Kilmore Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105198

Details

Known as	Kilmore Presbyterian Church
Status	Received
Registered	2016-08-12
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	24 Listooder Road Crossgar Downpatrick County Down Bt30 9je BT30 9JE
Phone	02844831238
Email	info@kilmorepresbyterian.org.uk
Website	www.kilmorepresbyterian.org.uk

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

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£125,796	£118,331	£0	0
2024-12-31	£130,987	£117,072	£0	0

Trustees

Name	Role	Appointed
David Rea		
Ian Spratt		
Jim Brownlee		
John B Kirk		
Margaret Pentland		
Martin Scott		
Mr Dai Kennedy		
Rev Mark Spratt		

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Kilmore Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105198

Accounts

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Receipts						
Donations and legacies	2	¤ 63,124	28,612	-	91,736	98,256
Charitable activities	3		6,821	-	6,821	1,878
Other trading activities	4		5,424	-	5,424	5,424
Investment Income	5	4,108	1,380	-	5,488	5,292
Other	6	1,826	15,742	-	17,568	20,137
		69,058	57,979		127,037	130,987
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
Total Receipts		69,058	57,979	-	127,037	130,987
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	70,279	49,293	-	119,572	117,072
Investment costs		-	-	-	-	-
Other	9	0	0	-	0	0
						117,072
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
Total Payments		70,279	49,293	-	119,572	117,072
Net receipts / (payments)		(1,221)	8,686	-	7,465	13,915
Transfers between funds		-	-	-	-	-
Net movement in funds		(1,221)	8,686	-	7,465	13,915
Funds brought forward		113,304	59,491	-	172,795	157,862
Funds carried forward	12	112,083	68,177	-	180,260	171,777

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2025

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£	£
Funds Reconciliation						
Bank and Cash at start of year		113,304	59,491	-	172,795	157,862
Net movement in funds		(1,221)	8,686	-	7,465	13,915
Bank and Cash at end of year		112,083	68,177	-	180,260	171,777
Bank & Cash Balances						
Bank Deposit Accounts	BOI				44,656	43,124
Bank Current Accounts	No1 No2 +	Organisation			135,604	128,653
Cash in Hand					-	
					180,260	171,777
Other Assets						
Fixed Assets – Note 10						
• Church Premises						3,257,475
• Fixtures, Fittings & Equipment						
• Vehicles						
Investments – Note 11						147,420
Gift Aid receivable on donations						
					3,404,895	3,404,895
Liabilities						
Loans					*0*	*0*
Other					*0*	*0*
					0	*0*

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

Name [signature] Name [signature]

Date 23/4/26 Date 23/4/26.

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2025

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Recorded giving:	**52,089**	**18,248**	-	**70,337**	**67,979**
Loose collections	**177**	**6,572**	-	**6,749**	**6,016**
Donations and gifts	**560**	**0**	-	**560**	**406**
Gift Aid	**10,298**	**3,792**	-	**14,090**	**13,855**
Graveyard Bequest			-		**10,000**
	63,124	**28,612**	-	**91,736**	**98,256**

NOTES TO THE ACCOUNT (cont'd)

1 December 2025

3 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Sunday School	-	1,041	-	1,041	58
Choir	-	91		91	66
PW Group	-	4,898	-	4,898	1,003
Bowling	-	791	-	791	751
	-	6,821	-	6,821	1,878

4 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Letting of premises	0	5,424	-		5,424
		-	-		-
		5,424	-	5,424	5,424

5 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Deposit interest	1,717	139	-	1,856	1,767
General Investment Fund	2,391	1,241	-	3,632	3,525
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	4,108	1,380	-	5,488	5,292

NOTES TO THE ACCOUNTS (cont'd)

31st December 2025

6 OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Refund Manse oil	1,046	-	-	1,046	680
Magazines etc	560	-	-	560	536
Tanzania Mission		13,471	-	13,471	16,671
Harvest		200		200	320
Harvest Gift Aid 2024		2,071		2,071	1,798
Refund Pulpit Supply Fee	218			218	50
New Choir Account		838		838	80
NIE pole rental	2		-	2	2
	1,826	16,580		18,406	20,137

7 RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	-
	-	-	-	-	-

8 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
General Assembly Assessments	48,893	-	-	48,893	49,257
Presbytery fees	693	-	-	693	659
Ministry and support staff costs	3,941	-	-	3,941	5,625
Congregational running expenses	16,752		-	16,752	14,710
Missions and charities		30,940	-	30,940	30,569
Harvest		2,163		2,163	2,118
Governance costs	-	-	-		
Bequests		1,241	-	1,241	
Property and Graveyard	-	9,774	-	9,774	13,407
Choir	-	211	-	211	0
PW Group	-	3,676	-	3,676	1,511
Bowling Club	-	640	-	640	409
Sunday School		648	-	648	
	70,279	49,293	-	119,572	117,072

