

# Trinity Bangor Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105214

## Details

Known as	HMRC NUMBER XN46617
Status	Received
Registered	2016-08-12
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Website	<a href="http://www.trinitybangor.org.uk">www.trinitybangor.org.uk</a>

## 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	£231,457	£263,181	£0	4

## Trustees

Name	Role	Appointed
Cherith Devenney		
Dr Gordon Kennedy		
Dr James Ferguson		
Miss Ruby Hunter		
Mr Andrew Walker		
Mr Colin Booth		
Mr David Carson		
Mr David Moore		
Mr Edgar Jardine		
Mr George Harding		
Mr Ian Wallace		
Mr Nigel Hunter		
Mr Paul Blair		
Mr Peter Blair		
Mr Peter Swann		
Mr Rob Gamble		
Mr Sam O'neill		
Mrs Claire Vincent		
Mrs Leslie Brant		
Neil Fitzsimmons		
Rev Stephen Orr		
Robyn Willis		
Roger Irvine		
Sylvia Fitzsimmons		
Walter Mccorkell		

**Trinity Bangor Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105214

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# Accounts

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**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

# **Financial Statements**

## **for the year ended 31 December 2024**

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**STATEMENT OF FINANCIAL ACTIVITY**  
for the year ended 31 December 2024

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
<b>Income and Endowments from:</b>						
Donations and legacies	2	161,053	48,315		209,368	201,760
Charitable activities	3	3,804			3,804	1,439
Other trading activities	4	3,554	13,025		16,579	16,593
Investments	5	1,706			1,706	688
Other						-
		-----	-----	-----	-----	-----
<b>Total</b>		<b>170,117</b>	<b>61,340</b>		<b>231,457</b>	<b>220,480</b>
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds	6	416			416	439
Charitable activities	7	206,366	55,721		262,087	247,212
Other	8	678			678	685
		-----	-----	-----	-----	-----
<b>Total</b>		<b>207,460</b>	<b>55,721</b>		<b>263,181</b>	<b>248,336</b>
		-----	-----	-----	-----	-----
Net gains/(losses) on investments						
		-----	-----	-----	-----	-----
<b>Net Income / (expenditure)</b>		<b>(37,343)</b>	<b>5,619</b>		<b>(31,724)</b>	<b>(27,856)</b>
Transfers between funds		10,600		(10,600)		
Gains/(losses) on revaluation of fixed assets				108	108	189
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		<b>(26,743)</b>	<b>5,619</b>	<b>(10,492)</b>	<b>(31,616)</b>	<b>(27,667)</b>
Reconciliation of funds:						
Total funds brought forward		906,464	25,262	12,879	944,605	972,272
		-----	-----	-----	-----	-----
<b>Total funds carried forward</b>		<b>879,721</b>	<b>30,881</b>	<b>2,387</b>	<b>912,989</b>	<b>944,605</b>
		=====	=====	=====	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**  
**BALANCE SHEET**  
**As at 31 December 2024**

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
<b>Fixed assets:</b>						
Tangible assets	11	791,252			791,252	802,976
Investments	12			2,387	2,387	12,879
		-----	-----	-----	-----	-----
<b>Total fixed assets</b>		<b>791,252</b>		<b>2,387</b>	<b>793,639</b>	<b>815,855</b>
		-----	-----	-----	-----	-----
<b>Current assets</b>						
Debtors	13	6,178	4,242		10,420	10,393
Current Investments						
Cash at bank and in hand	14	86,187	26,639		112,826	122,629
		-----	-----	-----	-----	-----
<b>Total current assets</b>		<b>92,365</b>	<b>30,881</b>		<b>123,246</b>	<b>133,022</b>
		-----	-----	-----	-----	-----
<b>Liabilities:</b>						
Creditors: Amounts falling due within one year	15	(3,896)			(3,896)	(4,272)
						-----
<b>Net current assets or liabilities</b>		<b>88,469</b>	<b>30,881</b>		<b>119,350</b>	<b>128,750</b>
		-----	-----	-----	-----	-----
<b>Total assets less current liabilities</b>		<b>879,721</b>	<b>30,881</b>	<b>2,387</b>	<b>912,989</b>	<b>944,605</b>
Creditors: Amounts falling due after more than one year	16					
		-----	-----	-----	-----	-----
<b>Total net assets or liabilities</b>		<b>879,721</b>	<b>30,881</b>	<b>2,387</b>	<b>912,989</b>	<b>944,605</b>
<b>Funds of the charity</b>						
Total charity funds		<b>879,721</b>	<b>30,881</b>	<b>2,387</b>	<b>912,989</b>	<b>944,605</b>

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015). Approved by the Kirk Session at a meeting on 20<sup>th</sup> May 2025 and signed on its behalf by

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Mrs Claire Vincent

Clerk of Session (Business)

20<sup>th</sup> May 2025

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Mr Peter Blair

Treasurer

20<sup>th</sup> May 2025

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31 December 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The church meets the definition of a public benefit entity as defined in section 34 of FRS102.

In the opinion of the Trustees, there are no significant judgements, assumptions or estimates included in the financial statements, other than those described in the accounting policies below.

**FUND ACCOUNTING**

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

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**  
**NOTES TO THE ACCOUNTS**  
**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

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

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**(vii) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(viii) Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**(ix) Investment income**

This is included in the accounts when receivable.

