

Killinchy Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105212

Details

Status	Received
Registered	2016-08-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	71 Comber Road Killinchy Newtownards BT23 6pf BT23 6PF
Phone	02897542695
Email	killinchyoffice@gmail.com
Website	http://www.killinchypresbyterian.org/

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£174,455	£154,180	£0	0
2024-12-31	£160,882	£169,098	£0	0

Trustees

Name	Role	Appointed
Alison Connolly		
Alistair Beggs		
Andrew Neagle		
Anne Tate		
Brian Cairns		
Brian Mcgibbon		
Janet Redington		
Joe Tate		
Morna Mcgibbon		
Mr Andrew Ernest Donaldson Qc		
Mr Dickon Piers Hall		
Mr Stephen Tate		
Mrs Doreen Elizabeth Neagle		
Mrs Kathryn Alison Galbraith		
Mrs Margaret Florence Donaldson Ba (Hons)		
Rev Alan Johnston		

Killinchy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105212

Accounts

	Year Ending		
	2025 £	2024 £	Variance £
INCOME			
Congregational Givings			
Freewill Offering	84,514	84,744	(231)
Gift Aid	18,950	18,639	311
Building Fund	7,726	15,927	(8,201)
Harvest Gift Day & Gift Aid	3,997	3,874	123
Loose Offering	5,040	2,638	2,402
KPC Kids	2,732	3,685	(953)
Donations for use of halls & facilities	2,750	2,575	175
Other Income	143	42	101
Funeral Catering	0	500	(500)
Graveyard	5,200	3,500	1,700
KPC Fun Day	2,481	0	2,481
Rental Income	6,358	6,422	(64)
	<u>139,890</u>	<u>142,546</u>	<u>(2,656)</u>
Investment Income			
PCI General Investment Fund	7,751	7,523	228
Dornan Trust	10,572	0	10,572
	<u>18,323</u>	<u>7,523</u>	<u>10,800</u>
Total excluding Collections	158,213	150,069	8,144
Collections for Central Appeals			
United Appeal & Gift Aid	9,160	8,942	218
World development Appeal & Gift Aid	321	530	(208)
Presbyterian Children's Society	0	50	(50)
	<u>9,481</u>	<u>9,521</u>	<u>(40)</u>
Collections for other Restricted Congregational Funds	6,760	1,291	5,469
Total	<u>174,455</u>	<u>160,882</u>	<u>13,573</u>

	Year Ending		
	2025 £	2024 £	Variance £
EXPENDITURE			
Staff Costs			
Minister Salary	45,224	43,694	(1,529)
Minister Expenses	0	0	0
Ministerial Car Allowance	4,432	4,221	(211)
Ministerial Duties Allowance	2,956	2,815	(141)
PCI Pension Scheme	7,914	10,487	2,573
Vacancy Convenor	0	0	0
Organist	0	0	0
Pastoral Expenses	0	0	0
National Insurance	6,858	5,745	(1,113)
	<u>67,384</u>	<u>66,963</u>	<u>(421)</u>
PCI Assessments			
Central Ministry Fund	3,440	3,932	492
Retired Ministers' Fund	0	0	0
Widows of Ministers' Fund	0	707	707
Prolonged Disability Fund	141	550	409
Incidental Fund	2,403	2,830	427
Ministerial Development Fund	0	78	78
Church House External Repairs	1,234	1,414	180
Communications Department	971	1,101	130
Sick Supply Fund	0	15	15
Students Bursary Fund	1,234	1,257	23
Apprenticeship Levy	226	219	(8)
	<u>9,649</u>	<u>12,103</u>	<u>2,454</u>
Property Costs			
Grounds Maintenance & Minor Repairs	8,652	9,054	402
Rates & Insurance	9,983	9,446	(537)
Heat & Light	9,586	11,402	1,816
	<u>28,221</u>	<u>29,902</u>	<u>1,681</u>
Office & Administration Costs			
Printing, Stationery & Software Licenses	1,134	2,303	1,169
Postage & Telephone	1,488	1,286	(202)
Accountancy Fees	600	600	0
Down Presbytery Fees	1,082	1,030	(52)
Periodicals	0	101	101
Bank Interest & Fees	291	271	(20)
Sundry Expenses	669	375	(294)
Legal & General Expenses	0	0	0
	<u>5,263</u>	<u>5,966</u>	<u>703</u>
Ministry Costs			
Pulpit Supply Expenses	351	256	(94)
Sunday School	603	748	145
KPC Kids	5,710	3,208	(2,502)
Discipleship	54	0	(54)
Fellowship	98	0	(98)
Worship	1,501	1,949	448
	<u>8,317</u>	<u>6,161</u>	<u>(2,156)</u>
Property Renewals & Improvements			
Church and Halls Property Repairs	16,243	23,772	7,529
Manse Repairs	1,134	6,545	5,411
Old Sexton's House	160	0	(160)
Sexton's House	2,529	272	(2,257)
	<u>20,066</u>	<u>30,589</u>	<u>10,523</u>

Donations

United Appeal & Gift Aid	9,160	8,962	(198)
World development Appeal & Gift Aid	321	530	208
Presbyterian Children's Society	1,948	1,937	(12)
Moderator's Appeal	0	0	0
PCI Council for Global Mission	0	0	0
Harvest Gift Day Designated Charities	2,048	1,987	(62)
	<u>13,478</u>	<u>13,415</u>	<u>(63)</u>

Repayment of Loan Capital to Dornan Trust	0	0	0
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Payments from other Restricted Congregational Funds	1,801	3,999	2,198
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Total	<u>154,180</u>	<u>169,098</u>	<u>14,918</u>
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SURPLUS BEFORE FINANCING COSTS	<u>20,275</u>	<u>(8,216)</u>	<u>28,491</u>
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FINANCING COSTS

Repayment of Loan Interest to Dornan Trust	0	0	0
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SURPLUS / (DEFICIT) AFTER FINANCING COSTS	<u>20,275</u>	<u>(8,216)</u>	<u>28,491</u>
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Year Ending		
2025	2024	Variance
£	£	£

Cash Flow Statement

Opening Cash Balances

General Fund	23,975	24,028	(53)
Building Fund	21,981	27,417	(5,436)
Restricted Congregational Funds	12,360	15,087	(2,727)
	<u>58,316</u>	<u>66,532</u>	<u>(8,216)</u>

Closing Cash Balance

General Fund	31,813	23,975	7,837
Building Fund	29,459	21,981	7,478
Restricted Congregational Funds	17,319	12,360	4,959
	<u>78,591</u>	<u>58,316</u>	<u>20,275</u>

Movement in Cash & Bank balances in the year	<u>20,275</u>	<u>(8,216)</u>	<u>28,491</u>
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Other Financial Assets & Liabilities

Investments

PCI General Investment Fund	Number of Shares	22,797	22,797
	Value as at 31st December	<u>306,476</u>	<u>314,587</u>

Loans

Dornan Trust	<u>319,439</u>	<u>319,439</u>
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Killinchy Congregation of the Presbyterian Church in Ireland

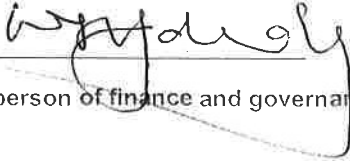
Northern Ireland - Charity number 105212

Accounts

Killinchy Presbyterian Church
Finance Report
For the Year Ended 31 December 2024

Independent examiner's Report to the Trustees of Killinchy Presbyterian Church

I approve the accounts of the charity for the year ended 31 December 2024 contained on pages 2 to 5 and confirm that I have made available all relevant records and information for their preparation.



