

Second Presbyterian Church Comber

(a congregation of the Presbyterian Church in Ireland)

Trustees' Annual Report and Financial Statements

for the Year Ended 31 December 2023

Second Presbyterian Church Comber

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Second Presbyterian Church Comber

Reference and Administrative Details

Registered Office

Second Presbyterian Church Comber
5 Killinchy Street
Comber
Newtownards
BT23 5AP

Charity Registration Number

NIC105165

Minister

Rev Thomas Andrew Conway

Clark of Session

Mary McIlveen

Congregational Secretary

Heather Laird

Treasurer

Robert Andrew Courtenay

Charity Trustees

| | |
|------------------|---------------------|
| Andrew Conway | Philip Conacher |
| Rodney Crawford | Roy Courtenay |
| Melanie Bates | John Donnan |
| Jim Dunlop | James Fletcher |
| Richard Gamble | Ken Hill |
| David Henderson | Ronnie Laird |
| David Huddleston | Mary McIlveen |
| Heather Laird | Christine Hunniford |
| John Martin | Clarke Millar |
| Gareth McKibbin | Robert Orr |
| Crosby McVeigh | Desmond Rainey |
| Kaye Millar | Bertie Ritchie |
| Roberta Murdoch | Heather Russell |
| A N Other | Roy Spence |
| Ruth Scott | Vilma Thompson |
| John Ritchie | Nathan Todd |
| Noel Spence | Eleanor Hutchinson |
| Cecil Stevenson | Darren Todd |
| Gary Dalzell | |

Second Presbyterian Church Comber

Reference and Administrative Details (continued)

Solicitors

Diamon Herron Solicitors
Diamond House
7-19 Royal Avenue
Belfast
BT1 1FB

Bankers

Danske Bank Ltd
35 High Street
Newtownards
BT23 7HS

Investment Managers

Smith & Williamson
The Linenhall
32-38 Linenhall Street
BT2 8BG

Independent Examiner

RBCA Limited
Chartered Accountants
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Second Presbyterian Church Comber

Trustees' Report

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Trustees

The Trustees that have served during the year are listed on page 1.

Objectives and activities

The congregation meets for worship every Sunday and visitors are welcome to join. The sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible Study and prayer meetings and has a wide range of organisations (these organisations are described further below).

Description and Purpose

Second Presbyterian Church Comber 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 his members to play their part in fulfilling God's mission to our world.

The congregations mission purpose is:

"To enable people of all ages to become committed followers of Jesus Christ and to mature in their faith".

Our vision is, "to be a church for the community becoming a "new community" in Christ" which:

- is increasingly characterised by love for God and love for others;
- is committed to the historic Christian Gospel as revealed in the Bible;
- is relevant to people of every generation.

The congregation aims to live out its Mission and Vision as a community of God's people through five core values agreed by the Kirk Session:

- "With Christ at the centre of our church life, Second Comber is committed to every member ministry, enabling gifts to be fully used and faith to mature".
- "With Christ at the centre of our church life, Second Comber is committed to worship which is meaningful and relevant to all ages".
- "With Christ at the centre of our church life, Second Comber is committed to being an open and welcoming fellowship where support and care are genuine".
- "With Christ at the centre of our church life, Second Comber is committed to mission and outreach being at the heart of church life".

Second Presbyterian Church Comber

Trustees' Report (continued)

- "With Christ at the centre of our church life, Second Comber is committed to being a community where attitudes of love, mutual respect and understanding are consistently displayed".

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 practise.

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 to Christian benefits 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 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 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.

Second Presbyterian Church Comber

Trustees' Report (continued)

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 are held at least nine times 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. Second Presbyterian Church Comber has been assigned to the Down 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 each congregation.

Second Presbyterian Church Comber

Trustees' Report (continued)

Achievements and performance

Worship and Prayer

The congregation normally meets for worship each Sunday at 11.30am with evening worship at selected and relevant times. Midweek Bible Study and a Bible Study prior to morning worship provides an opportunity for members to meet together for fellowship, to study the scriptures and pray. We also meet for regular prayer times on Monday evenings, Wednesday mornings and after Sunday morning worship. The Sacrament of the Lord's Supper is celebrated on at least 3 occasions during 2023 and the Sacrament of Baptism was held for 11 infants and 2 adults on Profession of Faith, 3 marriage services were conducted in the Meeting House. Funeral services for 26 members were conducted throughout the year, in thanksgiving and comfort offered to those who had been bereaved. At 31 December 2023, 608 families claimed connection with the Congregation with 434 communicant members on the Communion Roll.