9 OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
		0	-	0	0

10 FIXED ASSETS

The congregation owns the Church premises situated at

6 Drumaghlis Road, Crossgar, BT30 9JR

and the associated buildings, fixtures, fittings, plant and machinery. These have an insurance value of **£3,257,475**

11 INVESTMENTS

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

	2025	2024
	£	£
PCI General Investment Fund	142,693	142,420
Property	3,257,475	3,257,475
Other investments	-	-
	3,400,168	3,398,895

12 FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	113,304	69,058	70,279	(1,221)	-	112,083
	113,304	69,058	70,279	(1,221)		112,083
Restricted Funds						
Property Fund	52,966	19,927	9,774	10,153	-	63,119
Missions & Charities	0	25,447	30,940	(5,493)	-	(5,493)
Sunday School	2,530	1,041	648	393	-	2,923
Choir	813	91	211	(120)	-	693
PW Group	1,608	4,898	3,676	1,222	-	2,830
Bowling Club	1,574	791	640	151	-	1,725
Harvest	0	200	2,163	(1,963)		(1,963)
Bequests	0	0	0	0		
Gift Aid on restricted	0	3,792	0	3,792	-	3,792
CAMEO	0	551	0	551		551
	59,491	56,738	48,052	8,686	-	68,177
Endowment Funds						
[Name of Fund]	-	-	-	-	-	-
Total	172,795	125,796	118,331	7,465	-	180,260

Kilmore Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105198

Accounts

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	61,084	37,172	-	98,256	98,887
Charitable activities	3		1,878	-	1,878	3,152
Other trading activities	4		5,424	-	5,424	5,424
Investment Income	5	5,174	118	-	5,292	3,319
Other	6	1,268	18,869	-	20,137	6,042
		67,526	63,461		130,987	116,824
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
Total Receipts		67,526	63,461	-	130,987	116,824
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	68,251	48,821	-	117,072	124,255
Investment costs		-	-	-	-	-
Other	9	0	0	-	0	0
						124,255
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
Total Payments		68,251	48,821	-	117,072	124,255
Net receipts / (payments)		(725)	14,640	-	13,915	(7,431)
Transfers between funds		-	-	-	-	-
Net movement in funds		(725)	14,640	-	13,915	(7,431)
Funds brought forward		113,492	44,370	-	157,862	167,301
Funds carried forward	12	112,767	59,010	-	171,777	159,870

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
Funds Reconciliation						
Bank and Cash at start of year		113,492	44,370	-	157,862	167,301
Net movement in funds		(725)	14,640	-	13,915	(7,431)
Bank and Cash at end of year		112,767	59,010	-	171,777	159,870
Bank & Cash Balances						
Bank Deposit Accounts	BOI				43,124	41,662
Bank Current Accounts	No1 No2 +	Organisation			128,653	118,208
Cash in Hand					-	
					171,777	159,870
Other Assets						
Fixed Assets – Note 10						
• Church Premises					3,257,475	3,257,475
• Fixtures, Fittings & Equipment						
• Vehicles						
Investments – Note 11					147,420	142,371
Gift Aid receivable on donations						
					3,404,895	3,399,846
Liabilities						
Loans					*0*	*0*
Other					*0*	*0*
					0	*0*

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

Name IAN SPRATT
Date 27/02/25

Name DAVID MARK SPRATT
Date 27.02.25

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

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:	**49,677**	**18,302**	-	**67,979**	**67,887**
Loose collections	**275**	**5,741**	-	**6,016**	**3,808**
Donations and gifts	**406**		-	**406**	**13,820**
Gift Aid	**10,726**	**3,129**	-	**13,855**	**13,287**
Graveyard Bequest		**10,000**	-	**10,000**	**85**
	61.084	**37.172**	-	**98.256**	**98.887**

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNT (cont'd)

31 December 2024

3 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Sunday School	-	58	-		626
Choir	-	66			53
PW Group	-	1,003	-		1,841
Bowling Club	-	751	-		632
	-	1,878	-	1,878	3,152
					-

4 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	0	5,424	-	5,424	5,414
		-	-		-
		5,424	-	5,424	5,414

