

Katesbridge Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105060

Details

Status	Received
Registered	2016-08-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
40 Katesbridge Road
Katesbridge
Banbridge
County Down
BT32 5nq
BT32 5NQ

Phone 02840671640

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	£29,797	£29,180	£0	0

Trustees

Name	Role	Appointed
Mr Gordon Elliott		
Mr Robert Mcelroy		
Mr Robert Nesbitt McMinn		
Mr William Cochrane		
Rev Nigel John Kane		

Katesbridge Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105060

Accounts

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

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC105060)

**KATESBRIDGE 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 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Katesbridge Congregation of the Presbyterian Church in Ireland
Manse Road
Katesbridge
Co Down
BT32 5NF

Registered Charity in Northern Ireland (NIC105060)

CHARITY TRUSTEES

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

Mr. William Cochrane
Rev. Nigel Kane
Mr. Robert McMinn

Mr. Gordon Elliott
Mr. Robert McElroy

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev. Nigel Kane
Mr. Robert McMinn
Mr. Robert McElroy

INDEPENDENT EXAMINER

S M Vint & Company
8 Newry Road
Banbridge
BT32 3HN

BANKERS

Ulster Bank
12-14 Church Square
Rathfriland
Co. Down
BT34 PT

SOLICITORS

**Fisher & Fisher
1 Newry Street
Rathfriland
Co. Down
BT34 PY**

**KATESBRIDGE 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least twice a year.

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. Katesbridge congregation of the Presbyterian Church has been assigned to the Iveagh 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.

**KATESBRIDGE 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 third 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.

**KATESBRIDGE 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.

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

The congregation's mission is to promote the worship of God and build a congregation of believers in the Lord Jesus Christ.

The congregation aims to live out its mission by:

- inviting people to worship with us.
- biblical preaching, Christian education, and prayer.
- encouraging believers to live in obedience to God's word.
- seeking to be salt and light in society.
- fulfilling the Great Commission: Jesus said, **"All authority in heaven and on earth has been given to me. Therefore, go and make disciples of all nations, baptising them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely, I am with you always, to the very end of the age."** (Matthew 28:18-20)

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which is:

- increasingly characterised by love for God, and love and concern for others.
- committed to the historic Christian gospel as revealed in the Bible.
- 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.

**KATESBRIDGE 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 and has the following organisations:

- Crèche & Children's Church
- Sunday School
- Presbyterian Women

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 12:30pm. The Wednesday night Midweek Meeting at 8pm provides an opportunity for members to meet together for fellowship, to study the Scriptures, and pray.

At 31 December 2024, there were 37 communicant members, and 39 families connected with the congregation. The average attendance at Sunday worship was 32.

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.

Mission and outreach

At a local level, the congregation held a Gospel Mission in March (conducted by Rev. Alistair Smyth). We were able to support a number of missionaries and missionary organisations, which work throughout the world.

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

The congregation supported 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 contributed to the denomination's Presbyterian Women's Mission Fund and other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregation 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

Some redecorating was carried out in the Kitchen and Choir Room during the year.

Organisations

On average 13 children attend Sunday School each Sunday where they are taught from God's word. The children took part in a special Children's Day service in June and the Christmas services.

The Presbyterian Women (PW) group met monthly from January to March and September to December. Their average attendance was approximately twenty-four and their meetings were organised around their theme. Usually, they had a guest speaker but sometimes they conducted the entire meeting themselves. Ladies from the PW took part in a special service on Sunday 21 April at which the guest speakers were Mr. Alan Cousins & Rev. John Seawright.

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.

**KATESBRIDGE 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.

**KATESBRIDGE 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. Contributors during the year totalled of £15,522 compared to £14,251 in previous year, 2021).

Total income of the congregation during the year was £29,797, compared to £29,717 in the previous year.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 18th June and signed on its behalf by:

[Name] Nigel Kone

[Date] 18/06/25

[Name]

R. McEneaney

[Date]

18/06/25

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SCARVA STREET
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 12 to 18.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.