Chairperson of finance and governance subcommittee

Independent Examiner's Report to the Trustees

I report on the accounts of Killinchy Presbyterian Church for the period ended 31 December 2024, which are set out on the following pages.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the account. The trustees consider that a full audit is not required for this year and an independent examination is needed.

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

- Examine the accounts.
- Follow the procedure laid down in the General Direction given by the Charity Commission with regard to independent examinations.
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material aspect the requirements:

- To keep accounting records.
- To prepare accounts which accord with the accounting records, comply with the accounting requirements and with the methods and principles of the Statement of Recommended Practice.

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



PETER BOND FCA
PMB ACCOUNTANTS LIMITED

Dated: 21 August 2025

7 The Square
Comber
Newtownards
BT23 5DX

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.

Killinchy Presbyterian Church
 Receipts & Payments Accounts
 Year ending 31st December 2024

	Year Ending			Variance
	Church	2024	2023	
	£	£	£	£
INCOME				
Congregational Givings				
Freewill Offering	84,744	84,744	78,896	5,849
Gift Aid	18,639	18,639	14,751	3,888
Building Fund	15,927	15,927	0	15,927
Harvest Gift Day & Gift Aid	3,874	3,874	5,492	(1,618)
Loose Offering	2,638	2,638	1,935	702
Grant Income for Church Roof Repair	0	0	27,780	(27,780)
Dornan Trust Loan Capital Repayment Fund	0	0	0	0
Fund Raising Committee	0	0	0	0
KPC Kids	3,685	3,685	2,800	885
Donations for use of halls & facilities	2,575	2,575	3,080	(505)
Other Income	42	42	216	(174)
Funeral Catering	500	500	0	500
Graveyard	3,500	3,500	3,490	10
Harvest Fair	0	0	0	0
Bequests	0	0	0	0
Blank	0	0	0	0
Blank	0	0	0	0
Blank	0	0	0	0
Blank	0	0	0	0
Rental Income	6,422	6,422	6,079	343
	142,546	142,546	144,518	(1,972)
Investment Income				
PCI General Investment Fund	7,523	7,523	5,927	1,596
Proceeds from sale of investments	0	0	0	0
Dornan Trust	0	0	14,633	(14,633)
	7,523	7,523	20,560	(13,037)
Total excluding Collections	150,069	150,069	165,078	(15,009)
Collections for Central Appeals				
United Appeal & Gift Aid	8,942	8,942	8,435	506
World development Appeal & Gift Aid	530	530	579	(49)
Presbyterian Children's Society	50	50	0	50
Moderator's Appeal	0	0	470	(470)
PCI Council for Global Mission	0	0	0	0
	9,521	9,521	9,484	38
Collections for other Restricted Congregational Funds	1,291	1,291	11,411	(10,119)
Total	160,882	160,882	185,973	(25,091)

Killinchy Presbyterian Church
 Receipts & Payments Accounts
 Year ending

31/12/2024

	Year Ending			Variance
	Church	2024	2023	
	£	£	£	£

EXPENDITURE

Staff Costs

Minister Salary	43,694	43,694	42,114	(1,581)
Minister Expenses	0	0	0	0
Ministerial Car Allowance	4,221	4,221	4,020	(201)
Ministerial Duties Allowance	2,815	2,815	2,681	(134)

PCI Pension Scheme	10,487	10,487	9,988	(499)
Vacancy Convenor	0	0	0	0
Organist	0	0	0	0
Pastoral Expenses	0	0	85	85
National Insurance	5,745	5,745	5,481	(265)
	<u>66,963</u>	<u>66,963</u>	<u>64,368</u>	<u>(2,595)</u>
PCI Assessments				
Central Ministry Fund	3,932	3,932	3,174	(758)
Retired Ministers' Fund	0	0	0	0
Widows of Ministers' Fund	707	707	649	(58)
Prolonged Disability Fund	550	550	649	99
Incidental Fund	2,830	2,830	2,596	(234)
Ministerial Development Fund	78	78	288	210
Church House External Repairs	1,414	1,414	1,442	28
Communications Department	1,101	1,101	0	(1,101)
Sick Supply Fund	15	15	29	14
Students Bursary Fund	1,257	1,257	1,154	(103)
Apprenticeship Levy	219	219	208	(11)
	<u>12,103</u>	<u>12,103</u>	<u>10,189</u>	<u>(1,914)</u>
Property Costs				
Grounds Maintenance & Minor Repairs	9,054	9,054	7,286	(1,768)
Rates & Insurance	9,446	9,446	9,777	331
Heat & Light	11,402	11,402	6,733	(4,669)
Graveyard Maintenance	0	0	0	0
	<u>29,902</u>	<u>29,902</u>	<u>23,796</u>	<u>(6,106)</u>
Office & Administration Costs				
Printing ,Stationery & Software Licenses	2,303	2,303	2,782	479
Postage & Telephone	1,286	1,286	1,226	(60)
Accountancy Fees	600	600	600	0
Down Presbytery Fees	1,030	1,030	996	(34)
Periodicals	101	101	3	(98)
Bank Interest & Fees	271	271	539	268
Leaving Gift for Retiring Minister	0	0	0	0
BBQ Held for Retiring Minister	0	0	0	0
Sundry Expenses	375	375	402	27
Legal & General Expenses	0	0	0	0
	<u>5,966</u>	<u>5,966</u>	<u>6,548</u>	<u>582</u>
Ministry Costs				
Pulpit Supplies	256	256	745	489
Sunday School	748	748	114	(634)
KPC Kids	3,208	3,208	2,997	(211)
Discipleship	0	0	228	228
Fellowship	0	0	296	296
Outreach	0	0	0	0
Pastoral Support	0	0	0	0
Office	0	0	0	0
Worship	1,949	1,949	1,039	(909)
	<u>6,161</u>	<u>6,161</u>	<u>5,419</u>	<u>(742)</u>
Property Renewals & Improvements				
Church and Halls Property Repairs	23,772	23,772	68,556	44,784
Ballydrain Old School House	0	0	0	0
Manse Repairs	6,545	6,545	816	(5,729)
Old Sexton's House	0	0	0	0
Sexton's House	272	272	660	388
	<u>30,589</u>	<u>30,589</u>	<u>70,032</u>	<u>39,443</u>
Donations				
United Appeal & Gift Aid	8,962	8,962	8,415	(546)
World development Appeal & Gift Aid	530	530	579	49
Presbyterian Children's Society	1,937	1,937	1,710	(227)
Moderator's Appeal	0	0	470	470

