

Knappagh Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105070

Details

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

Contact

Address	19 Cavanbellaghy Road Killylea Armagh BT60 4nz BT60 4NZ
Phone	02837568317

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	£98,363	£81,287	£0	1

Trustees

Name	Role	Appointed
Mr Allen Sterritt Foster		
Mr Bryan Foster		
Mr David Millar		
Mr George Diffin		
Mr John Walter Rollston		
Mr Michael Foster		
Mr William Robert Anderson		
Rev Ivan Thompson		

Knappagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105070

Accounts

KNAPPAGH 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	44865	51248		96113	90674
Charitable activities	3	800	125		925	1552
Other trading activities	4					
Investment Income	5	110	0		110	115
Other	6	1215	0		1215	2811
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		46990	51373		98363	95152
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	0	0		0	0
Charitable activities	8	48641	10455		59096	63410
Investment costs						
Other	9	0	0		0	13106
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments		0	22191		22191	52191
		-----	-----	-----	-----	-----
Total Payments		48641	32646		81287	128707
		-----	-----	-----	-----	-----
Net receipts / (payments)		-1651	18727		17076	-33555
Transfers between funds		-1042	1042		0	0
		-----	-----	-----	-----	-----
Net movement in funds		-2693	19769		17076	-33555
Funds brought forward		33698	22483		56181	89736
		-----	-----	-----	-----	-----
Funds carried forward	12	31005	42252		73257	56181
		=====	=====	=====	=====	=====

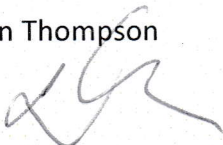
**KNAPPAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	333698	22483		56181	89735
Net movement in funds	-2693	19769		17076	-33554
	-----	-----	-----	-----	-----
Bank and Cash at end of year	31005	42252		73257	56181
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts	31005	41801		72806	55716
Cash in Hand		451		451	465
				-----	-----
				73257	56181
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				1298	1239
Gift Aid receivable on donations					
				-----	-----
				1298	1239
				=====	=====
Liabilities					
Loans				140000	152000
Other					
				-----	-----
				140000	152000
				=====	=====

Approved by the Kirk Session at a meeting on 8th April 2025 and signed on its behalf by

Ivan Thompson



8th April 2025

John Rollston



8th April 2025

KNAPPAGH 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:	35925	32697		68622	70574
Loose collections	1315	1235		2550	2660
Donations and gifts	10	9261		9271	675
Gift Aid	7615	8055		15670	16765
Legacies and bequest	0	0		0	0
	-----	-----	-----	-----	-----
	44865	51248	0	96113	90674
	-----	-----	-----	-----	-----

**KNAPPAGH 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	0	0		0	1552
Fees from weddings and funerals	800	0		800	0
Fundraising events				0	0
Membership fees		125		125	0
Grants					
	----- 800 -----	----- 125 -----	----- -----	----- 925 -----	----- 1552 -----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises					
Trading income					
	----- -----	----- -----	----- -----	----- -----	----- -----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	79	0		79	91
General Investment Fund	31			31	24
Rents investment properties					
Other investment income	0			0	338
	----- 110 -----	----- 0 -----	----- 0 -----	----- 110 -----	----- 115 -----

KNAPPAGH 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
	£	£	£	£	£
Lislooney shared expenses	718			718	1183
Oil tank	200			200	0
Pulpit supply	150			150	0
Other income	148			148	28
	-----	-----	-----	-----	-----
	1215	0	0	1215	1211
	-----	-----	-----	-----	-----

7. RAISING FUNDS

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

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	7966			7966	7470
Ministry and support staff costs	23775			23775	23444
Congregational running expenses	16900	984		17884	19796
Donations to Missions & charities		9472		9472	12700
	-----	-----	-----	-----	-----
	48641	10455	0	59097	63410
	-----	-----	-----	-----	-----

**KNAPPAGH 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 £
Building expenses	-----	-----	-----	-----	13106
	-----	-----	-----	-----	13106

10. FIXED ASSETS

The congregation owns the Church premises situated at 11 Cavanbellaghy Road and a manse situated at 9 Elm Park Road for the minister and the associated fixtures, fittings, plant and machinery.