5 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	1,649	118	-	1,767	541
General Investment Fund	3,525		-	3,525	2,778
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	5,174	118	-	5,292	3,319

NOTES TO THE ACCOUNTS (cont'd)

31st December 2024

6 OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Refund Manse oil	680	-	-	680	1,150
Magazines etc	536	-	-	536	490
Tanzania Mission		16,671	-	16,671	
Harvest		320		320	
Harvest Gift Aid 2023		1,798		1,798	1,690
Manse Field Rental	50			50	
Sale of logs		80		80	
NIE pole rental	2		-	2	2
	1,268	18,869		20,137	7,084

7 RAISING FUNDS

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

8 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	49,257	-	-	49,257	47,244
Presbytery fees	659	-	-	659	628
Ministry and support staff costs	3,625	-	-	3,625	5,673
Congregational running expenses	14,710		-	14,710	18,864
Missions and charities		30,569	-	30,569	11,089
Harvest		2,118		2,118	415
Governance costs	-	-	-		
Bequests			-		507
Property and Graveyard repairs	-	13,407	-	13,407	38,420
Sunday School	-	807	-	807	515
Choir	-	0	-	0	0
PW Group	-	1,511	-	1,511	336
Bowling Club	-	409	-	409	519
			-		
	68,251	48,821	-	117,072	124,255

9 OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
		0	-	0	0

10 FIXED ASSETS

The congregation owns the Church premises situated at

6 Drumaghlis Road, Crossgar, BT30 9JR

and the associated buildings, fixtures, fittings, plant and machinery. These have an insurance value of **£3,257,475**

11 INVESTMENTS

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

	2024	2023
	£	£
PCI General Investment Fund	147,420	142,371
Property	3,257,475	3,257,475
Other investments	-	-
	3,404,895	3,388,679

12 FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	**113,492**	**67,526**	**68,251**	**(725)**	-	**112,767**
	113,492	**67,526**	**68,251**	**(725)**		**112,767**
Restricted Funds						
Property Fund	**36,997**	**29,337**	**13,407**	**15,930**	-	**52,927**
Missions & Charities	**0**	**28,316**	**30,569**	**(2,253)**	-	**(2,253)**
Sunday School	**3,279**	**58**	**807**	**(749)**	-	**2,530**
Choir	**746**	**66**	**0**	**66**	-	**812**
PW Group	**2,117**	**1,003**	**1,512**	**(509)**	-	**1,608**
Bowling Club	**1,232**	**751**	**409**	**342**	-	**1,574**
Harvest	**0**	**320**	**2117**	**(1,797)**		**(1,797)**
Bequests	**0**	**0**	**0**	**0**		
Gift Aid on restricted	**0**	**3,129**	**0**	**3,129**	-	**3,129**
CAMEO	0	**480**	**0**	**480**		**480**
					-	
	44,371	**63,460**	**47,024**	**14,639**		**59,010**
Endowment Funds						
[Name of Fund]	-	-	-	-	-	-
Total	**157,862**	**130,506**	**115,275**	**13,914**	-	**171,777**

Kilmore Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105198

Accounts

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	**60,986**	**37,901**	-	**98,887**	**88,531**
Charitable activities	3	**0**	**3,152**	-	**3,152**	**2,177**
Other trading activities	4	**0**	**5,424**	-	**5,424**	**5,414**
Investment Income	5	**2,711**	**608**	-	**3,319**	**3,253**
Other	6	**1,642**	**4,400**	-	**6,042**	**7,084**
		65,339	**51,485**		**116,824**	**106,459**
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
Total Receipts		65,339	**51,485**	-	**116,824**	**106,459**
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	**70,719**	**53,536**	-	**124,255**	**110,162**
Investment costs		-	-	-	-	-
Other	9		**0**	-	**0**	**0**
		70,719	**53,536**		**124,255**	**110,162**
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
Total Payments		**70,719**	**53,536**	-	**124,255**	**110,162**
Net receipts / (payments)		**(5,380)**	**(2,051)**	-	**(7,431)**	**(3,703)**
Transfers between funds		-	-	-	-	-
Net movement in funds		**(5,380)**	**(2,051)**	-	**(7,431)**	**(3,703)**
Funds brought forward		**119,000**	**48,301**	-	**167,301**	**172,277**
Funds carried forward	12	**113,620**	**46,250**	-	**159,870**	**168,524**

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	119,000	48,301	-	167,301	172,227
Net movement in funds	(5,380)	(2,051)	-	(7,431)	(3,703)
Bank and Cash at end of year	113,620	46,250	-	159,870	168,524
Bank & Cash Balances					
Bank Deposit Accounts				41,662	41,412
Bank Current Accounts				118,208	127,112
Cash in Hand				-	
				159,870	168,524
Other Assets					
Fixed Assets – Note 10					
• Church Premises				3,257,475	3,257,475
• Fixtures, Fittings & Equipment					
• Vehicles					
Investments – Note 11				142,371	131,204
Gift Aid receivable on donations					
				3,399,846	3,388,679
Liabilities					
Loans				*0*	*0*
Other				*0*	*0*
				0	*0*

Approved by the Kirk Session at a meeting on 25th April 2024 and signed on its behalf by

Name D. M. Spratt Name Ian Spratt

Date 25.4.24 Date 25.4.24.

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

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	49,565	18,322	-	67,887	68,214
Loose collections	60	3,748	-	3,808	5,154
Donations and gifts	758	13,062	-	13,820	3,350
Gift Aid	10,603	2,684	-	13,287	11,725
Graveyard Bequest	0	85	-	85	88
	60,986	37,901	-	98,887	88,531

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNT (cont'd)

31 December 2023

3 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Sunday School	-	626	-	626	578
Choir	-	53		53	52
PW Group	-	1,841	-	1,841	1,305
Bowling Club	-	632	-	632	242
Table tennis Club	-	0	-	0	0
	-	3,152	-	3,152	2,177
					-

4 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	0	5,424	-	5,424	5,414
	-	-	-	-	-
		5,424	-	5,424	5,414

5 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	440	101	-	541	369
General Investment Fund	2,271	507	-	2,778	2,884
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	2,711	608	-	3,319	3,253

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

6 OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Refund Manse oil	1,150	-	-	1,150	1,336
Magazines etc	490	-	-	490	434
Music Extravaganza-		-	-		
Property and PW		2,440		2,440	4,816
Harvest Gift Aid 2022		1,690		1,690	
Paddle Boarding—		270			
Marathon money				270	
NIE pole rental	2		-	2	8
	1,642	4,400		6,042	7,084

7 RAISING FUNDS

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

8 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	47,244	-	-	47,244	44,682
Presbytery fees	628	-	-	628	558
Ministry and support staff costs	5,673	-	-	5,673	4,347
Congregational running expenses	17,174		-	18,864	14,647
Missions and charities	-	11,089	-	11,089	9,806
Harvest		2105		415	
Governance costs	-	-	-		
Bequests	-	507	-	507	527
Property and Graveyard repairs	-	38,420	-	38,420	33,990
Sunday School	-	560	-	515	420
Choir	-	0	-	0	0
PW Group	-	336	-	336	1,088
Bowling Club	-	519	-	519	97
			-		
	70,719	53,536	-	124,255	110,162

9 OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
		0	-	0	0

10 FIXED ASSETS

The congregation owns the Church premises situated at

6 Drumaghlis Road, Crossgar, BT30 9JR

and the associated buildings, fixtures, fittings, plant and machinery. These have an insurance value of **£3,257,475**

11 INVESTMENTS

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

	2023	2022
	£	£
PCI General Investment Fund	142,371	131,204
Property	3,257,475	3,257,475
Other investments	-	-
	3,399,846	3,388,679

12 FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	**119,000**	**65,339**	**70,719**	**(5,380)**	-	**113,620**
	119,000	**65,339**	**70,719**	**(5,380)**		**113,620**
Restricted Funds						
Property Fund	**42,657**	**34,043**	**38,420**	**(4,377)**	-	**38,280**
Missions & Charities	**0**	**9,688**	**11,089**	**(1,401)**	-	**(1,401)**
Sunday School	**3,212**	**626**	**560**	**66**	-	**3,278**
Choir	**694**	**53**	**0**	**53**	-	**747**
PW Group	**615**	**1,841**	**336**	**1,505**	-	**2120**
Bowling Club	**1123**	**632**	**519**	**113**	-	**1,236**
Harvest	**0**	**415**	**2,105**	**(1,690)**		**(1,690)**
Bequests	**0**	**507**	**507**	**0**		
Gift Aid on restricted	**0**	**2,684**	**0**	**2,684**	-	**2,684**
Marathon	0	**270**	**0**	**270**		**270**
CAMEO	**0**	**444**	**0**	**444**	-	**444**
Social Group	**0**	**282**	**0**	**282**		**282**
	48,301	**51,485**	**53,536**	**(2,051)**		**46,250**
Endowment Funds						
[Name of Fund]	-	-	-	-	-	-
Total	**167,301**	**116,824**	**124,255**	**(7,431)**	-	**159,870**

Kilmore Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105198

Annual report

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Trustees Annual Report and Financial Statements for the year ended 31 December 2023

Registered Charity in Northern Ireland (NIC105198)

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilmore Congregation of the Presbyterian Church in Ireland
6 Drumaghlis Road
Crossgar
Downpatrick
Co Down
BT30 9JR

Registered Charity in Northern Ireland (NIC 105198)

CHARITY TRUSTEES

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

Miss Margaret Pentland
Mr Martin Scott
Mr John B Kirk
Mr Ian Spratt
Mr James Brownlee
Mr Dai Kennedy
Mr David Rea

PRINCIPAL OFFICE BEARERS

Minister	Reverend Mark Spratt
Clerk of Session	Mr Ian Spratt
Treasurer	Mr Dermot Kelly

INDEPENDENT EXAMINER

James Savage & Co
88 Listooder Road
Saintfield
BT24 7JX

BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS

SOLICITORS

Murlands
15 English Street
Downpatrick
BT30 6AP

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 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 congregations. All members are entitled to propose, speak and exercise equal votes at meetings. The Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held eight times per year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Kilmore Congregation of the Presbyterian Church 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, minsters who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired minsters and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

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

The congregation's mission purposes is *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by God's help and guidance, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed four times during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School (JAM) & Youth Bible Class (CY)
- 2 Youth Clubs (JAM Plus & CY Plus)
- Presbyterian Women
- Bowling Club
- CAMEO (Come And Meet Each Other) Senior Members Lunch
- Church Choir and Praise Band
- Midweek Fellowship for Prayer and Bible Study
- Annual Bible Club for children and young people

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and has a monthly evening service at 7pm from September through to May. The Midweek Fellowship (on Wednesday evenings) provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we sought to comfort those who had been bereaved during the year through funeral services.

At 31 December 2023 there were 136 communicant members and 101 families connected with the congregation. The average weekly attendance at morning worship was 80 and 47 for evening worship. We continue to offer on-line and CD recordings of the services.

Pastoral care

Members of the congregation who were unable to attend church due to sickness or age were visited on a regular basis by the minister or elders.

Mission and outreach

At a local level, the congregation supported Christian Aid, Moderator's Appeal, RBL Poppy Appeal, Samaritan's Purse Shoebox Appeal, PCI United Appeal and Presbyterian Children's Society. We also are part of the Kilmore Community and share in the Annual Christmas Carol service.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal at Christmas and any other special appeals.

Presbytery

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

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

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

Organisations

All organisations resumed after covid.

- Sunday School & Youth Bible Class

Each Sunday our Sunday School called JAM meet during the worship service.
There was an average attendance of 6-8 children between the ages of 5 and 11. It is staffed by volunteer helpers on a rota basis.
CY – Church Youth (Bible Class) had average attendance of 6 and again is staffed by volunteer helpers.

- 2 Youth Clubs

  These groups meet monthly from September to April. Younger group is for School Years 1-6; the older group Years 7-12. A time for fun, games, food, craft and bible lesson. It is open to all young folk in the community. Average attendance is 8 for the younger group and 9 for the older group. It is organised by a group of volunteers from the church.

- Presbyterian Women

This is for women of all ages in the congregation. The organisation aims to provide an opportunity for women to have fellowship with one another and to seek to win women for Jesus Christ. It also aims to encourage Christian discipleship and to foster support for local and global mission. The group usually meets monthly from September to April and has an average attendance of 15. There is an annual meeting of all PW groups held in Assembly Buildings in Belfast. The ladies attended an event organised by the Presbytery ('PW LINK and committee') held in the Millbrook Lodge Hotel, Ballynahinch. An outing was arranged for 'The Ark' Christmas Fayre in St Anne's Cathedral Belfast.

- Bowling Club

The Bowling Club meets weekly from September to April. Its membership is made up of Church members and others in the community. Its aim is to provide recreational sport and has inter club matches with other local church groups. The average attendance is 18.

- CAMEO (Come And Meet Each Other) Senior Members Lunch.

This group meets September to April on the first Wednesday of each month for a Three course lunch of Soup, Dessert and Tea/Coffee. It is an opportunity for older members and their friends to meet for food, conversation and a short epilogue. It is supported by our own congregation and others from the neighbourhood. Average attendance is 16.

- Church Choir and Praise Band.

The Church choir membership of 15 normally leads worship once a month and provides special music for the main Christian Festivals e.g. Harvest, Christmas, Easter.
The Praise Band lead our Services regularly when we use more contemporary praise. Made up of all age groups with membership of 7.

- Midweek Fellowship for Prayer and Bible Study – This group meets from September to Easter. An average of 20 people met for in-depth Bible Study and a time prayer. Praying for world issues, community and Church family concerns.

- Annual Bible Club for children and young people was organised in June when young people from the congregation and the community attended.

- Social Committee organised an outing to Castlewellan Forest Park for the young people of the congregation. A Family Film night was held in January.

Volunteers

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

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. There were 96 contributors during the year [103 in year 2022] donating a total of £49,565 (£47,957 in year 2022)

Total Income of the congregation during the year was £113,424, compared to £104,242 in the year 2022.

Total expenditure for 2023 was £122,839 and £108,556 for 2022.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 25th April 24 and signed on its behalf by

Name D. M. Spratt Name I. A. Spratt

Date 25.4.24 Date 25.4.24.

Kilmore Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105198

Annual return

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

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

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.
It is my responsibility to:
☐ examine the accounts under section 65 of the Charities Act
☐ follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
☐ state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.
My role is to state whether any material matters have come to my attention giving me cause to believe:
1. That accounting records were not kept in accordance with section 63 of the Charities Act

2. That the accounts do not accord with those accounting records

3. That the accounts do not comply with the accounting requirements of the Charities Act

4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

Name: DARYL MCLAUGHLIN

Relevant professional qualification or body: ACA MIATI

Address: JAMES SAVAGE + CO. ACCOUNTANTS
88 LISTOODER RD
SAINTFIELD
CO. DOWN BT24 7JX

Date:
29 APRIL 2024

Kilmore Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105198

Accounts

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	56,995	31,536	-	88,531	81,170
Charitable activities	3	-	2,177	-	2,177	551
Other trading activities	4	60	5,354	-	5,414	5,452
Investment Income	5	2,595	658	-	3,253	3,159
Other	6	2,028	5,056	-	7,084	737
		61,678	44,781		106,459	91,069
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
Total Receipts		61,678	44,781	-	106,459	91,069
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	64,234	45,928	-	110,162	75,492
Investment costs		-	-	-	-	-
Other	9		0	-	0	0
		64,234	45,928		110,162	75,492
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
Total Payments		64,234	45,928	-	110,162	75,492
Net receipts / (payments)		(2,556)	(1,147)	-	(3,703)	15,577
Transfers between funds		-	-	-	-	-
Net movement in funds		(2,556)	(1,147)	-	(3,703)	15,577
Funds brought forward		119,015	53,212	-	172,227	159,549
Funds carried forward	12	116,459	52,065	-	168,524	175,126

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2021

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	**119,015**	**53,212**	**-**	**172,227**	**159,549**
Net movement in funds	**(2,556)**	**(1,147)**	**-**	**(3,703)**	**15,577**
Bank and Cash at end of year	**116,459**	**52,065**	**-**	**168,524**	**175,126**
Bank & Cash Balances					
Bank Deposit Accounts				**41,412**	**46,287**
Bank Current Accounts				**127,112**	**128,839**
Cash in Hand				**-**	
				168,524	**175,126**
Other Assets					
Fixed Assets – Note 10					
• Church Premises				**3,257,475**	**3,257,475**
• Fixtures, Fittings & Equipment					
• Vehicles					
Investments – Note 11				**131,204**	**135,663**
Gift Aid receivable on donations					
				3,393,138	**3,393,138**
Liabilities					
Loans				***0***	***0***
Other				***0***	***0***
				0	***0***

Approved by the Kirk Session at a meeting on 28.9.23 and signed on its behalf by

Name D. M. Sprott Name I a Sprott

Date 28.9.23 Date 28.9.23

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

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	47,957	20,257	-	68,214	60,798
Loose collections	32	5,122	-	5,154	2,956
Donations and gifts	0	3,350	-	3,350	5,500
Gift Aid	9,006	2,719	-	11,725	11,831
Graveyard Bequest	0	88	-	88	85
	56,995	31,536	-	88,531	81,170

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNT (cont'd)

31 December 2022

3 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Sunday School	-	578	-	578	501
Choir	-	52		52	50
PW Group	-	1,305	-	1,305	0
Bowling Club	-	242	-	242	0
Table tennis Club	-	0	-	0	0
	-	2,177	-	2,177	551
					-

4 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	60	5,354	-	5,414	5,542
	-	-	-	-	-
	60	5,354	-	5,414	5,542

5 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	238	131	-	369	381
General Investment Fund	2,357	527	-	2,884	2,778
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	2,595	658	-	3,253	3,159

NOTES TO THE ACCOUNTS (cont'd)

31st December 2022

6 OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Refund Manse oil	1,336	-	-	1,336	240
Magazines etc	434	-	-	434	0
Harvest Direct Transfer	210	-	-	210	220
Closure of Ulster Bank Acc		4,816		4,816	0
Refund Oil		240		240	0
PW Direct transfer	40			40	0
		-			
NIE pole rental	8	-	-	8	8
	2,028	5,056	-	7,084	737

7 RAISING FUNDS

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

8 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	44,682	-	-	44,682	43,522
Presbytery fees	558	-	-	558	414
Ministry and support staff costs	4,347	-	-	4,347	2,767
Congregational running expenses	14,647		-	14,647	11,532
Missions and charities	-	8,091	-	9,806	8,468
Harvest and PW		1,715			
Governance costs	-	-	-		
Bequests	-	527	-	527	507
Property and Graveyard repairs	-	33,990	-	33,990	7,020
Sunday School	-	420	-	420	715
Choir	-	0	-	0	0
PW Group	-	1,088	-	1,088	506
Bowling Club	-	97	-	97	41
Table Tennis Club	-	0	-	0	0
	64,234	45,928	-	110,162	75,492

9 OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
New Manse build fund		0	-	0	0

10 FIXED ASSETS

The congregation owns the Church premises situated at

6 Drumaghlis Road, Crossgar, BT30 9JR

and the associated buildings, fixtures, fittings, plant and machinery. These have an insurance value of **£3,257,475**

11 INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	131,204	135,663
Property	3,257,475	3,257,475
Other investments	-	-
	3,388,679	3,393,138

12 FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	**119,015**	**61,678**	**64,234**	**(2,556)**	**-**	**116,459**
	119,015	**61,678**	**64,234**	**(2,556)**		**116,459**
Restricted Funds						
Property Fund	**47,978**	**28,077**	**33,990**	**(5,913)**	**-**	**42,065**
Missions & Charities	**0**	**11,400**	**8,091**	**3,309**	**-**	**3,309**
Sunday School	**3,054**	**578**	**420**	**158**	**-**	**3,212**
Choir	**641**	**52**	**0**	**52**	**-**	**693**
PW Group	**398**	**1,305**	**1,088**	**217**	**-**	**615**
Bowling Club	**771**	**242**	**97**	**145**	**-**	**916**
Table Tennis Club	**370**	**0**	**0**	**0**		**370**
Gift Aid on restricted	**0**	**2,719**	**0**	**2,719**	**-**	**2,719**
	53,212	**44,373**	**43,686**	**687**	**-**	**53,899**
Endowment Funds						
[Name of Fund]	-	-	-	-	-	-
Total	**172,227**	**106,051**	**107,920**	**(1,869)**	**-**	**170,358**

Kilmore Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105198

Annual report

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Trustees Annual Report and Financial Statements for the year ended 31 December 2022

Registered Charity in Northern Ireland (NIC105198)

KILMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilmore Congregation of the Presbyterian Church in Ireland
6 Drumaghlis Road
Crossgar
Downpatrick
Co Down
BT30 9JR

Registered Charity in Northern Ireland (NIC 105198)

CHARITY TRUSTEES

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

Miss Margaret Pentland
Mr J Alistair Cairns
Mr John B Kirk
Mr Ian Spratt
Mr James Brownlee
Mr Dai Kennedy
Mr David Rea

PRINCIPAL OFFICE BEARERS

Minister	Reverend Mark Spratt
Clerk of Session	Mr Ian Spratt
Treasurer	Mr Dermot Kelly

INDEPENDENT EXAMINER

James Savage & Co
88 Listooder Road
Saintfield
BT24 7JX

BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS

SOLICITORS

Murlands
15 English Street
Downpatrick
BT30 6AP

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk 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 congregations. All members are entitled to propose, speak and exercise equal votes at meetings. The Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held eight times per year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Kilmore Congregation of the Presbyterian Church 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, minsters who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired minsters and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

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

The congregation's mission purposes is *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by God's help and guidance, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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

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

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed four times during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School (JAM) & Youth Bible Class (CY)
- 2 Youth Clubs (JAM Plus & CY Plus)
- Presbyterian Women
- Bowling Club
- CAMEO (Come And Meet Each Other) Senior Members Lunch
- Church Choir and Praise Band
- Midweek Fellowship for Prayer and Bible Study
- Annual Bible Club for children and young people

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and has a monthly evening service at 7pm from September through to May. The Midweek Fellowship (on Wednesday evenings) provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we sought to comfort those who had been bereaved during the year through funeral services.

At 31 December 2022 there were 143 communicant members and 111 families connected with the congregation. The average weekly attendance at morning worship was 78 and 58 for evening worship. We continue to offer on-line and CD recordings of the services.

Pastoral care

Members of the congregation who were unable to attend church due to sickness or age were visited on a regular basis by the minister or elders.

Mission and outreach

At a local level, the congregation supported Christian Aid, Moderator's Appeal, RBL Poppy Appeal, Samaritan's Purse Shoebox Appeal, PCI United Appeal and Presbyterian Children's Society. We also are part of the Kilmore Community and share in the Annual Christmas Carol service.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal at Christmas and any other special appeals.

Presbytery

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

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

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

Organisations

All organisations resumed after covid.

- Sunday School & Youth Bible Class

Each Sunday our Sunday School called JAM meet during the worship service.
There was an average attendance of 6-8 children between the ages of 5 and 11. It is staffed by volunteer helpers on a rota basis.
CY – Church Youth (Bible Class) had average attendance of 6 and again is staffed by volunteer helpers.

- 2 Youth Clubs

  These groups meet monthly from September to April. Younger group is for School Years 1-6; the older group Years 7-12. A time for fun, games, food, craft and bible lesson. It is open to all young folk in the community. Average attendance is 8 for the younger group and 9 for the older group. It is organised by a group of volunteers from the church.

- Presbyterian Women

This is for women of all ages in the congregation. The organisation aims to provide an opportunity for women to have fellowship with one another and to seek to win women for Jesus Christ. It also aims to encourage Christian discipleship and to foster support for local and global mission. The group usually meets monthly from September to April and has an average attendance of 15. There is an annual meeting of all PW groups held in Assembly Buildings in Belfast. The ladies attended an event organised by the Presbytery ('PW LINK and committee') held in the Millbrook Lodge Hotel, Ballynahinch. An outing was arranged for 'The Ark' Christmas Fayre in St Anne's Cathedral Belfast.

- Bowling Club

The Bowling Club meets weekly from September to April. Its membership is made up of Church members and others in the community. Its aim is to provide recreational sport and has inter club matches with other local church groups. The average attendance is 18.

- CAMEO (Come And Meet Each Other) Senior Members Lunch.

This group meets September to April on the first Wednesday of each month for a Three course lunch of Soup, Dessert and Tea/Coffee. It is an opportunity for older members and their friends to meet for food, conversation and a short epilogue. It is supported by our own congregation and others from the neighbourhood. Average attendance is 16.

- Church Choir and Praise Band.

The Church choir membership of 15 normally leads worship once a month and provides special music for the main Christian Festivals e.g. Harvest, Christmas, Easter.
The Praise Band lead our Services regularly when we use more contemporary praise. Made up of all age groups with membership of 7.

- Midweek Fellowship for Prayer and Bible Study – This group meets from September to Easter. An average of 20 people met for in-depth Bible Study and a time prayer. Praying for world issues, community and Church family concerns.

- Annual Bible Club for children and young people was organised in June when young people from the congregation and the community attended.

- Social Committee organised an outing to Let's Go Hydro for the young people of the congregation. A Family Film night was held in January.

Volunteers

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

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. There were 112 contributors during the year [103 in year 2021] donating a total of £47,957 (£45,514 in year 2021)

Total Income of the congregation during the year was £104,242, compared to £90,435 in the year 2021.

Total expenditure for 2022 was £108,556 and £74,230 for 2021.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 28/9/23 and signed on its behalf by

Name D. M. Sprott Name I a Sprott

Date 28.9.23 Date 28.9.23

Kilmore Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105198

Annual return

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

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

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.
It is my responsibility to:
☐ examine the accounts under section 65 of the Charities Act
☐ follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
☐ state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.
My role is to state whether any material matters have come to my attention giving me cause to believe:
1. That accounting records were not kept in accordance with section 63 of the Charities Act

2. That the accounts do not accord with those accounting records

3. That the accounts do not comply with the accounting requirements of the Charities Act

4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

Name: DARYL MCLAUGHLIN ACA MIATI

Relevant professional qualification or body: CHARTERED ACCOUNTANTS IRELAND

Address: JAMES SAVAGE + CO. ACCOUNTANTS
88 LISTOODER ROAD
SAINTFIELD
CO. DOWN
BT24 7JX

Date: 03 July 2023