PCI Council for Global Mission	0	0	0	0
Harvest Gift Day Designated Charities	1,987	1,987	2,310	323
	13,415	13,415	13,484	68.62
Repayment of Loan Capital to Dornan Trust	0	0	0	0
Payments from other Restricted Congregational Funds	3,999	3,999	90	(3,909)
Total	169,098	169,098	193,926	24,828

SURPLUS BEFORE FINANCING COSTS **(8,216) (8,216) (7,953) (263)**

FINANCING COSTS

Repayment of Loan Interest to Dornan Trust 0 0 0 0

(DEFICIT) AFTER FINANCING COSTS **(8,216) (8,216) (7,953) (263)**

Killinchy Presbyterian Church
Receipts & Payments Accounts
Year ending 31/12/2024

Church	Year Ending		Variance
	2024	2023	
£	£	£	£

Cash Flow Statement

Opening Cash Balances

General Fund	24,028	24,028	26,334	(2,305)
Building Fund	27,417	27,417	44,405	(16,988)
Restricted Congregational Funds	15,087	15,087	3,746	11,341
Graveyard Account		0	0	0
Legacy & Gift Account		0	0	0
	66,532	66,532	74,485	(7,953)

Closing Cash Balance

General Fund	23,975	23,975	24,028	(53)
Building Fund	21,981	21,981	27,417	(5,436)
Minibus Account (Account Closed Aug 2011)		0	0	0
Restricted Congregational Funds	12,360	12,360	15,087	(2,727)
Graveyard Account		0	0	0
Legacy & Gift Account		0	0	0
	58,316	58,316	66,532	(8,216)

Movement in Cash & Bank balances in the year

(8,216) (8,216) (7,953) (263)

Other Financial Assets & Liabilities

(0.00)

Investments

PCI General Investment Fund	Number of Shares	22,797	22,797	
	Value as at 31st December	314,587	303,813	10,774

Loans

Dornan Trust	319,439	319,439		
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Signature

Date

W. J. [Signature]
21st August 2025

Killinchy Congregation of the Presbyterian Church in Ireland

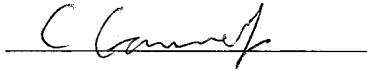
Northern Ireland - Charity number 105212

Accounts

Killinchy Presbyterian Church
Finance Report
For the Year Ended 31 December 2023

Independent examiner's Report to the Trustees of Killinchy Presbyterian Church

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Honorary Treasurer

Independent Examiner's Report to the Trustees

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Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the account. The trustees consider that a full audit is not required for this year and an independent examination is needed.

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- State whether particular matters have come to my attention.

Basis of independent examiner's report

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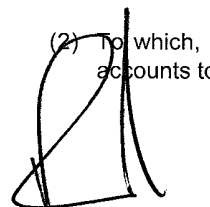
Independent examiner's statement

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(1) Which gives me reasonable cause to believe that in any material aspect the requirements:

- To keep accounting records.
- To prepare accounts which accord with the accounting records, comply with the accounting requirements and with the methods and principles of the Statement of Recommended Practice.

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**PETER BOND FCA
PMB ACCOUNTANTS LIMITED**

Dated: 12 September 2024

7 The Square
Comber
Newtownards
BT23 5DX

	Year Ending		
	2023 £	2022 £	Variance £
INCOME			
Congregational Givings			
Freewill Offering	78,896	77,409	1,487
Gift Aid	14,751	25,909	(11,158)
Harvest Gift Day & Gift Aid	5,492	6,347	(855)
Loose Offering	1,935	2,772	(837)
Grant Income for Church Roof Repair	27,780		27,780
KPC Kids	2,800	1,205	1,595
Donations for use of halls & facilities	3,080	3,145	(65)
Other Income	216	48	168
Funeral Catering	0	0	0
Graveyard	3,490	4,300	(810)
Harvest Fair	0	0	0
Bequests	0	15,359	(15,359)
Rental Income	6,079	5,679	400
	<u>144,518</u>	<u>142,173</u>	<u>2,346</u>
Investment Income			
PCI General Investment Fund	5,927	6,155	(228)
Dornan Trust	14,633	0	14,633
	<u>20,560</u>	<u>6,155</u>	<u>14,405</u>
Total excluding Collections	165,078	148,328	16,751
Collections for Central Appeals			
United Appeal & Gift Aid	8,435	8,062	374
World development Appeal & Gift Aid	579	13	566
Presbyterian Children's Society	0	0	0
Moderator's Appeal	470	3,828	(3,358)
PCI Council for Global Mission	0	0	0
	<u>9,484</u>	<u>11,902</u>	<u>(2,418)</u>
Collections for other Restricted Congregational Fund	11,411	2,904	8,507
Total	<u>185,973</u>	<u>163,134</u>	<u>22,839</u>

	Year Ending		
	2023	2022	Variance
	£	£	£
EXPENDITURE			
Staff Costs			
Minister Salary	42,114	39,632	(2,482)
Minister Expenses	0	0	0
Ministerial Car Allowance	4,020	3,829	(191)
Ministerial Duties Allowance	2,681	2,553	(128)
PCI Pension Scheme	9,988	9,512	(476)
Vacancy Convenor	0	0	0
Organist	0	0	0
Pastoral Expenses	85	50	(35)
National Insurance	5,481	5,376	(104)
	<u>64,368</u>	<u>60,952</u>	<u>(3,416)</u>
PCI Assessments			
Central Ministry Fund	3,174	2,907	(267)
Retired Ministers' Fund	0	0	0
Widows of Ministers' Fund	649	605	(44)
Prolonged Disability Fund	649	484	(165)
Incidental Fund	2,596	2,241	(355)
Ministerial Development Fund	288	278	(10)
Church House External Repairs	1,442	1,212	(230)
Special Assembly	0	0	0
Sick Supply Fund	29	37	8
Students Bursary Fund	1,154	1,151	(3)
Apprenticeship Levy	208	198	(10)
	<u>10,189</u>	<u>9,113</u>	<u>(1,076)</u>
Property Costs			
Grounds Maintenance & Minor Repairs	7,286	7,455	169
Rates & Insurance	9,777	8,951	(826)
Heat & Light	6,733	6,046	(687)
	<u>23,796</u>	<u>22,451</u>	<u>(1,344)</u>
Office & Administration Costs			
Printing, Stationery & Software Licenses	2,782	2,517	(265)
Postage & Telephone	1,226	904	(322)
Accountancy Fees	600	600	0
Down Presbytery Fees	996	872	(124)
Periodicals	3	(45)	(48)
Bank Interest & Fees	539	426	(112)
Sundry Expenses	402	285	(117)
Legal & General Expenses	0	0	0
	<u>6,548</u>	<u>5,560</u>	<u>(988)</u>