**(x) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**(xi) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**(xii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

**(xiii) Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**(xiv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

**(xv) Tangible Fixed Assets**

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write of the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- between 10 & 20 years as appropriate
Computers, software and technical equipment	- over 4 years

**(xvi) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving:					
FWO, Stipend and CMF	132,902	46,360		179,262	175,377
Loose collections	388			388	756
Donations from Organisations					
Gift Aid	27,763	1,955		29,718	25,627
Legacies, bequests and gifts					
	-----	-----	-----	-----	-----
	161,053	48,315		209,368	201,760
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals					
Sundry	3,804			3,804	1,439
	-----	-----	-----	-----	-----
	3,804			3,804	1,439
	-----	-----	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Letting of premises	3,554			3,554	2,216
Income from Church Organisations		13,025		13,025	14,377
	-----	-----	-----	-----	-----
	3,554	13,025		16,579	16,593
	-----	-----	-----	-----	-----

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Deposit interest	1,706			1,706	688
General Investment Fund					
Property Rents					
Other investment income					
	-----	-----	-----	-----	-----
	1,706			1,706	688
	-----	-----	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**6. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
FWO envelopes	416			416	439
Fundraising events					
	-----	-----	-----	-----	-----
	416			416	439
	-----	-----	-----	-----	-----

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
General Assembly Assessments	15,553			15,553	13,817
Presbytery fees	1,047			1,047	997
Ministry and support staff costs	118,195			118,195	112,166
Congregational running expenses	59,847			59,847	54,442
Depreciation	11,724			11,724	11,724
Organisation Expenses		13,919		13,919	12,185
Donations to Missions and charities <b>(please see note 17 for details)</b>		41,802		41,802	41,881
Governance costs					
	-----	-----	-----	-----	-----
	206,366	55,721		262,087	247,212
	-----	-----	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**8. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Bank Interest and charges	678			678	685
	-----	-----	-----	-----	-----
	678			678	685
	-----	-----	-----	-----	-----

**9. EMPLOYEES**

**Employment Costs**

	Total Funds 2024	Total Funds 2023
	£	£
Wages and Salaries	96,969	91,944
Social Security Costs	9,328	8,755
Pension contributions	11,898	11,467
	-----	-----
Carried to note 7 (ministry & support staff costs)	118,195	112,166
	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**Number of Employees**

The average number of employees, including the minister of the congregation, during the year was

	Total Funds 2024	Total Funds 2023
Average number of employees	4	4
	-----	-----

There were no employees in receipt of employee benefits in excess of £60,000.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**10. PENSION COSTS**

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

The contributions made by the congregation during the year were

	Total Funds 2024	Total Funds 2023
	£	£
Contributions		
Present (also included in note 9)	11,898	11,467
Retired (also included in note 7 (assembly assessments))		
	-----	-----
	11,898	11,467
	-----	-----

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**11. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Land & Buildings	Total
	£	£	£
<b>Cost or valuation</b>			
At start of year	106,292	813,510	919,802
Additions			
Revaluations	-	-	-
Disposals			
	-----	-----	-----
At end of year	106,292	813,510	919,802
	-----	-----	-----
<b>Depreciation</b>			
At start of year	69,836	46,990	116,826
Provision for year	6,654	5,070	11,724
Disposals			
	-----	-----	-----
At end of year	76,490	52,060	128,550
	-----	-----	-----
<b>Net Book Value</b>			
At start of year	36,456	766,520	802,976
	-----	-----	-----
At end of year	29,802	761,450	791,252
	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**12. INVESTMENTS**

	2024	2023
	£	£
General Investment Fund		
Investments	2,387	2,279
NSI Deposits (this is now included as part of bank balances)		10,600
	-----	-----
	2,387	12,879
	=====	=====

	2024	2023
	£	£
Value at start of year	2,279	2,090
Gains / (Losses) on revaluation	108	(189)
	-----	-----
Value at end of year	2,387	2,279
	=====	=====

**13. DEBTORS**

	2024	2023
	£	£
Gift Aid Recoverable	10,062	9,977
Prepayments	358	416
	-----	-----
	10,420	10,393
	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**14. CASH AT BANK AND IN HAND**

	2024	2023
	£	£
Danske Bank Current Account	186	116
Danske Bank Investment Account	45,930	100,265
National Savings & Investments – Savings Bond Account	51,000	
Danske Bank Building Fund	2,520	8,200
Missions Account	1,999	1,963
Organisations	11,190	12,085
	-----	-----
	112,826	122,629
	=====	=====

**15. CREDITORS: amount falling due within one year**

	2024	2023
	£	£
Accruals	3,896	4,272
	-----	-----
	3,896	4,272
	=====	=====

**16. CREDITORS: amount falling due after more than one year**

	2024	2023
	£	£
Accruals		
	-----	-----
	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**17. Donations to missions and charities – included in note 7.**

	2024	2023
	£	£
<b>Home and Foreign Schemes</b>		
United Appeal	11,937	11,680
World Development Appeal	1,300	1,355
Moderator's Appeal		
Student Bursary Fund (Election of Elders)		374
	-----	-----
Sub Total	13,237	13,409
<b>Other Religious &amp; Charitable Objects</b>		
Norman & Ruth Geary	7,840	8,440
Ben & Ceri Findlay	4,540	3,920
Jeremiah & Lydia James	6,060	5,726
Royal British Legion	161	164
Harvest for the Hungry	2,500	2,300
SU For E3 Bangor Schools' Project	1,000	1,000
Storehouse	1,700	2,800
Christmas Gifts	289	182
Community Hub Christmas Lunch		350
Holy Week Services	250	
One Mission		20
Bangor Community Hub	1,625	535
Local Cancer Charity		535
Genesis Trust	2,600	2500
	-----	-----
Sub Total	28,565	28,472
	-----	-----
<b>Total included in note 7</b>	<b>41,802</b>	<b>41,881</b>
	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**18. RELATED PARTY TRANSACTION**

One of the Trustees, the minister of the congregation received remuneration of £40,377 and expenses of £6,701 for acting in that capacity. Pension contribution of £9,570 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity

£11,937 (2023 £11,680) towards the United Appeal  
£1,300 (2023 £1,355) towards the World Development Appeal  
£NIL (2023 £374) towards the student's bursary Fund

The congregation contributed £1,047 (2023 £997) towards Presbytery Assessments during the year.

