

Scrabo Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105122

Details

Status Received

Registered 2016-08-08

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

Contact

Address 37 Ballymaleddy Road
Comber
Newtownards
37 Ballymaleddy Road
Comber
BT23 5rd
BT23 5RD

Phone 07765900988

Email info@scrabopresbyterianchurch.org.uk

Website www.scrabopresbyterianchurch.org

Activities

Purposes: THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £201,605 | £144,316 | £0 | 0 |

Trustees

| Name | Role | Appointed |
|----------------------------|------|-----------|
| Gary Ball | | |
| Mr Alastair Mccauley | | |
| Mr Alexander Samuel Duncan | | |
| Mr David Mccracken | | |
| Mr John Doherty | | |
| Mr Robert Jackson | | |
| Mr Rodney Baxter | | |
| Mrs Anne Mccracken | | |
| Mrs Hilary Dimond | | |
| Mrs Rosemary Wade | | |

Scrabo Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105122

Accounts

Charity Name

Scrabo Presbyterian Church

Charity No. (if any)

NIC..105122

Receipts and payments accounts

| | | | | |
|---------------------|------------|----|------------|------|
| For the period from | 01/01/2025 | To | 31/12/2025 | # |
| | | | | 2024 |

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|--|--------------------------------------|-------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| Donations & legacies | 110,670 | 84,265 | - | 194,935 | 173,255 |
| Grants | - | - | - | - | - |
| Fundraising activities | - | - | - | - | - |
| Interest on deposit account | 198 | 6,472 | - | 6,670 | 5,917 |
| Dividend on investments | - | - | - | - | - |
| Members' subscriptions | - | - | - | - | - |
| Charitable trading receipts | - | - | - | - | - |
| Rents from land & buildings | - | - | - | - | - |
| Other charitable receipts | - | - | - | - | - |
| A1 Sub total (Gross income for the Annual Return) | 110,868 | 90,737 | - | 201,605 | 179,172 |
| A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance). | | | | | |
| Proceeds from sale of fixed asset | - | - | - | - | - |
| Loan repayments received | - | - | - | - | - |
| A2 Sub total | - | - | - | - | - |
| Total receipts | 110,868 | 90,737 | - | 201,605 | 179,172 |
| A3 Payments | | | | | |
| Cost of fundraising events | - | - | - | - | - |
| Gross trading payments | - | - | - | - | - |
| Investment management costs | - | - | - | - | - |
| Direct charitable activity | 102,502 | 40,814 | - | 143,316 | 148,512 |
| Grants & donations paid | - | - | - | - | - |
| Governance costs | 1,000 | - | - | 1,000 | 1,000 |
| Other costs | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| A3 Sub total | 103,502 | 40,814 | - | 144,316 | 149,512 |
| A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance) | | | | | |
| Purchase of investments | - | - | - | - | 6,500 |
| Loans made | - | - | - | - | - |
| A4 Sub total | - | - | - | - | 6,500 |
| Total payments | 103,502 | 40,814 | - | 144,316 | 156,012 |
| Net of receipts/(payments) | 7,366 | 49,923 | - | 57,289 | 23,160 |
| A5 Transfers between funds | | | | | |
| A6 Cash funds last year end | 86,369 | 192,803 | - | 279,172 | 256,012 |
| Cash funds this year end | 93,735 | 242,726 | - | 336,461 | 279,172 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestrict ed funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ | Total funds to nearest £ | Last year to nearest £ |
|---------------|---|----------------------------------|-------------------------------|------------------------------|--------------------------|------------------------|
| B1 Cash funds | Current account | 48,735 | 82,230 | - | 130,965 | 139,485 |
| | Deposit account | 45,000 | 160,496 | - | 205,496 | 139,687 |
| | | - | - | - | - | - |
| | Total cash funds | 93,735 | 242,726 | - | 336,461 | 279,172 |
| | ances with receipts and payments account(s) | OK | OK | OK | OK | OK |

| Categories | Details | Unrestrict ed funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ | Total funds to nearest £ | Last year to nearest £ |
|--------------------------|----------------------------|----------------------------------|-------------------------------|------------------------------|--------------------------|------------------------|
| B2 Other monetary assets | Charitable loan receivable | - | - | - | - | - |
| | Tax reclaim due | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | | | Total | - | - |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) | Last year |
|----------------------|---------|-----------------------------|-----------------|--------------------------|-----------|
| B3 Investment assets | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | Total | - | - | - |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) | Last year |
|--|--|-----------------------------|-----------------|--------------------------|-----------|
| B4 Assets retained for the charity's own use | Buildings - lower of cost and net realisable value | Unrestricted | 1,160,772 | - | 1,160,772 |
| | Equipment- lower of cost | unrestricted | 7,668 | - | 7,668 |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | | Total | 1,168,440 | - |

| Categories | Details | Fund to which liability relates | When due (optional) | Amount due (optional) | Last year |
|----------------|--------------------|---------------------------------|---------------------|-----------------------|-----------|
| B5 Liabilities | Endowment Funds | Restricted | | 25,586 | 25,586 |
| | Restricted Funds | | | 207,924 | 158,001 |
| | Unrestricted Funds | | | 1,271,391 | 1,264,025 |
| | | | | - | - |
| | | | Total | | 1,504,901 |

Signed by one or two trustees on behalf of all the trustees

Signature

Gary J Ball

John Doherty

Print Name

Rev Gary J. Ball

John Doherty

Date of approval

25-Feb-26

25-Feb-26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are available for the use, at the discretion of the trustees, to further any of the charity's purposes. general purposes in accordance with the charity's purposes. Designated funds are unrestricted funds designated by the trustees for a particular future project or commitment. Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of the following 2 sub-classes: restricted income or: endowment funds.