The average weekly attendance in person at morning worship services has declined post Pandemic with an average of 140 attending in person and approximately another 100 watching the services virtually. There is a weekly virtual broadcast "Thought for the Week" each Wednesday morning led by the Minister and other members of the Congregation with an average viewing of 75 persons. Recordings of the Sunday morning worship are available for those who are unable to access live stream and are personally delivered.

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

The United Appeal: The United Appeal for Mission is at the very heart of the Presbyterian Church in Ireland. Every aspect of the Church's mission depends to some extent on United Appeal. It supports projects, programmes and staff at home and overseas. It helps congregations and individuals to build God's Kingdom through youth and children's ministry, social action and the training of leaders. It also supports the production of different resources that encourages people to grow in their faith as disciples of the Lord Jesus Christ, so the Good News of the Gospel can be shared. Collections for the Appeal take place 3 times throughout the year from within the congregation.

'The NET'

At a local level, close ties have been built up with Comber Youth for Christ ('The Net') for which provision has been made, financially, prayerfully and through the work and energy of individual volunteers. Members of the Church meet at the Net on the first Monday of each month in the evening for a time of prayer and to connect with the current programme of initiatives carried out by the NET.

World Development Group: The World Development Appeal is an annual initiative of PCI which focuses on helping people trapped in poverty. It endeavours to change lives and communities for the better by channelling resources in support of sustainable development projects on every continent. This work is taken forward through PCI's development partners, Christian Aid and Tearfund. Fund raising takes different forms within the church with a close association with the 'Drama Group' over the years. The WDF works as a sub-committee within the Mission Committee.

Second Presbyterian Church Comber

Trustees' Report (continued)

Achievements and performance

World Development Group

The World Development Appeal is an annual initiative of PCI which focuses on helping people trapped in poverty. It endeavours to change lives and communities for the better by channelling resources in support of sustainable development projects on every continent. This work is taken forward through PCI's development partners, Christian Aid and Tearfund. Fund raising takes different forms within the church with a close association with the 'Drama Group' over the years. The WDF works as a sub-committee within the Mission Committee.

Property

In relation to property, 2023 saw the renovation of the Manse which has now reached completion. Inspection of electrical equipment, outside lighting and signage, maintenance to the alarm system, fire equipment and fire drills, health & safety regulations and ongoing general maintenance are carried out on a regular basis as and when required. Two rooms within the Halls complex were refurbished and repainted during the year with external painting also carried out.

ORGANISATIONS:

CRECHE:

During Sunday morning worship young children and babies may be left in a soft play-friendly environment. There are two experienced leaders-in-charge and a team of eight volunteers who operate on a rota basis; parents are also welcomed to stay as morning worship from the Meeting House is relayed.

Usual average weekly numbers 6

SUNDAY SPECIAL:

Sunday Special meets each week during term time from 2.30 to 3.30p.m with 7 members who have a learning disability attending each week. There are 6 leaders from various churches in the town and some of the parents accompany their children and participate during the hour. The varied programme includes singing, crafts, activities and Bible stories and snacks are given during the meeting. Attendance 7.

CHOIR:

Our weekly services are led by a choir of approximately 15 people under the direction of the Organist/Director of Music. Praise Band, Brass Ensemble, Youth Orchestra also enhance the musical worship at special services through the Church year at Easter, Harvest & Christmas and at other appropriate occasions. Choir practices are held on Tuesday evenings and music remains an integral part of Sunday worship. Choir numbers: 15 other musicians and members of praise band total approx. 15.

SUNDAY NIGHT TOGETHER (SNT).

SNT meet on the first Sunday of each month at 5.30p.m with a break during summer months and at New Year, the average attendance is around 70 members of all ages with many families joining together, age being no restriction. The meetings take the form of an informal praise service with a Spiritual dimension and are usually held in our Main Hall, but other venues have included an outdoor picnic on the playing fields or at a local country park with an informal outdoor Carol Service, tea/coffee and light refreshments are served at the beginning of the worship. A team of leaders meet regularly to plan events, the aims remain constant, to further our Christian journey through fellowship, outreach, praise and prayer, everyone is welcome.

Average attendance 70.

Second Presbyterian Church Comber

Trustees' Report (continued)

Achievements and Performance

CHURCH FLOWERS:

The provision of flowers or floral arrangements which may be in memory of a loved one or for a special occasion within family life are kindly contributed on a voluntary basis and are very much appreciated. The Meeting House is enhanced at special services celebrating Easter, Harvest Festival and Christmas are enhanced with floral gifts and reflect our worship and thankfulness to God through the beauty of his creation.

