

Shore Street Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105199

Details

Known as	SST
Status	Received
Registered	2016-08-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Shore Street Presbyterian Church 1 Warren Road Donaghadee County Down BT21 0ds BT21 0DS
Phone	07709824798
Email	accounts@shorestreet.org
Website	www.shorestreet.org

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£361,178	£328,419	£-4,688	2

Trustees

Name	Role	Appointed
Alan Steele		
Bryan Johnston		
David Carson		
David Sharland		
David Wilson		
Dean Moore		
Denzil Morrow		
Douglas Masterson		
Gareth Bell		
Gordon Semple		
Graeme Fowles		
Jim Hill		
Jim Pollock		
Mr Layth Thomas		
Nigel Montgomery		
Stephen Gibson		
Thomas Cheevers		

Shore Street Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105199

Accounts

**SHORE STREET CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

Financial Statements for the year ended 31 December 2024

SHORE STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY

Year ending 31 December 2024

		Unrestricted	Restricted	Endowment		
	Note	Funds	Funds	Funds	Total 2024	Total 2023
Receipts						
Donations and Legacies	2	243,496	83,740	0	327,236	305,599
Charitable activities	3	837	12,869	0	13,706	9,101
Other trading activities	4	0	0	0	0	1,100
Investment income	5	48	20,189	0	20,236	8,252
Other	6	0	0	0	0	0
		<u>244,380</u>	<u>116,798</u>	<u>0</u>	<u>361,178.46</u>	<u>324,052</u>
Sale of investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans received		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts		<u>244,380</u>	<u>116,798</u>	<u>0</u>	<u>361,178</u>	<u>324,052</u>
Payments						
Raising funds	7	563	0	0	563	661
Charitable activities	8	186,832	141,024	0	327,856	243,611
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		<u>187,395</u>	<u>141,024</u>	<u>0</u>	<u>328,419</u>	<u>244,272</u>
Purchase of investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan repayments		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Payments		<u>187,395</u>	<u>141,024</u>	<u>0</u>	<u>328,419</u>	<u>244,272</u>
Net receipts/(payments)		56,986	-24,226	0	32,760	79,780
Transfers between funds		-27,996	27,996	0	-0	0
Revaluation of fixed assets	10	0	0	0	0	0
Net movement of funds		28,990	3,770	0	32,760	79,780
Funds brought forward		1,174,077	517,445	0	1,691,522	1,611,743
Funds carried forward		<u>1,203,067</u>	<u>521,215</u>	<u>0</u>	<u>1,724,282</u>	<u>1,691,523</u>

**SHORE STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
BALANCE SHEET AS AT 31 DECEMBER 2024**

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Total 2024</u>	<u>Total 2023</u>
Funds Reconciliation					
Funds at start of year	1,174,077	517,445	0	1,691,523	1,611,743
Net movement in funds	28,990	3,770	0	32,760	79,780
Funds at end of year	<u>1,203,067</u>	<u>521,215</u>	<u>0</u>	<u>1,724,282</u>	<u>1,691,523</u>
Fixed Assets					
> Church premises	875,000	0	0	875,000	875,000
> Fixtures, Fittings, Equipment	1,560	0	0	1,560	3,872
> Vehicles	0	0	0	0	0
	<u>876,560</u>	<u>0</u>	<u>0</u>	<u>876,560</u>	<u>878,872</u>
Current Assets					
Gift aid receivable on donations	24,045	9,136	0	33,181	38,330
Prepayments	4,847	0	0	4,847	4,600
Investments - Note 11	2,010	71,824	0	73,834	71,409
Cash at bank & in hand	571,053	169,496	0	740,549	699,060
	<u>601,955</u>	<u>250,456</u>	<u>0</u>	<u>852,411</u>	<u>813,398</u>
Creditors - amounts falling due within one year					
Loans	0	0	0	0	0
Other	4,688	0	0	4,688	748
	<u>4,688</u>	<u>0</u>	<u>0</u>	<u>4,688</u>	<u>748</u>
Net Current Assets	<u>597,267</u>	<u>250,456</u>	<u>0</u>	<u>847,722</u>	<u>812,651</u>
Total Assets less Current Liabilities	<u>1,473,827</u>	<u>250,456</u>	<u>0</u>	<u>1,724,282</u>	<u>1,691,523</u>
Creditors - amounts falling due after one year					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets / (Liabilities)	<u>1,473,827</u>	<u>250,456</u>	<u>0</u>	<u>1,724,282</u>	<u>1,691,523</u>

Approved by the Kirk Session at a meeting on 2nd June 2025 and signed on it's behalf by: -

Mr Jim Hill

Mr Nigel Montgomery

SHORE STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024.

1. BASIS OF PREPARATION

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Accounting and Reporting of Charities SORP in accordance with FRS102.

Income is included in the Statement of Financial Activities (SoFA) when the church becomes entitled to the resources and the monetary value can be measured with sufficient reliability. This includes claims made under Gift Aid.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Tangible fixed assets are capitalised if they can be used for more than one year and the costs is deemed to be material. They are valued at cost. The property owned, comprising the Church premises and the Manse have been included at a current valuation.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
a) Recorded giving	196,356	56,868	0	253,224	234,653
b) Loose collections	6,020	4,737	0	10,758	13,996
c) Donations and gifts	154	8,200	0	8,354	7,812
d) Gift aid	40,966	12,936	0	53,901	48,636
e) Legacies and bequests	0	1,000	0	1,000	500
	243,496	83,740	0	327,236	305,599

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
a) Income from charitable activities	837	670	0	1,507	840
b) Fees from weddings and funerals	0	0	0	0	0
c) Fundraising events	0	0	0	0	0
d) Membership fees	0	0	0	0	0
e) Grants	0	0	0	0	0
Organisations income	0	12,199	0	12,199	8,261
	837	12,869	0	13,706	9,101

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
a) Letting of premises	0	0	0	0	1,100
b) Trading income	0	0	0	0	0
	0	0	0	0	1,100

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
a) Deposit interest	0	17,763	0	17,763	7,536
b) General Investment Fund	0	0	0	0	0
c) Rents investment properties	0	0	0	0	0
d) Other investment income	48	2,425	0	2,473	716
	48	20,189	0	20,236	8,252

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
a) Insurance claims	0	0	0	0	0
b) Other income	0	0	0	0	0
	0	0	0	0	0

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
a) FWO envelopes	563	0	0	563	661
b) Fundraising events	0	0	0	0	0
	563	0	0	563	661

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
a) General Assembly Assessments	18,911	0	0	18,911	17,832
b) Presbytery Fees	1,127	0	0	1,127	1,074
c) Ministry and support staff costs	104,835	0	0	104,835	100,075
d) Congregational running expenses	40,854	69,730	0	110,583	65,840
e) Donations to Missions and charities	20,200	59,871	0	80,071	47,438
f) Governance costs	906	0	0	906	1,110
Organisation expenses	0	11,424	0	11,424	10,243
	186,832	141,024	0	327,856	243,611

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Investment properties expenses	0	0	0	0	0

10. FIXED ASSETS

The church property, which includes the church premises at Shore Street, Donaghadee and the manse at 1 The Trees, Donaghadee, is under the control of the congregation trustees (the Kirk Session), but is held in trust for the congregation by The Presbyterian Church in Ireland Holding Trustee Company (the holding trustees). These premises were valued in 2023 by Thomas Orr Limited and they have been included in the Balance Sheet at that valuation, accordingly no depreciation has been charged.