| | Type of activity or project supported | Individual / institution | Number of grants made | £ |
|-----------|---------------------------------------|--------------------------|-----------------------|---|
| C2 Grants | | | 0 | 0 |
| | | | | |
| | | | Total | - |

| | Authority under which paid | £ |
|---------------------------------|----------------------------|---|
| C3 Trustee remuneration details | | 0 |
| | | 0 |

| | | Number of trustees | £ |
|-------------------------------|--|--------------------|---|
| C4 Trustee expenses - details | | 0 | 0 |
| | | 0 | 0 |

| | Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|---|------------------------|-----------------------|------------------------|---------------------------------------|
| C5 Transactions with trustees and connected persons | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|----------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| General Funds | 110,670 | - | - | - | 110,670 | 112,726 |
| Property Fund | - | 10,894 | - | - | 10,894 | 20,451 |
| Memorial Fund | - | - | - | - | - | 700 |
| Missions | - | 13,497 | - | - | 13,497 | 20,596 |
| Bequests | - | - | - | - | - | - |
| Building Fund | - | 48,101 | - | - | 48,101 | 6,509 |
| Boys' Brigade | - | 3,733 | - | - | 3,733 | 3,811 |
| Girls' Brigade | - | 2,276 | - | - | 2,276 | 2,560 |
| Mothers and Toddlers | - | 839 | - | - | 839 | 587 |
| OASIS | - | 2,134 | - | - | 2,134 | 2,503 |
| Mens' Fellowship | - | - | - | - | - | - |
| PWA | - | 2,305 | - | - | 2,305 | 2,160 |
| Womens' Fellowship | - | 485 | - | - | 485 | - |
| | | | | | | 652 |
| Total | 110,670 | 84,265 | - | - | 194,935 | 173,255 |
| | OK | OK | OK | | OK | OK |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--|------------------------------------|----------------------------------|--------------------------------------|-----------------------------------|
| Youth Development Workers' salaries and contribution towards project and running costs | - | - | - | - |
| Establishment of youth club | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Total | - | - | - | - |
| | OK | OK | OK | OK |

3 Investment Income

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |
| | OK | OK | OK | | OK | OK |

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|----------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| General Funds | 102,502 | - | - | - | 102,502 | 78,906 |
| Property Account | - | 5,861 | - | - | 5,861 | 32,369 |
| Memorial Fund | - | - | - | - | - | - |
| Missions | - | 13,573 | - | - | 13,573 | 20,786 |
| Bequests | - | - | - | - | - | - |
| Building Fund | - | 10,518 | - | - | 10,518 | 3,120 |
| Boys' Brigade | - | 3,655 | - | - | 3,655 | 4,201 |
| Girls' Brigade | - | 1,613 | - | - | 1,613 | 2,065 |
| Mens Fellowship | - | 221 | - | - | 221 | 8 |
| Mothers and Toddlers | - | 583 | - | - | 583 | 891 |
| OASIS | - | 1,833 | - | - | 1,833 | 2,638 |
| PWA | - | 2,344 | - | - | 2,344 | 2,922 |
| SPY | - | - | - | - | - | - |
| Womens Fellowship | - | 613 | - | - | 613 | 606 |
| Kids Klub | - | - | - | - | - | - |
| Total | 102,502 | 40,814 | - | - | 143,316 | 148,512 |
| | OK | OK | OK | | OK | OK |

Additional analysis (2)

5 Breakdown of restricted funds

| | Restricted fund amounts of fund income | Re- stric- ted | Re- stric- ted | Re- stric- ted | Total restricted funds | Total restricted funds last |
|--|--|----------------------|----------------------|----------------------|---------------------------|-----------------------------------|
| | per note 1 | | | | | |
| Receipts | | | | | | |
| Donations | 84,265 | - | - | - | 84,265 | 60,529 |
| Legacies | - | - | - | - | - | - |
| Grants | - | - | - | - | - | - |
| Receipts from fundraising activities | - | - | - | - | - | - |
| Gross trading receipts | - | - | - | - | - | - |
| Income from investments other than land and buildings | 6,472 | - | - | - | 6,472 | 5,686 |
| Rents from land & buildings | - | - | - | - | - | - |
| Gross receipts from other charitable activities | - | - | - | - | - | - |
| Sub total | 90,737 | - | - | - | 90,737 | 66,215 |
| | | | | | OK | |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | - | - | - | - | - | - |
| Proceeds from sale of investments | - | - | - | - | - | - |
| Sub total | - | - | - | - | - | - |
| | | | | | OK | |
| Total receipts | 90,737 | - | - | - | 90,737 | 66,215 |
| | | | | | OK | |
| Payments | | | | | | |
| Expenses for fundraising activities | - | - | - | - | - | - |
| Gross trading payments | - | - | - | - | - | - |
| Investment management costs | - | - | - | - | - | - |
| Payments relating directly to charitable activities | 40,814 | - | - | - | 40,814 | 69,606 |
| Grants and donations | - | - | - | - | - | - |
| Governance costs: | - | - | - | - | - | - |
| Audit / independent examination | - | - | - | - | - | - |
| Preparation of annual accounts | - | - | - | - | - | - |
| Legal costs | - | - | - | - | - | - |
| Sub total | 40,814 | - | - | - | 40,814 | 69,606 |
| | | | | | OK | |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | - | - | - | - | - | 6,500 |
| Purchase of investments | - | - | - | - | - | - |
| Sub total | - | - | - | - | - | 6,500 |
| | | | | | OK | |
| Total payments | 40,814 | - | - | - | 40,814 | 76,106 |
| | | | | | OK | |
| Net receipts / (payments) | 49,923 | - | - | - | 49,923 | (9,891) |
| | | | | | OK | |
| Transfers to / (from) funds | - | - | - | - | - | - |
| Surplus / (deficit) for year | 49,923 | - | - | - | 49,923 | (9,891) |
| | | | | | OK | |

Accounting Policy Notes

1) General Information

The charity is a public benefit entity and is a registered unincorporated charity in Northern Ireland
The address of the principal office is 77 Blenheim Drive, Newtownards, Co. Down BT23 4QY

(a) Statement of Compliance

The financial statements have been prepared in compliance with FRS 102 (the financial reporting standard required within both UK and Republic of Ireland); the Statement of Recommended Practice applicable to charities, preparing their accounts in accordance in accordance with FRS 102; and The Charities Act (Northern Ireland) 2008.