GIRLS BRIGADE:

Our Girls Brigade Company meets each Friday evening from the beginning of September through to the end of March. The leaders create a safe and caring environment for these young children through to young adults who are gifted with many different personalities and talents, and all are valued equally. The leaders are fully committed to encourage the girls to give of their best, to value the friendships made, to become followers of Christ, remembering the Girls Brigade mission to "Seek, serve and follow Christ". Average attendance 95 with 23 leaders.

BOYS BRIGADE:

Our Boys Brigade Company is this year celebrating 125 years of leading boys and young men over the years to embody the aim of the Boys Brigade which is "to advance Christ's kingdom among boys and the promotion and habits of obedience, discipline, reverence, self- respect and all that leads to true Christian manliness". That remains very much at the centre of the Company of today, as the boys are encouraged to build relationships, participate in and enjoy a wide range of activities, sports, competitions, Badge work, and to seek to follow Christ by engaging in the BB NI Scripture Programme at all levels.

Anchor Boys (P1 to P4)

Junior Section (P5 to P7) Company Section (years 8 and above)

Total number of boys attending approximately 100 with 25 leaders.

TABLE TENNIS:

The Table Tennis Club meets on Monday evenings and although membership had decreased during the Pandemic, that has now increased to 12 members of varying age groups, who meet to enjoy the friendship, fellowship and physical activity which the Club has provided over many years.

Average attendance 12.

BOWLING CLUB:

There are two meetings each week of the Bowling Club in our Main Hall. Monday night is our Club night with club matches and friendly games with other Clubs and takes a break over the summer months. Saturday night bowling is open most of the year round providing friendship and fellowship with neighbouring Clubs in the town and district when their own clubs take a summer break. Bowling is open to all ages and levels of skill.

Average attendance; 16/18

CHILDREN'S SOCIETY:

The Congregation has supported the Presbyterian Children's Society over many decades helping to fund the Society's mission to support families and children at times of great need where there is a breakdown in family life. The door-to-door collection ended during the Pandemic and donations to this most worthy of causes are given directly via the weekly offering plate.

Second Presbyterian Church Comber

Trustees' Report (continued)

Achievements and Performance

FOODBANK:

Over the past years a partnership has developed with the Dundonald Foodbank. Non-perishable foodstuffs are given from members of the congregation at Sunday Services and from within the Church organisations, especially G.B & B.B. and are collected on a weekly basis. Throughout 2023 donations continued to be maintained at a high-level amounting to 2000kgs being provided towards the Foodbank Ministry from the Congregation.

CATERING CORPS:

The activities of the Catering Corps are now confined to providing refreshments after the funeral services for the families and friends who have known bereavement. This facility is so very much appreciated by members of the bereaved families. New members have joined the team of around 25 people with the welcome assistance of menfolk who assist with the heavy work of setting up and clearing away tables and pouring tea. This provides an opportunity for friendship and fellowship, outreach into our Church family and community and raises funds for Church projects.

SUPPER TEAMS:

There are 3 supper teams made up of around 80 ladies who meet to provide light refreshments at various events during the Church calendar e.g. Christian Aid Lunch, Harvest Supper, Christmas Eve & Carol Services. These events are a great way of providing friendship and fellowship with one another and introducing new families into our Church Family. The assistance of some men who set up and clear away is much appreciated as is the support of the ladies of the Congregation.

MEN'S MINISTRY:

Men's Ministry meets twice monthly in the morning within the Church Halls, and its aim is to enrich men's lives through developing friendships and to further deepen their relationship with God through the exploration of His Living Word and prayer. Discussions and presentations centre on a wide range of issues against the backdrop of God's Word and its application in daily living. Throughout the session there are opportunities for external trips to local attractions and conferences.

Average attendance 12.

MIDWEEK BIBLE STUDY:

Midweek Bible Study takes place on Thursday evenings and is led by our Minister who takes us through a structured programme from the Scriptures to enhance our understanding of God's Word as it impacts on our daily lives in our everyday journey with God. A new initiative is a Bible Study held in the Manse prior to Sunday morning worship and is a time of friendship and an opportunity to share together in fellowship and prayer to prepare for Sunday worship.

TOTS & CO:

Tots & Co meet in the Main Hall on Friday mornings during term time between 10.00 and 11.45a.m. The group caters for babies to pre-school children (3-4 yrs) and provides a programme of playtime with a variety of toys, crafts, music and singing, and of course snacks. Carers and parents/grandparents are also welcomed, and they too are provided with refreshments. There are ten leaders with at least eight present each week and the help of menfolk who set out the toys and chairs and clear same away is much appreciated.