Date: 25/6/2025

B. Magennis FCCA FCA



For and on behalf of S.M. Vint & Co

Chartered Certified Accountants & Registered Auditors

8 Newry Road

Banbridge

BT32 3HN

KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	19,939	4,980	0	24,919	24,158
Charitable activities	3	0	0	0	0	855
Other trading activities	4	0	2,400	0	2,400	1,820
Investment Income	5	952	6	0	958	750
Other	6	201	1,319	0	1,520	2,134
		-----	-----	-----	-----	-----
		21,092	8,705	0	29,797	29,717
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		21,092	8,705	0	29,797	29,717
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	89	0	0	89	82
Charitable activities	8	21,720	6,052	0	27,772	18,994
Investment costs						
Other	9	0	1,319	0	1,319	7,854
		-----	-----	-----	-----	-----
		21,809	7,371	0	29,180	26,930
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		21,809	7,371	0	29,180	26,930
		-----	-----	-----	-----	-----
Net receipts / (payments)		-717	1,334	0	617	2,787
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds		-717	1,334	0	617	2,787
Funds brought forward		63,560	3,635	0	67,195	64,408
		-----	-----	-----	-----	-----
Funds carried forward	12	62,843	4,969	0	67,812	67,195
		=====	=====	=====	=====	=====

**KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	63,560	3,635		67,195	64,408
Net movement in funds	-717	1,334		617	2,787
	-----	-----	-----	-----	-----
Bank and Cash at end of year	62,843	4,969	0	67,812	67,195
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Current Accounts				67,686	66,921
Cash in Hand				126	274
				-----	-----
				67,812	67,195
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 18th June and signed on its behalf by

[Name] *Nigel Kane*

[Name] *R. Kehoe*

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

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	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:					
Loose collections	105	264	0	369	588
Donations and gifts	16,712	4,415	0	21,127	20,355
Gift Aid	3,122	301	0	3,423	3,215
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	19,939	4,980	0	24,919	24,158
	-----	-----	-----	-----	-----

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

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities:					
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	255
Membership fees	0	0	0	0	0
Grants	0	0	0	0	600
	-----	-----	-----	-----	-----
	0	0	0	0	855
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	0	2,400	0	2,400	1,820
Trading income					
	-----	-----	-----	-----	-----
	0	2,400	0	2,400	1,820
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	952	6	0	958	750
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	952	6	0	958	750
	-----	-----	-----	-----	-----

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

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	201	1,319	0	1,520	2,134
	<u>201</u>	<u>1,319</u>	<u>0</u>	<u>1,520</u>	<u>2,134</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	89	0	0	89	82
Fundraising events	0	0	0	0	0
	<u>89</u>	<u>0</u>	<u>0</u>	<u>89</u>	<u>82</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	1,267	0	0	1,267	464
Presbytery fees	154	0	0	154	262
Ministry and support staff costs	5,609	0	0	5,609	9,584
Congregational running expenses	14,690	3,485	0	18,175	6,282
Donations to Missions and charities	0	2,567	0	2,567	2,402
Governance costs	0	0	0	0	0
	<u>21,720</u>	<u>6,052</u>	<u>0</u>	<u>27,772</u>	<u>18,994</u>

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

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	0	1,319	0	1,319	7,854
	-----	-----	-----	-----	-----
	0	1,319	0	1,319	7,854
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,493,888.

11. INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund		
Property		
Other investments		
	-----	-----
	0	0
	-----	-----

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

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	63,560	21,092	21,809	-717	0	62,843
	-----	-----	-----	-----	-----	-----
	63,560	21,092	21,809	-717	0	62,843
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property/Building Fund	160	5,599	3,677	1,922	0	2,082
United Appeal	1,172	2,021	1,930	91	0	1,263
World Development Appeal	20	135	135	0	0	20
Presbyterian Children's Society	0	160	0	160	0	160
Sabbath School	1,663	184	641	-457	0	1,206
PW Fund	620	606	988	-382	0	238
	-----	-----	-----	-----	-----	-----
	3,635	8,705	7,371	1,334	0	4,969
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-----	-----	-----	-----	-----	-----
	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
Total	67,195	29,797	29,180	617	0	67,812
	-----	-----	-----	-----	-----	-----