(b) Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets, liabilities and investment properties measured at fair value.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Accounting Policy Notes (cont'd)

2) Receipts Income and Resources Expended

All income is measured on a receipts and payments basis in accordance with the requirements under the Charities Commission NI in respect of small charities income levels. Receipts and Payment accounting is permitted for companies where income generated levels are less than £250,000 per annum.

3) Tangible Assets

Fixed assets are shown at the lower of cost and net realisable value

Any increase or decrease in valuation from the carrying amount is shown in reserves.

Fixed assets are independently and professionally valued on a 5 year basis

Financial Instruments

Fixed Term deposits are shown at their year-end closing values by holding institution

Scrabo Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105122

Accounts

| | |
|----------------------------|----------------------|
| Charity Name | Charity No. (if any) |
| Scrabo Presbyterian Church | NIC..105122 |

Receipts and payments accounts

| | | | | |
|---------------------|------------|----|------------|------|
| For the period from | 01/01/2024 | To | 31/12/2024 | # |
| | | | | 2023 |

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|--|--------------------------------------|-------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| Donations & legacies | 112,726 | 60,846 | - | 173,572 | 134,446 |
| Grants | - | - | - | - | - |
| Fundraising activities | - | - | - | - | - |
| Interest on deposit account | 231 | 5,369 | - | 5,600 | 2,621 |
| Dividend on investments | - | - | - | - | - |
| Members' subscriptions | - | - | - | - | - |
| Charitable trading receipts | - | - | - | - | - |
| Rents from land & buildings | - | - | - | - | - |
| Other charitable receipts | - | - | - | - | - |
| A1 Sub total (Gross income for the Annual Return) | 112,957 | 66,215 | - | 179,172 | 137,067 |
| A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance). | | | | | |
| Proceeds from sale of fixed asset | - | - | - | - | - |
| Loan repayments received | - | - | - | - | - |
| A2 Sub total | - | - | - | - | - |
| Total receipts | 112,957 | 66,215 | - | 179,172 | 137,067 |
| A3 Payments | | | | | |
| Cost of fundraising events | - | - | - | - | - |
| Gross trading payments | - | - | - | - | - |
| Investment management costs | - | - | - | - | - |
| Direct charitable activity | 78,906 | 69,606 | - | 148,512 | 117,395 |
| Grants & donations paid | - | - | - | - | - |
| Governance costs | 1,000 | - | - | 1,000 | 2,085 |
| Other costs | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| A3 Sub total | 79,906 | 69,606 | - | 149,512 | 119,480 |
| A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance) | | | | | |
| Purchase of investments | - | 6,500 | - | 6,500 | - |
| Loans made | - | - | - | - | - |
| A4 Sub total | - | 6,500 | - | 6,500 | - |
| Total payments | 79,906 | 76,106 | - | 156,012 | 119,480 |
| Net of receipts/(payments) | 33,051 | 9,891 | - | 23,160 | 17,587 |
| A5 Transfers between funds | | | | | |
| A6 Cash funds last year end | 53,318 | 202,694 | - | 256,012 | 238,425 |
| Cash funds this year end | 86,369 | 192,803 | - | 279,172 | 256,012 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ | Total funds to nearest £ | Last year to nearest £ |
|---------------|--|---------------------------------|-------------------------------|------------------------------|--------------------------|------------------------|
| B1 Cash funds | Current account | 86,369 | 53,116 | - | 139,485 | 92,358 |
| | Deposit account | - | 139,687 | - | 139,687 | 163,654 |
| | | - | - | - | - | - |
| | Total cash funds | 86,369 | 192,803 | - | 279,172 | 256,012 |
| | ances with receipts and payments account(s)) | OK | OK | OK | OK | OK |



| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ | Total funds to nearest £ | Last year to nearest £ |
|--------------------------|----------------------------|---------------------------------|-------------------------------|------------------------------|--------------------------|------------------------|
| B2 Other monetary assets | Charitable loan receivable | - | - | - | - | - |
| | Tax reclaim due | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | | | Total | - | - |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) | Last year |
|----------------------|---------|-----------------------------|-----------------|--------------------------|-----------|
| B3 Investment assets | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | Total | - | - | - |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) | Last year |
|--|--|-----------------------------|-----------------|--------------------------|-----------|
| B4 Assets retained for the charity's own use | Buildings - lower of cost and net realisable value | Unrestricted | 1,160,772 | - | 1,160,772 |
| | Equipment- lower of cost | unrestricted | 7,668 | - | 1,168 |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | | Total | 1,168,440 | - |

| Categories | Details | Fund to which liability relates | When due (optional) | Amount due (optional) | Last year |
|----------------|--------------------|---------------------------------|---------------------|-----------------------|-----------|
| B5 Liabilities | Endowment Funds | Restricted | | 25,586 | 25,586 |
| | Restricted Funds | | | 158,001 | 167,892 |
| | Unrestricted Funds | | | 1,264,025 | 1,224,474 |
| | | | | - | - |
| | | Total | | 1,447,612 | 1,417,952 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|---|---------------|------------------|
|  | GARY J. BALL | 18/03/25 |
|  | JOHN DONNELLY | 18/03/25 |

Additional analysis (1)