Average attendance 50.

Second Presbyterian Church Comber

Trustees' Report (continued)

Achievements and Performance

BANNER GROUP:

The Banner Group meet on Wednesday mornings, a group of 10 members who enjoy working together through needlecraft to make banners for display in the Meeting House representing the different occasions and seasons throughout the Church Year as we celebrate God's goodness to us. Banners have also been made for special events and Church organisations. The group now has a total of 24 banners inspired by Scripture and praise and the work is always ongoing.

SUNDAY MORNING YOUTH & CHILDREN'S MINISTRY:

Children's Ministry continues during morning worship for the younger children of nursery and primary school age. Children are provided with a snack and drink and the theme is linked into the message of the morning service and the children's address. There are also games, crafts, colouring or puzzle activities related to the story helping to reinforce the message. Some of the junior leaders help out each week on a rotational basis.

SENIOR & JUNIOR BIBLE CLASS:

Junior Bible Class meets during morning worship on two Sundays each month for those in the last year of Primary School through to year nine at Secondary School level. Senior Bible Class meets before morning worship for young people from year 10 upwards. Attendances are generally good with leaders using PCI "Bite-size" discipleship resource and video presentations leading to discussion allowing all our young people to grow as disciples in following Christ.

YOUTH FELLOWSHIP:

Youth Fellowship (YF) meets on 2 Sunday evenings each month and is for those aged year 8+ This is a time of fun and fellowship and learning how to grow relationships with each other and with God. The leaders are also keen that the young people engage in some charitable venture during the session and participate in a youth weekend. Attendance average 20.

BAPTISMAL ROLL:

During 2023, the Sacrament of Baptism was made for 11 infants who were entered on to the Cradle Roll, 2 adults were also baptised on Profession of Faith.

PRAYER DEVELOPMENT TEAM:

Within the context of worship and congregational life prayer must remain a priority. The team meets 3-4 times per year to plan and develop the prayer life of our Church. TRY PRAYING booklets and Catching the Wave, a 40-day study beginning on Ash Wednesday have been distributed throughout the Congregation. Prayer is available with our Minister before Sunday service and members of Prayer Development Team provide the opportunity for prayer after morning service. Pause for Prayer meets each week, the Church is open each Wednesday for private prayer or with members of the prayer team present and our link with The Net continues once a month as we join with them in their Prayer Time. Prayer is also available before Kirk Session and Congregational Committee meetings. (Prayer Development Group 14 members)

Second Presbyterian Church Comber

Trustees' Report (continued)

Achievements and Performance

WOMEN'S MINISTRY (Presbyterian Women))

CONNECTED meetings are held once a month and is open to all ladies within the congregation. This is an opportunity to meet together, share words of encouragement and build each other up through prayer and fellowship and deepen our Christian faith. The monthly meetings usually feature guest speakers who share their own particular faith journey and Christian service through a variety of organisations and charities. At the beginning of September 3 Re-Connect walks were organised with up to 20 women enjoying a walk around our town with a welcome cuppa and short devotional on return to help us take time to engage and reflect on God's Word. PW contributes to the PW Mission Fund in support of Home & Global Mission Projects.

Average attendance 25/30.

DRAMA GROUP:

This organisation provides an outlet for children and young people from the Church and community to come together for a time of dancing, singing, fun and fellowship and although many do not have a Church connection Christ's message, Christian discipleship and prayer is at the centre of all that is done. The financial proceeds support the work of World Development in our Church, helping the needs of those in the Third World. The total cast and crew would number 75.

CROSSFIRE/CROSSFIRE PLUS:

Crossfire & Crossfire Plus meet each week on Wednesday evenings from 7-8.00 p.m and caters for children in P1-P6 & young people P7-Year 10. The evenings involve Bible stories, games, crafts and quizzes with outdoor activities and fun nights held in the Church grounds when the weather is good. This is an opportunity to share and learn of God's love through His Word to our youngest children. Crossfire Plus for the older age group is an opportunity for them to explore God's word in relation to their own lives through discussion with each other, and through games and crafts. All the Crossfire Groups also link in to the theme of the weekly worship services. Children and leaders were able to lead a special service in Church dedicated to the Crossfire Ministry.

Average attendance (both Groups) 25

SHINE: (the umbrella name for the youth groups dedicated to summer activities)

All of the Summer events for our young people were able to go ahead as planned with all activities being held in the Church complex and grounds. Holiday Bible Club takes place each evening during the third week in August from 6.30 to 8.30 p.m with around 80/100 children taking part. The main theme is related to Bible stories, fun, games and crafts and the children are given snacks during the evening. The evenings close with prayer and after the children have been collected the leaders have a time of prayer and reflection.