11. INVESTMENTS

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

	2024 £	2023 £
General Investment Fund	1298	1239
	-----	-----
	1298	1239
	-----	-----

**KNAPPAGH 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	33698	46990	48641	-3151	-1041	31005
	-----	-----	-----	-----	-----	-----
	33698	46990	48641	-3151	-1041	31005
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building/Repairs	21385	41368	22416	18953	0	40338
PW	122	833	525	308	0	430
Knappagh Youth	642	100	759	0	1500	1483
Bowling Club	334	125	0	0	-459	0
United Appeal	0	3394	3394	0	0	0
General Missions Fund	0	5553	5553	0	0	0
	-----	-----	-----	-----	-----	-----
	22483	51373	32646	19261	1041	42251
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General Investment	1239	59	0	59	0	1298
	-----	-----	-----	-----	-----	-----
Total	57420	98423	81288	16169	1959	74555
	-----	-----	-----	-----	-----	-----

Knappagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105070

Accounts

KNAPPAGH 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	45580	45094		90674	103619
Charitable activities	3	0	1552		1552	2050
Other trading activities	4					
Investment Income	5	115	0		115	453
Other	6	2811	0		2811	116
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		48506	46646		95152	106238
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	0	0		0	0
Charitable activities	8	47089	16321		63410	56463
Investment costs						
Other	9	0	13106		13106	15000
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments		0	52191		52191	22191
		-----	-----	-----	-----	-----
Total Payments		47089	81618		128707	93654
		-----	-----	-----	-----	-----
Net receipts / (payments)		1417	-34972		-33555	12584
Transfers between funds		-4000	4000		0	0
		-----	-----	-----	-----	-----
Net movement in funds		-2583	-30972		-33555	12584
Funds brought forward		36281	53455		89736	77152
		-----	-----	-----	-----	-----
Funds carried forward	12	33698	22483		56181	89736
		=====	=====	=====	=====	=====

**KNAPPAGH 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	36281	53454		89735	77152
Net movement in funds	-2583	-30971		-33554	12584
	-----	-----		-----	-----
Bank and Cash at end of year	33698	22483		56181	89736
	=====	=====		=====	=====
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts	33698	22018		55716	88376
Cash in Hand		465		465	1360
				-----	-----
				56181	89736
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				1239	1137
Gift Aid receivable on donations					
				-----	-----
				1239	1137
				=====	=====
Liabilities					
Loans				152000	204000
Other					
				-----	-----
				152000	204000
				=====	=====

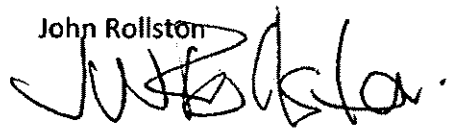
Approved by the Kirk Session at a meeting on 2nd March 2024 and signed on its behalf by

Ivan Thompson



2nd March 2024

John Rollston



2nd March 2024

KNAPPAGH 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:	36661	33913		70574	76355
Loose collections	1410	1250		2660	8621
Donations and gifts	175	500		675	4856
Gift Aid	7334	9431		16765	13787
Legacies and bequest	0	0		0	0
	-----	-----	-----	-----	-----
	45580	45094	0	90674	103619
	-----	-----	-----	-----	-----

KNAPPAGH 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	0	1552		1552	1850
Fees from weddings and funerals	0	0		0	200
Fundraising events				0	0
Membership fees				0	0
Grants					
	-----	-----	-----	-----	-----
	0	1552		1552	2050
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	91	0		91	90
General Investment Fund	24			24	25
Rents investment properties					
Other investment income	0			0	338
	-----	-----	-----	-----	-----
	115	0	0	115	453
	-----	-----	-----	-----	-----

