022

9. FIXED ASSETS

The congregation owns the Church premises situated at 750 Antrim Road, Templepatrick, BT39 0AP and the fixtures, fittings and equipment. These have an insurance value of £4,479,444

10. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	28,255	30,785
Other Investments	4,734	4,119
Total	32,989	34,904

Notes to the Accounts: 31 December 2022

11. FUND BALANCES

Fund	Balance at Start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfer £	Balance at End £
Unrestricted Funds	85,000	153,239	154,329	-1,090	-70,087	13,823
Restricted Funds				0		
United Appeal	0	6,901	14,186	-7,285	7,285	0
Christian Aid	0	2,469	2,469	0	0	0
Children's Society	0	1,954	1,954	0	0	0
Moderator's Appeal	0	7,437	7,437	0	0	0
World Development	0	2,495	2,495	0	0	0
Royal British Legion	0	453	453	0	0	0
Hungarian Reformed Church	0	3,287	4,287	-1,000	1,000	0
Partner Church Fornos	0	0	2,000	-2,000	2,000	0
Scripture Union	0	0	1,500	-1,500	1,500	0
Christian Against Poverty	0	0	327	-327	327	0
Other Restricted Funds	0	710	414	296	-296	0
Building & Repair	26,189	36,425	24,092	12,333	60,000	98,522
Sunday School	261	50	0	50	48	359
Bible Class	80	0	0	0	0	80
Holiday Bible Club	1,161	407	383	24	0	1,185
Bowling Club	530	627	217	410	-300	640
Dorcas	0	1,357	719	638	-150	488
Friendship Circle	524	1,338	1,558	-220	0	304
Temple Tots	33	660	664	-4	0	29
Girls' Brigade	6,457	8,700	8,915	-215	-351	5,891
Ladies Nights	0	525	365	160	0	160
Presbyterian Women	1,566	5,092	5,116	-24	-600	942
Youth Club	612	562	128	434	-50	996
Boys' Brigade	3,825	4,263	2,746	1,517	-326	5,016
Y A Mission Trip	0	2,549	0	2,549	0	2,549
	41,238	88,261	82,425	5,836	70,087	117,161
Grand Total	126,238	241,500	236,754	4,746	0	130,984

Templepatrick Presbyterian Church

Northern Ireland - Charity number 105000

Annual report

Independent examiner's report to the charity trustees of Templepatrick Congregation of the Presbyterian Church in Ireland

Charity Registration No. 105000

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on the attached document.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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


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

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

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

Independent examiner's statement

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



A A Chestnutt F I B

Templepatrick Presbyterian Church

Northern Ireland - Charity number 105000

Annual return



**TEMPLEPATRICK CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC 105000)

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

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

Templepatrick Congregation of the Presbyterian Church in Ireland,
750 Antrim Road, Templepatrick, BT39 0AP.

Registered Charity in Northern Ireland (NIC105000).

CHARITY TRUSTEES

The Charity Trustees who were trustees at the date of this report were:

James Arthur	Paul Lynas
Tom Bill	George Mackarel
Danny Bill	Wilma Mackarel
Karen Boyce	Derek Martin
Llewellyn Hamill	Colin McClean
Maurice Hart	Hilton McGregor
Ken Henderson	David McMullan
Audrey Heslip	Olga Ross
Jason Kenny	Stephen Warke
Richard Kerr	Stewart Wilson
Brian Lynas	

PRINCIPAL OFFICE BEARERS

Minister	Rev Richard Kerr
Assistant Minister	Mr Billy Abwa
Clerk of Session	Brian Lynas
Treasurer	David McMullan
Secretary	Ken Henderson

INDEPENDENT EXAMINER

Mr Alex Chestnutt, 2 Braeside Gardens, Antrim. BT41 1 HB

BANKERS

Danske Bank, 18 The Square, Ballyclare, BT39 9BB

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote. The Assistant Minister may be given the right to speak if he attends a Kirk Session meeting.

The Kirk Session met six times during 2022 as well as before four Communion Services.

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 elected 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. Templepatrick 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. Mrs Wilma Mackarel filled this role in 2022.

The General Assembly

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

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

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

Templepatrick Congregation 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 statement reads: *"To know God better; to make God better known"*

Our Vision is to be an inclusive, welcoming an all-age community of Christ's people which:

- 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

- At the beginning of 2022 we had 356 families connected to the congregation. We welcomed a new Musical Director in January. We voted in a new Committee in March. Visiting in homes started again after Covid.
- After several information evenings we held a Congregational Meeting on 4th May to decide if we should "relocate and build a new manse in the field behind the car park." The motion did not get the 66% of the votes required to be successful and the project was referred back to the Committee.
- Several members from our church, joined with others from other local churches, and helped refugees with their English. This work is still continuing.
- The war situation in Ukraine is serious. We were able to raise a considerable amount of money to help our partner church in Fornos in Ukraine.
- Templepatrick Church of Ireland Church and ourselves successfully completed a "Discipleship Explored" Course in autumn 2022.
- Kirk Session was very pleased to see at least a dozen young people attending or helping at summer missions and camps in 2022.

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

- In October 2022, we had the first of our Praise Nights. Our new music coordinator and several groups have been leading the praise on the third Sunday evening of each month.
- With the help of our assistant minister our young people managed to enact the Christmas Story as a musical.
- The Pastoral Care Team has 14 volunteers visiting 23 homes.
- To celebrate Harvest in 2022 we successfully encouraged members to bring along suitable non-perishable produce that was sent to local Food Banks.