There were no other related party transactions.

**Trinity Bangor Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105214

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# Accounts

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**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

# **Financial Statements**

## **for the year ended 31 December 2023**

**Registered with the Charity Commission for Northern Ireland NIC:105214**

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**STATEMENT OF FINANCIAL ACTIVITY**  
for the year ended 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
<b>Income and Endowments from:</b>						
Donations and legacies	2	163,564	38,196		201,760	202,966
Charitable activities	3	1,439			1,439	950
Other trading activities	4	2,216	14,377		16,593	15,875
Investments	5	688			688	458
Other						-
		-----	-----	-----	-----	-----
<b>Total</b>		<b>167,907</b>	<b>52,573</b>		<b>220,480</b>	<b>220,249</b>
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds	6	439			439	508
Charitable activities	7	193,146	54,066		247,212	230,744
Other	8	685			685	866
		-----	-----	-----	-----	-----
<b>Total</b>		<b>194,270</b>	<b>54,066</b>		<b>248,336</b>	<b>232,118</b>
		-----	-----	-----	-----	-----
Net gains/(losses) on investments						
		-----	-----	-----	-----	-----
<b>Net Income / (expenditure)</b>		<b>(26,363)</b>	<b>(1,493)</b>		<b>(27,856)</b>	<b>(11,869)</b>
Transfers between funds						
Gains/(losses) on revaluation of fixed assets				189	189	(187)
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		<b>(26,363)</b>	<b>(1,493)</b>	<b>189</b>	<b>(27,667)</b>	<b>(12,056)</b>
Reconciliation of funds:						
Total funds brought forward		932,827	26,755	12,690	972,272	984,328
		-----	-----	-----	-----	-----
<b>Total funds carried forward</b>		<b>906,464</b>	<b>25,262</b>	<b>12,879</b>	<b>944,605</b>	<b>972,272</b>
		=====	=====	=====	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**  
**BALANCE SHEET**  
**As at 31 December 2023**

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
<b>Fixed assets:</b>						
Tangible assets	11	802,976			802,976	814,700
Investments	12			12,879	12,879	12,690
		-----	-----	-----	-----	-----
<b>Total fixed assets</b>		<b>802,976</b>		<b>12,879</b>	<b>815,855</b>	<b>827,390</b>
		-----	-----	-----	-----	-----
<b>Current assets</b>						
Debtors	13	7,379	3,014		10,393	9,070
Current Investments						
Cash at bank and in hand	14	100,381	22,248		122,629	137,833
		-----	-----	-----	-----	-----
<b>Total current assets</b>		<b>107,760</b>	<b>25,262</b>		<b>133,022</b>	<b>146,903</b>
		-----	-----	-----	-----	-----
<b>Liabilities:</b>						
Creditors: Amounts falling due within one year	15	(4,272)			(4,272)	(2,021)
						-----
<b>Net current assets or liabilities</b>		<b>103,488</b>	<b>25,262</b>		<b>128,750</b>	<b>144,882</b>
		-----	-----	-----	-----	-----
<b>Total assets less current liabilities</b>		<b>906,464</b>	<b>25,262</b>	<b>12,879</b>	<b>944,605</b>	<b>972,272</b>
Creditors: Amounts falling due after more than one year	16					
		-----	-----	-----	-----	-----
<b>Total net assets or liabilities</b>		<b>906,464</b>	<b>25,262</b>	<b>12,879</b>	<b>944,605</b>	<b>972,272</b>
		-----	-----	-----	-----	-----
<b>Funds of the charity</b>						
Total charity funds		<b>906,464</b>	<b>25,262</b>	<b>12,879</b>	<b>944,605</b>	<b>972,272</b>

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015). Approved by the Kirk Session at a meeting on 17<sup>th</sup> September 2024 and signed on its behalf by

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Mrs Claire Vincent

Clerk of Session (Business)

17<sup>th</sup> September 2024

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Mr Peter Blair

Treasurer

17<sup>th</sup> September 2024

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2023**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The church meets the definition of a public benefit entity as defined in section 34 of FRS102.

In the opinion of the Trustees, there are no significant judgements, assumptions or estimates included in the financial statements, other than those described in the accounting policies below.

**FUND ACCOUNTING**

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

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**  
**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**1. ACCOUNTING POLICIES (cont'd)**

balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

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

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2023**

**1. ACCOUNTING POLICIES (cont'd)**

gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**(vii) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(viii) Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**(ix) Investment income**

This is included in the accounts when receivable.

**(x) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**(xi) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**(xii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2023**

**1. ACCOUNTING POLICIES (cont'd)**

**(xiii) Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**(xiv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

**(xv) Tangible Fixed Assets**

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write of the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- between 10 & 20 years as appropriate
Computers, software and technical equipment	- over 4 years

**(xvi) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Recorded giving:					
FWO, Stipend and CMF	138,644	36,733		175,377	170,018
Loose collections	756			756	355
Donations from Organisations					
Gift Aid	24,164	1,463		25,627	23,593
Legacies, bequests and gifts					9,000
	-----	-----	-----	-----	-----
	163,564	38,196		201,760	202,966
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals					660
Sundry	1,439			1,439	290
	-----	-----	-----	-----	-----
	1,439			1,439	950
	-----	-----	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Letting of premises	2,216			2,216	6,449
Income from Church Organisations		14,377		14,377	9,426
	-----	-----	-----	-----	-----
	2,216	14,377		16,593	15,875
	-----	-----	-----	-----	-----

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Deposit interest	688			688	458
General Investment Fund					
Property Rents					
Other investment income					
	-----	-----	-----	-----	-----
	688			688	458
	-----	-----	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**6. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
FWO envelopes	439			439	508
Fundraising events					
	-----	-----	-----	-----	-----
	439			439	508
	-----	-----	-----	-----	-----

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
General Assembly Assessments	13,817			13,817	13,550
Presbytery fees	997			997	902
Ministry and support staff costs	112,166			112,166	103,550
Congregational running expenses	54,442			54,442	45,008
Depreciation	11,724			11,724	13,139
Organisation Expenses		12,185		12,185	9,504
Donations to Missions and charities <b>(please see note 17 for details)</b>		41,881		41,881	45,091
Governance costs					
	-----	-----	-----	-----	-----
	193,146	54,066		247,212	230,744
	-----	-----	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**8. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Bank Interest and charges	685			685	866
	-----	-----	-----	-----	-----
	685			685	866
	-----	-----	-----	-----	-----

**9. EMPLOYEES**

**Employment Costs**

	Total Funds 2023	Total Funds 2022
	£	£
Wages and Salaries	91,944	84,842
Social Security Costs	8,755	7,913
Pension contributions	11,467	10,795
	-----	-----
Carried to note 7 (ministry & support staff costs)	112,166	103,550
	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**Number of Employees**

The average number of employees, including the minister of the congregation, during the year was

	Total Funds 2023	Total Funds 2022
Average number of employees	4	4
	-----	-----

There were no employees in receipt of employee benefits in excess of £60,000.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**10. PENSION COSTS**

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

The contributions made by the congregation during the year were

	Total Funds 2023	Total Funds 2022
	£	£
Contributions		
Present (also included in note 9)	11,467	10,795
Retired (also included in note 7 (assembly assessments))		
	-----	-----
	11,467	10,795
	-----	-----

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**11. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Land & Buildings	Total
	£	£	£
<b>Cost or valuation</b>			
At start of year	106,292	813,510	919,802
Additions			
Revaluations	-	-	-
Disposals			
	-----	-----	-----
At end of year	106,292	813,510	919,802
	-----	-----	-----
<b>Depreciation</b>			
At start of year	63,182	41,920	105,102
Provision for year	6,654	5,070	11,724
Disposals			
	-----	-----	-----
At end of year	69,836	46,990	116,826
	-----	-----	-----
<b>Net Book Value</b>			
At start of year	43,110	771,590	814,700
	-----	-----	-----
At end of year	36,456	766,520	802,976
	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**12. INVESTMENTS**

	2023	2022
	£	£
General Investment Fund		
Investments	2,279	2,090
NSI Deposits	10,600	10,600
	-----	-----
	12,879	12,690
	=====	=====

	2023	2022
	£	£
Value at start of year	2,090	2,277
Gains / (Losses) on revaluation	189	(187)
	-----	-----
Value at end of year	2,279	2,090
	=====	=====

**13. DEBTORS**

	2023	2022
	£	£
Gift Aid Recoverable	9,977	8,631
Prepayments	416	439
	-----	-----
	10,393	9,090
	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**14. CASH AT BANK AND IN HAND**

	2023	2022
	£	£
Danske Bank Current Account	116	102
Danske Bank Investment Account	100,265	115,218
Danske Bank Building Fund	8,200	11,974
Missions Account	1,963	647
Organisations	12,085	9,892
	-----	-----
	122,629	137,833
	=====	=====

**15. CREDITORS: amount falling due within one year**

	2023	2022
	£	£
Accruals	4,272	2,021
	-----	-----
	4,272	2,021
	=====	=====

**16. CREDITORS: amount falling due after more than one year**

	2023	2022
	£	£
Accruals		
	-----	-----
	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**17. Donations to missions and charities – included in note 7.**

	2023	2022
	£	£
<b>Home and Foreign Schemes</b>		
United Appeal	11,680	11,415
World Development Appeal	1,355	2,014
Moderator's Appeal		3,331
Student Bursary Fund (Election of Elders)	374	
	-----	-----
Sub Total	13,409	16,760
<b>Other Religious &amp; Charitable Objects</b>		
Norman & Ruth Geary	8,440	7,315
Ben & Ceri Findlay	3,920	3,730
Jeremiah & Lydia James	5,726	4,333
Holiday Bible Club		257
Royal British Legion	164	140
Harvest for the Hungry	2,300	2,730
SU For E3 Bangor Schools' Project	1,000	1,000
Storehouse	2,800	3,275
Christmas Gifts	182	
Community Hub Christmas Lunch	350	
One Mission	20	
Bangor Community Hub	535	485
Local Cancer Charity	535	
YMCA		485
Community Fund		200
Ukraine Asylum Seekers		200
Alpha Course		181
Genesis Trust	2,500	4,000
	-----	-----
Sub Total	28,472	28,331
	-----	-----
<b>Total included in note 7</b>	<b>41,881</b>	<b>45,091</b>
	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**18. RELATED PARTY TRANSACTION**

One of the Trustees, the minister of the congregation received remuneration of £40,377 and expenses of £6,701 for acting in that capacity. Pension contribution of £9,570 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity

£11,680 (2022 £11,415) towards the United Appeal  
£1,355 (2022 £2,014) towards the World Development Appeal  
£374 (2022 £1,749) towards the student's bursary  
£nil (2022 £3,331) towards the Moderator's Appeal

The congregation contributed £997 (2022 £902) towards Presbytery Assessments during the year.

There were no other related party transactions.

**Trinity Bangor Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105214

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# Annual report

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**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

# **Trustees Annual Report**

## **for the year ended 31 December 2023**

**Registered with the Charity Commission for Northern Ireland NIC:105214**

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

The Trinity Presbyterian Church, Bangor congregation of the Presbyterian Church in Ireland  
Main Street, Bangor BT20 5AF.

Registered Charity in Northern Ireland (NIC:105214)

**CHARITY TRUSTEES**

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

PRS Blair	RMcM Hunter
H Blair	R Irvine
L Brant	EF Jardine
TM Boal	G Kennedy
C Booth	W McCorkell
D Carson	D Moore
C Devenney	Rev S Orr
J Ferguson	S O'Neill
N Fitzsimmons	C Vincent
S Fitzsimmons	P Swann
R Gamble	K Neely
A Glenn	A Walker
GE Harding	I D Wallace
N Hunter	R Willis

**PRINCIPAL OFFICE BEARERS**

Minister	Rev Stephen Orr
Clerks of Session	Dr Gordon Kennedy, Mrs C Vincent
Treasurer	Mr. Peter Blair

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**TRUSTEES ANNUAL REPORT (cont'd)**

**INDEPENDENT EXAMINER**

Mr. Andrew Nicholson, 25 Moira Drive, Bangor, BT20 4RW

**BANKERS**

Danske Bank, Bloomfield Shopping Centre, South Circular Road, Bangor, BT19 7HB

**SOLICITORS**

The Kirk Session has not engaged the services of a Solicitor for several years. Should this be considered necessary in the future, either Presbytery advice will be taken, or a local Solicitor specialising in the subject (e.g. employment, liability, contract) will be appointed.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**STRUCTURE AND MANAGEMENT**

**The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained Minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, who is 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 regular intervals. 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. Trinity Presbyterian Church 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.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**The General Assembly**

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

**DESCRIPTION AND PURPOSE**

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

The congregation's Vision is to be "A faith community of disciples, who want to become more like Jesus and introduce others to him."

The congregation aims to live out its Mission and Vision "By exploring how we can spend more time with Jesus in a way that makes us more like Him as a springboard to developing missional attitudes and practices."

**ACTIVITIES AND OBJECTIVES**

The congregation met (actually or virtually) for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular meetings for Bible-study and prayer and has a wide range of organisations including:

- A range of uniformed and non-uniformed youth organisations; and
- Adult organisations which provide opportunities for spiritual, missionary and pastoral support.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer**

The congregation normally meets for worship each Sunday at 10.30 am and on occasional Sundays at 6.30pm. Home groups and mid-week meetings (alternate weeks) provide an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year, we acknowledged God's gift of new life at Sacraments of Baptism, we conducted marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 statistics were gathered. As a church family of 216 families claiming connection, with 171 contributing families (248 contributing individuals); with 234 persons under 59 years of age and 170 seniors, 90 members between 60-79 and 80 members of 80years+ the church family profile is clearly intergenerational, with much opportunity for sharing the wisdom of the years alongside energy and contemporary vision coming upwards. This is recognised by Consultation Committee as a healthy profile with much opportunity for growth through outreach and serving within the fellowship. 235 Communicants is a strong current statistic with obvious potential for growth for the current 30 in Sunday School and Bible Class.

The average weekly attendance at morning worship was 125, with encouraging numbers of worshippers in the post-COVID era. On-line media was also provided for those wishing to worship from home.

**Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the Minister, elders or by one of the congregation's pastoral visitors.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**Mission and outreach**

At a local level the congregation has identified 4 areas of mission and outreach with in our local community. These include:

- Our “front lines” in the places we work and socialise
- The parents of children and young people who attend our youth organisations
- The local business community
- The opportunities presented by the development of the local Harbour Ward.

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 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, assists with the running costs of Union Theological College, the Church’s training college for Ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Three families associated with the church are engaged in overseas mission in South East Asia, the Philippines and New Zealand.

**Presbytery**

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

**General Assembly**

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

**Property**

During the 2023 - year significant maintenance work was carried out to the roofs of the church building and church halls.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**Organisations**

**Youth Organisations**

Our youth organisations have fully resumed the normal operating model following the removal of COVID restrictions during 2022.

**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).

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.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

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 232 contributors during the year (239 in previous year, 2022) donating a total of £138,644 (£130,361 in previous year, 2022)

Total Income of the congregation during the year was £220,480, compared to £220,249 in the previous year.

Total expenditure increased from £232,118 to £248,336.

**RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

- make judgements and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable standards, identify these standards, and note the effect and reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice “Accounting and Reporting by Charities (1 January 2015)”. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**GOING CONCERN**

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation’s current activities and other financial commitments.

The Trustees acknowledge the ongoing devastating impact of the coronavirus pandemic on society and remains confident that reserves are sufficient to meet our financial commitments until a state of normality returns.

**RESERVES POLICY**

The Trustees aim to generate reserves which would cover 12 months of commitments and expenditure. The Trustees consider that the amount of reserves will be dictated by future donations and planned expenditure and have processes in place to review income and expenditure on a regular basis.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks.

The principle risks are in relation to the

- Likelihood of reputational damage
- Legal risks in the areas of Child Protection, Health & Safety, Food Preparation and Data Protection
- Financial risks associated with the expectation of ongoing financial support from members.

These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 17<sup>th</sup> September 2024 and signed on its behalf by

\_\_\_\_\_

Mrs Claire Vincent

Clerk of Session (Business)

\_\_\_\_\_

Mr Peter Blair

Treasurer

**Trinity Bangor Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105214

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# Annual return

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**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

# **Independent Examiners Report for the year ended 31 December 2023**

**Registered with the Charity Commission for Northern Ireland NIC:105214**

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TRINITY, BANGOR A  
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023, which are set out on pages 13 – 30.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of Chartered Accounts Ireland.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65 (5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 63 of the Charities Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met or to which, in my opinion, attention should be drawn.

Andrew Nicholson - Independent Examiner

Dated 17<sup>th</sup> September 2024

**Trinity Bangor Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105214

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# Accounts

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**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

# **Financial Statements**

## **for the year ended 31 December 2022**

**Registered with the Charity Commission for Northern Ireland NIC:105214**

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**STATEMENT OF FINANCIAL ACTIVITY**  
for the year ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
<b>Income and Endowments from:</b>						
Donations and legacies	2	160,384	42,582		202,966	180,219
Charitable activities	3	950			950	481
Other trading activities	4	6,449	9,426		15,875	6,372
Investments	5	458			458	359
Other						-
		-----	-----	-----	-----	-----
<b>Total</b>		<b>168,241</b>	<b>52,008</b>		<b>220,249</b>	<b>187,431</b>
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds	6	508			508	506
Charitable activities	7	176,149	54,595		230,744	199,748
Other	8	866			866	333
		-----	-----	-----	-----	-----
<b>Total</b>		<b>177,523</b>	<b>54,595</b>		<b>232,118</b>	<b>200,587</b>
		-----	-----	-----	-----	-----
Net gains/(losses) on investments						
		-----	-----	-----	-----	-----
<b>Net Income / (expenditure)</b>		<b>(9,282)</b>	<b>(2,587)</b>		<b>(11,869)</b>	<b>(13,156)</b>
Transfers between funds						
Gains/(losses) on revaluation of fixed assets				(187)	(187)	25,260
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		<b>(9,282)</b>	<b>(2,587)</b>	<b>(187)</b>	<b>(12,056)</b>	<b>12,104</b>
Reconciliation of funds:						
Total funds brought forward		942,109	29,342	12,877	984,328	972,224
		-----	-----	-----	-----	-----
<b>Total funds carried forward</b>		<b>932,827</b>	<b>26,755</b>	<b>12,690</b>	<b>972,272</b>	<b>984,328</b>
		=====	=====	=====	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**  
**BALANCE SHEET**  
**As at 31 December 2022**

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
<b>Fixed assets:</b>						
Tangible assets	11	814,700			814,700	825,990
Investments	12			12,690	12,690	12,877
		-----	-----	-----	-----	-----
<b>Total fixed assets</b>		<b>814,700</b>		<b>12,690</b>	<b>827,390</b>	<b>838,867</b>
		-----	-----	-----	-----	-----
<b>Current assets</b>						
Debtors	13	6,203	2,867		9,070	11,265
Current Investments						
Cash at bank and in hand	14	113,945	23,888		137,833	134,671
		-----	-----	-----	-----	-----
<b>Total current assets</b>		<b>120,148</b>	<b>26,755</b>		<b>146,903</b>	<b>145,936</b>
		-----	-----	-----	-----	-----
<b>Liabilities:</b>						
Creditors: Amounts falling due within one year	15	(2,021)			(2,021)	(475)
						-----
<b>Net current assets or liabilities</b>		<b>118,127</b>	<b>26,755</b>		<b>144,882</b>	<b>145,461</b>
		-----	-----	-----	-----	-----
<b>Total assets less current liabilities</b>		<b>932,827</b>	<b>26,755</b>	<b>12,690</b>	<b>972,272</b>	<b>984,328</b>
Creditors: Amounts falling due after more than one year	16					
		-----	-----	-----	-----	-----
<b>Total net assets or liabilities</b>		<b>932,827</b>	<b>26,755</b>	<b>12,690</b>	<b>972,272</b>	<b>984,328</b>
		-----	-----	-----	-----	-----
<b>Funds of the charity</b>						
Total charity funds		<b>932,827</b>	<b>26,755</b>	<b>12,690</b>	<b>972,272</b>	<b>984,328</b>

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015). Approved by the Kirk Session at a meeting on 20<sup>th</sup> June 2023 and signed on its behalf by

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Mrs Claire Vincent

Clerk of Session (Business)

20<sup>th</sup> June 2023

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Mr Peter Blair

Treasurer

20<sup>th</sup> June 2023

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The church meets the definition of a public benefit entity as defined in section 34 of FRS102.

In the opinion of the Trustees, there are no significant judgements, assumptions or estimates included in the financial statements, other than those described in the accounting policies below.

**FUND ACCOUNTING**

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

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

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

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**(vii) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(viii) Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**(ix) Investment income**

This is included in the accounts when receivable.

**(x) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**(xi) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**(xii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

**(xiii) Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**(xiv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

**(xv) Tangible Fixed Assets**

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- between 10 & 20 years as appropriate
Computers, software and technical equipment	- over 4 years

**(xvi) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Recorded giving:					
FWO, Stipend and CMF	130,361	39,657		170,018	147,015
Loose collections	355			355	300
Donations from Organisations					
Gift Aid	21,668	1,925		23,593	32,904
Legacies, bequests and gifts	8,000	1,000		9,000	
	-----	-----	-----	-----	-----
	160,384	42,582		202,966	180,219
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals	660			660	100
Sundry	290			290	381
	-----	-----	-----	-----	-----
	950			950	481
	-----	-----	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Letting of premises	6,449			6,449	2,861
Income from Church Organisations		9,426		9,426	3,511
	-----	-----	-----	-----	-----
	6,449	9,426		15,875	6,372
	-----	-----	-----	-----	-----

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Deposit interest	458			458	359
General Investment Fund					
Property Rents					
Other investment income					
	-----	-----	-----	-----	-----
	458			458	359
	-----	-----	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**6. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
FWO envelopes	508			508	506
Fundraising events					
	-----	-----	-----	-----	-----
	508			508	506
	-----	-----	-----	-----	-----

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
General Assembly Assessments	13,550			13,550	14,659
Presbytery fees	902			902	902
Ministry and support staff costs	103,550			103,550	96,486
Congregational running expenses	45,008			45,008	34,449
Depreciation	13,139			13,139	12,955
Organisation Expenses		9,504		9,504	3,512
Donations to Missions and charities <b>(please see note 17 for details)</b>		45,091		45,091	36,785
Governance costs					
	-----	-----	-----	-----	-----
	176,149	54,595		230,744	199,748
	-----	-----	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**8. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Bank Interest and charges	866			866	333
	-----	-----	-----	-----	-----
	866			866	333
	-----	-----	-----	-----	-----

**9. EMPLOYEES**

**Employment Costs**

	Total Funds 2022	Total Funds 2021
	£	£
Wages and Salaries	84,842	78,756
Social Security Costs	7,913	7,288
Pension contributions	10,795	10,442
	-----	-----
Carried to note 7 (ministry & support staff costs)	103,550	96,486
	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**Number of Employees**

The average number of employees, including the minister of the congregation, during the year was

	Total Funds 2022	Total Funds 2021
Average number of employees	4	4
	-----	-----

There were no employees in receipt of employee benefits in excess of £60,000.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**10. PENSION COSTS**

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

The contributions made by the congregation during the year were

	Total Funds 2022	Total Funds 2021
	£	£
Contributions		
Present (also included in note 9)	10,795	8,914
Retired (also included in note 7 (assembly assessments))		1,528
	-----	-----
	10,795	10,442
	-----	-----

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**11. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Land & Buildings	Total
	£	£	£
<b>Cost or valuation</b>			
At start of year	104,443	813,510	917,953
Additions	1,849		1,849
Revaluations	-	-	-
Disposals			
	-----	-----	-----
At end of year	106,292	813,810	919,802
	-----	-----	-----
<b>Depreciation</b>			
At start of year	55,113	36,850	91,963
Provision for year	8,069	5,070	13,139
Disposals			
	-----	-----	-----
At end of year	63,182	41,920	105,102
	-----	-----	-----
<b>Net Book Value</b>			
At start of year	49,330	776,660	825,990
	-----	-----	-----
At end of year	43,110	771,590	814,700
	-----	-----	-----

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**12. INVESTMENTS**

	2022	2021
	£	£
General Investment Fund		
Investments	2,090	2,277
NSI Deposits	10,600	10,600
	-----	-----
	12,690	12,877
	=====	=====

	2022	2021
	£	£
Value at start of year	2,277	2,017
Gains / (Losses) on revaluation	(187)	260
	-----	-----
Value at end of year	2,090	2,277
	=====	=====

**13. DEBTORS**

	2022	2021
	£	£
Gift Aid Recoverable	8,631	9,120
Prepayments	439	2,145
	-----	-----
	9,090	11,265
	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**14. CASH AT BANK AND IN HAND**

	2022	2021
	£	£
Danske Bank Current Account	102	109
Danske Bank Investment Account	115,218	110,963
Danske Bank Building Fund	11,974	13,385
Missions Account	647	244
Organisations	9,892	9,970
	-----	-----
	137,833	134,671
	=====	=====

**15. CREDITORS: amount falling due within one year**

	2022	2021
	£	£
Accruals	2,021	475
	-----	-----
	2,021	475
	=====	=====

**16. CREDITORS: amount falling due after more than one year**

	2022	2021
	£	£
Accruals		
	-----	-----
	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**17. Donations to missions and charities – included in note 7.**

	2022	2021
	£	£
<b>Home and Foreign Schemes</b>		
United Appeal	11,415	11,795
World Development Appeal	2,014	560
Moderator's Appeal	3,331	460
	-----	-----
Sub Total	16,760	12,815
<b>Other Religious &amp; Charitable Objects</b>		
Norman & Ruth Geary	7,315	6,830
Ceri Findlay	3,730	4,190
Lydia James	4,333	3,880
Holiday Bible Club	257	100
Royal British Legion	140	38
Harvest for the Hungry	2,730	2,828
SU For E3 Bangor Schools' Project	1,000	1,000
Storehouse	3,275	3,810
Christmas Gifts		112
Geary Children		262
Christian Aid		450
Bangor Community Hub	485	470
YMCA	485	
Community Fund	200	
Ukraine Asylum Seekers	200	
Alpha Course	181	
Genesis Trust	4,000	
	-----	-----
Sub Total	28,331	23,970
	-----	-----
<b>Total included in note 7</b>	<b>45,091</b>	<b>36,785</b>
	=====	=====

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**18. RELATED PARTY TRANSACTION**

One of the Trustees, the minister of the congregation received remuneration of £37,978 and expenses of £6,382 for acting in that capacity. Pension contribution of £9,115 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity

£11,415 (2021 £11,795) towards the United Appeal  
£2,014 (2021 £560) towards the World Development Appeal  
£1,749 (2021 £743) towards the student's bursary  
£3,331 (2021 £460) towards the Moderator's Appeal

The congregation contributed £902 (2021 £902) towards Presbytery Assessments during the year.

There were no other related party transactions.

**Trinity Bangor Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105214

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# Annual report

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**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

# **Trustees Annual Report for the year ended 31 December 2022**

**Registered with the Charity Commission for Northern Ireland NIC:105214**

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

The Trinity Presbyterian Church, Bangor congregation of the Presbyterian Church in Ireland  
Main Street, Bangor BT20 5AF.

Registered Charity in Northern Ireland (NIC:105214)

**CHARITY TRUSTEES**

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

PRS Blair	EF Jardine
PH Blair	M Kyle
TM Boal	R McM Hunter
C Booth	G Kennedy
D Carson	D Moore
L Brant	Rev S Orr
J Ferguson	S O'Neill
R Gamble	C Vincent
A Glenn	P Swann
GE Harding	K Neely
N Hunter	A Walker
	I D Wallace

**PRINCIPAL OFFICE BEARERS**

Minister	Rev Stephen Orr
Clerks of Session	Dr Gordon Kennedy Mrs C Vincent
Treasurer	Mr. Peter Blair

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

**TRUSTEES ANNUAL REPORT (cont'd)**

**INDEPENDENT EXAMINER**

Mr. Andrew Nicholson, 25 Moira Drive, Bangor, BT20 4RW

**BANKERS**

Danske Bank, Bloomfield Shopping Centre, South Circular Road, Bangor, BT19 7HB

**SOLICITORS**

The Kirk Session has not engaged the services of a Solicitor for several years. Should this be considered necessary in the future, either Presbytery advice will be taken, or a local Solicitor specialising in the subject (e.g. employment, liability, contract) will be appointed.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**STRUCTURE AND MANAGEMENT**

**The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained Minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, who is 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 regular intervals. During the lock-down restrictions occasioned by Covid-19, some of these meetings have been held using Zoom video conferencing software, as the government guidelines required.

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. Trinity Presbyterian Church 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.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**The General Assembly**

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

**DESCRIPTION AND PURPOSE**

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

The congregation's Vision is to be "A faith community of disciples, who want to become more like Jesus and introduce others to him."

The congregation aims to live out its Mission and Vision "By exploring how we can spend more time with Jesus in a way that makes us more like Him as a springboard to developing missional attitudes and practices."

**ACTIVITIES AND OBJECTIVES**

The congregation met (actually or virtually) for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular meetings for Bible-study and prayer and has a wide range of organisations including:

- A range of uniformed and non-uniformed youth organisations; and
- Adult organisations which provide opportunities for spiritual, missionary and pastoral support.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer**

The congregation normally meets for worship each Sunday at 10.30 am and on occasional Sundays at 6.30pm. Home groups and mid-week meetings (alternate weeks) provide an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year, we acknowledged God's gift of new life at Sacraments of Baptism, we conducted marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 statistics were gathered for a Presbytery Visitation. As a church family of 216 families claiming connection, with 190 contributing families; with 234 persons under 59 years of age and 170 seniors, 90 members between 60-79 and 80 members of 80years+ the church family profile is clearly intergenerational, with much opportunity for sharing the wisdom of the years alongside energy and contemporary vision coming upwards. This is recognised by Consultation Committee as a healthy profile with much opportunity for growth through outreach and serving within the fellowship. 235 Communicants is a strong current statistic with obvious potential for growth for the current 30 in Sunday School and Bible Class.

The average weekly attendance at morning worship was 125, with encouraging numbers of worshippers in the post-COVID era. On-line media was also provided for those wishing to worship from home.

**Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the Minister, elders or by one of the congregation's pastoral visitors.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**Mission and outreach**

At a local level the congregation has identified 4 areas of mission and outreach with in our local community. These include:

- Our “front lines” in the places we work and socialise
- The parents of children and young people who attend our youth organisations
- The local business community
- The opportunities presented by the development of the local Harbour Ward.

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 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, assists with the running costs of Union Theological College, the Church’s training college for Ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Three families associated with the church are engaged in overseas mission in South East Asia, the Philippines and New Zealand.

**Presbytery**

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

**General Assembly**

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

**Property**

During the 2022 - year no significant maintenance work was carried out.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**Organisations**

**Youth Organisations**

Our youth organisations gradually resumed the normal operating model as the COVID restrictions were lifted during 2022.

**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).

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. A questionnaire of the whole congregation was also carried out in November 2021 and the results were used to reshape our congregational life during 2022.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

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 239 contributors during the year (234 in previous year, 2021) donating a total of £130,361 (£115,130 in previous year, 2021)

Total Income of the congregation during the year was £220,249, compared to £187,431 in the previous year.

Total expenditure increased from £200,587 to £232,118.

**RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

- make judgements and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable standards, identify these standards, and note the effect and reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice “Accounting and Reporting by Charities (1 January 2015)”. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**GOING CONCERN**

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation’s current activities and other financial commitments.

The Trustees acknowledge the ongoing devastating impact of the coronavirus pandemic on society and remains confident that reserves are sufficient to meet our financial commitments until a state of normality returns.

**RESERVES POLICY**

The Trustees aim to generate reserves which would cover 12 months of commitments and expenditure. The Trustees consider that the amount of reserves will be dictated by future donations and planned expenditure and have processes in place to review income and expenditure on a regular basis.

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**TRUSTEES ANNUAL REPORT (cont'd)**

**RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks.

The principle risks are in relation to the

- Likelihood of reputational damage
- Legal risks in the areas of Child Protection, Health & Safety, Food Preparation and Data Protection
- Financial risks associated with the expectation of ongoing financial support from members.

These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 20<sup>th</sup> June 2023 and signed on its behalf by  
Signed on behalf by

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Mrs Claire Vincent

Clerk of Session (Business)

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Mr Peter Blair

Treasurer

**Trinity Bangor Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105214

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# Annual return

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**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
a Congregation of The Presbyterian Church In Ireland

# **Independent Examiners Report for the year ended 31 December 2022**

**Registered with the Charity Commission for Northern Ireland NIC:105214**

**TRINITY PRESBYTERIAN CHURCH, BANGOR**  
**a Congregation of The Presbyterian Church In Ireland**

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TRINITY, BANGOR A**  
**CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2022, which are set out on pages 13 – 30.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of Chartered Accounts Ireland.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65 (5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 63 of the Charities Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met or to which, in my opinion, attention should be drawn.

Andrew Nicholson - Independent Examiner

Dated 20<sup>th</sup> June 2023