KNAPPAGH 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
	£	£	£	£	£
Lislooney shared expenses	1183			1183	0
Un-cashed cheque	1000			1000	0
Power NI	600			600	0
Other income	28			28	116
	-----	-----	-----	-----	-----
	2811	0	0	2811	116
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fundraising events	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	7470			7470	7090
Ministry and support staff costs	23444			23444	21996
Congregational running expenses	16175	3621		19796	18678
Donations to Missions & charities		12700		12700	8699
	-----	-----	-----	-----	-----
	47089	16321	0	63410	56463
	-----	-----	-----	-----	-----

KNAPPAGH 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
	£	£	£	£	£
Building expenses		13106		13106	15000
	-----	-----	-----	-----	-----
		13106		13106	15000
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 11 Cavanbellaghy Road and a manse situated at 9 Elm Park Road for the minister and the associated fixtures, fittings, plant and machinery.

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	1239	1137
	-----	-----
	1239	1137
	-----	-----

KNAPPAGH 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	36281	48506	47089	-2583	-4000	33698
	-----	-----	-----	-----	-----	-----
	36281	48506	47089	-2583	-4000	33698
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building/Repairs	52211	35394	66220	-30826	0	21385
PW	157	500	535	-35	0	122
Connect/Gateway	753	1552	2663	0	1000	642
Bowling Club	334	0	0	0	0	334
United Appeal	0	3464	3464	0	0	0
General Missions Fund	0	5736	8736	0	3000	0
	-----	-----	-----	-----	-----	-----
	53455	46646	81618	-30861	4000	22483
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General Investment	1137	102	0	102	0	1239
	-----	-----	-----	-----	-----	-----
Total	90873	95254	128707	-33342	4000	57420
	-----	-----	-----	-----	-----	-----

Knappagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105070

Annual report

**KNAPPAGH 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 (NIC105070)

**KNAPPAGH 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

Knappagh congregation of the Presbyterian Church in Ireland
11 Cavanbellaghy Road, Killylea, Armagh BT60 4NZ

Registered Charity in Northern Ireland (NIC105070)

CHARITY TRUSTEES

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

William Anderson	Michael Foster
George Diffin	David Millar
Allen Foster	John Rollston
Bryan Foster	Ivan Thompson

PRINCIPAL OFFICE BEARERS

Minister	Ivan Thompson
Clerk of Session	John Rollston
Treasurer	David Millar

INDEPENDENT EXAMINER

Mrs K Shillington 14 Ballymacully Road, Killylea, Armagh BT60 4NS

BANKERS

Danske Bank 78 Scotch Street, Armagh BT61 7DJ

SOLICITORS

Maurice R.J. Kempton 23 College Street, Armagh BT61 9BT

KNAPPAGH 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. Knappagh congregation of the Presbyterian Church has been assigned to the Armagh 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.

KNAPPAGH 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.

Knappagh 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 purposes is *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. 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;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice*
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KNAPPAGH 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 Lords 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 a wide range of organisations including

- Sunday School
- Gateway
- Connect
- PW
- Bowling Club
- Craft & Craic
- Mums & Tots

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.00pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we conducted marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 125 communicant members and 75 families connected with the congregations. The average week attendance at morning worship is 70

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, elders or by one of the congregation's pastoral visitors.

Mission and outreach

At a local level the congregation reaches out through an annual holiday bible club & family fun day and church services are open to all the community.

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

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, Sunday School project and any other special appeals.

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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 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.

Organisations

Gateway & Connect met monthly with approximately 40 attending aged from 6 – 16. PW meets monthly and depending on the topic, numbers can range from 15 – 40, women of various age groups.

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.

**KNAPPAGH 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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 86 contributors during the year 86 in previous year, donating a total of £70,474 (£76,355 in previous year, 2023)

Total Income of the congregation during the year was £95,152, compared to £106,238 in the previous year.

