

DOWNSHIRE ROAD 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 (NIC105059)

DOWNSHIRE ROAD 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

Downshire Road congregation of the Presbyterian Church in Ireland
Downshire Road, Newry BT34 1DX

Registered Charity in Northern Ireland (NIC105059)

CHARITY TRUSTEES

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

Mr William Cartmill
Rev Brian Colvin
Mr Raymond Copeland
Miss Elizabeth Cunningham

Mr David Cunningham
Mrs Irene Faloon
Mr Keith Faloon
Dr Helen McDowell

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Secretary
Treasurer

Rev Brian Colvin
Mr David Cunningham
Dr Helen McDowell
Mr Colin Whiteside

INDEPENDENT EXAMINER

Mr Colin R Berry, Chartered Accounts Ireland
2 Willow Close, Banbridge BT32 4RG

BANKERS

Danske Bank,
58 Hill Street, Newry BT34 1AR

SOLICITORS

Fisher & Fisher Solicitors
9 John Mitchell Place, Newry, BT34 2DP

DOWNSHIRE ROAD 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 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 twice 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. Downshire Road congregation of the Presbyterian Church has been assigned to the Newry 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.

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

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.

Downshire Road 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 is 'by the grace of God and in the power of the Holy Spirit to help people of all ages, nationalities and backgrounds become fully devoted followers of Jesus Christ and fully committed to the life, fellowship and mission of our church' involving

- A commitment to prayer
- A commitment to effective discipleship of all believers
- A commitment to making Sunday worship services attractive to all
- A commitment to engaging more people in the study of God's Word
- A commitment to reaching out to our many members on the fringes of church life
- A commitment to children's and youth ministry
- A commitment to personal and corporate evangelism
- A commitment to building relationships in our community and addressing real needs
- A commitment to mission beyond Newry
- A commitment partnering with others for the sake of the Gospel

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

ACTIVITIES AND OBJECTIVES

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

- Sunday School (September to May)
- Children's Church (June to August)
- Youth Club
- Mothers and Toddlers (September to June)
- Bowling Club
- Badminton Club
- Presbyterian Women
- Holiday Bible Club (June)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11:30AM and twice monthly in the evening with Ryans Presbyterian Church. During the week the Bible Study groups provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

We received two new communicant members, celebrated one wedding but did not conduct any baptisms. We gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 123 communicant members and 162 families connected with the congregation. The average weekly attendance at morning worship is 80 and the evening is 15

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister and elders and when needed by representatives of PW to PW members; members of the congregation provide informal pastoral care to one another

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

Mission

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 World Development Appeal at Christmas and any other special appeals.

The congregation through its Mission Fund supported the work of Abaana in Uganda, Open Doors, Child Evangelism Fellowship, the work of the Irish Mission and the work of Stephen and Angelina Cowan in Kenya.

The Presbyterian Women's Group (PW) of the congregation generously donated to the PW Mission Fund which is centrally administered.

The congregation jointly with Sandys St Presbyterian Church, St Patrick's Church of Ireland Church and St Mary's Church of Ireland Church run a Food Bank in premises owned by the four churches in the centre of Newry

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.

Property

The theft of lead occurred in 2023, which was reinstated, the cost of which was covered by insurance.

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

Organisations

On a Monday morning, Mums and Toddlers meets in the church hall from 10:30AM to 12:00PM, providing a warm and welcoming environment for members of the congregation and the wider community to bring pre-school children; about 12-15 children with their parents/grandparents attend on a regular basis

On a Monday evening, the Badminton Club meets this is attended by 6-8 folk from our congregation and wider community

On a Tuesday evening (twice per month from October to Easter), the PW group meets, providing fellowship for ladies in the congregation; a visiting speaker is often present!

On a Wednesday morning, a Bible study takes place, providing an opportunity for members of the congregation and others to study the Bible and enjoy warm fellowship

On a Wednesday evening, the Bowling Club meets and about 10 members and others gather to enjoy a game of indoor bowls, and participate in competitions with other clubs.

On a Thursday evening (twice monthly) a Bible Study takes place, providing an opportunity for about 12-15 members to enjoy fellowship, to study God's Word and pray together

For a week in June, the congregation ran a Holiday Bible Club for primary school aged children with the assistance of Mrs Olivia Crutchley from Child Evangelism Fellowship

Volunteers

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

DOWNSHIRE ROAD 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.

DOWNSHIRE ROAD 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 together with Gift Aid claimed on those donations authorised by the contributors and investment income. There were 133 contributors during the year 2023 (144 in previous year, 2022) and a total of £60,028 was received (£59,490 in previous year 2022).

Total Income of the congregation during the year was £116,390, compared to £121,258 in 2022.

Total Expenditure was £123,921 compared to £105,991 in 2022.