Analysis of receipts and payments

1 Donations

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|----------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| General Funds | 112,726 | - | - | - | 112,726 | 84,493 |
| Property Fund | - | 20,451 | - | - | 20,451 | 16,348 |
| Memorial Fund | - | 700 | - | - | 700 | 950 |
| Missions | | 20,596 | | | 20,596 | 14,628 |
| Bequests | | - | | | - | - |
| Building Fund | | 6,509 | | | 6,509 | 4,802 |
| Boys' Brigade | | 3,811 | | | 3,811 | 5,604 |
| Girls' Brigade | | 2,560 | | | 2,560 | 2,349 |
| Mothers and Toddlers | | 587 | | | 587 | 459 |
| OASIS | | 2,503 | | | 2,503 | 1,111 |
| Mens' Fellowship | | - | | | - | 123 |
| PWA | | 2,160 | | | 2,160 | 3,037 |
| SPY | | - | | | - | - |
| Womens' Fellowship | | 652 | | | 652 | 542 |
| Total | 112,726 | 60,529 | - | - | 173,255 | 134,446 |

OK

OK

OK

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|----------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| General Funds | 78,906 | - | - | - | 78,906 | 73,213 |
| Property Account | - | 32,369 | - | - | 32,369 | 17,133 |
| Memorial Fund | - | - | - | - | - | - |
| Missions | - | 20,786 | - | - | 20,786 | 14,326 |
| Bequests | - | - | - | - | - | - |
| Building Fund | - | 3,120 | - | - | 3,120 | 7 |
| Boys' Brigade | - | 4,201 | - | - | 4,201 | 5,001 |
| Girls' Brigade | - | 2,065 | - | - | 2,065 | 2,713 |
| Mens Fellowship | - | 8 | - | - | 8 | 36 |
| Mothers and Toddlers | - | 891 | - | - | 891 | 479 |
| OASIS | - | 2,638 | - | - | 2,638 | 1,146 |
| PWA | - | 2,922 | - | - | 2,922 | 2,907 |
| SPY | - | - | - | - | - | 8 |
| Womens Fellowship | - | 606 | - | - | 606 | 418 |
| Kids Klub | - | - | - | - | - | 8 |
| Total | 78,906 | 69,606 | - | - | 148,512 | 117,395 |

OK

OK

OK

OK

OK

Accounting Policy Notes

1) General Information

The charity is a public benefit entity and is a registered unincorporated charity in Northern Ireland
The address of the principal office is 77 Blenheim Drive, Newtownards, Co. Down BT23 4QY

(a) Statement of Compliance

The financial statements have been prepared in compliance with FRS 102 (the financial reporting standard required within both UK and Republic of Ireland); the Statement of Recommended Practice applicable to charities, preparing their accounts in accordance in accordance with FRS 102; and The Charities Act (Northern Ireland) 2008.

(b) Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets, liabilities and investment properties measured at fair value.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Accounting Policy Notes (cont'd)

2) Receipts Income and Resources Expended

All income is measured on a receipts and payments basis in accordance with the requirements under the Charities Commission NI in respect of small charities income levels.

Receipts and Payment accounting is permitted for companies where income generated levels are less than £250,000 per annum.

3) Tangible Assets

Fixed assets are shown at the lower of cost and net realisable value

Any increase or decrease in valuation from the carrying amount is shown in reserves.

Fixed assets are independently and professionally valued on a 5 year basis

Financial Instruments

Fixed Term deposits are shown at their year-end closing values by holding institution

Scrabo Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105122

Annual report

**Scrabo Presbyterian Church
Trustees' Annual Report
Year ended 31 December 2024**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Scrabo Presbyterian Church

Charity registration number NIC105122

Principal office 77 Blenheim Drive Newtownards Co Down BT23 4QY

The Trustees

Reverend Gary J. Ball (from 27 June 2024)

Mr R Baxter

Mrs M Cameron

Mr J Doherty

Mrs C Donnelly – to 1 October 2024

Mr A Duncan

Mr R Jackson

Mr D McCracken

Accountant Graeme Allen Chartered Accountant (FCA)

Scrabo Presbyterian Church Trustees' Annual Report Year ended 31 December 2024

STRUCTURE AND MANAGEMENT

THE KIRK SESSION

The charity Trustees of the Congregation are the members of its Kirk Session. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee. The Kirk Session consists of the ordained Minister and the Ruling Elders of the congregation. 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.

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. Scrabo congregation of the Presbyterian Church has been assigned to the Ards Presbytery of the Presbyterian Church in Ireland.

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.

SCRABO GOVERNANCE

The Kirk Session met frequently throughout the year, especially in the period prior to interviews and the calling of the new Minister.

The congregation actively participated in all of the business of the Ards Presbytery through our Assistant Minister and Representative Elder.

The Congregational Committee met on five occasions, with a considerable amount of time spent on discussions regarding necessary work to upgrade the manse property and the replacement of equipment to care for the church grounds.

DESCRIPTION AND PURPOSE

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

Scrabo 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, 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 reach out to the very substantial number of homes in and around the West Winds estate and to seek to be a relevant source of friendship and support. Living out the Bible's teaching of love. This mission is not purely for the minister, the Kirk Session, or Organisation leaders to carry out, but it is the mission of all God's servants within the congregation.

By the grace of God, we aim to be a welcoming, inclusive, caring 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.

**Scrabo Presbyterian Church
Trustees' Annual Report
Year ended 31 December 2024**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

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Mr R Jackson

Mr D McCracken

Accountant Graeme Allen Chartered Accountant (FCA)

Scrabo Presbyterian Church

Trustees' Annual Report

Year ended 31 December 2024

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.

As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

ACTIVITIES AND OBJECTIVES

The congregation meets for public worship each Sunday morning at 10.30am. The attendance at Morning Worship throughout the year increased to an average of 72 each Sunday morning. The Sacrament of the Lord's Supper was observed in April, September and November and at the end of the year there were 93 communicant members.

A Sunday evening Bible Study group (renamed *Digging Deeper*) met each week alongside the continuing wide range of organisations and activities, catering for all ages and interests.

A fortnightly Prayer Group met to pray for situations and people in the community and across the world. Many prayers were offered for God's leading in the search for a new Minister.

In the absence of a permanent Minister the congregation was in the care of the Vacancy Convenor, Reverend Alvin Little. On 27 February the congregation was given formal Leave to call a new Minister and on 27 June, Reverend Gary J. Ball was installed as Minister of Scrabo, with both the Worship Area and the Eagleson hall filled to capacity with church members, visitors and community representatives.