Katesbridge Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105060

Accounts

KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	19,176	2,275	0	21,451	23,579
Charitable activities	3	0	2,194	0	2,194	1,975
Other trading activities	4	1,820	0	0	1,820	3,017
Investment Income	5	750	0	0	750	98
Other	6	3,471	0	0	3,471	0
<hr/>						
Sale of Investments						
Sale of fixed assets						
Loans Received						
<hr/>						
Total Receipts		25,216	4,469	0	29,685	28,669
<hr/>						
Payments						
Raising funds	7	55	0	0	55	80
Charitable activities	8	13,400	2,325	0	15,725	27,347
Investment costs						
Other	9	1,261	9,744	0	11,006	1197
<hr/>						
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
<hr/>						
Total Payments		14,716	12,070	0	26,786	28,624
<hr/>						
Net receipts / (payments)		10,500	(7,600)	0	2,899	45
Transfers between funds						
<hr/>						
Net movement in funds		10,500	(7,600)	0	2,899	45
Funds brought forward		55,435	8,973	0	64,408	64,362
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Funds carried forward	12	65,935	1,372	0	67,307	64,408
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**KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	55,436	8,972		64,408	64,363
Net movement in funds	10,500	(7,600)		2,899	45
	-----	-----	-----	-----	-----
Bank and Cash at end of year	65,936	1,372	0	67,307	64,408
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				68,564	66,119
Bank Current Accounts				346	186
Outstanding Cheques				(1,877)	(1,975)
Cash in Hand				274	78
				-----	-----
				67,307	64,408
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 13/06/24 and signed on its behalf by

[Name] *Nigel Kane*

[Name]

[Date] 13/06/24

R. McKinnon

**KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

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 £	Endowment Funds £	Total 2023 £	Total 2022 £
Recorded giving:					
Loose collections	103	504		607	279
Donations and gifts	15,858	1,771		17,629	17,326
Gift Aid	3,215	0		3,215	5,720
Legacies and bequest	0	0		0	255
	-----	-----	-----	-----	-----
	19,176	2,275	0	21,451	23,579

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

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities		2,194		2,194	1,975
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	----- 0 -----	----- 2,194 -----	----- 0 -----	----- 2,194 -----	----- 1,975 -----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	1,820			1,820	3,017
Trading income					
	----- 1,820 -----	----- 0 -----	----- 0 -----	----- 1,820 -----	----- 3,017 -----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	750			750	98
General Investment Fund					
Rents investment properties					
Other investment income					
	----- 750 -----	----- 0 -----	----- 0 -----	----- 750 -----	----- 98 -----

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

31 December 2023

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Insurance claims					
Other income	3,471	0	0	3,471	0
	----- 3,471 -----	----- 0 -----	----- 0 -----	----- 3,471 -----	----- 0 -----

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
FWO envelopes	55			55	80
Fundraising events					
	----- 55 -----	----- 0 -----	----- 0 -----	----- 55 -----	----- 380 -----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	1,159			1,159	1020
Presbytery fees	3,737			3,737	187
Ministry and support staff costs	5,325			5,325	7,921
Congregational running expenses	2,526	596		3,123	15,844
Donations to Missions and charities	653	1,729		2,382	2,375
Governance costs				0	0
	----- 13,400 -----	----- 2,325 -----	----- 0 -----	----- 15,725 -----	----- 27,347 -----

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

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Investment properties expenses	1,261	9,744		11,005	1,197
	----- 1,261 -----	----- 9,744 -----	----- 0 -----	----- 11,005 -----	----- 1,197 -----

10. FIXED ASSETS

The congregation owns the Church premises and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,172,525.