WACKY WEDNESDAYS & TRANSFORM THURSDAYS

These events are held on four Wednesday nights and Thursday nights of amazing fun for children P4-P7 during the summer holidays. Suitable activities and programmes for differing age ranges are organised both indoors and outdoors and all including the leaders are encouraged to take part. The evening ends with an epilogue sharing God's love.

Average attendance through both groups 80.

Second Presbyterian Church Comber

Trustees' Report (continued)

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, without the input of these willing helpers it would be impossible to continue to deliver the programme of organisations and events which take place in 2nd Comber Congregation. the church relies upon 160 leaders/helpers throughout all organisations. Within the church 240 people have been POCVA checked over the years.

Financial review

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 441 contributors during the year (2021: 434) donating a total of £186,954 (2022: £181,048).

Total income of the congregation during the year was £430,586, compared to £335,925 in the previous year. Included in income was donations in relation to the Manse Fund of £87,519 (2022: 44,617).

Total expenditure increased to £532,543 from £329,430. Included in expenditure was repairs in relation to the Manse of £204,854 (2022: £24,513).

Second Presbyterian Church Comber

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

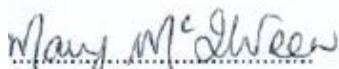
Disclosure of information to examiners

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 5 June 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read "R. A. Courtenay", written over a dotted line.

Robert Andrew Courtenay
Other officer

A handwritten signature in black ink, appearing to read "Mary McIlveen", written over a dotted line.

Mary McIlveen
Chief executive officer

Second Presbyterian Church Comber

Independent Examiner's Report to the trustees of Second Presbyterian Church Comber

I report to the trustees on my examination of the accounts of Second Presbyterian Church Comber for the year ended 31 December 2023.

Responsibilities and basis of report

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

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes 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 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
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.

RBCA Ltd

.....
Brian Stewart
RBCA Limited
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Date: 5 June 2024

Second Presbyterian Church Comber

Statement of Financial Activities for the Year Ended 31 December 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Endowment funds £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|------|-------------------------|-----------------------|----------------------|-----------------|-----------------|
| Income and Endowments from: | | | | | | |
| Donations and legacies | 2 | 202,598 | 161,411 | - | 364,009 | 297,409 |
| Charitable activities | 3 | 1,515 | 60,883 | - | 62,398 | 34,648 |
| Investment income | 4 | 3,911 | - | 100 | 4,011 | 3,618 |
| Other income | 5 | 168 | - | - | 168 | 250 |
| Total income | | 208,192 | 222,294 | 100 | 430,586 | 335,925 |
| Expenditure on: | | | | | | |
| Charitable activities | 6 | 218,676 | 313,867 | - | 532,543 | 329,430 |
| Total expenditure | | 218,676 | 313,867 | - | 532,543 | 329,430 |
| Gains/losses on investment assets | | (1,606) | - | - | (1,606) | (11,861) |
| Net (expenditure)/income | | (12,090) | (91,573) | 100 | (103,563) | (5,366) |
| Gross transfers between funds | | 62,635 | (62,535) | (100) | - | - |
| Net movement in funds | | 50,545 | (154,108) | - | (103,563) | (5,366) |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | | 200,643 | 219,906 | 8,500 | 429,049 | 434,415 |
| Total funds carried forward | 16 | 251,188 | 65,798 | 8,500 | 325,486 | 429,049 |


All of the charity's activities derive from continuing operations during the above two periods.

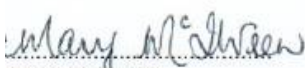
Second Presbyterian Church Comber

(Registration number: NIC105165)
Balance Sheet as at 31 December 2023

| | Note | 2023 £ | 2022 £ |
|----------------------------------------------------------------|------|-----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 10 | 180,262 | 108,129 |
| Investments | 11 | 126,494 | 128,100 |
| | | <u>306,756</u> | <u>236,229</u> |
| Current assets | | | |
| Debtors | 12 | 20,972 | 18,472 |
| Cash at bank and in hand | 13 | 113,206 | 180,504 |
| | | <u>134,178</u> | <u>198,976</u> |
| Creditors: Amounts falling due within one year | 14 | <u>(17,372)</u> | <u>(6,156)</u> |
| Net current assets | | <u>116,806</u> | <u>192,820</u> |
| Total assets less current liabilities | | 423,562 | 429,049 |
| Creditors: Amounts falling due after more than one year | 15 | <u>(98,076)</u> | <u>-</u> |
| Net assets | | <u>325,486</u> | <u>429,049</u> |
| Funds of the charity: | | | |
| Endowment funds | | 8,500 | 8,500 |
| Restricted income funds | | | |
| Restricted funds | | 65,798 | 219,906 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>251,188</u> | <u>200,643</u> |
| Total funds | 16 | <u>325,486</u> | <u>429,049</u> |

The financial statements on pages 15 to 29 were approved by the trustees, and authorised for issue on 5 June 2024 and signed on their behalf by:


Robert Andrew Courtenay
Other officer


Mary McIlveen
Chief executive officer

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the United Kingdom and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2018, and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Accounting Practice.