Ministry Costs

Pulpit Supplies	745	392	(354)
Sunday School	114	94	(20)
KPC Kids	2,997	1,876	(1,121)
Discipleship	228	0	(228)
Fellowship	296	274	(22)
Worship	1,039	747	(292)
	<u>5,419</u>	<u>3,382</u>	<u>(2,038)</u>

Property Renewals & Improvements

Church and Halls Property Repairs	68,556	50,778	(17,778)
Ballydrain Old School House	0	0	0
Manse Repairs	816	207	(609)
Old Sexton's House	0	0	0
Sexton's House	660	1,510	850
	<u>70,032</u>	<u>52,495</u>	<u>(17,537)</u>

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World development Appeal & Gift Aid	579	13	(566)
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Moderator's Appeal	470	3,828	3,358
PCI Council for Global Mission	0	0	0
Harvest Gift Day Designated Charities	4,020	1,910	(2,110)
	<u>13,484</u>	<u>15,969</u>	<u>2,485.45</u>

Repayment of Loan Capital to Dornan Trust	0	0	0
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Payments from other Restricted Congregational Fund	90	2,398	2,308
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Total	<u>193,926</u>	<u>172,321</u>	<u>(21,605)</u>
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SURPLUS BEFORE FINANCING COSTS	<u>(7,953)</u>	<u>(9,187)</u>	<u>1,234</u>
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FINANCING COSTS

Repayment of Loan Interest to Dornan Trust	0	0	0
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(DEFICIT) / SURPLUS AFTER FINANCING COSTS	<u>(7,953)</u>	<u>(9,187)</u>	<u>1,234</u>
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	Year Ending		
	2023	2022	Variance
	£	£	£
Cash Flow Statement			
Opening Cash Balances			
General Fund	26,334	10,742	15,592
Building Fund	44,405	69,691	(25,286)
Restricted Congregational Funds	3,746	3,240	506
	<u>74,485</u>	<u>83,672</u>	<u>(9,187)</u>
Closing Cash Balance			
General Fund	24,028	26,334	(2,305)
Building Fund	27,417	44,405	(16,988)
Restricted Congregational Funds	15,087	3,746	11,341
	<u>66,532</u>	<u>74,485</u>	<u>7,953</u>
Movement in Cash & Bank balances in the year	<u>(7,953)</u>	<u>(9,187)</u>	<u>1,234</u>
Other Financial Assets & Liabilities			
Investments			
PCI General Investment Fund	Number of Sh	22,797	22,797
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			25,213
Loans			
Dornan Trust		<u>319,439</u>	<u>319,439</u>

Killinchy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105212

Annual report

Killinchy Congregation of the Presbyterian Church in Ireland Trustees' Annual Report - Year ended 31 December 2023

Report and Financial Statements of the Charity for the year ended 31 December 2023

Reference and Administrative Details

Registered Charity name - Killinchy Congregation of the Presbyterian Church in Ireland

Charity Registration Number NIC105212

Principal Office, 12 Craigarusky Road, Balloo, Killinchy BT23 6QS

Trustees

Reverend Alan Johnston

Mr A Beggs

Mr B Cairns

Mrs A Connolly

Mr A Donaldson

Mrs F Donaldson

Mrs A Galbraith

Mr D Hall

Mr B McBride

Mr B McGibbon

Mrs M McGibbon

Mr A Neagle

Mrs D Neagle

Mrs J Redington

Mrs A Tate

Mr J Tate

Mr S Tate

Auditors: PMB Chartered Accountants, 7 The Square, Comber, Newtownards BT23 5DX

Bankers: Danske Bank Limited, 35 High Street, Newtownards BT23 7HS

Killinchy Congregation of the Presbyterian Church in Ireland Trustees' Annual Report - Year ended 31 December 2023

Structure, Governance 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 congregation. 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 at least 4 times in each 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 either be by the congregation or by the Kirk Session.

Presbytery

Under the Presbyterian Church in Ireland's form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Killinchy 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, ministers who have retired from active duty and elders appointed by the Kirk Session of each congregation.

The General Assembly

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 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

Killinchy Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report - Year ended 31 December 2023

ministers of each congregation, retired ministers and representative elders appointed by the Kirk Session of each congregation.

Objectives and Activities

Killinchy Presbyterian Church is a congregation of the Presbyterian Church in Ireland. We seek to be transformed by the Gospel and share the love of Jesus. We desire to be a community of people who love, support and worship for the glory of God.

Our Values are to be Christ centred, spiritually vibrant, Bible based, seeking God's will, sharing God's grace through faith and valuing everyone equally. We desire to see people become committed followers of the Lord Jesus Christ and grow in Christian Stature. We aim to be a caring community with an emphasis on prayer at the centre of all we seek to do.

Achievements and Performance

Session met four times throughout the year including a planning day for the year ahead. We continue to focus on building our Fellowship together; developing what is spiritually fruitful and as always keeping Christ at the centre of everything.

Worship

The congregation meets for worship each Sunday at 11.00 am (10.30am during the summer months). Sunday school and youth Bible study meet during the Service.

During the year we conducted 1 marriage service, no baptisms and sought to give comfort to the 11 families who had been bereaved during the year, in November we also welcomed 3 people to the Lord's Table on profession of faith.

At 31st December 2023 there were 159 communicant members and 192 families connected with the congregation. The average weekly attendance at morning worship was 100.

Pastoral Care

As God's family in Killinchy, we are called to care for one another; this happens as we gather together in worship, in our small groups, in our organisations and in open and welcoming friendships. We have a pastoral care coordinator and team of visitors who, along with our Minister and Elders, provide care, support and a listening ear to those who need it.

Killinchy Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report - Year ended 31 December 2023

The team visits in homes, hospitals, and residential care facilities, caring for those no longer able to attend Church, supporting families under pressure, and offering regular prayer support through the Prayer Ministry Team.

Mission and Outreach

The congregation has a long history of reaching out in mission - we support the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland and 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, including our own Global Missionaries, Annes and Olga Nel, in St Petersburg. It assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists 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.

We continued to support Mission and Outreach financially by sharing our Harvest Offering between SPES (Children's Charity) in Namibia, the Presbyterian Children's Society and the Foodbank in Newtownards. Collections for the foodbank continued throughout the year.

Organisations

Prayer and Bible Study

We have 2 weekly prayer meetings, one on Tuesday morning and one on Wednesday evening which follows our midweek Bible study

Children's and Young People's Organisations

KPC Kids is a Tuesday night club for boys and girls aged 3 to 16. This is an evening of fun and games with a hotdog tea, but most importantly it is an opportunity to share the gospel with young people from our community. This year there were 122 children and young people registered and an average attendance of 50 each week. This Ministry continues to be richly blessed.

Killinchy Congregation of the Presbyterian Church in Ireland Trustees' Annual Report - Year ended 31 December 2023

Men's Ministry

Our Men's Fellowship maintains a support network electronically with regular communication, and breakfasts, we are hoping to develop this ministry further

Women's Ministry

Presbyterian Women in Ireland enables, encourages, and equips women to become disciples of Christ and are envisaged as fellowships in which women of all ages and stages of life can come together to grow in their faith through Bible study, prayer, teaching and through growing in community together.

Meetings are held monthly, and include fund raising activities to help support the work of the Council of Mission in Ireland and the Council for Global Mission. In 2023 Killinchy specifically supported Charlene's Project, the outreach of South Belfast Friendship House into Sandy Row and the Vine, Crumlin Rd.

Highlights in 2023 included Kim Kennedy who gave us a reflection for Easter on the Lamb of God, providing afternoon tea for the Killinchy Tuesday Club, an outing to Clontibret PC Flower festival, and update from the Cochranes about their outreach in Porto

Family Ministry

We run Marriage Preparation and Baptism Courses along with Church membership courses

Interest Groups

Wider World Group - a group which supports both Mission and Humanitarian Aid at home and abroad. This group continued to organise a weekly collection of foodstuffs for the Newtownards Foodbank and also collected Christmas gifts for the children of affected families. The annual 'Change in a Jar' collection over Lent and Cash for Clobber collection ran over the summer

Knit and Natter- A group of ladies meet fortnightly to enjoy crafting and fellowship and to provide much needed warm clothing for overseas charities and premature baby units

KPC Ladies Book Club- this group meet monthly to study and discuss a wide range of books together from Christian novels to more academic works

Killinchy Congregation of the Presbyterian Church in Ireland Trustees' Annual Report - Year ended 31 December 2023

Building Works and Planned Renovation

In 2019, Kennedy Fitzgerald Architects were engaged to carry out a detailed inspection on all aspects of the structure, fabric and services of our Church building in order for us to plan future maintenance effectively.

Having received a comprehensive report, Committee agreed that the initial aim should be to secure the building and make it watertight, repairing the roof, gallery doors, rainwater goods and windows and installing French drains

Following grant awards in March 2021 totalling £27,780 by the National Churches Trust and Wolfson Foundation, costing and tendering, Hugh O'Boyle's were selected. Work began in August 2022 and was completed in August of this year. The in year cost of the project was £66,393. Some final payments will be made in 2024. Grant monies were received on completion of the project

Presbytery

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

General Assembly

The 2023 General Assembly was held from 22-24th June with most sessions also being live streamed. KPC was represented by our Minister, Representative Elder and Young person's representative.

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

Killinchy Congregation of the Presbyterian Church in Ireland Trustees' Annual Report - Year ended 31 December 2023

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 congregational giving through Weekly Freewill Offering at £78,896 compared to £77,409 in 2022.

During the year the total income was £185,973 which included investment and trust income, gift aid, loose offerings and other fundraising activities.

Total expenditure increased during the year to £193,926 compared to £172,321 in 2022 largely due to the building works discussed above

There was a deficit of £7953 before financing costs compared to a deficit of £9187 in 2022. There was a deficit after financing costs of £7953 compared to a deficit of £9187 in 2022.

Full details are available in the accounts

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of

Killinchy Congregation of the Presbyterian Church in Ireland Trustees' Annual Report - Year ended 31 December 2023

the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rev Alan Johnston, Minister:

Alan Johnston

Morna McGibbon, Clerk of Session:

Morna McGibbon

Date:

26th Septe3mber 2024

Killinchy Congregation of the Presbyterian Church in Ireland

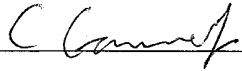
Northern Ireland - Charity number 105212

Annual return

Killinchy Presbyterian Church
Finance Report
For the Year Ended 31 December 2023

Independent examiner's Report to the Trustees of Killinchy Presbyterian Church

I approve the accounts of the charity for the year ended 31 December 2023 contained on pages 2 to 5 and confirm that I have made available all relevant records and information for their preparation.



Honorary Treasurer

Independent Examiner's Report to the Trustees

I report on the accounts of Killinchy Presbyterian Church for the period ended 31 December 2023, which are set out on the following pages.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the account. The trustees consider that a full audit is not required for this year and an independent examination is needed.

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

- Examine the accounts.
- Follow the procedure laid down in the General Direction given by the Charity Commission with regard to independent examinations.
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

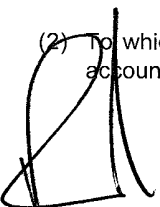
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material aspect the requirements:

- To keep accounting records.
- To prepare accounts which accord with the accounting records, comply with the accounting requirements and with the methods and principles of the Statement of Recommended Practice.