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

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

Approved by the Kirk Session at a meeting on Thursday 20th June 2023 and signed on its behalf by

[Name]

Brin Col

[Date]

20/6/2024

[Name]

[Signature]

[Date]

20.06.24

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF DOWNSHIRE ROAD
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the above Charity for the year ended 31 December 2023

Respective responsibilities of trustees and examiner.

As the charity trustees of the Downshire Road Presbyterian Church, you are responsible for preparing the accounts in accordance with the Charities Act 2011. You have considered that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that independent examination by a suitably qualified person is appropriate.

I can confirm that I am qualified to undertake the independent examination because I am a registered member of Chartered Accountants Ireland.

It is my responsibility to:

- examine these accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out following the general Directions the Charity Commission for Northern Ireland gave 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 trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given on whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Independent examiner's statement

I have completed my examination following the Directions of the Charity Commission for Northern Ireland. I can confirm that no matter has come to my attention that gives me reasonable cause to believe that in any material respect the requirements to keep accounting records by Section 63 of the Charities Act and to prepare accounts that accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met and that no further information is required to enable a proper understanding of the accounts to be reached.

My work has been undertaken voluntarily and no fee shall be raised to the charity for my examination.



Colin R Berry
Chartered Accountants Ireland
4 Moorlands Court
Old Manse Road
Banbridge
BT32 4QN

Date: 18-03-2024

DOWNSHIRE ROAD PRESBYTERIAN CHURCH
A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Accounting)
FOR THE YEAR ENDED 31/12/2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTALS 2023	TOTALS 2022
	£	£	£	£	£
<u>RECEIPTS</u>					
Congregational Funds	73,170	6,587		79,757	75,093
Missions & Charities	10,598			10,598	8,723
Property Maint + Repair	17,810			17,810	15,442
Organisations	8,225			8,225	22,000
TOTAL RECEIPTS	109,803	6,587		116,390	121,258
<u>PAYMENTS</u>					
Congregational Activities	60,885	1,604		62,489	61,541
Missions & Charities		12,931		12,931	7,670
Property Maint + Repair		34,832		34,832	24,297
Organisations		13,669		13,669	12,483
	60,885	63,036		123,921	105,991
				0	
Net Income / (Expenditure)	48,918	-56,449		-7,531	15,267
BANK & CASH BALANCES				158,354	165,885
INVESTMENTS				40,121	38,620
				198,475	204,505

DOWNSHIRE ROAD PRESBYTERIAN CHURCH
A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31/12/2023


BANK AND CASH BALANCES	TOTALS 2023	TOTALS 2022
Current Accounts	65,932	89,281
Deposit Accounts	92,422	76,604
Cash in Hand	0	0
	<u>158,354</u>	<u>165,885</u>

Investments	<u>40,121</u>	<u>36,700</u>
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<u>FIXED ASSETS</u>	2023	2022
The Congregation owns the Church premises situated on Downshire Road Newry	3,870,000	3,870,000
together with associated fixtures, fittings and equipment	89,616	89,616
a Manse for the Minister situated at 1 Glen Mullan, Rathfriland Road Newry	620,162	620,162
together with associated fixtures, fittings and equipment.	<u>19,200</u>	<u>19,200</u>
	<u>4,598,978</u>	<u>4,598,978</u>

<u>LIABILITIES</u>		
Loans	NIL	NIL
Other	NIL	NIL
TOTAL ASSETS	4,797,453	4,801,563

Approved by the Kirk Session at a meeting on 20 / 6 / 2024
and signed on its behalf by:

[Signature] 

[Name] BRIAN COLVIN

[Date] 20/6/2024

[Signature] 

[Name] DAVID CUNNINGHAM

[Date] 20.06.24

DOWNSHIRE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

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 Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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

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

- the congregation becomes entitled to the resources.
- the trustees are virtually certain they will receive the resources and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

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

Grants and donations

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

DOWNSHIRE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS

31 December 2023

INCOMING RESOURCES CONT'D

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.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

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.

EXPENDITURE AND LIABILITIES

Liability recognition

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

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.

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.

DOWNSHIRE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

ASSETS

Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation

As there is no intention to sell any of these assets in the foreseeable future, depreciation is not calculated, rather their insured value is quoted.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end.

PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity.

The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister.

The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations.

A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the past two years were:

	£ 2022	£2023
Contributions	£6,257	£6,570

DOWNSHIRE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

RELATED PARTY TRANSACTIONS

One of the Trustees, the Minister of the congregation, received remuneration of £27,377 and expenses of £5,026 for acting in that capacity. Pension contributions of £6,570 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

Another Trustee, our relief organist, received remuneration of £1,250 during the year.
None of the other trustees received any remuneration or expenses.

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

£6,499 for Congregational Assessments
£6,287 towards the United Appeal
£2,903 toward the World Development Appeal

The congregation contributed £776 towards Presbytery Assessments during the year.

There were no other related party transactions.