Basis of preparation

Second Presbyterian Church Comber is an Unincorporated Charity registered with the Northern Ireland Charities Commission. The address of the registered office is given in the Charity information on page 1 of the financial statements. The nature of the Charity's operations and principal activities are that of a church.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

The significant accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the Trustees. In furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are which are to be used in accordance with specific restrictions imposed by the donors of which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes of the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally the D Edgar, M Smyth and P Ritchie endowment funds. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund, investment management charges and legal advices relating to the fund are charged against the fund.

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this required a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP. Further details is given in the Trustees' Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy, the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes the conversion of endowment funds into income with arises when capital funds are released to an income fund from expendable endowments or when a charity has authority to adopt a total return approach to its permanent endowment fund.

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties. It is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under Expenditure on Charitable Activities which includes:

- General Assembly Assessments
- Presbytery fees
- Ministry and support staff costs
- Congregational running expenses
- Wages and salaries
- Donations to Missions and Charities
- Governance costs
- Repairs and maintenance account expenses
- Organisation account expenses

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in "net gains/(losses) on investments" in SOFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and Buildings - 6.67% Straight Line

Debtor and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Employee benefits

When employees have rendered services to the charity, short-term employee benefits to which the employees are entitled are recognised at an undiscounted amount expected to be paid in exchange for those services.

The charity operates a pension plan for the benefit of its employees. Contributions are expensed as they become payable.

Financial Instruments

The congregation has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all its financial instruments.

Financial instruments are recognised in the congregation's balance sheet when the congregation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Income from donations and legacies

| | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies; | | | | |
| Donations from individuals | 202,598 | 161,411 | 364,009 | 297,409 |
| | 202,598 | 161,411 | 364,009 | 297,409 |

3 Income from charitable activities

| | Unrestricted funds £ | Restricted funds £ | Permanent £ | Total 2023 £ | Total 2022 £ |
|--|----------------------------|--------------------------|----------------|--------------------|--------------------|
| | 1,515 | 60,883 | - | 62,398 | 34,648 |

4 Investment income

| | Unrestricted funds £ | Restricted funds £ | Permanent Expendable £ | Permanent £ | Total 2023 £ |
|----------------------------------------------|----------------------------|--------------------------|------------------------------|----------------|-----------------------------|
| Interest receivable and similar income; | | | | | |
| Interest receivable on bank deposits | 221 | - | - | - | 221 |
| Other income from fixed asset investments | 3,690 | - | 100 | - | 3,790 |
| | 3,911 | - | 100 | - | 4,011 |
| | | | | | Total 2022 £ |
| Interest receivable and similar income; | | | | | |
| Interest receivable on bank deposits | | | | | 599 |
| Other income from fixed asset investments | | | | | 3,019 |
| | | | | | 3,618 |

5 Other income

| | Unrestricted funds £ | Restricted funds £ | Permanent £ | Total 2021 £ | Total 2022 £ |
|--------------|----------------------------|--------------------------|----------------|--------------------|--------------------|
| Other income | 168 | - | - | 168 | 250 |

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Expenditure on charitable activities

| | Unrestricted Funds | Restrict ed Funds | Endowment Funds | Total 2023 | Total 2022 |
|-------------------------------------|--------------------|-------------------------|--------------------|------------|------------|
| | £ | £ | £ | £ | £ |
| General Assembly Assessments | 17,725 | - | - | 17,725 | 18,354 |
| Presbytery Fees | 1,066 | - | - | 1,066 | 945 |
| Congregational Running Expenses | 64,015 | - | - | 64,015 | 55,631 |
| Donations to Missions and Charities | 6,358 | 34,081 | - | 40,439 | 45,380 |
| Presentations | 1,561 | - | - | 1,561 | 2,884 |
| Wages and Salaries | 115,532 | - | - | 115,532 | 115,618 |
| Rent | 2,630 | - | - | 2,630 | 9,000 |
| Repairs and Maintenance Expenses | - | 231,412 | - | 231,412 | 40,299 |
| Organisational Expenses | - | 48,374 | - | 48,374 | 38,559 |
| Depreciation | 5,153 | - | - | 5,153 | - |
| Loan interest | 1,336 | - | - | 1,336 | - |
| Governance Costs | 3,300 | - | - | 3,300 | 2,760 |
| | 218,676 | 313,867 | - | 532,543 | 329,430 |