Total expenditure increased from £93,654 to £128,707

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) 2018 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 2nd March 2024 and signed on its behalf by

Ivan Thompson



2nd March 2024

John Rollston



2nd March 2024

Knappagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105070

Annual return

Independent examiner's report to the charity trustees of Knappagh Presbyterian Church

I report on the accounts of the Trust for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

Name: Karen Shillington ACMA

Relevant professional qualification or body: Chartered Institute of Management Accountants (CIMA)

Address: 14 Ballymacully Road, Killylea, Co Armagh, BT60 4NS

Date: 30 May 2024

Knappagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105070

Accounts

KNAPPAGH 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	44139	59480		103619	88699
Charitable activities	3	200	1850		2050	0
Other trading activities	4					
Investment Income	5	453	0		453	168
Other	6	116	0		116	1862
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						250000
		-----	-----	-----	-----	-----
Total Receipts		44908	61330		106238	90729
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	0	0		0	400
Charitable activities	8	42532	13931		56463	49053
Investment costs						
Other	9	0	15000		15000	53954
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments		0	22191		22191	47191
		-----	-----	-----	-----	-----
Total Payments		42532	51122		93654	156961
		-----	-----	-----	-----	-----
Net receipts / (payments)		2376	10208		12584	-59469
Transfers between funds		-1338	1338		0	0
		-----	-----	-----	-----	-----
Net movement in funds		1038	11546		12584	-59469
Funds brought forward		35243	41909		77152	136621
		-----	-----	-----	-----	-----
Funds carried forward	12	36281	53455		89736	77152
		=====	=====	=====	=====	=====

**KNAPPAGH 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	35243	41909		77152	136621
Net movement in funds	1038	11546		12584	-59469
	-----	-----	-----	-----	-----
Bank and Cash at end of year	36281	53455		89736	77152
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts	36281	52095		88376	76734
Cash in Hand		1360		1360	418
				-----	-----
				89736	77152
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				1137	1283
Gift Aid receivable on donations					
				-----	-----
				1137	1283
				=====	=====
Liabilities					
Loans				166000	213388
Other					
				-----	-----
				166000	213388
				=====	=====

Approved by the Kirk Session at a meeting on 16th February 2023 and signed on its behalf by

Ivan Thompson



16th February 2023

John Rollston



16th February 2023

KNAPPAGH 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:	35392	40963		76355	68686
Loose collections	1169	7452		8621	1193
Donations and gifts	1250	3606		4856	3100
Gift Aid	6328	7459		13787	13720
Legacies and bequest	0	0		0	2000
	-----	-----	-----	-----	-----
	44139	59480	0	103619	88699
	-----	-----	-----	-----	-----

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

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	0	1850		1850	0
Fees from weddings and funerals	200	0		200	0
Fundraising events				0	0
Membership fees				0	0
Grants					
	----- 200 -----	----- 1850 -----	----- -----	----- 2050 -----	----- 0 -----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises					
Trading income					
	----- -----	----- -----	----- -----	----- -----	----- -----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	90	0		90	144
General Investment Fund	25			25	24
Rents investment properties					
Other investment income	338			338	0
	----- 453 -----	----- 0 -----	----- 0 -----	----- 453 -----	----- 168 -----

**KNAPPAGH 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
	£	£	£	£	£
Lislooney shared expenses	0			0	1575
Harvest service	0				170
Carol service	0				65
Middletown PC	30			30	0
Other income	86			86	52
	-----	-----	-----	-----	-----
	116	0	0	116	1862
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Fundraising events	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	7090			7090	7380
Ministry and support staff costs	21996			21996	20563
Congregational running expenses	13446	5232		18678	13371
Donations to Missions & charities		8699		8699	7739
	-----	-----	-----	-----	-----
	42532	13931	0	56463	49053
	-----	-----	-----	-----	-----

**KNAPPAGH 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 £
Building expenses	-----	15000	-----	15000	53954
	-----	15000	-----	15000	53954

10. FIXED ASSETS

The congregation owns the Church premises situated at 11 Cavanbellaghy Road and a manse situated at 9 Elm Park Road for the minister and the associated fixtures, fittings, plant and machinery.