In the remaining months of the year, particular effort was directed to communication of the church's mission, not only to its members, but to all the families living in the parish. A leaflet was delivered to every home setting out the range of activities on offer, and a Christmas card was similarly delivered in December. The church's website and Facebook page were regularly updated to provide information and news. On 23 June at a special Service, Mrs Francine Magill, a long-time member of Scrabo, was licensed as a Probationer for the full-time ministry of the Presbyterian Church.

The congregation provided pastoral care and support to nine families who experienced bereavement during the year.

At 31 December there were 130 families connected with the congregation, a small increase on 2023.

Pastoral Care

Families in the congregation were regularly kept in contact with the Fellowship by:

- The visits of the Minister and Elders; there is also a well-established informal communications network, through which members keep in contact and provide support to each other through telephone and WhatsApp messages.
- The Streaming of Worship Services using various internet platforms continued during the year for families who are unable to attend.

Scrabo Presbyterian Church

Trustees' Annual Report

Year ended 31 December 2024

Mission and Outreach

The congregation supports a number of initiatives at local, national and international level:

- A distribution of groceries collected at our Harvest Service was made to a local hostel, the local Nursery and individual families who needed encouragement.
- Scrabo continued to provide financial support to the Debt Counselling service provided by *Christians Against Poverty*, whose work benefits families within the parish.
- As in previous years, Scrabo supported a number of national and international initiatives through the various agencies of the Presbyterian Church in Ireland and leading Christian Mission organisations. Substantial support was given to the Church's *United Appeal for Missions* within Ireland and abroad. Scrabo also provided gifts to nine charities and projects at home and abroad.
- At Christmas, gifts were made to the Presbyterian Church-wide *World Development Appeal* and to the local Newtownards Salvation Army project to distribute toys to families with limited resources.

While this support from Scrabo took the form of financial gifts or gifts in kind, there was also much prayer support, for both local family situations and international crises. during the regular in-person Prayer sessions.

ORGANISATION ACTIVITIES

Presbyterian Women and the **Women's Fellowship** had their usual programme of meetings with guest speakers and social activities. Scrabo members participate in a **Men's Breakfast** throughout the year which is held in both Movilla and Scrabo churches.

The **Boys Brigade** continued to attract a large number of boys to their weekly activities each Thursday while the **Girls Brigade** continued to provide their programme on Tuesday evenings. The work of both Uniformed Organisations was formally recognised at their respective Enrolment Services, the B.B. at Sunday worship, and the G.B. at a special Parents Evening in the Worship area.

The **Parent & Toddlers Group** met on Wednesday mornings, and the Friday Drop-in **Oasis coffee morning** remained popular as an opportunity for many in the local area to maintain social contacts. Oasis provides significant grants to local charities from the contributions received.

A new group called **Connect** was established in June as a means of providing an easy way for people to be involved in the church for the first time, and to enhance relationships through a wide-ranging programme of educational, leisure and fun activities. It was encouraging for a new group, that attendance exceeded 30 on some occasions.

The annual **Holiday Bible Club** was organised in the first week of July. This was widely publicised and an encouraging number of local families became involved – many with little or no connection with Scrabo church. A large number of Volunteers of all ages from the church ran the successful programme, which concluded on the Friday evening with an outdoor Fun Night which provided food and games, was open to all, and had the usual large attendance.

Scrabo congregation continued to work alongside the nearby West Winds Community Church, with both Ministers leading an Open-air Carol Service at the local shops in early December.

Scrabo Presbyterian Church

Trustees' Annual Report

Year ended 31 December 2024

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.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering, which supports general overheads, property and missions. A number of families do this through direct bank-to-bank gifts. There were 83 contributing families during the year donating a total of £89,291 (85 families donating £81,985 in 2023). In addition, a number of families contributed generously and anonymously to the Loose Offering collection each Sunday.

Total Income of the congregation during 2024 was £179,172 compared to £137,067 in 2023.

Total expenditure in 2024 was £156,012 compared to £119,480 in 2022.

These figures represent a welcome increase in generous giving at a time when the congregation incurred a number of one-off costs on its properties.

**Scrabo Presbyterian Church
Trustees' Annual Report
Year ended 31 December 2024**

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.

GOING CONCERN

The activities of the congregation are dependent on the continuing contributions from its members. The Trustees are of the opinion that the congregation has sufficient reserves at the date of the approval of the financial statements to meet commitments which will arise in the year ahead, and to fund the ongoing activities and other financial commitments. A Building Fund is being maintained with a view to undertaking a major scheme of refurbishment to continue to meet current building standards and provide an enhanced quality of meeting spaces within the property. Discussions with the Presbytery Architect continued during the year and a number of surveys were conducted to identify the priority items of work to future-proof the church building and to provide an estimated cost for what will be a substantial refurbishment. A number of improvements were made to the appearance and décor of the manse building which is now in an excellent state of repair.


RISK REVIEW

The Trustees regularly review a range of major risks. Systems and procedures have been put in place to identify and manage these. The principal risks are in relation to reputational damage, and also financial risks associated with the expectation of continuing financial support from members. These risks are mitigated by the Trustees and the Congregational Committee who regularly review the activities of the congregation and the associated costs, and approve of specific expenditure while encouraging generous giving by the Church members and informing them as to how their financial gifts are applied. The Trustees are pleased that since the arrival of our new Minister, there has been an increase in participation in all of the church activities and in financial giving.

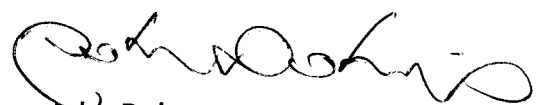
RESERVES POLICY

The Trustees monitor the level of unrestricted reserves, taking account of current and ongoing commitments. Funding of the current range of activities is dependent on the continued financial support of the Church members.