Usually the Sacrament of the Lord's Supper is observed on four 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. In 2022 we had two morning and two evening Communion Services and we welcomed six new communicants

We have a wide range of activities and organisations as below and we are pleased to report that these are getting back to strength number wise after Covid:

- Sunday School, Bible Class, Crèche - on Sundays mornings
- Young People's Bible Study (16 – 25 years)
- Young Women's Bible Study
- Temple Tots: a mums' and toddlers' group
- Girls' Brigade and Boys' Brigade
- N:Gage (Youth Club for Years 7-12)
- N:Counter (Youth Fellowship for Years 8 – 12)
- Presbyterian Women – a missionary organisation for women of all ages
- Church Choir, Praise Band and instrumental groups
- Bowling Club
- Bible Study – meeting monthly
- Waiting on God – a monthly prayer meeting
- Three Living the Life Groups – home groups
- Friendship Circle – fellowship meeting with a variety of topics.
- Nights out for men and women
- Re:Think – a discussion group on faith, for men
- Dorcas – a fellowship group around knitting, crocheting, and sewing

Worship and prayer

During 2022 the Congregation met for worship every Sunday and visitors were made welcome. The morning service was preceded by a prayer meeting. Evening worship was held on the first Sunday of the month and a more informal meeting was held in the hall, on the third Sunday of the month this developed into a praise night after October. The morning worship services continued to be live-streamed. Bible Study and a meeting for Reflection and Prayer were held monthly. During Covid meeting together for weddings, baptisms and funerals was discouraged by the Presbyterian Church. In 2022 this returned to normal.

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Pastoral Care

Members of the Congregation who were unable to attend church due to sickness or age were visited by the minister, assistant minister, elder or a member of the Pastoral Care Team.

Mission and Outreach

- At a local level the Congregation seeks to engage in outreach within our community with the church choir singing at the turning on of the Christmas lights in Templepatrick Village.
- The Holiday Bible Club met for a week at the beginning of August. This involved primary school aged children from the local community. Teenagers had several evening outings during July and August.
- The Congregation supports the United Appeal for Missions which is a central fund of the Presbyterian Church. 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, assists with the running costs of Union Theological College, the Church's training college for ministry students and financially supports congregations in areas of worship, discipleship, global mission, outreach, leadership and pastoral care.
- The Congregation also contributes to the denomination's annual World Development Appeal, Sunday School Project and other special appeals made by the Presbyterian Church. We also support the Children's Society.
- Our Congregation supports prayerfully Mission Africa and the Overseas Missionary Fellowship (as the Orme Family, serving as missionaries in Japan, has links with our congregation).
- We have a partner church in Fornos, a small village in Ukraine. It is part of the Reformed Church in Transcarpathia.

Presbytery

The congregation is represented at the regular meetings of Presbytery by our minister and a nominated elder, Wilma Mackarel, in 2022. This provides an important link between the Congregation and the wider structures of the church.

Property

The Congregation continues to maintain its buildings and facilities with consideration being given to the re-developing of the church site which may include the relocating and building of a new manse.

Organisations and Activities

These organisations and Activities use the church buildings and facilities extensively throughout any week and especially from September until Easter.

Organisation	Age Range	Frequency of meeting	Average attendance (2020 figures)
Sunday School & Bibleclass,	3 – 18	Sunday mornings (Sept – June)	55 - 60
Crèche	0 – 3	Sunday mornings	4 - 8
Young People's Living the Life	16-25	Sunday evening (twice monthly)	10 – 15
Living the Life (3 home groups)	Adults	Twice monthly	24 – 30

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Waiting on God (Time of prayer)	All ages	Monthly (Sept – June)	12 - 15
Temple Tots	0 – 4	Weekly (Sept – June)	35 - 40 toddlers
Girls' Brigade	3 – 18	Weekly (Sept – April)	80 girls
Boys' Brigade	P1 – Yr 14	Weekly (Sept – March)	60 – 65 boys
Youth Club (N:Gage)	P7 – Year 12	Twice monthly (Sept – March)	16
Youth Fellowship (N:Counter)	Years 8 – 12	Monthly (Sept March)	5- 8
Presbyterian Women (PW)	All ages	Monthly (Sept March)	30 - 35
Church Choir	All ages	Monthly (Sept – April)	20 – 22
Praise Band and Instrumentalists	All ages	When required	10
Bowling Club	All ages	Weekly (Sept May)	22 - 25
Friendship Circle	Retired	Monthly (Sept – June)	25 - 30
Summer Walking Group	All ages	July/August	12 - 15
Social nights	Men	Approx every 2 months	25 + (depending on activity)
	Women	Approx every 2 months	45 + (depending on activity)
Bible Study	All ages	Monthly	15 – 18
Young Women's Bible Study		Twice monthly (Sept – March)	6 – 8
Dorcas (knitting, crochet, etc)	All ages	Weekly (Sept – March)	15 – 18

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who have given freely of their time by serving on committees, leading 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 notice boards, printed material, press advertisement, websites, and social media or in other ways.

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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.

TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 258 contributors during the year (*257 in 2021*) donating a total of £125,431 (*£125,458*).

Total income of the congregation during the year was £241,500 compared to £209,212 in the previous year.

Total expenditure of the congregation increased, from £207,961 to £236,754.

The rise in both the income and expenditure was due to the activities of congregation returning to normal, as the Covid 19 restrictions eased, coupled with spending on essential property maintenance.

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 payments 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 at a meeting on and signed on its behalf by;

Signed: George Mackarel

Signed: Llewellyn Hamill

Date: 11-5-23

Date: 11-5-23