11. INVESTMENTS

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

	2022 £	2021 £
General Investment Fund	1137	1238
	-----	-----
	1137	1238
	-----	-----

**KNAPPAGH 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	35243	44908	42532	1038	-1338	36281
	-----	-----	-----	-----	-----	-----
	35243	44908	42532	1038	-1338	36281
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building/Repairs	41316	51681	40786	10895	0	52211
PW	202	270	315	-45	0	157
SNYF	57	950	1592	696	1338	753
Bowling Club	334	0	0	0	0	334
United Appeal	0	3220	3320	0	0	0
General Missions Fund	0	5209	5209	0	0	0
	-----	-----	-----	-----	-----	-----
	41909	61330	51122	11546	1338	53455
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General Investment	1238	-101	0	-101	0	1137
	-----	-----	-----	-----	-----	-----
Total	78390	106137	93654	12483	0	78390
	-----	-----	-----	-----	-----	-----

Knappagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105070

Annual report

KNAPPAGH 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 (NIC105070)

**KNAPPAGH 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

Knappagh congregation of the Presbyterian Church in Ireland
11 Cavanbellaghy Road, Killylea, Armagh BT60 4NZ

Registered Charity in Northern Ireland (NIC105070)

CHARITY TRUSTEES

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

William Anderson	Michael Foster
George Diffin	David Millar
Allen Foster	John Rollston
Bryan Foster	Ivan Thompson

PRINCIPAL OFFICE BEARERS

Minister	Ivan Thompson
Clerk of Session	John Rollston
Treasurer	David Millar

INDEPENDENT EXAMINER

Mrs K Shillington 14 Ballymacully Road, Killylea, Armagh BT60 4NS

BANKERS

Danske Bank 78 Scotch Street, Armagh BT61 7DJ

SOLICITORS

Maurice R.J. Kempton 23 College Street, Armagh BT61 9BT

**KNAPPAGH 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. Knappagh congregation of the Presbyterian Church has been assigned to the Armagh 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.

**KNAPPAGH 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.

Knappagh 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, to help people of all ages become fully devoted followers of Jesus Christ. 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;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice*
-

KNAPPAGH 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 Lords 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 a wide range of organisations including

- Sunday School
- Gateway
- Connect
- PW
- Bowling Club
- Craft & Craic
- Mums & Tots

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.00pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we conducted marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 125 communicant members and 75 families connected with the congregations. The average week attendance at morning worship is 70

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, elders or by one of the congregation's pastoral visitors.

Mission and outreach

At a local level the congregation reaches out through an annual holiday bible club & family fun day and church services are open to all the community.

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

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, Sunday School project and any 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 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.

Organisations

Gateway & Connect met monthly with approximately 40 attending aged from 6 – 16. PW meets monthly and depending on the topic, numbers can range from 15 – 40, women of various age groups.

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.

**KNAPPAGH 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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 86 contributors during the year 88 in previous year, donating a total of £76,355 (£68,686 in previous year, 2021)

Total Income of the congregation during the year was £106,238, compared to £90,729 in the previous year.

Total expenditure decreased from £156,961 to £93,654

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) 2018 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 16th February 2023 and signed on its behalf by

Ivan Thompson



16th February 2023

John Rollston



16th February 2023

Knappagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105070

Annual return

Independent examiner's report to the charity trustees of Knappagh Presbyterian Church

I report on the accounts of the Trust for the year ended 31 December 2022.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

Name: Karen Shillington ACMA

Relevant professional qualification or body: Chartered Institute of Management Accountants (CIMA)

Address: 14 Ballymacully Road, Killylea, Co Armagh, BT60 4NS

Date: 30 May 2023