Approved by the Kirk Session at a meeting held on Tuesday 18 March 2025 and signed on its behalf by


Reverend Gary J. Ball
(Minister)

Date 18/03/25


John Doherty
(Clerk of Session)

Date 18/03/25

Scrabo Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105122

Annual return

Independent Examiner's report to the Charity trustees of Scrabo congregation of the Presbyterian Church in Ireland

I report on the accounts of the charity for the year-ended 31 December 2024 which are set out in the Annual Report.

Respective responsibilities of the charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (NI) 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 1-4 listed above and in connection with the following directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Graeme Allen
Chartered Accountant (FCA)

8 Crossnamuckley Road
Newtownards
County Down,
BT22 2AA

24 February 2025

Scrabo Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105122

Accounts



| | |
|----------------------------|----------------------|
| Charity Name | Charity No. (if any) |
| Scrabo Presbyterian Church | NIC..105122 |

Receipts and payments accounts

| | | | | |
|---------------------|------------|----|------------|------|
| For the period from | 01/01/2023 | To | 31/12/2023 | # |
| | | | | 2022 |

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|---|--|--------------------------------------|-------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| Donations & legacies | 84,493 | 49,953 | - | 134,446 | 126,257 |
| Grants | - | - | - | - | - |
| Fundraising activities | - | - | - | - | - |
| Interest on deposit account | - | 2,621 | - | 2,621 | - |
| Dividend on investments | - | - | - | - | - |
| Members' subscriptions | - | - | - | - | - |
| Charitable trading receipts | - | - | - | - | - |
| Rents from land & buildings | - | - | - | - | - |
| Other charitable receipts | - | - | - | - | - |
| A1 Sub total (Gross income for the Annual Return) | 84,493 | 52,574 | - | 137,067 | 126,257 |
| A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance). | | | | | |
| Proceeds from sale of fixed asset | - | - | - | - | - |
| Loan repayments received | - | - | - | - | - |
| A2 Sub total | - | - | - | - | - |
| Total receipts | 84,493 | 52,574 | - | 137,067 | 126,257 |
| A3 Payments | | | | | |
| Cost of fundraising events | - | - | - | - | - |
| Gross trading payments | - | - | - | - | - |
| Investment management costs | - | - | - | - | - |
| Direct charitable activity | 73,213 | 44,182 | - | 117,395 | 120,743 |
| Grants & donations paid | - | - | - | - | - |
| Governance costs | 2,085 | - | - | 2,085 | 2,012 |
| Other costs | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| A3 Sub total | 75,298 | 44,182 | - | 119,480 | 122,755 |
| A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance). | | | | | |
| Purchase of investments | - | - | - | - | - |
| Loans made | - | - | - | - | - |
| A4 Sub total | - | - | - | - | - |
| Total payments | 75,298 | 44,182 | - | 119,480 | 122,755 |
| Net of receipts/(payments) | 9,195 | 8,392 | - | 17,587 | 3,502 |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 44,123 | 194,302 | - | 238,425 | 234,923 |
| Cash funds this year end | 53,318 | 202,694 | - | 256,012 | 238,425 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ | Total funds to nearest £ | Last year to nearest £ |
|---------------|--|---------------------------------|-------------------------------|------------------------------|--------------------------|------------------------|
| B1 Cash funds | Current account | 53,318 | 39,040 | - | 92,358 | 92,393 |
| | Deposit account | - | 163,654 | - | 163,654 | 146,032 |
| | | - | - | - | - | - |
| | Total cash funds | 53,318 | 202,694 | - | 256,012 | 238,425 |
| | ences with receipts and payments account(s)) | OK | OK | OK | OK | OK |

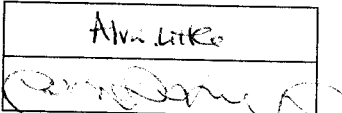
| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ | Total funds to nearest £ | Last year to nearest £ |
|--------------------------|----------------------------|---------------------------------|-------------------------------|------------------------------|--------------------------|------------------------|
| B2 Other monetary assets | Charitable loan receivable | - | - | - | - | - |
| | Tax reclaim due | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | | | Total | | |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) | Last year |
|----------------------|---------|-----------------------------|-----------------|--------------------------|-----------|
| B3 Investment assets | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | Total | | | |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) | Last year |
|--|--|-----------------------------|-----------------|--------------------------|-----------|
| B4 Assets retained for the charity's own use | Buildings - lower of cost and net realisable value | Unrestricted | 1,160,772 | - | 1,160,772 |
| | Equipment- lower of cost | unrestricted | 1,168 | - | 1,168 |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | | Total | 1,161,940 | - |

| Categories | Details | Fund to which liability relates | When due (optional) | Amount due (optional) | Last year |
|----------------|--------------------|---------------------------------|---------------------|-----------------------|-----------|
| B5 Liabilities | Endowment Funds | Restricted | | 25,586 | 25,586 |
| | Restricted Funds | | | 167,892 | 159,500 |
| | Unrestricted Funds | | | 1,224,474 | 1,215,279 |
| | | | | - | - |
| | | Total | | 1,417,952 | 1,400,365 |

Signed by one or two trustees on behalf of all the trustees

Signature


Print Name
 ALVIN LITTLE
 SONY DONKRY

Date of approval
 26/2/24
 26/2/24

Additional analysis (1)

Analysis of receipts and payments

1 Donations

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|----------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| General Funds | 84,493 | - | - | - | 84,493 | 81,985 |
| Property Fund | - | 16,348 | - | - | 16,348 | 13,156 |
| Memorial Fund | - | 950 | - | - | 950 | 260 |
| Missions | | 14,628 | | | 14,628 | 13,092 |
| Bequests | | - | | | - | - |
| Building Fund | | 4,802 | | | 4,802 | 3,984 |
| Boys' Brigade | | 5,604 | | | 5,604 | 5,048 |
| Girls' Brigade | | 2,349 | | | 2,349 | 2,748 |
| Mothers and Toddlers | | 459 | | | 459 | 739 |
| OASIS | | 1,111 | | | 1,111 | 1,136 |
| Mens' Fellowship | | 123 | | | 123 | - |
| PWA | | 3,037 | | | 3,037 | 2,142 |
| SPY | | - | | | - | - |
| Womens' Fellowship | | 542 | | | 542 | 1,967 |
| Total | 84,493 | 49,953 | - | - | 134,446 | 126,257 |