11. INVESTMENTS

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

	2023 £	2022 £
General Investment Fund		
Property		
Other investments		
	----- 0 -----	----- 0 -----

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

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	55,435	24,068	14,064	10,004	0	65,439
	-----	-----	-----	-----	-----	-----
	55,435	24,068	14,064	10,004	0	65,439
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property/Building Fund	6,127	1,898	9,744	(7,846)	0	(1,719)
United Appeal	555	2,479	1,729	750	0	1,305
Sabbath Appeal	2,028	231	596	(366)	0	1,662
PW Fund	263	1,009	653	357	0	620
	-----	-----	-----	-----	-----	-----
	8,972	5,617	12,722	(7,105)	0	1,868
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-----	-----	-----	-----	-----	-----
	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
Total	64,408	29,685	26,786	2,899	0	67,307
	-----	-----	-----	-----	-----	-----

Katesbridge Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105060

Annual report

**KATESBRIDGE 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 (NIC105060)

KATESBRIDGE 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

Katesbridge congregation of the Presbyterian Church in Ireland
Manse Road
Katesbridge
Co Down
BT32 5NF

Registered Charity in Northern Ireland (NIC105060)

CHARITY TRUSTEES

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

Mr. William Cochrane
Rev. Nigel Kane
Mr. Robert McMinn

Mr. Gordon Elliott
Mr. Robert McElroy

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev. Nigel Kane
Mr. Robert McMinn
Mr. Robert McElroy

INDEPENDENT EXAMINER

Richard J. Hewitt
49 Laurelhill Road
Lisburn
Co. Antrim
BT28 2UH

BANKERS

Ulster Bank
12-14 Church Square
Rathfriland
Co. Down
BT34 PT

SOLICITORS

Fisher & Fisher
1 Newry Street
Rathfriland
Co. Down
BT34 PY

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

Stated meetings of the Kirk session are held at least twice a year.

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. Katesbridge congregation of the Presbyterian Church has been assigned to the Iveagh 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.

**KATESBRIDGE 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 third 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.

KATESBRIDGE 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.

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

The congregation's mission is to promote the worship of God, and build a congregation of believers in the Lord Jesus Christ.

The congregation aims to live out its mission by:

- inviting people to worship with us.
- biblical preaching, Christian education, and prayer.
- encouraging believers to live in obedience to God's word.
- seeking to be salt and light in society.
- fulfilling the Great Commission: Jesus said, **"All authority in heaven and on earth has been given to me. Therefore go and make disciples of all nations, baptising them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age."** (Matthew 28:18-20)

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which is:

- increasingly characterised by love for God, and love and concern for others.
- committed to the historic Christian gospel as revealed in the Bible.
- 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.

KATESBRIDGE 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 and has the following organisations:

- Crèche & Children's Church
- Sunday School
- Presbyterian Women

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 12:30pm. The Wednesday night Midweek Meeting at 8pm provides an opportunity for members to meet together for fellowship, to study the Scriptures, and pray.

At 31 December 2023, there were 35 communicant members, and 40 families connected with the congregation. The average attendance at morning worship was ?.

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.

Mission and outreach

We were able to support a number of missionaries and missionary organisations, which work throughout the world.

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

The congregation supported 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 contributed to the denomination's Presbyterian Women's Mission Fund and other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregation 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

Electrical work was carried out in the Manse during the year.

Organisations

On average 7 children attend Sunday School each Sunday where they are taught from God's word. In June they to Fortgreen Pet & Play Farm. The children took part in a special Children's Day service in June and the Christmas services.

The Presbyterian Women (PW) group met monthly from January to March and September to December. Their average attendance was approximately 24 and their meetings were organised around their theme. Usually they had a guest speaker but sometimes they conducted the entire meeting themselves. Ladies from the PW took part in a special service on Sunday 23 April at which the guest speaker was Rev. Peter Burke.

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.

KATESBRIDGE 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.

KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Contributors during the year totalled of £15,558 compared to £14,251 in previous year, 2021).

Total Income of the congregation during the year was £29,685, compared to £28,669 in the previous year.

Total expenditure decreased to £26,786 from £28,624.

The major elements of the continued high costs were £6,653 for electrician costs and £2,775 for heating oil.

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 13/06/24 and signed on its behalf by:

[Name] Nigel Kove

[Name] R McHenry

[Date] 13/06/24

[Date] 13. 6. 2024

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Katesbridge Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105060

Annual return

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.