	Land & Buildings	Fixtures & fittings	Vehicles	Total
<u>Cost or Valuation</u>				
At the start of year	875,000	21,017	0	896,017
Additions	0	0	0	0
Revaluations	0	0	0	0
Disposals	0	0	0	0
Transfers	0	0	0	0
At the end of year	875,000	21,017	0	896,017
<u>Depreciation</u>				
At the start of year	0	17,145	0	17,145
Charged	0	2,312	0	2,312
Impairment	0	0	0	0
Disposals	0	0	0	0
Transfers	0	0	0	0
At the end of year	0	19,457	0	19,457
<u>Net Book Value</u>				
At the start of year	875,000	3,872	0	878,872
At the end of year	875,000	1,560	0	876,560

11. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
General Investment Fund	2,010	0	0	2,010	1,919
Property	0	0	0	0	0
Other investments	0	71,824	0	71,824	69,490
	<u>2,010</u>	<u>71,824</u>	<u>0</u>	<u>73,834</u>	<u>71,409</u>

12. OTHER DISCLOSURES

Fees for examination of the accounts

Independent examiner's fees	630	630
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Staff costs

No employee is paid more than £60,000

13. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Revaluation	Transfer	Balance at end
Unrestricted Funds							
FWO/General Fund	1,174,077	244,380	187,395	56,986	0	-27,996	1,203,067
Restricted Funds							
Repairs & Maintenance Fund	27,825	13,461	22,584	-9,123	0	33,108	51,810
New Building Fund	329,986	26,535	25,200	1,335	0	0	331,320
United Appeal	15,240	15,626	31,971	-16,345	0	1,104	0
Presbyterian Orphan & Childrens Soci	200	373	0	373	0	0	573
Christian Aid	9	51	0	51	0	0	60
Church History Book	897	89	0	89	0	0	986
Ministerial Benevolent Fund	778	700	300	400	0	0	1,178
World Development	1,433	773	2,105	-1,333	0	0	100
Payroll giving - Girls Brigade	3,583	3,840	2,066	1,774	0	0	5,357
Moderators Appeal	150	0	0	0	0	0	150
Tear Fund	240	276	516	-240	0	0	0
Food Store	15,419	8,396	18,678	-10,282	0	0	5,137
Harvest Appeal	125	6,326	0	6,326	0	-6,216	235
Youth Workers	0	120	120	0	0	0	0
Investment Funds	71,409	2,425	0	2,425	0	0	73,834
Bequest Holding Fund	39,550	0	0	0	0	0	39,550
Anon Gift # 1	3,100	0	0	0	0	0	3,100
Flower Fund	148	788	786	1	0	0	149
Burundi YADA	2,280	18,423	19,735	-1,312	0	0	968
Jordan	13	0	0	0	0	0	13
Shelter UK	40	2,599	2,339	260	0	0	300
Misc - Youth	0	712	253	459	0	0	459
Boys Brigade	1,779	4,062	4,366	-304	0	0	1,475
Girls Brigade	1,416	6,797	4,841	1,956	0	0	3,372
Presbyterian Women	1,634	1,095	1,918	-824	0	0	810
Tear Fund - Mission Task Force	193	100	293	-193	0	0	0
Adopt a Child Living Water	0	1,223	1,223	0	0	0	0
Youth for Christ - Crumlin	0	1,084	1,064	20	0	0	20
Youth for Christ - Donaghadee	0	781	661	120	0	0	120
Bowling Club	0	146	6	140	0	0	140
Total	517,445	116,798	141,024	-24,226	0	27,996	521,215
Endowment Funds	0	0	0	0	0	0	0
Total	1,691,523	361,178	328,419	32,760	0	-0	1,724,282

Shore Street Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105199

Accounts

**SHORE STREET CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

Financial Statements for the year ended 31 December 2023

SHORE STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY

Year ending 31 December 2023

		Unrestricted	Restricted	Endowment		
	Note	Funds	Funds	Funds	Total 2023	Total 2022
Receipts						
Donations and Legacies	2	220,162	85,436	0	305,599	375,251
Charitable activities	3	15	9,086	0	9,101	11,501
Other trading activities	4	1,100	0	0	1,100	0
Investment income	5	813	7,439	0	8,252	491
Other	6	0	0	0	0	0
		<u>222,090</u>	<u>101,961</u>	<u>0</u>	<u>324,052</u>	<u>387,242</u>
Sale of investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans received		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts		<u>222,090</u>	<u>101,961</u>	<u>0</u>	<u>324,052</u>	<u>387,242</u>
Payments						
Raising funds	7	661	0	0	661	767
Charitable activities	8	179,627	63,984	0	243,611	335,103
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		<u>180,288</u>	<u>63,984</u>	<u>0</u>	<u>244,272</u>	<u>335,870</u>
Purchase of investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan repayments		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Payments		<u>180,288</u>	<u>63,984</u>	<u>0</u>	<u>244,272</u>	<u>335,870</u>
Net receipts/(payments)		41,802	37,977	0	79,780	51,372
Transfers between funds		821	-821	0	0	0
Revaluation of fixed assets	10	0	0	0	0	0
Net movement of funds		42,624	37,156	0	79,780	51,372
Funds brought forward		1,131,454	480,289	0	1,611,742	1,560,371
Funds carried forward		<u>1,174,077</u>	<u>517,445</u>	<u>0</u>	<u>1,691,522</u>	<u>1,611,743</u>

**SHORE STREET CONGREGATION OF THE PREBYTERIAN CHURCH IN IRELAND
BALANCE SHEET AS AT 31 DECEMBER 2023**

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Total 2023</u>	<u>Total 2022</u>
Funds Reconciliation					
Funds at start of year	1,131,454	480,289	0	1,611,743	1,560,371
Net movement in funds	42,624	37,156	0	79,780	51,372
Funds at end of year	<u>1,174,077</u>	<u>517,445</u>	<u>0</u>	<u>1,691,523</u>	<u>1,611,743</u>
Fixed Assets					
> Church premises	875,000	0	0	875,000	875,000
> Fixtures, Fittings, Equipment	3,872	0	0	3,872	6,184
> Vehicles	0	0	0	0	0
	<u>878,872</u>	<u>0</u>	<u>0</u>	<u>878,872</u>	<u>881,184</u>
Current Assets					
Gift aid receivable on donations	28,772	9,558	0	38,330	39,407
Prepayments	4,600	0	0	4,600	4,055
Investments - Note 11	1,919	69,490	0	71,409	70,730
Cash at bank & in hand	417,607	281,453	0	699,060	619,643
	<u>452,897</u>	<u>360,501</u>	<u>0</u>	<u>813,398</u>	<u>733,834</u>
Creditors - amounts falling due within one year					
Loans	0	0	0	0	0
Other	748	0	0	748	3,276
	<u>748</u>	<u>0</u>	<u>0</u>	<u>748</u>	<u>3,276</u>
Net Current Assets	<u>452,150</u>	<u>360,501</u>	<u>0</u>	<u>812,651</u>	<u>730,559</u>
Total Assets less Current Liabilities	<u>1,331,022</u>	<u>360,501</u>	<u>0</u>	<u>1,691,523</u>	<u>1,611,743</u>
Creditors - amounts falling due after one year					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets / (Liabilities)	<u>1,331,022</u>	<u>360,501</u>	<u>0</u>	<u>1,691,523</u>	<u>1,611,743</u>

Approved by the Kirk Session at a meeting on 6th June 2024 and signed on it's behalf by: -

Mr Gareth Bell

Mr Maurice McAuley

SHORE STREET CONGREGATION OF THE PREBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023.

1. BASIS OF PREPARATION

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Accounting and Reporting of Charities SORP in accordance with FRS102.

Income is included in the Statement of Financial Activities (SoFA) when the church becomes entitled to the resources and the monetary value can be measured with sufficient reliability. This includes claims made under Gift Aid.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Tangible fixed assets are capitalised if they can be used for more than one year and the costs is deemed to be material. They are valued at cost. The property owned, comprising the Church premises and the Manse have been included at a current valuation.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
a) Recorded giving	172,658	61,996	0	234,653	261,158
b) Loose collections	9,899	4,097	0	13,996	11,757
c) Donations and gifts	420	7,392	0	7,812	1,060
d) Gift aid	36,686	11,951	0	48,636	51,726
e) Legacies and bequests	500	0	0	500	49,550
	<u>220,162</u>	<u>85,436</u>	<u>0</u>	<u>305,599</u>	<u>375,251</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
a) Income from charitable activities	15	825	0	840	0
b) Fees from weddings and funerals	0	0	0	0	0
c) Fundraising events	0	0	0	0	0
d) Membership fees	0	0	0	0	0
e) Grants	0	0	0	0	0
Organisations income	0	8,261	0	8,261	11,501
	<u>15</u>	<u>9,086</u>	<u>0</u>	<u>9,101</u>	<u>11,501</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
a) Letting of premises	1,100	0	0	1,100	0
b) Trading income	0	0	0	0	0
	<u>1,100</u>	<u>0</u>	<u>0</u>	<u>1,100</u>	<u>0</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
a) Deposit interest	775	6,761	0	7,536	351
b) General Investment Fund	0	0	0	0	0
c) Rents investment properties	0	0	0	0	0
d) Other investment income	37	679	0	716	140
	<u>813</u>	<u>7,439</u>	<u>0</u>	<u>8,252</u>	<u>491</u>

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
a) Insurance claims	0	0	0	0	0
b) Other income	0	0	0	0	0
	0	0	0	0	0

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
a) FWO envelopes	661	0	0	661	767
b) Fundraising events	0	0	0	0	0
	661	0	0	661	767

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
a) General Assembly Assessments	17,832	0	0	17,832	26,373
b) Presbytery Fees	1,074	0	0	1,074	962
c) Ministry and support staff costs	100,075	0	0	100,075	99,747
d) Congregational running expenses	39,362	26,478	0	65,840	128,343
e) Donations to Missions and charities	20,175	27,263	0	47,438	68,249
f) Governance costs	1,110	0	0	1,110	960
Organisation expenses	0	10,243	0	10,243	10,469
	179,627	63,984	0	243,611	335,103

9. OTHER EXPENDITURE

	0	0	0	0	0
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	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Investment properties expenses	0	0	0	0	0

10. FIXED ASSETS

The church property, which includes the church premises at Shore Street, Donaghadee and the manse at 1 The Trees, Donaghadee, is under the control of the congregation trustees (the Kirk Session), but is held in trust for the congregation by The Presbyterian Church in Ireland Holding Trustee Company (the holding trustees). These premises were valued in 2023 by Thomas Orr Limited and they have been included in the Balance Sheet at that valuation, accordingly no depreciation has been charged.

	Land & Buildings	Fixtures & fittings	Vehicles	Total
<u>Cost or Valuation</u>				
At the start of year	875,000	21,017	0	896,017
Additions	0	0	0	0
Revaluations	0	0	0	0
Disposals	0	0	0	0
Transfers	0	0	0	0
At the end of year	875,000	21,017	0	896,017
<u>Depreciation</u>				
At the start of year	0	14,833	0	14,833
Charged	0	2,312	0	2,312
Impairment	0	0	0	0
Disposals	0	0	0	0
Transfers	0	0	0	0
At the end of year	0	17,145	0	17,145
<u>Net Book Value</u>				
At the start of year	875,000	6,184	0	881,184
At the end of year	875,000	3,872	0	878,872

11. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
General Investment Fund	1,919	0	0	1,919	1,760
Property	0	0	0	0	0
Other investments	0	69,490	0	69,490	68,970
	<u>1,919</u>	<u>69,490</u>	<u>0</u>	<u>71,409</u>	<u>70,730</u>

12. OTHER DISCLOSURES

Fees for examination of the accounts

Independent examiner's fees	630	600
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Staff costs

No employee is paid more than £60,000

13. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Revaluation	Transfer	Balance at end
Unrestricted Funds							
FWO/General Fund	1,131,454	222,090	180,288	41,802	0	821	1,174,077
Restricted Funds							
Building & Repair Fund	12,042	13,687	2,033	11,654	0	4,129	27,825
New Building Fund	319,387	14,853	3,144	11,709	0	-1,110	329,986
United Appeal	1,091	14,099		14,099	0	50	15,240
Presbyterian Orphan & Childrens Soc	0	200		200	0	0	200
Christian Aid	3	6		6	0	0	9
Church History Book	73	825	2,103	-1,279	0	2,103	897
Ministerial Benevolent Fund	1,060	423	175	248	0	-530	778
World Development	1,338	2,113	2,018	95	0	0	1,433
Payroll giving - Girls Brigade	4,008	3,920	2,345	1,575	0	-2,000	3,583
Moderators Appeal	0	150		150	0	0	150
Kenya Fund	0			0	0	0	0
Tear Fund	30	308	98	210	0	0	240
Food Store	16,274	12,065	12,920	-855	0	0	15,419
Harvest Appeal	20	8,364		8,364	0	-8,259	125
Youth Workers	0	2,923	2,923	0	0	0	0
Investment Funds	70,730	679		679	0	0	71,409
Bequest Holding Fund	39,550			0	0	0	39,550
Anon Gift # 1	6,100		2,000	-2,000	0	-1,000	3,100
Overseas Fund	0	50		50	0	-50	0
Stewardship Fund	0			0	0	0	0
Leprosy Mission	0			0	0	0	0
Flower Fund	0	933	785	148	0	0	148
Burundi YADA	1,332	17,057	19,584	-2,527	0	3,475	2,280
Jordan	13			0	0	0	13
Shelter UK	235	999	3,564	-2,565	0	2,370	40
Misc	0	50	50	0	0	0	0
Boys Brigade	2,744	3,937	4,902	-966	0	0	1,779
Girls Brigade	1,859	2,903	3,347	-444	0	0	1,416
Presbyterian Women	2,300	1,151	1,817	-666	0	0	1,634
Tear Fund - Mission Task Force	100	270	177	93	0	0	193
Total	480,289	101,961	63,984	37,978	0	-821	517,445
Endowment Funds	0	0	0	0	0	0	0
Total	1,611,743	324,052	244,272	79,780	0	0	1,691,523

Shore Street Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105199

Annual report

Shore Street Presbyterian Church

A Congregation of the Presbyterian Church in Ireland

Trustees Annual Report and Financial Statements for the Year Ended

31st December 2023

Registered With the Charity Commission for Northern Ireland NIC105199

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

Reference and Administrative Details

Shore Street Presbyterian Church
1 Warren Road
Donaghadee
Co Down
BT21 0DS

Registered Charity in Northern Ireland (NIC105199)

Charity Trustees

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

Rev Graeme Fowles	Mr Nigel Montgomery
Mr David Carson	Mr Jim Pollock
Mr Thomas Cheevers	Mr Gordon Semple
Mr Alan Steele	Mr Maurice McAuley
Mr Jim Hill	Mr Gareth Bell
Mr Bryan Johnston	Mr David Wilson
Mr Denzil Morrow	

Principal Office Bearers

Minister:	Rev Graeme Fowles
Clerk of Session:	Mr Jim Pollock
Chair of Church Committee:	Minister
Hon. Church Secretary:	Mrs Gillian Pollock
Hon. Treasurer:	Mr Stephen Jamison

Independent Examiner

Mr William McAdam, Stanley Woods & Company,
Certified Accountants
Alexander House,
49/51 Church Street
Newtownards BT23 4AN.

Bankers

Ulster Bank Ltd
Unit 13, Springhill Shopping Centre,
Bangor BT19 1ND

Solicitors

Russell & Co. Solicitors
11 Lower Mary Street
Newtownards, Co Down
BT23 4JJ

Structure & 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, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk session are held approximately 10 times a year.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Shore Street Presbyterian Church, Donaghadee has been assigned to the Ards Presbytery of the Presbyterian Church in Ireland. The membership of

the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each 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 third week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

Description and Purpose

Shore Street Presbyterian Church, Donaghadee 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 its members to play their part in fulfilling God's mission to our world.

Mission and Vision Statement

Shore Street Presbyterian Church, Donaghadee has adopted the following statement to describe its Mission and Purpose:

- Our Mission and our Passion: To see everyone in Donaghadee and beyond become fruitful disciples of Jesus.
- Our Goal: To delight God's heart, enjoy God's Presence and glorify God's name in everything.
- This statement is subject to review and change under the inspiration of the Holy Spirit and God's Word as found in Scripture

Core Values

We aim to achieve our Mission and Vision by the adoption of the following core values:

- Welcoming to all
- Community
- Generosity
- Missional
- Worship

This current vision statement and values are being reviewed in 2024. We do not foresee any changes in the core principles, although some new phrasing may be applied.

Activities and Objectives

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on two stated occasions, with other 'casual' times, during the years. All those who have made a profession of faith in the Lord Jesus Christ are welcome to the Lord's Supper. The congregation has a wide range of organisations providing Spiritual, Social and Recreational activities for all ages within the congregation. These are listed further in this document.

Achievements and Performance

Worship and Prayer

The congregation normally met for worship each Sunday at 9:30am, 11.00 am. and 1st & 3rd Sunday at 7.00pm. The evening services varied during the month with a Healing Service on the first Sunday and a teaching service on the third Sunday. Following on from the impact of the Covid years, we continue to stream Sunday worship through Facebook and YouTube. During the week the church provides a prayer and Bible study group and some small groups which meet in personal homes.

As well as our regular services during the year we acknowledged God's gift of new life through the Sacrament of Baptism - 1 baptism is recorded. We also conducted 5 marriage services and gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 256 communicant members and 431 families connected with the congregation. Numbers gathering in person remain consistent with the online presence being difficult to gauge with the fact that one view online may have more than one person viewing it, e.g. we stream into the local care homes. Through the year we have seen numbers decline slightly due to a number of funerals through the congregation.

Pastoral care

The church places a high value on pastoral care for its members. Such care is offered to all members of the congregation and to the local community if a person approaches the church for help. The church concentrates such provision in two areas; prayer ministry and home visits. The provision is shared among the minister, the Deaconess, a retired minister, the prayer ministry team, the elders and members of the congregation. As well as visits from the staff of the church, members of the congregation who are unable to attend church due to sickness or age are visited by other members of the congregation as part of the "Pastoral Care Team" and by district elders. Recently bereaved members are also cared for by the pastoral team of ministers and members. The church does not provide counselling services. If, during a pastoral visit, it is observed that counselling might help, the pastoral visitor may encourage the recipient to seek help from an appropriate counsellor.

Mission and Outreach

We believe in the "priesthood of all believers" and as such we encourage a full level of every member ministry. Each person is to engage in Christian mission, from the spiritual to the physical. To this end we are an open people who will welcome all people in as they are to introduce them to the transformative work of Jesus. Some specific ministries are:

Food bank: since starting the food bank has reached numerous households with parcels through the year, this is coupled with a specific delivery through the local schools for families at Christmas time. The number of referrals is growing every month.

Coffee with Kids: this weekly meeting for those with preschool toddlers or babies, is open to all people from any background. Following the difficulties of lockdown it has been encouraging to see the numbers return with many new faces using this time to connect with other parents/carers and let the young ones learn how to socialise after months of isolation.

YADA: The congregation of Shore Street are also encouraged to think beyond their own shores. To this end we are actively involved in a mission in Burundi. This is to give people a better world view and apply their understanding of needs to people near and far.

Uniformed organisations: The Girls' and Boys' Brigades have been running within the town for decades and are widely recognised for the work they do in bringing up young girls to women and young boys to men. Families from across the town, from various backgrounds, are more than welcome to bring their children to the relevant organisations.

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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

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 normally attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Our staff also attend online conferences during the year to help in personal growth.

Property

The Church Property Sub-committee regularly reviews the fabric of its suite of buildings and brings recommendations to the Church Committee for work required to the premises. The church undertakes preventative maintenance and repairs any damaged property or equipment on a timely basis. There were no major works undertaken in this year.

Organisations

The wide range of organisations at Shore Street are listed below and have welcomed the return to a more regular schedule from mid-2023.

Youth Fellowship - teaching group for teens

Sunday Schools - Bible teaching for the youngest children to the younger teens

Coffee & Chat - a Monday morning meeting for chat and fellowship

GIFT - Growing in Faith together - a monthly meeting on Monday evenings for women of all ages to come together in support and prayer for one another

Girls' Brigade - open to girls up to the age of 18

PW - a ladies group meeting on a Wednesday evening and afternoon, hearing various speakers and social topics

Men's Fellowship - bi-monthly gatherings on Wednesday mornings for all men to share with one another, support one another and learn more about the life and work of the Church.

Home Groups - various groups meeting to help each other in their faith, to support one another at spiritual, emotional and social levels.

Prayer & Bible Study - weekly Wednesday evening meeting

Boys' Brigade - open to boys up to the age of 18

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.

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). Our Food Bank and 'Coffee with Kids' programme are a concrete demonstration of God's love into our community.

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. A full review under the GDPR legislation was undertaken with all necessary measures put in place.

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 272 contributors during the calendar year 2023 donating a total of £172,804 (£176,985 in previous year, 2022)

Total Income of the congregation during the year was £316,166, compared to £374,293 in the previous year. The main reasons for the fall of c£58k was the receipt of two bequests in 2022 that weren't repeated in 2023 (c£40k), a fall in giving to a new building project that was paused in 2023 (£16.5k fall) a reduction in some restricted giving such as the World Development Appeal (c£2k fall), Foodbank (c£5k fall) and the absence of a Moderators Appeal in 2023 (£6.5k fall). This was in part partially mitigated by an increase in donations to the Repairs & Maintenance fund of c£12k during 2023.

Total expenditure decreased from £327,837 in 2022 to £232,209 this year mainly as a result of Manse repairs carried out in 2022, following the retirement of our previous Minister, not being repeated in 2023 coupled with a reduction in staffing costs due to having one less staff member during all of 2023 compared to most of 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 exceeds £250,000 but does not exceed £500,000, the Trustees have considered that an audit is not required but an independent examination of the financial accounts be carried under Section 65(9) of the Charities Act (Northern Ireland) 2008. Under the same applicable law the accounts have been prepared on an accruals basis in accordance with SORP (Statement of Recommended Practice) and have been independently examined as such.

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

Approved by the Kirk Session at a meeting on 13 May 2024 and signed on its behalf by

Proposer

Second

Maurice McAuley

Nigel Montgomery

Shore Street Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105199

Annual return

**Shore Street Donaghadee Congregation of the Presbyterian Church
in Ireland**

Independent Examiners Report

For the Year Ended 31st December 2023

Charity Number CCNI105199

Independent Examiners Report to the Trustees of Shore Street, Donaghadee Congregation of the Presbyterian Church in Ireland

I report on the accounts of the Church for the year ended 31st December 2023, which are set out on the Statement of Financial Activities.

Respective responsibilities of the charity Trustee and Examiner

As the Church's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The Trustees consider that an audit is not required for this year and that an independent examination is needed. The Church's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Certified Accountants.

It is my responsibility to:

- Examine the accounts under s65 of the Charities Act
- Follow the procedures laid down in the general directions given by the Commission under s65(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 Church accounts as required under s65 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 s65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the Church 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 Trustees concerning any such matters.

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

- That accounting records were not kept in accordance with s63 of the Charities Act
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act
- 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 listed above and, in connection with the following the Directions of the Charity Commission for Northern Ireland, I have found no matters that need to be brought to your attention.

William McAdam FCCA

Stanley Woods & Company
Certified Accountants
Alexander House
49/51 Church Street
Newtownards
BT23 4AN

Date: 6th June 2024

Shore Street Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105199

Accounts

**SHORE STREET CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

Financial Statements for the year ended 31 December 2022

SHORE STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY

Year ending 31 December 2022

		Unrestricted	Restricted	Endowment		
	Note	Funds	Funds	Funds	Total 2022	Total 2021
Receipts						
Donations and Legacies	2	246,414	128,836	0	375,251	312,743
Charitable activities	3	0	11,501	0	11,501	4,967
Other trading activities	4	0	0	0	0	0
Investment income	5	152	339	0	491	706
Other	6	0	0	0	0	0
		<u>246,566</u>	<u>140,676</u>	<u>0</u>	<u>387,242</u>	<u>318,417</u>
Sale of investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans received		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts		<u>246,566</u>	<u>140,676</u>	<u>0</u>	<u>387,242</u>	<u>318,417</u>
Payments						
Raising funds	7	767	0	0	767	809
Charitable activities	8	256,677	78,426	0	335,103	219,139
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		<u>257,444</u>	<u>78,426</u>	<u>0</u>	<u>335,870</u>	<u>219,948</u>
Purchase of investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan repayments		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Payments		<u>257,444</u>	<u>78,426</u>	<u>0</u>	<u>335,870</u>	<u>219,948</u>
Net receipts/(payments)		-10,878	62,250	0	51,372	98,469
Transfers between funds		-35,830	35,830	0	0	0
Revaluation of fixed assets	10	90,000	0	0	90,000	0
Net movement of funds		43,292	98,080	0	141,372	98,469
Funds brought forward		1,088,159	382,212	0	1,470,370	1,371,902
Funds carried forward		<u>1,131,451</u>	<u>480,292</u>	<u>0</u>	<u>1,611,743</u>	<u>1,470,371</u>