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**PETER BOND FCA
PMB ACCOUNTANTS LIMITED**

Dated: 12 September 2024

7 The Square
Comber
Newtownards
BT23 5DX

	Year Ending		
	2023 £	2022 £	Variance £
INCOME			
Congregational Givings			
Freewill Offering	78,896	77,409	1,487
Gift Aid	14,751	25,909	(11,158)
Harvest Gift Day & Gift Aid	5,492	6,347	(855)
Loose Offering	1,935	2,772	(837)
Grant Income for Church Roof Repair	27,780		27,780
KPC Kids	2,800	1,205	1,595
Donations for use of halls & facilities	3,080	3,145	(65)
Other Income	216	48	168
Funeral Catering	0	0	0
Graveyard	3,490	4,300	(810)
Harvest Fair	0	0	0
Bequests	0	15,359	(15,359)
Rental Income	6,079	5,679	400
	<u>144,518</u>	<u>142,173</u>	<u>2,346</u>
Investment Income			
PCI General Investment Fund	5,927	6,155	(228)
Dornan Trust	14,633	0	14,633
	<u>20,560</u>	<u>6,155</u>	<u>14,405</u>
Total excluding Collections	165,078	148,328	16,751
Collections for Central Appeals			
United Appeal & Gift Aid	8,435	8,062	374
World development Appeal & Gift Aid	579	13	566
Presbyterian Children's Society	0	0	0
Moderator's Appeal	470	3,828	(3,358)
PCI Council for Global Mission	0	0	0
	<u>9,484</u>	<u>11,902</u>	<u>(2,418)</u>
Collections for other Restricted Congregational Fund	11,411	2,904	8,507
Total	<u>185,973</u>	<u>163,134</u>	<u>22,839</u>

	Year Ending		
	2023	2022	Variance
	£	£	£
EXPENDITURE			
Staff Costs			
Minister Salary	42,114	39,632	(2,482)
Minister Expenses	0	0	0
Ministerial Car Allowance	4,020	3,829	(191)
Ministerial Duties Allowance	2,681	2,553	(128)
PCI Pension Scheme	9,988	9,512	(476)
Vacancy Convenor	0	0	0
Organist	0	0	0
Pastoral Expenses	85	50	(35)
National Insurance	5,481	5,376	(104)
	<u>64,368</u>	<u>60,952</u>	<u>(3,416)</u>
PCI Assessments			
Central Ministry Fund	3,174	2,907	(267)
Retired Ministers' Fund	0	0	0
Widows of Ministers' Fund	649	605	(44)
Prolonged Disability Fund	649	484	(165)
Incidental Fund	2,596	2,241	(355)
Ministerial Development Fund	288	278	(10)
Church House External Repairs	1,442	1,212	(230)
Special Assembly	0	0	0
Sick Supply Fund	29	37	8
Students Bursary Fund	1,154	1,151	(3)
Apprenticeship Levy	208	198	(10)
	<u>10,189</u>	<u>9,113</u>	<u>(1,076)</u>
Property Costs			
Grounds Maintenance & Minor Repairs	7,286	7,455	169
Rates & Insurance	9,777	8,951	(826)
Heat & Light	6,733	6,046	(687)
	<u>23,796</u>	<u>22,451</u>	<u>(1,344)</u>
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SURPLUS BEFORE FINANCING COSTS	<u>(7,953)</u>	<u>(9,187)</u>	<u>1,234</u>
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FINANCING COSTS

Repayment of Loan Interest to Dornan Trust	0	0	0
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(DEFICIT) / SURPLUS AFTER FINANCING COSTS	<u>(7,953)</u>	<u>(9,187)</u>	<u>1,234</u>
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	2023 £	Year Ending 2022 £	Variance £
Cash Flow Statement			
Opening Cash Balances			
General Fund	26,334	10,742	15,592
Building Fund	44,405	69,691	(25,286)
Restricted Congregational Funds	3,746	3,240	506
	<u>74,485</u>	<u>83,672</u>	<u>(9,187)</u>
Closing Cash Balance			
General Fund	24,028	26,334	(2,305)
Building Fund	27,417	44,405	(16,988)
Restricted Congregational Funds	15,087	3,746	11,341
	<u>66,532</u>	<u>74,485</u>	<u>7,953</u>
Movement in Cash & Bank balances in the year	<u>(7,953)</u>	<u>(9,187)</u>	<u>1,234</u>
Other Financial Assets & Liabilities			
Investments			
PCI General Investment Fund	Number of Sh	22,797	22,797
	Value as at 31	<u>303,813</u>	<u>278,600</u>
			25,213
Loans			
Dornan Trust		<u>319,439</u>	<u>319,439</u>

Killinchy Congregation of the Presbyterian Church in Ireland

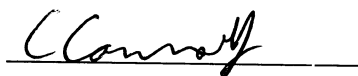
Northern Ireland - Charity number 105212

Accounts

Killinchy Presbyterian Church
Finance Report
For the Year Ended 31 December 2022

Independent examiner's Report to the Trustees of Killinchy Presbyterian Church

I approve the accounts of the charity for the year ended 31 December 2022 contained on pages 2 to 5 and confirm that I have made available all relevant records and information for their preparation.



Honorary Treasurer

Independent Examiner's Report to the Trustees

I report on the accounts of Killinchy Presbyterian Church for the period ended 31 December 2022, which are set out in the following pages.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the account. The trustees consider that a full audit is not required for this year and an independent examination is needed.

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

- Examine the accounts.
- Follow the procedure laid down in the General Direction given by the Charity Commission with regard to independent examinations.
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material aspect the requirements:

- To keep accounting records.
- To prepare accounts which accord with the accounting records, comply with the accounting requirements and with the methods and principles of the Statement of Recommended Practice.

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**PETER BOND FCA
PMB ACCOUNTANTS LIMITED**

Dated: 27 July 2023

7 The Square
Comber
Newtownards
BT23 5DX

	Year Ending		
	2022	2021	Variance
	£	£	£
INCOME			
Congregational Givings			
Freewill Offering	77,409	75,130	2,279
Gift Aid	25,909	16,968	8,940
Harvest Gift Day & Gift Aid	6,347	4,322	2,025
Loose Offering	2,772	1,569	1,203
Dornan Trust Loan Capital Repayment Fund	0	0	0
Fund Raising Committee	0	0	0
KPC Kids & Sunday School	1,205	0	1,205
Donations for use of halls & facilities	3,145	0	3,145
Other Income	48	1,234	(1,186)
Funeral Catering	0	0	0
Graveyard	4,300	1,700	2,600
Harvest Fair	0	0	0
Bequests	15,359	1,000	14,359
Donations for Gift to retiring Minister	0	0	0
Blank	0	0	0
Blank	0	0	0
Blank	0	0	0
Rental Income	5,679	5,887	(208)
	<u>142,173</u>	<u>107,810</u>	<u>34,363</u>
Investment Income			
PCI General Investment Fund	6,155	5,927	228
Dornan Trust	0	8,318	(8,318)
	<u>6,155</u>	<u>14,246</u>	<u>(8,090)</u>
Total excluding Collections	148,328	122,056	26,272
Collections for Central Appeals			
United Appeal & Gift Aid	8,062	7,666	396
World development Appeal & Gift Aid	13	100	(88)
Presbyterian Children & Orphan Society	0	591	(591)
Moderator's Appeal	3,828	0	3,828
PCI Council for Global Mission	0	0	0
	<u>11,902</u>	<u>8,357</u>	<u>3,545</u>
Collections for other Restricted Congregational Funds	2,904	2,130	774
Total	<u>163,134</u>	<u>132,543</u>	<u>30,591</u>