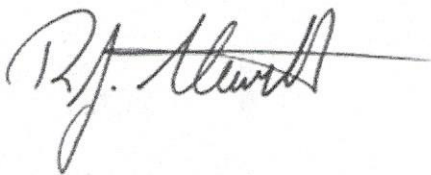
Name: Richard Hewitt

Relevant Professional Body: Chartered Institute of Management Accountants

Address: 49 Laurelhill Road, Lisburn Co. Antrim. BT28 2UH

Date 25/05/2024

Signed:



Katesbridge Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105060

Accounts

KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	20,103	3,363	0	23,466	27,890
Charitable activities	3	0	1,975	0	1,975	1,677
Other trading activities	4	1,820	0	0	1,820	1,820
Investment Income	5	98	0	0	98	55
Other	6	(2,179)	2,179	0	0	0
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		22,021	5,338	0	27,359	31,442
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	80	0	0	80	33
Charitable activities	8	13,605	13,743	0	27,347	16,794
Investment costs						
Other	9	0	0	0	0	2,070
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		13,385	13,743	0	27,427	18,898
		-----	-----	-----	-----	-----
Net receipts / (payments)		8,337	(8,405)	0	(68)	12,544
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds		8,337	(8,405)	0	(68)	12,544
Funds brought forward		47,287	17,075	0	64,362	51,818
		-----	-----	-----	-----	-----
Funds carried forward	12	55,624	8,670	0	64,294	64,362
		=====	=====	=====	=====	=====

**KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	47,287	17,076		64,363	51,819
Net movement in funds	8,450	(8,405)		45	12,544
	-----	-----	-----	-----	-----
Bank and Cash at end of year	55,737	8,671	0	64,408	64,363
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				66,119	64,173
Bank Current Accounts				186	171
Outstanding Cheques				(1,975)	0
Cash in Hand				78	19
				-----	-----
				64,408	64,363
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 29/10/23 and signed on its behalf by

[Name] Nigel Kane

[Name] Robert McElroy

[Date] 29/10/23

[Date] 29.10.23

KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

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	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:					
Loose collections	246	33		279	420
Donations and gifts	14,138	3,075		17,212	25,426
Gift Aid	5,720	0		5,720	0
Legacies and bequest	0	255		255	2,045
	-----	-----	-----	-----	-----
	20,103	3,363	0	23,466	27,890
	-----	-----	-----	-----	-----

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities		1,975		1,975	1,677
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	----- 0 -----	----- 1,677 -----	----- 0 -----	----- 1,677 -----	----- 1,827 -----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	1,820			1,820	1,820
Trading income					
	----- 1,820 -----	----- 0 -----	----- 0 -----	----- 1,820 -----	----- 1,820 -----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	98			98	55
General Investment Fund					
Rents investment properties					
Other investment income					
	----- 55 -----	----- 0 -----	----- 0 -----	----- 55 -----	----- 58 -----

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

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims					
Other income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	80			80	33
Fundraising events					
	-----	-----	-----	-----	-----
	33	0	0	33	180
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	1,020			1020	943
Presbytery fees	187			187	121
Ministry and support staff costs	7,921			7,921	7,553
Congregational running expenses	4,477	11,368		15,844	6,924
Donations to Missions and charities		2,375		2,375	1,883
Governance costs				0	0
	-----	-----	-----	-----	-----
	13,605	13,743	0	27,347	16,794
	-----	-----	-----	-----	-----

KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	-----	-----	-----	-----	-----
	0	2,070	0	2,070	2,070
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,172,525.

11. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund		
Property		
Other investments		
	-----	-----
	0	0
	-----	-----

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

31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	47,287	23,218	15,405	7,812	0	55,100
	-----	-----	-----	-----	-----	-----
	47,287	23,218	15,405	7,812	0	55,100
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property/Building Fund	14,683	2,299	10,900	(8,600)	0	6,082
United Appeal	167	2,578	1,850	728	0	895
Sabbath Appeal	2,036	460	468	(8)	0	2,028
PW Fund	190	0	0	0	0	190
	-----	-----	-----	-----	-----	-----
	17,075	5,337	13,218	(7,881)	0	9,195
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-----	-----	-----	-----	-----	-----
	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
Total	64,362	28,555	28,623	(68)	0	64,294
	-----	-----	-----	-----	-----	-----

Katesbridge Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105060

Annual report

**KATESBRIDGE 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 (NIC105060)

**KATESBRIDGE 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

Katesbridge congregation of the Presbyterian Church in Ireland
Manse Road
Katesbridge
Co Down
BT32 5NF

Registered Charity in Northern Ireland (NIC105060)

CHARITY TRUSTEES

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

Mr. William Cochrane
Rev. Nigel Kane
Mr. Robert McMinn

Mr. Gordon Elliott
Mr. Robert McElroy

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev. Nigel Kane
Mr. Robert McMinn
Mr. Robert McElroy

INDEPENDENT EXAMINER

Richard J. Hewitt
49 Laurelhill Road
Lisburn
Co. Antrim
BT28 2UH

BANKERS

Ulster Bank
12-14 Church Square
Rathfriland
Co. Down
BT34 PT

SOLICITORS

Fisher & Fisher
1 Newry Street
Rathfriland
Co. Down
BT34 PY

**KATESBRIDGE 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least twice a year.

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. Katesbridge congregation of the Presbyterian Church has been assigned to the Iveagh 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.

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.

KATESBRIDGE 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.

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

The congregation's mission is to promote the worship of God, and build a congregation of believers in the Lord Jesus Christ.

The congregation aims to live out its mission by:

- inviting people to worship with us.
- biblical preaching, Christian education, and prayer.
- encouraging believers to live in obedience to God's word.
- seeking to be salt and light in society.
- fulfilling the Great Commission: Jesus said, **"All authority in heaven and on earth has been given to me. Therefore go and make disciples of all nations, baptising them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age."** (Matthew 28:18-20)

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which is:

- increasingly characterised by love for God, and love and concern for others.
- committed to the historic Christian gospel as revealed in the Bible.
- 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.

KATESBRIDGE 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 and has the following organisations:

- Crèche & Children's Church
- Presbyterian Women
- Sunday School

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 12:30pm. The Wednesday night Midweek Meeting at 8pm provides an opportunity for members to meet together for fellowship, to study the Scriptures, and pray.

At 31 December 2022, there were 35 communicant members, and 43 families connected with the congregation. The average attendance at morning worship was 38.

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.

Mission and outreach

We were able to support a number of missionaries and missionary organisations, which work throughout the world.

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

The congregation supported 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 contributed to the denomination's Presbyterian Women's Mission Fund and other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregation 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 Meeting House was painted during the year.

Organisations

On average ten children attend Sunday School each Sunday where they are taught from God's word. In June they organised a barbecue for everyone in the church. The children took part in a special Children's Day service in June and the Christmas services.

The Presbyterian Women (PW) group met monthly from January to March and September to December. Their average attendance was approximately eighteen and their meetings were organised around their theme. Usually they had a guest speaker but sometimes they conducted the entire meeting themselves. Ladies from the PW took part in a special service on Sunday 15 May at which the guest speaker was Mr Andrew Collins.

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.

KATESBRIDGE 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.

KATESBRIDGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 41 contributors during the year [41 in previous year, 2021] donating a total of £14,251 compared to £12,972 in previous year, 2021).

Total Income of the congregation during the year was £28,669, compared to £31,442 in the previous year. The majority of the decrease was due to a decrease in legacies in 2023.

Total expenditure increased to £28,624 from £18,898.

The major elements of the increase was down to £7,030 for painting costs.

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) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 29/10/23 and signed on its behalf by:

[Name] Nigel Kane

[Name]

Robert McElroy

[Date] 29/10/23

[Date]

29.10.23

Katesbridge Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105060

Annual return

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

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.

Name: Richard Hewitt

Relevant Professional Body: Chartered Institute of Management Accountants

Address: 49 Laurelhill Road, Lisburn Co. Antrim. BT28 2UH

Date 19/08/2023

Signed:

