

Second Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105270

Details

Known as	2nd Ards
Status	Received
Registered	2016-08-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
10 Old Movilla Road
Newtownards
County Down
BT23 8hh
BT23 8HH

Phone 07738390294

Email movillapres@gmail.com

Website www.2ndards.ch

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	£34,860	£56,533	£0	1

Trustees

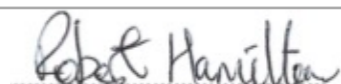

Name	Role	Appointed
Jeff		
Mark		
Robert		
Willis		

Second Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105270

Accounts

Second Ards Statement of Financial Activity for		Year End	31 December 2024 (Receipts & Payments)			
	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023	
		£	£	£	£	
Receipts						
Donations & Legacies	2	£16,652.80	£17,155.37	£33,808.17	£52,049.00	
Other Trading Activities	3	£885.00		£885.00	£740.00	
Investment Income	4	£167.05		£167.05	£183.00	
Total Receipts		£17,704.85	£17,155.37	£34,860.22	£52,972.00	
Payments						
Raising Funds		£0.00			£451.00	
Charitable activities	5	£39,160.29	£17,372.75	£56,533.04	£56,241.00	
Total Payments		£39,160.29	£17,372.75	£56,533.04	£56,692.00	
Net Receipts/Payments		-£21,455.44	-£217.38	-£21,672.82	-£3,780.00	
Funds brought Forward		£70,406.00	-£415.00		£73,711.00	
Funds Carried forward		£48,950.56	-£632.38	£48,318.18	£69,991.00	
Second Ards Statement of Assets & Liabilities		for	Year End 31 December 2024			
		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023	
Funds Reconciliation						
Opening Bank and Cash		£70,406.00	-£415.00	£69,991.00	£73,711.00	

	Net Movement in Funds		-£21,455.44	-£217.38	-£21,672.82	-£3,780.00		
	Closing Bank and Cash at Year End		£48,950.56	-£632.38	£48,318.18	£69,991.00		
	Fixed Assets	Note 6						
	Liabilities				None			
	Approved at a commision meeting of							
	SIGNED		Date	20/11/25				
	SIGNED		Date	20/11/25				
	Notes to Accounts							
	1 Accountin Policies							
	As the total income is less than £250,000 the congregation have elected to prepare accounts on a receipts and payments basis							
	2							
	Donations and Legacies							
			Unrestricted Funds	Restricted Funds	Total 2024	Total 2023		
	Recorded Giving (FWO)		£15,462.00	£9,811.62	£25,273.62	£42,778.00		
	Loose Collection		£1,190.80		£1,190.80	£1,123.00		
	Donations			£6,383.50	£6,383.50	£300.00		
	Gift Maintenance			£960.25	£960.25			
	Total		£16,652.80	£17,155.37	£33,808.17	£44,201.00		
	3							
	Other Trading Activities							
			Unrestricted Funds	Restricted Funds	Total 2024	Total 2023		
	Letting of Premises		£885.00		£885.00	£740.00		

4						
Investment Income		Unrestricted Funds		Total 2024	Total 2023	
Deposit Interest		£167.05		£167.05	£183.00	
5						
Charitable Activities		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023	
General Assembly Assessments		£3,082.00		£3,082.00	£2,737.00	
Presbytery Fees		£457.00		£457.00	£833.00	
Ministry and Support Staff Costs		£16,614.80		£16,614.80	£13,349.00	
Congregational Running Costs		£16,487.69		£16,487.69	£23,096.00	
Donations to Missions and Charities			£17,372.75	£17,372.75	£12,957.00	
Organisations/Miscellaneous		£2,518.80		£2,518.80		
Total		£39,160.29	£17,372.75	£56,533.04	£52,972.00	
6						
Fixed Assets		Value				
Church		£1,285,000.00				
Palmer Memorial hall		£438,000.00				
Former Manse		£50,000.00				
Manse		£319,000.00				

Second Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105270

Accounts

**SECOND NEWTOWNARDS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105270)

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
Year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2					
Charitable activities	3	37,184	14,865		52,049	54,639
Other trading activities	4	740			740	630
Investment Income	5	183			183	181
Other	6					
Sale of Investments						
Sale of fixed assets						
Loans Received						
Total Receipts		38,107	14,865		52,972	55,450
Payments						
Raising funds	7	451			451	310
Charitable activities	8	34,554	21,687		56,241	48,166
Investment costs						
Other	9					
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
Total Payments		35,005	21,687		56,692	48,666
Net receipts / (payments)		3,102	(6,882)		(3,780)	6,784
Transfers between funds		(2,112)	2,112		0	0
Net movement in funds		990	(4,710)		(3,720)	6,784
Funds brought forward		69,416	4,295		73,711	66,702
Funds carried forward	12	70,406	(415)		69,991	73,486

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
as at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	69,416	4,295		73,711	66,702
Net movement in funds	990	(4,710)		(3,720)	6,784
Bank and Cash at end of year	70,406	(415)		69,991	73,486
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts	69,991			69,991	73,486
Cash in Hand					
Total	69,991			69,991	73,486
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
Enter details of any other assets					
Liabilities					
Loans					
Enter details of any other liabilities					
Other					

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

Signed: 

Signed 

Date 13-2-24

Date 13/2/24

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Year ending 31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	30,719	12,059		42,778	45,508
Loose collections	867	256		1,123	767
Donations and gifts	300			300	
Gift Aid	5,298	2,550		7,848	8,364
Legacies and bequest					
Total	37,184	14,865		52,049	53,639

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
YEAR ENDING 31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	740			740	630
Trading income					
Total	740			740	630

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	183			183	181
General Investment Fund					
Rents investment properties					
Other investment income					
Total	183			183	181

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
YEAR ENDING 31 December 2023

OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims					
Other income					

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	320			320	310
Fundraising events					
Total	320			320	310

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	2,737			2,737	3,032
Presbytery fees	833			833	
Ministry and support staff costs	13,349			13,349	12,465
Congregational running expenses	21,188	1,908		23,096	20,488
Donations to Missions and charities		12,957		12,957	12,761
Governance costs					
Total	38,107	14,865		52,972	48,666

**SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
YEAR ENDING 31 December 2023**

8. OTHER EXPENDITURE

The church had no other expenditure.