SHORE STREET CONGREGATION OF THE PREBYTERIAN CHURCH IN IRELAND
BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Endowment</u> <u>Funds</u>	<u>Total 2022</u>	<u>Total 2021</u>
Funds Reconciliation					
Funds at start of year	1,088,159	382,212	0	1,470,371	1,371,902
Net movement in funds	43,292	98,080	0	141,372	98,469
Funds at end of year	<u>1,131,451</u>	<u>480,292</u>	<u>0</u>	<u>1,611,743</u>	<u>1,470,371</u>
Fixed Assets					
> Church premises	875,000	0	0	875,000	785,000
> Fixtures, Fittings, Equipment	6,184	0	0	6,184	4,596
> Vehicles	0	0	0	0	0
	<u>881,184</u>	<u>0</u>	<u>0</u>	<u>881,184</u>	<u>789,596</u>
Current Assets					
Gift aid receivable on donations	26,462	12,944	0	39,407	36,492
Prepayments	4,055	0	0	4,055	4,590
Investments - Note 11	1,760	68,970	0	70,730	70,629
Cash at bank & in hand	221,265	398,378	0	619,643	588,011
	<u>253,542</u>	<u>480,292</u>	<u>0</u>	<u>733,834</u>	<u>699,722</u>
Creditors - amounts falling due within one year					
Loans	0	0	0	0	0
Other	3,276	0	0	3,276	18,947
	<u>3,276</u>	<u>0</u>	<u>0</u>	<u>3,276</u>	<u>18,947</u>
Net Current Assets	<u>250,267</u>	<u>480,292</u>	<u>0</u>	<u>730,559</u>	<u>680,775</u>
Total Assets less Current Liabilities	<u>1,131,451</u>	<u>480,292</u>	<u>0</u>	<u>1,611,743</u>	<u>1,470,371</u>
Creditors - amounts falling due after one year					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets / (Liabilities)	<u>1,131,451</u>	<u>480,292</u>	<u>0</u>	<u>1,611,743</u>	<u>1,470,371</u>

Approved by the Kirk Session at a meeting on 5 June 2023 and signed on it's behalf by: -

Mr Stephen Jamison

Mr Denzil Morrow

SHORE STREET CONGREGATION OF THE PREBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022.

1. BASIS OF PREPARATION

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Accounting and Reporting of Charities SORP in accordance with FRS102.

Income is included in the Statement of Financial Activities (SoFA) when the church becomes entitled to the resources and the monetary value can be measured with sufficient reliability. This includes claims made under Gift Aid.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Tangible fixed assets are capitalised if they can be used for more than one year and the costs is deemed to be material. They are valued at cost. The property owned, comprising the Church premises and the Manse have been included at a current valuation.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
a) Recorded giving	176,985	84,173	0	261,158	256,840
b) Loose collections	5,924	5,832	0	11,757	4,524
c) Donations and gifts	380	680	0	1,060	2,987
d) Gift aid	23,575	28,151	0	51,726	48,392
e) Legacies and bequests	39,550	10,000	0	49,550	0
	<u>246,414</u>	<u>128,836</u>	<u>0</u>	<u>375,251</u>	<u>312,743</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
a) Income from charitable activities	0	0	0	0	0
b) Fees from weddings and funerals	0	0	0	0	0
c) Fundraising events	0	0	0	0	0
d) Membership fees	0	0	0	0	0
e) Grants	0	0	0	0	0
Organisations income	0	11,501	0	11,501	4,967
	<u>0</u>	<u>11,501</u>	<u>0</u>	<u>11,501</u>	<u>4,967</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
a) Letting of premises	0	0	0	0	0
b) Trading income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
a) Deposit interest	113	238	0	351	97
b) General Investment Fund	0	0	0	0	0
c) Rents investment properties	0	0	0	0	0
d) Other investment income	39	101	0	140	609
	<u>152</u>	<u>339</u>	<u>0</u>	<u>491</u>	<u>706</u>

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
a) Insurance claims	0	0	0	0	0
b) Other income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
a) FWO envelopes	767	0	0	767	809
b) Fundraising events	0	0	0	0	0
	<u>767</u>	<u>0</u>	<u>0</u>	<u>767</u>	<u>809</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
a) General Assembly Assessments	26,373	0	0	26,373	17,838
b) Presbytery Fees	962	0	0	962	962
c) Ministry and support staff costs	99,747	0	0	99,747	82,902
d) Congregational running expenses	109,635	18,707	0	128,343	61,745
e) Donations to Missions and charities	19,000	49,249	0	68,249	50,567
f) Governance costs	960	0	0	960	960
Organisation expenses	0	10,469	0	10,469	4,165
	<u>256,677</u>	<u>78,426</u>	<u>0</u>	<u>335,103</u>	<u>219,139</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Investment properties expenses	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

The church property, which includes the church premises at Shore Street, Donaghadee and the manse at 1 The Trees, Donaghadee, is under the control of the congregation trustees (the Kirk Session), but is held in trust for the congregation by the Education Board of the Presbytery (the holding trustees). These premises were valued in 2018 by Thomas Orr Limited and they have been included in the Balance Sheet at that valuation, accordingly no depreciation has been charged.

	Land & Buildings	Fixtures & fittings	Vehicles	Total
<u>Cost or Valuation</u>				
At the start of year	785,000	17,897	0	802,897
Additions	0	3,120	0	3,120
Revaluations	90,000	0	0	90,000
Disposals	0	0	0	0
Transfers	0	0	0	0
At the end of year	<u>875,000</u>	<u>21,017</u>	<u>0</u>	<u>896,017</u>
<u>Depreciation</u>				
At the start of year	0	13,301	0	13,301
Charged	0	1,532	0	1,532
Impairment	0	0	0	0
Disposals	0	0	0	0
Transfers	0	0	0	0
At the end of year	<u>0</u>	<u>14,833</u>	<u>0</u>	<u>14,833</u>
<u>Net Book Value</u>				
At the start of year	<u>785,000</u>	<u>4,596</u>	<u>0</u>	<u>789,596</u>
At the end of year	<u>875,000</u>	<u>6,184</u>	<u>0</u>	<u>881,184</u>

In March 2023 the properties were revalued to a current value of £875,000.

11. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
General Investment Fund	1,760	0	0	1,760	1,917
Property	0	0	0	0	0
Other investments	0	68,970	0	68,970	68,712
	<u>1,760</u>	<u>68,970</u>	<u>0</u>	<u>70,730</u>	<u>70,629</u>

12. OTHER DISCLOSURES

Fees for examination of the accounts

Independent examiner's fees	600	600
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Staff costs

No employee is paid more than £60,000

13. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Revaluation	Transfer	Balance at end
Unrestricted Funds							
FWO/General Fund	1,088,159	246,566	257,444	-10,878	90,000	-35,830	1,131,451
Restricted Funds							
Building & Repair Fund	6,584	1,542	0	1,542	0	3,916	12,042
New Building Fund	271,641	47,745	0	47,745	0	0	319,387
United Appeal	2,576	15,082	16,567	-1,485	0	0	1,091
Presbyterian Orphan & Childrens Soc	0	175	175	0	0	0	0
Christian Aid	0	3	308	-305	0	308	3
Church History Book	0	73	0	73	0	0	73
Ministerial Benevolent Fund	0	1,060	0	1,060	0	0	1,060
World Development	1,021	4,483	4,166	316	0	0	1,338
Payroll giving - Girls Brigade	4,560	3,840	4,392	-552	0	0	4,008
Moderators Appeal	0	6,649	6,034	615	0	-615	0
Kenya Fund	0	75	75	0	0	0	0
Tear Fund	0	190	467	-278	0	308	30
Food Store	11,727	17,043	12,497	4,547	0	0	16,274
Harvest Appeal	165	7,687	0	7,687	0	-7,833	20
Youth Workers	0	980	994	-14	0	14	0
Investment Funds	70,629	101	0	101	0	0	70,730
Bequest Holding Fund	0	0	0	0	0	39,550	39,550
Anon Gift # 1	6,100	0	0	0	0	0	6,100
Overseas Fund	0	25	0	25	0	-25	0
Stewardship Fund	0	0	0	0	0	0	0
Leprosy Mission	0	0	0	0	0	0	0
Flower Fund	40	575	825	-250	0	210	0
Burundi YADA	978	20,140	19,785	355	0	0	1,332
Jordan	13	0	0	0	0	0	13
Student Bursary Fund	0	270	270	0	0	0	0
Shelter UK	203	1,410	1,403	8	0	25	235
Misc	0	28	0	28	0	-28	0
Sunday School Fund	0	0	0	0	0	0	0
Boys Brigade	1,552	7,475	6,283	1,193	0	0	2,744
Good to Go	1	0	0	0	0	0	1
Girls Brigade	1,942	2,512	2,595	-82	0	0	1,859
Helping Hands	0	0	0	0	0	0	0
Indoor Bowling	2	0	0	0	0	0	2
Presbyterian Women	2,349	1,408	1,457	-50	0	0	2,300
Tear Fund	129	106	135	-29	0	0	100
Total	382,212	140,676	78,426	62,250	0	35,830	480,292
Endowment Funds	0	0	0	0	0	0	0
Total	1,470,371	387,242	335,870	51,372	90,000	0	1,611,743

Shore Street Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105199

Annual report

Shore Street Presbyterian Church

A Congregation of the Presbyterian Church in Ireland

Trustees Annual Report and Financial Statements for the Year Ended

31st December 2022

Registered With the Charity Commission for Northern Ireland NIC105199

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Balance Sheet as at that date.

Reference and Administrative Details

Shore Street Presbyterian Church
1 Warren Road
Donaghadee
Co Down
BT21 0DS

Registered Charity in Northern Ireland (NIC105199)

Charity Trustees

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

Rev Graeme Fowles	Mr Nigel Montgomery
Mr David Carson	Mr Jim Pollock
Mr Thomas Cheevers	Mr Gordon Semple
Mr Alan Steele	Mr Maurice McAuley
Mr Jim Hill	Mr Gareth Bell
Mr Bryan Johnston	Mr David Wilson
Mr Denzil Morrow	

Principal Office Bearers

Minister:	Rev Graeme Fowles
Vacancy Convener (Jan- Mar 2022):	Rev Peter Lyle (Ballyholme Presbyterian Church)
Clerk of Session:	Mr Jim Pollock
Chair of Church Committee:	Minister
Hon. Church Secretary:	Mrs Audrey Massey
Hon. Treasurer:	Mr Stephen Jamison

Independent Examiner

Mr William McAdam, Stanley Woods & Company,
Certified Accountants
Alexander House,
49/51 Church Street
Newtownards BT23 4AN.

Bankers

Ulster Bank Ltd
Unit 13, Springhill Shopping Centre,
Bangor BT19 1ND

Solicitors

Russell & Co. Solicitors
11 Lower Mary Street
Newtownards, Co Down
BT23 4JJ

Structure & 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, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk session are held approximately 10 times a year.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Shore Street Presbyterian Church, Donaghadee has been assigned to the Ards Presbytery of the Presbyterian Church in Ireland. The membership of

the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each 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 third week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

Description and Purpose

Shore Street Presbyterian Church, Donaghadee 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 its members to play their part in fulfilling God's mission to our world.

Mission and Vision Statement

Shore Street Presbyterian Church, Donaghadee has adopted the following statement to describe its Mission and Purpose:

- Our Mission and our Passion: To see everyone in Donaghadee and beyond become fruitful disciples of Jesus.
- Our Goal: To delight God's heart, enjoy God's Presence and glorify God's name in everything.
- This statement is subject to review and change under the inspiration of the Holy Spirit and God's Word as found in Scripture

Core Values

We aim to achieve our Mission and Vision by the adoption of the following core values:

- Welcoming to all
- Community
- Generosity
- Missional
- Worship

Activities and Objectives

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on two stated occasions during the year, being very welcomed after the years of Covid-19 restrictions. All those who have made a profession of faith in the Lord Jesus Christ are welcome to the Lord's Supper. The congregation has a wide range of organisations providing Spiritual, Social and Recreational activities for all ages within the congregation. These would include:

In 2022, because of Coronavirus Pandemic, much of ministry was started on-line, but moved to live gatherings by the end of the calendar year.

Achievements and Performance

Worship and Prayer

The congregation normally met for worship each Sunday at 9:30am, 11.00 am. and 1st & 3rd Sunday at 7.00pm. The evening services varied during the month with a Healing Service on the first Sunday and a teaching service on the third Sunday. Due to Covid-19 in-person meetings did not happen for several months, however we were able to broadcast online on both YouTube and Facebook. The worship services met through the entire year with various restrictions in place due to the Pandemic. Restrictions were lifted with care and consideration to the safety of all, this occurred through the year. During the week the church provides a prayer and Bible study group and some small groups which meet in personal homes.

As well as our regular services during the year we acknowledged God's gift of new life through the Sacrament of Baptism - 1 baptism is recorded. We also conducted 3 marriage services and gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 280 communicant members and 465 families connected with the congregation. The average weekly attendance before Covid at morning worship has returned to 350 following the opening up of activities post-pandemic. On top of the "in person gatherings" we have continued with online ministry of worship and prayer with the 11.00am Sunday streamed and the Tuesday morning Prayer Meeting through Zoom.

Pastoral care

The church places a high value on pastoral care for its members. Such care is offered to all members of the congregation and to the local community if a person approaches the church for help. The church concentrates such provision in two areas; prayer ministry and home visits. The provision is shared among the minister, the Deaconess, a retired minister, the prayer ministry team, the elders and members of the congregation. As well as visits from the staff of the church, members of the congregation who are unable to attend church due to sickness or age are visited by other members of the congregation as part of the "Pastoral Care Team" and by district elders. Recently bereaved members are also cared for by the pastoral team of ministers and members. The church does not provide counselling services. If, during a pastoral visit, it is observed that counselling might help, the pastoral visitor may encourage the recipient to seek help from an appropriate counsellor.

Mission and Outreach

We believe in the "priesthood of all believers" and as such we encourage a full level of every member ministry. Each person is to engage in Christian mission, from the spiritual to the physical. To this end we are an open people who will welcome all people in as they are to introduce them to the transformative work of Jesus. Some specific ministries are:

Food bank: since starting the food bank has reached numerous households with parcels through the year, this is coupled with a specific delivery through the local schools for families at Christmas time. The number of referrals is growing every month.

Coffee with Kids: this weekly meeting for those with preschool toddlers or babies, is open to all people from any background. Following the difficulties of lockdown it has been encouraging to see the numbers return with many new faces using this time to connect with other parents/carers and let the young ones learn how to socialise after months of isolation.

Yada: The congregation of Shore Street are also encouraged to think beyond their own shores. To this end we are actively involved in a mission in Burundi. This is to give people a better world view and apply their understanding of needs to people near and far.

Uniformed organisations: The Girls' and Boys' Brigades have been running within the town for decades and are widely recognised for the work they do in bringing up young girls to women and young boys to men. Families from across the town, from various backgrounds, are more than welcome to bring their children to the relevant organisations.

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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

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 normally attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Our staff also attend online conferences during the year to help in personal growth.

Property

The Church Property Sub-committee regularly reviews the fabric of its suite of buildings and brings recommendations to the Church Committee for work required to the premises. The church undertakes preventative maintenance and repairs any damaged property or equipment on a timely basis. Due to the retirement of our minister additional work has been carried out in The Manse. The new family moved in March 2022 with works complete. Pre-Pandemic a loose plan for a "New build" was started. Due to the changes in Society (financial pressure) and directional purpose of the congregation, this plan has been paused until further notice. All donors have been informed.

Organisations

The wide range of organisations at Shore Street are listed below and have welcomed the return to a more regular schedule from mid-2022.

Youth Fellowship - teaching group for teens

Sunday Schools - Bible teaching for the youngest children to the younger teens

Coffee & Chat - a Monday morning meeting for chat and fellowship

GIFT - Growing in Faith together - a monthly meeting on Monday evenings for women of all ages to come together in support and prayer for one another

Girls' Brigade - open to girls up to the age of 18

PW - a ladies group meeting on a Wednesday evening and afternoon, hearing various speakers and social topics

Men's Fellowship - bi-monthly gatherings on Wednesday mornings for all men to share with one another, support one another and learn more about the life and work of the Church.

Home Groups - various groups meeting to help each other in their faith, to support one another at spiritual, emotional and social levels.

Prayer & Bible Study - weekly Thursday evening meeting

Boys' Brigade - open to boys up to the age of 18

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.

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). Our Food Bank and 'Coffee with Kids' programme are a concrete demonstration of God's love into our community.

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. A full review under the GDPR legislation was undertaken with all necessary measures put in place.

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 276 contributors during the calendar year 2022 donating a total of £176,985 (£173,279 in previous year, 2021)

Total Income of the congregation during the year was £375,251, compared to £312,743 in the previous year. The main reasons for the change was the receipt of two bequests during the year, additional gift aid claimed and additional income raised in support of several missionary organisations supported by the congregation.

Total expenditure increased from £219,948 to £335,870

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 exceeds £250,000 but does not exceed £500,000, the Trustees have considered that an audit is not required but an independent examination of the financial accounts be carried under Section 65(9) of the Charities Act (Northern Ireland) 2008. Under the same applicable law the accounts have been prepared on an accruals basis in accordance with SORP (Statement of Recommended Practice) and have been independently examined as such.

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 1 August 2023 and signed on its behalf by

Denzil Morrow

Jim Hill

Shore Street Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105199

Annual return

**Shore Street Donaghadee Congregation of the Presbyterian Church
in Ireland**

Independent Examiners Report

For the Year Ended 31st December 2022

Charity Number CCNI105199

Independent Examiners Report to the Trustees of Shore Street, Donaghadee Congregation of the Presbyterian Church in Ireland

I report on the accounts of the Church for the year ended 31st December 2022, which are set out on the Statement of Financial Activities.

Respective responsibilities of the charity Trustee and Examiner

As the Church's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The Trustees consider that an audit is not required for this year and that an independent examination is needed. The Church's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Certified Accountants.

It is my responsibility to:

- Examine the accounts under s65 of the Charities Act
- Follow the procedures laid down in the general directions given by the Commission under s65(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 Church accounts as required under s65 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 s65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the Church 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 Trustees concerning any such matters.

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

- That accounting records were not kept in accordance with s63 of the Charities Act
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act
- 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 listed above and, in connection with the following the Directions of the Charity Commission for Northern Ireland, I have found no matters that need to be brought to your attention.

William McAdam FCPA

Stanley Woods & Company
Certified Accountants
Alexander House
49/51 Church Street
Newtownards
BT23 4AN

Date: 31st May 2023