	Year Ending		
	2022 £	2021 £	Variance £
EXPENDITURE			
Staff Costs			
Minister Salary	39,632	38,760	(872)
Minister Expenses	0	0	0
Ministerial Car Allowance	3,829	3,745	(84)
Ministerial Duties Allowance	2,553	2,497	(56)
PCI Pension Scheme	9,512	9,302	(210)
Vacancy Convenor	0	0	0
Organist	0	0	0
Pastoral Expenses	50	350	300
National Insurance	5,376	4,992	(385)
	<u>60,952</u>	<u>59,646</u>	<u>(1,307)</u>
PCI Assessments			
Central Ministry Fund	2,907	2,892	(15)
Retired Ministers' Fund	0	0	0
Widows of Ministers' Fund	605	663	58
Prolonged Disability Fund	484	482	(2)
Incidental Fund	2,241	2,229	(12)
Ministerial Development Fund	278	314	36
Church House External Repairs	1,212	1,266	54
Special Assembly	0	0	0
Sick Supply Fund	37	48	11
Students Bursary Fund	1,151	422	(729)
Apprenticeship Levy	198	194	(4)
	<u>9,113</u>	<u>8,510</u>	<u>(603)</u>
Property Costs			
Grounds Maintenance & Minor Repairs	7,455	5,268	(2,187)
Rates & Insurance	8,951	8,014	(936)
Heat & Light	6,046	3,178	(2,868)
	<u>22,451</u>	<u>16,461</u>	<u>(5,991)</u>
Office & Administration Costs			
Printing, Stationery & Software Licenses	2,517	2,653	136
Postage & Telephone	904	969	64
Accountancy Fees	600	1,140	540
Down Presbytery Fees	872	665	(207)
Periodicals	(45)	0	45
Bank Interest & Fees	426	307	(120)
Sundry Expenses	285	310	25
Legal & General Expenses	0	0	0
	<u>5,560</u>	<u>6,044</u>	<u>484</u>

Ministry Costs

Pulpit Supplies	392	313	(79)
KPC Kids & Sunday School	1,969	1,111	(859)
Ignite & Youth Organisations	0	0	0
Discipleship	0	0	0
Fellowship	274	0	(274)
Worship	747	891	144
	<u>3,382</u>	<u>2,314</u>	<u>(1,068)</u>

Property Renewals & Improvements

Church and Halls Property Repairs	50,778	9,060	(41,719)
Ballydrain Old School House	0	0	0
Manse Repairs	207	110	(96)
Old Sexton's House	0	5,034	5,034
Sexton's House	1,510	617	(893)
	<u>52,495</u>	<u>14,821</u>	<u>(37,674)</u>

Donations

United Appeal & Gift Aid	8,809	8,971	162
World development Appeal & Gift Aid	13	100	88
Presbyterian Children & Orphan Society	1,410	2,452	1,042
Moderator's Appeal	3,828	0	(3,828)
PCI Council for Global Mission	0	0	0
Harvest Gift Day Designated Charities	1,910	2,461	551
	<u>15,969</u>	<u>13,983</u>	<u>1,986.06</u>

Repayment of Loan Capital to Dornan Trust

0	0	0
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Payments from other Restricted Congregational Funds

2,398	2,759	362
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Total

<u>172,321</u>	<u>124,538</u>	<u>(47,783)</u>
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SURPLUS BEFORE FINANCING COSTS

<u>(9,187)</u>	<u>8,005</u>	<u>(17,192)</u>
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FINANCING COSTS**Repayment of Loan Interest to Dornan Trust**

0	0	0
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(DEFICIT) / SURPLUS AFTER FINANCING COSTS

<u>(9,187)</u>	<u>8,005</u>	<u>(17,192)</u>
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	Year Ending		
	2022 £	2021 £	Variance £
Cash Flow Statement			
Opening Cash Balances			
General Fund	10,742	1,494	9,248
Building Fund	69,691	70,305	(614)
Restricted Congregational Funds	3,240	3,869	(629)
	<u>83,672</u>	<u>75,668</u>	<u>8,005</u>
Closing Cash Balance			
General Fund	26,334	10,742	15,592
Building Fund	44,405	69,691	(25,286)
Restricted Congregational Funds	3,746	3,240	506
	<u>74,485</u>	<u>83,672</u>	<u>9,187</u>
Movement in Cash & Bank balances in the year	<u>(9,187)</u>	<u>8,005</u>	<u>(17,192)</u>
Other Financial Assets & Liabilities			
Investments			
PCI General Investment Fund	Number of Shares	22,797	22,797
	Value as at 31st December	<u>278,600</u>	<u>303,553</u>
			(24,954)
Loans			
Dornan Trust		<u>319,439</u>	<u>319,439</u>

Killinchy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105212

Annual report

Killinchy Congregation of the Presbyterian Church in Ireland Trustees' Annual Report - Year ended 31 December 2022

Report and Financial Statements of the Charity for the year ended 31 December 2022

Reference and Administrative Details

Registered Charity name - Killinchy Congregation of the Presbyterian Church in Ireland

Charity Registration Number NIC105212

Principal Office, 12 Craigarusky Road, Balloo, Killinchy BT23 6QS

Trustees

Rev A Johnston

Mr A Beggs

Mr B Cairns

Mrs A Connolly

Mr A Donaldson

Mrs F Donaldson

Mrs A Galbraith

Mr D Hall

Mr R Humphries

Mr B McBride

Mr B McGibbon

Mrs M McGibbon

Mr A Neagle

Mrs D Neagle

Mrs J Redington

Mrs A Tate

Mr J Tate

Mr S Tate

Auditors: PMB Chartered Accountants, 7 The Square, Comber, Newtownards BT23 5DX

Bankers: Danske Bank Limited, 35 High Street, Newtownards BT23 7HS

Killinchy Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report - Year ended 31 December 2022

Structure, Governance 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 congregation. 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 at least 4 times in each 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 either be by the congregation or by the Kirk Session.

Presbytery

Under the Presbyterian Church in Ireland's form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Killinchy 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, ministers who have retired from active duty and elders appointed by the Kirk Session of each congregation.

The General Assembly

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 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 representative elders appointed by the Kirk Session of each congregation.

Killinchy Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report - Year ended 31 December 2022

Objectives and Activities

Killinchy Presbyterian Church is a congregation of the Presbyterian Church in Ireland. We seek to be transformed by the Gospel and share the love of Jesus. We desire to be a community of people who love, support and worship for the glory of God.

Our Values are to be Christ centred, spiritually vibrant, Bible based, seeking God's will, sharing God's grace through faith and valuing everyone equally. We desire to see people become committed followers of the Lord Jesus Christ and grow in Christian Stature. We aim to be a caring community with an emphasis on prayer at the centre of all we seek to do.