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Employees

| Employment costs | 2021 | 2023 |
|-------------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 96,760 | 96,525 |
| Social Security | 7,436 | 8,406 |
| Pension costs | 11,386 | 10,687 |
| | <hr/> 115,582 | <hr/> 115,618 |

Average Number of Employees

The average number of employees during the year was as follows:

| | 2023 | 2022 |
|-----------------------------|-------------|-------------|
| | No | No |
| Average number of employees | <hr/> 3 | <hr/> 3 |

No employee received emoluments of more than £60,000 during the year (2020: £Nil)

9 Pension costs

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

| The contributions made by the congregation during the year were: | 2022 | 2023 |
|------------------------------------------------------------------|--------------|--------------|
| | £ | £ |
| Contributions | <hr/> 11,386 | <hr/> 10,687 |

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

10 Tangible fixed assets

| | Land and buildings £ | Total £ |
|-----------------------|----------------------------|------------|
| Cost | | |
| At 1 January 2023 | 108,129 | 108,129 |
| Additions | 77,286 | 77,286 |
| At 31 December 2023 | 185,415 | 185,415 |
| Depreciation | | |
| Charge for the year | 5,153 | 5,153 |
| At 31 December 2023 | 5,153 | 5,153 |
| Net book value | | |
| At 31 December 2023 | 180,262 | 180,262 |
| At 31 December 2022 | 108,129 | 108,129 |

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

11 Fixed asset investments

Listed investments

| | Listed investments £ | Total £ |
|--------------------------------|-------------------------------------|--------------------|
| At 1 January 2023 | 128,100 | 128,100 |
| Gains/ (Losses) on revaluation | (1,606) | (1,606) |
| At 31 December 2023 | 126,494 | 126,494 |
| Net book value | | |
| At 31 December 2023 | 126,494 | 126,494 |
| At 31 December 2022 | 128,100 | 128,100 |

12 Debtors

| | 2023 £ | 2022 £ |
|----------------------|-------------------|-------------------|
| Prepayments | - | 1,500 |
| Gift aid recoverable | 20,972 | 16,972 |
| | 20,972 | 18,472 |

13 Cash and cash equivalents

| | 2023 £ | 2022 £ |
|--------------|-------------------|-------------------|
| Cash at bank | 113,206 | 180,504 |

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

14 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------|---------------|--------------|
| Bank loans | 3,260 | - |
| Accruals | 14,113 | 6,155 |
| | <u>17,373</u> | <u>6,155</u> |

15 Creditors: amounts falling due after one year

| | 2023 £ |
|---------------------------|---------------|
| Due after one year | |
| Bank loans | <u>98,076</u> |

| | 2023 £ |
|-------------------------------------------|---------------|
| Due after more than five years | |
| After more than five years by instalments | <u>81,682</u> |

16 Analysis of net assets between funds

| | Unrestricted Funds General £ | Restricted funds £ | Total Funds at 31 December 2023 £ |
|-------------------------|---------------------------------------|--------------------------|--------------------------------------------|
| Tangible fixed assets | 180,262 | - | 180,262 |
| Fixed asset investments | 126,494 | - | 126,494 |
| Current assets | 68,380 | 65,798 | 134,178 |
| Current liabilities | (17,372) | - | (17,372) |
| Creditors over 1 year | (98,076) | - | (98,076) |
| Total net assets | <u>259,688</u> | <u>65,798</u> | <u>325,486</u> |

| | Unrestricted Funds General £ | Restricted Funds £ | Total Funds at 31 December 2022 £ |
|-------------------------|---------------------------------------|--------------------------|--------------------------------------------|
| Tangible fixed assets | - | 108,129 | 108,129 |
| Fixed asset investments | 128,100 | - | 128,100 |
| Current assets | 106,462 | 92,514 | 198,976 |
| Current liabilities | (6,156) | - | (6,156) |
| Total net assets | <u>228,406</u> | <u>200,643</u> | <u>429,049</u> |