OK

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2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--|---------------------------------|-------------------------------|-----------------------------------|--------------------------------|
| Youth Development Workers' salaries and contribution towards project and running costs | - | - | - | - |
| Establishment of youth club | - | - | - | - |
| | - | - | - | - |
| Total | - | - | - | - |

OK OK OK OK

3 Investment Income

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|---------------------------------|-------------------------------|---|--|-----------------------------------|--------------------------------|
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

OK OK OK OK OK OK

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|----------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| General Funds | 73,213 | - | - | - | 73,213 | 79,627 |
| Property Account | - | 17,133 | - | - | 17,133 | 14,583 |
| Memorial Fund | - | - | - | - | - | - |
| Missions | - | 14,326 | - | - | 14,326 | 13,555 |
| Bequests | - | - | - | - | - | - |
| Building Fund | - | 7 | - | - | 7 | 8 |
| Boys' Brigade | - | 5,001 | - | - | 5,001 | 4,290 |
| Girls' Brigade | - | 2,713 | - | - | 2,713 | 3,157 |
| Mens Fellowship | - | 36 | - | - | 36 | 408 |
| Mothers and Toddlers | - | 479 | - | - | 479 | 492 |
| OASIS | - | 1,146 | - | - | 1,146 | 1,195 |
| PWA | - | 2,907 | - | - | 2,907 | 1,516 |
| SPY | - | 8 | - | - | 8 | 8 |
| Womens Fellowship | - | 418 | - | - | 418 | 1,899 |
| Kids Klub | - | 8 | - | - | 8 | 5 |
| Total | 73,213 | 44,182 | - | - | 117,395 | 120,743 |

OK

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Accounting Policy Notes

1) General Information

The charity is a public benefit entity and is a registered unincorporated charity in Northern Ireland
The address of the principal office is 77 Blenheim Drive, Newtownards, Co. Down BT23 4QY

(a) Statement of Compliance

The financial statements have been prepared in compliance with FRS 102 (the financial reporting standard required within both UK and Republic of Ireland); the Statement of Recommended Practice applicable to charities, preparing their accounts in accordance in accordance with FRS 102; and The Charities Act (Northern Ireland) 2008.

(b) Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets, liabilities and investment properties measured at fair value.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Accounting Policy Notes (cont'd)

2) Receipts Income and Resources Expended

All income is measured on a receipts and payments basis in accordance with the requirements under the Charities Commission NI in respect of small charities income levels. Receipts and Payment accounting is permitted for companies where income generated levels are less than £250,000 per annum.

3) Tangible Assets

Fixed assets are shown at the lower of cost and net realisable value

Any increase or decrease in valuation from the carrying amount is shown in reserves.

Fixed assets are independently and professionally valued on a 5 year basis

Financial Instruments

Fixed Term deposits are shown at their year-end closing values by holding institution

Scrabo Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105122

Annual report

**Scrabo Presbyterian Church
Trustees' Annual Report
Year ended 31 December 2023**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Scrabo Presbyterian Church

Charity registration number NIC105122

Principal office 77 Blenheim Drive Newtownards Co Down BT23 4QY

The Trustees

Mr R Baxter
Mr D Bickerstaff (until 9 July)
Mrs M Cameron
Reverend A Ditty (until 12 August)
Mr J Doherty
Mrs C Donnelly
Mr A Duncan
Mr R Jackson
Mr D McCracken

Accountant Graeme Allen Chartered Accountant (FCA)

Scrabo Presbyterian Church

Trustees' Annual Report

Year ended 31 December 2023

STRUCTURE AND MANAGEMENT

THE KIRK SESSION

The charity Trustees of the Congregation are the members of its Kirk Session. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee. The Kirk Session consists of the ordained Minister and the Ruling Elders of the congregation. 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.

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. Scrabo congregation of the Presbyterian Church has been assigned to the Ards Presbytery of the Presbyterian Church in Ireland.

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.

SCRABO GOVERNANCE

The Kirk Session met twelve times during the year, a more frequent basis than usual, due to the ministerial Vacancy.

The congregation actively participated in all of the business of the Ards Presbytery through our Assistant Minister and Representative Elders.

The Congregational Committee met on five occasions, with a considerable amount of time spent on discussions regarding the possible upgrading of the church premises, as well as other routine and necessary business.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion. Scrabo 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, 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 summarised in the phrase '*Serving Christ in the Heart of the Community*'. The church's mission is not purely for the minister, the Kirk Session, or Organisation leaders to carry out, but it is the mission of all God's servants within the congregation.

Scrabo Presbyterian Church

Trustees' Annual Report

Year ended 31 December 2023

By the grace of God, we aim to be a welcoming, inclusive, caring 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.

ACTIVITIES AND OBJECTIVES

The congregation meets for public worship each Sunday morning at 10.30am. The average attendance at Morning Worship throughout the year was 66.

The Sacrament of the Lord's Supper was observed as determined by the Kirk Session.

A Sunday evening Bible Study group met each week alongside the continuing wide range of organisations and activities, catering for all ages and interests.

Our Minister stood down from his position in August owing to ill health and a process was then commenced to seek approval to call a new Minister. Reverend Alvin Little was appointed by the Ards Presbytery as Vacancy Convener to provide oversight of the congregation for the interim period.

The congregation provided pastoral care and support to six families who experienced bereavement during the year, including the family of one of our Ruling Elders, Mr Desie Bickerstaff.