Achievements and Performance

Session met four times throughout the year and a Congregational meeting was held in May to brief the Congregation on the upcoming building works.

We continue to focus on building our Fellowship together; developing what is spiritually fruitful and as always keeping Christ at the centre of everything.

Worship

The congregation meets for worship each Sunday at 11.00 am (10.30am during the summer months). Sunday school and youth Bible study meet during the Service.

During the year we conducted 2 marriage services, one baptism and sought to give comfort to the 9 families who had been bereaved during the year. In November we also welcomed 8 people to the Lord's Table on profession of faith and 1 by transfer from another Congregation.

At 31st December 2022 there were 171 communicant members and 203 families connected with the congregation. The average weekly attendance at morning worship was 100.

Pastoral Care

As God's family in Killinchy, we are called to care for one another; this happens as we gather together in worship, in our small groups, in our organisations and in open and welcoming friendships. We have a pastoral care coordinator and team of visitors who, along with our Minister and Elders, provide care, support and a listening ear to those who need it.

The team visits in homes, hospitals, and residential care facilities, caring for those no longer able to attend Church, supporting families under pressure, and offering regular prayer support through the Prayer Ministry Team.

Killinchy Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report - Year ended 31 December 2022

Mission and Outreach

The congregation has a long history of reaching out in mission - we support the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland and 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, including our own Global Missionaries, Annes and Olga Nel, in St Petersburg. It assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists 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.

We continued to support Mission and Outreach financially by sharing our Harvest Offering between SPES (Children's Charity) in Namibia, the Presbyterian Children's Society and the Foodbank in Newtownards. Collections for the foodbank continued throughout the year. A car wash and breakfast event was held in March to support the Moderators Appeal for Afghanistan and SAT-7

Organisations

Prayer and Bible Study

We have 2 weekly prayer meetings, one on Tuesday morning and one on Wednesday evening which follows our midweek Bible study

Children's and Young People's Organisations

KPC Kids is a Tuesday night club for boys and girls aged 3 to 16. This is an evening of fun and games with a hot-dog tea, but most importantly it is an opportunity to share the gospel with young people from our community. Numbers have continued to rise with 137 children and young people registered and an average attendance of 60 each week. This Ministry continues to be richly blessed.

Men's Ministry

Our Men's Fellowship maintains a support network electronically with regular communication, meetings and breakfasts. Members of the group also attended the Regular Joes conference in November.

Women's Ministry

Presbyterian Women, an organisation within PCI enables, encourages and equips women to come together and grow in their faith. Meetings are held monthly with speakers invited from a wide range of ministries. Examples this year included a presentation from our own missionaries serving in Russia and from 'Spud Bear

Killinchy Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report - Year ended 31 December 2022

Family Ministry

We run Marriage Preparation and Baptism Courses along with Church membership courses. We also hold the Marriage Preparation Course, facilitated by Christian Guidelines, on behalf of Down Presbytery.

Interest Groups

Wider World Group - a group which supports both Mission and Humanitarian Aid at home and abroad. This group continued to organise a weekly collection of foodstuffs for the Newtownards Foodbank and also collected Christmas gifts for the children of affected families. The annual 'Change in a Jar' collection over Lent and Cash for Clobber collection ran over the summer

Knit and Natter- A group of ladies meet fortnightly to enjoy crafting and fellowship and to provide much needed warm clothing for overseas charities and premature baby units

KPC Ladies Book Club- this group meet monthly to study and discuss a wide range of books together from Christian novels to more academic works

Building Works and Planned Renovation

In 2019, Kennedy Fitzgerald Architects were engaged to carry out a detailed inspection on all aspects of the structure, fabric and services of our Church building in order for us to plan future maintenance effectively.

Having received a comprehensive report, Committee agreed that the initial aim should be to secure the building and make it watertight. A small group was formed to explore potential funding streams and a grant application was submitted to the National Churches Trust. In March 2021 we were awarded grants totalling £27,750 by the National Churches Trust and Wolfson Foundation towards repair of the roof, gallery doors, rainwater goods and windows.

Having received costings and a specification this phase of the project was put out for tender in March 2022 and Hugh O'Boyle's were selected; work began in August 2022 and is still ongoing

Presbytery

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

General Assembly

The 2022 General Assembly was held from 21st - 23rd June with most sessions also being live streamed. KPC was represented by our Minister, Clerk and Young person's representative.

Killinchy Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report - Year ended 31 December 2022

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 congregational giving through Weekly Freewill Offering at £77,409 compared to £75,130 in 2021.

During the year the total income was £163,134 which included investment and trust income, gift aid, loose offerings and other fundraising activities.

Total expenditure increased during the year to £172,321 compared to £124,538 in 2021.

Killinchy Congregation of the Presbyterian Church in Ireland Trustees' Annual Report - Year ended 31 December 2022

There was a deficit of £9,187 before financing costs compared to a surplus of £8,005 in 2021.

There was a deficit of £9187 after financing costs compared to a surplus of £8,005 in 2021.

While a deficit is always of concern it should be noted that a payment of some £17,000 in respect of the building works completed in this year was not received until early 2023 and therefore could not be included in this year's accounts.

Full details are available in the 2022 Accounts

Trustees' responsibilities statement

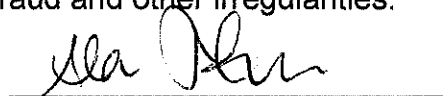
The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rev Alan Johnston, Minister:



Mrs Morna McGibbon, Clerk of Session:



Date:

5th October 2023

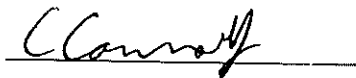
Killinchy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105212

Annual return

Independent examiner's Report to the Trustees of Killinchy Presbyterian Church

I approve the accounts of the charity for the year ended 31 December 2022 contained on pages 2 to 5 and confirm that I have made available all relevant records and information for their preparation.



Honorary Treasurer

Independent Examiner's Report to the Trustees

I report on the accounts of Killinchy Presbyterian Church for the period ended 31 December 2022, which are set out on the following pages.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the account. The trustees consider that a full audit is not required for this year and an independent examination is needed.

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

- Examine the accounts.
- Follow the procedure laid down in the General Direction given by the Charity Commission with regard to independent examinations.
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material aspect the requirements:

- To keep accounting records.
- To prepare accounts which accord with the accounting records, comply with the accounting requirements and with the methods and principles of the Statement of Recommended Practice.

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



PETER BOND FCA
PMB ACCOUNTANTS LIMITED

Dated: 27 July 2023

7 The Square
Comber
Newtownards
BT23 5DX