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

17 Fund Reconciliation

| Fund | Balance at Start | Income | Expenditure | Gains/Losses | Transfer | Balance at End |
|---------------------------------|------------------|---------|-------------|--------------|----------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| General Fund | 81,043 | 204,281 | (218,676) | - | 66,546 | 133,194 |
| Investments | 119,600 | 3,911 | - | (1,606) | (3,911) | 117,994 |
| | 200,643 | 208,192 | (218,676) | (1,606) | 62,635 | 251,188 |
| Restricted Funds | | | | | | |
| Renovation Fund | 34,101 | 23,549 | (26,559) | - | (25,000) | 6,091 |
| Manse Fund | 156,199 | 87,518 | (204,854) | - | (38,863) | - |
| United Appeal | - | 18,949 | (20,273) | - | 1,324 | - |
| Christian Aid | - | 1,410 | (1,410) | - | - | - |
| Presbyterian Children's Society | - | 3,955 | (3,955) | - | - | - |
| World Development Appeal | - | 931 | (931) | - | - | - |
| Moderator's Appeal | - | 3,263 | (3,263) | - | - | - |
| UDR Benevolent Fund | - | 524 | (524) | - | - | - |
| Tots & Co | 944 | 3,266 | (2,589) | - | - | 1,621 |
| Monday Night Bowls | 643 | 844 | (775) | - | - | 712 |
| Table Tennis Club | 794 | 131 | (176) | - | - | 749 |
| Drama Club | 236 | 7,042 | (6,835) | - | - | 443 |
| Bible Study | 365 | 735 | (131) | - | - | 969 |
| Shine (HBC + Crossfire) | 75 | 889 | (889) | - | - | 75 |
| Youth Club | 840 | - | - | - | - | 840 |
| World Development Appeal | 156 | 5,000 | (2,750) | - | - | 2,406 |

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

| Fund | Balance at Start | Income | Expenditure | Gains/Losses | Transfer | Balance at End |
|-------------------------|------------------|---------|-------------|--------------|----------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Saturday night bowls | 26 | 1,644 | (527) | - | - | 1,143 |
| GB Explorers | 6,079 | 3,975 | (2,905) | - | - | 7,149 |
| GB | 2,057 | 5,132 | (4,042) | - | 2 | 3,149 |
| BB | 8,263 | 17,381 | (13,424) | - | 2 | 12,222 |
| Sunday School Project | 169 | - | - | - | - | 169 |
| Coffee Bar | 144 | 551 | (566) | - | - | 129 |
| Youth Council | 7 | - | - | - | - | 7 |
| Catering Corps | 8,187 | 12,295 | (10,862) | - | - | 9,620 |
| Special Sunday School | 84 | 472 | (384) | - | - | 172 |
| Presbyterian Woman | 537 | 1,525 | (1,520) | - | - | 542 |
| Mission | - | 770 | (480) | - | - | 290 |
| Comber Youth For Christ | - | 1,343 | (1,343) | - | - | - |
| NI Hospice | - | 600 | (600) | - | - | - |
| Children's NI Hospice | - | 600 | (600) | - | - | - |
| M Smyth | - | 18,000 | (700) | - | - | 17,300 |
| | 219,906 | 222,294 | (313,867) | - | (62,535) | 65,798 |
| Endowment Funds | | | | | | |
| D Edgar Bequest | 1,500 | 40 | - | - | (40) | 1,500 |
| M Smyth Bequest | 5,000 | - | - | - | - | 5,000 |
| P Ritchie Memorial | 2,000 | 60 | - | - | (60) | 2,000 |
| | 8,500 | 100 | - | - | (100) | 8,500 |

Second Presbyterian Church Comber

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Restricted funds of the congregation include restricted organisational funds held by the following organisations: Tots & Co, Monday Night Bowls, Table Tennis Club, Drama Club, Bible Study, Shine, Youth Club, World Development Group, Saturday Night Bowls, GB Explorers, GB, BB, Coffee Bar, Youth Council, Catering Corps, Special Sunday School and Presbyterian Women.

The monies received in relation to these organisations is restricted as the funds may only be spent only on activities of the organisation.

Restricted congregational property funds include those held in the Renovation Fund and the Manse Fund. The monies received into these funds are restricted by the condition that they must be spent on repairs, maintenance and renovation of the congregational property. Donors to the funds expect this condition to be satisfied.

Restricted congregational missions and charities funds include the following: United Appeal, Christian Aid, Presbyterian Children's Society, Moderator's Appeal, World Development Appeal and Sunday School Project.

Monies received into these funds are restricted by the condition that donors expect the funds to be spent only on these missions and charities.

A gift was received from Mr J Smyth. The monies are to be allocated to the following activities the BB, the choir and the World Development Group.