At 31 December there were 123 families connected with the congregation. The number of individuals in communicant (full) membership also reduced – in both cases this was due to reviews by the Kirk Session of families who were no longer attached to the church.

Pastoral Care

Families in the congregation were regularly kept in contact with the Fellowship by:

- The visits of the Minister and Elders, although there is also a healthy informal communications network through which members keep in contact and provide support to each other.
- The Streaming of Worship Services using various internet platforms continued during the year for families who are unable to attend; a number of families also received a DVD or Audio disc recording of each Service.

Scrabo Presbyterian Church

Trustees' Annual Report

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Mission and Outreach

The congregation supports a number of initiatives at local, national and international level:

- A distribution of groceries collected at our Harvest Service was arranged in partnership with the Warehouse charity in Glenford Way Newtownards.
Scrabo continued to provide financial support to the Debt Counselling service provided by *Christians Against Poverty* which benefits families within the parish.
- As in previous years, Scrabo supported a number of national and international initiatives through the various agencies of the Presbyterian Church in Ireland and leading Christian Mission organisations. Substantial support was given to the Church's *United Appeal for Missions* within Ireland and abroad and to an Emergency Relief project in Syria/Turkey and to ongoing work in Malawi.
- At Christmas, gifts were made to the Presbyterian Church-wide World Development Appeal and the local Newtownards Salvation Army Christmas toy appeal.
Scrabo also provided gifts to Bible Society NI, Christian Aid (Ireland), Friends International, an appeal to repair the roof of an Argentinian church, and The Link (Newtownards).

While this support from Scrabo took the form of financial gifts or gifts in kind, there was also much prayer support, for both local family situations and international crises during the regular in-person Prayer sessions.

ORGANISATION ACTIVITIES

Presbyterian Women and the **Women's Fellowship** had their usual programme of meetings with guest speakers and social activities. Following the retirement of two long-term Leaders, a new Leader came forward for the Women's Fellowship with the support of other women.

The **Boys Brigade** continued to attract a large number of boys to their weekly activities while the

Girls Brigade experienced some difficulty due to a reduction in the number of Officers and Associates, but members of the congregation stepped in to fill the gaps.

The work of both Uniformed Organisations was formally recognised at their respective Enrolment Services.

The **Parent & Toddlers Group** met on Wednesday mornings, and the Friday Drop-in **Oasis coffee morning** remained popular as an opportunity for many in the local area to maintain social contacts.

The **Craft 'n Yarn Group** has not met due to the withdrawal of the Leader to undertake study.

A major effort was mounted to create a Holiday Bible Club programme for the first week of August. This was widely publicised and an encouraging number of local families became involved – many with little or no connection with Scrabo church. A large number of Volunteers from the church was assembled to run the successful programme, which concluded on the Friday evening with a barbecue attended by some 200 people of all ages from the local community.

Scrabo congregation continued to work alongside the nearby West Winds Community Church with both Ministers leading an Open-air Carol Service at the local shops.

Scrabo Presbyterian Church

Trustees' Annual Report

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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.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering, which supports general overheads, property and missions. There were 85 contributing families during the year donating a total of £81,985 (99 families donating £77,931 in 2022).

Total Income of the congregation during 2023 was £137,067 compared to £126,257 in 2022.
Total expenditure in 2023 was £119,480 compared to £122,755 in 2022.

**Scrabo Presbyterian Church
Trustees' Annual Report
Year ended 31 December 2023**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial statements of the Congregation in accordance with applicable law and generally accepted accounting practice. As the Congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and 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.

GOING CONCERN

The activities of the congregation are dependent on the continuing contributions from its members. The Trustees are of the opinion that the congregation has sufficient reserves at the date of the approval of the financial statements to meet commitments which will arise in the year ahead, and to fund the ongoing activities and other financial commitments. A Building Fund is being maintained with a view to undertaking a major scheme of refurbishment to continue to meet current building standards and provide an enhanced quality of meeting spaces within the property. Discussions with the Presbytery architects remain ongoing with estimated costs of a substantial refurbishment having been provided.

RISK REVIEW

The Trustees regularly review a range of major risks. Systems and procedures have been put in place to identify and manage these. The principal risks are in relation to reputational damage, and also financial risks associated with the expectation of continuing financial support from members. These risks are mitigated by the Trustees and the Congregational Committee who regularly review the activities of the congregation and the associated costs, and approve of specific expenditure while encouraging generous giving by the Church members. Both the Trustees and the Congregational Committee have been aware of a decline in church membership and a consequent reduction in donations, but both are confident that a generous response from members in the final months of the year will sustain the congregation until a new ministry is established in 2024.

RESERVES POLICY

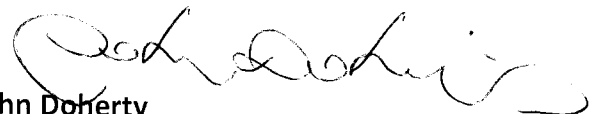
The Trustees monitor the level of unrestricted reserves, taking account of current and ongoing commitments. Funding of the current range of activities is dependent on the continued financial support of the Church members.

Approved by the Kirk Session at a meeting held on 26 February 2024 and signed on its behalf by



**Reverend Alvin Little
(Vacancy Convener)**

Date 26.2.2024



**John Doherty
(Clerk of Session)**

Date 26.2.2024

Scrabo Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105122

Annual return

Independent Examiner's report to the Charity trustees of Scrabo congregation of the Presbyterian Church in Ireland

I report on the accounts of the charity for the year-ended 31 December 2023 which are set out in the Annual Report.

Respective responsibilities of the charity trustees and examiner

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

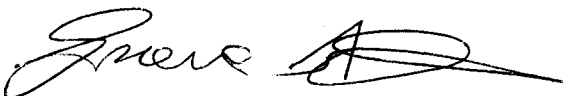
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 1-4 listed above and in connection with the following directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Graeme Allen
Chartered Accountant (FCA)

8 Crossnamuckley Road
Newtownards
County Down,
BT22 2AA

24 February 2024