FIXED ASSETS

The congregation owns the following premises together with the associated fixtures, fittings, plant and machinery.

- Church and Minor Halls Mary Street Newtownards BT23 4DQ.
- Palmer Memorial Hall 15-23 Mark Street Newtownards BT23 4DT.
- Former Manse at 2 Mark Street Newtownards BT23 4DT.
- Manse 10 Manse Park Newtownards BT23 4TN.
-

At last renewal date of 31 October 2023, the properties had an insurance value of:

- | | |
|--------------------------|----------------------------------|
| • Church and Minor Halls | £1,284,979 |
| • Palmer Memorial Hall | £437,887. |
| • Former Manse | £50,000 (removal of debris only) |
| • Manse | £318,721. |

9. INVESTMENTS

The congregation has no investments.

Second Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105270

Annual report

**SECOND NEWTOWNARDS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105270)

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

REFERENCE AND ADMINISTRATIVE DETAILS

Second Newtownards Congregation of the Presbyterian Church in Ireland
26 Mary Street Newtownards Co Down BT23 4DQ

Registered Charity in Northern Ireland (NIC105270)

CHARITY TRUSTEES

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

Mr. Henry William James Lennon

Mr. James McMaster

Mr. Norman Willis McClean

Mr. William Robert Martin

Mr. George Ivan Patterson

Mr. James Wallace Robinson

PRINCIPAL OFFICE BEARERS

Minister

Vacant

Clerk of Session

Mr. George Ivan Patterson

Treasurer

Mrs. Anna Langtry

INDEPENDENT EXAMINER

Mr. G Ferguson. 23 Stratheden Heights Newtownards BT23 8TD

BANKERS

Danske Bank 35 High Street Newtownards BT23 7HS.

SOLICITORS

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

STRUCTURE AND MANAGEMENT

The Kirk Session.

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

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister on active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk session are held at least four times a year..

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland.

Second Newtownards congregation of the 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 the congregation.

The General Assembly

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

DESCRIPTION AND PURPOSE

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

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

The congregation's Mission is to glorify God in our worship and witness and to seek the lost for Christ.

Our aim is to continually present the Gospel in our Church and wider community by

- Building a fellowship of believers
- Demonstrating in a practical way the love and concern of Christ
- Encouraging the work of Outreach/Mission in the wider community and overseas

ACTIVITIES AND OBJECTIVES

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

- Sunday School/Bible Class
- Mums & Tots
- Presbyterian Women
- Men's Fellowship
- Missionary Committee

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation normally meets for worship each Sunday at 11.00am During the week the Bible Study provides an opportunity for members to meet for fellowship, to study the scriptures and for a time of prayer. Prayer is an integral part of church life and time is set aside on Thursday mornings to focus on this aspect of our witness.

At 31 December 2023 there were 56 communicant members and 107 families connected with the congregations. The average weekly attendance at morning worship 30.

Pastoral Care

As a congregation we have adopted PCI "Taking Care" policy and programme safeguarding children and vulnerable adults in every aspect.

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.

In addition, recordings of the services are distributed to those members of the congregation who are unable to attend services. As well as our regular services we sought to comfort those who had been bereaved during the year.

Mission and Outreach

The congregation has a passion for mission as demonstrated by the fact that 25% (£13,122) of total expenditure was spent on Mission and Outreach

The congregation supported financially and practically both local and international Christian charitable organisations and agencies.

Locally the congregation had an on-going collection for the local Food Bank and catered for mothers and preschool children one morning a week in its Mums & Tots . In addition, the congregation contributed toys and imperishable food items to Belfast City Mission's Christmas Appeal. The church's premises were made available to several local groups including Valhalla Street Theatre, the local branch of Child Evangelism Fellowship, and a teenage Archery club.

The congregation's main vehicle for financially supporting the work of the Church overseas was the United Appeal for Mission (UA).

UA is a central fund of the Presbyterian Church in Ireland and the congregation contributed £3,359 to it. The Fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

As well as UA the congregation also contributed to the PCI's annual World Development Appeal, (£1,753), Syrian Earthquake Appeal (£1,000), and Presbyterian Childrens' Society (£1,310)

Through the congregation's Missionary Committee financial support totaling £5,553 was provided to 23 local and international Christian organisations including:

- Patterson Ministries
- CEF
- Bible Society NI
- European Missionary Fellowship
- Operation Mobilisation
- Asia Link
- Tear Fund
- Open Doors
- Leprosy Mission
- Smiles Foundation
- Barnabas Fund
- Logos Ministries International
- Shelter Now UK
- Smiles Foundation

PRESBYTERY

The congregation was represented at the regular meetings of Presbytery by our minister and / or 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

Generally the Church's property is in a good state of repair and no major repairs or refurbishment projects were undertaken during the year Routine maintenance tasks were completed to the church, the manse and church halls.

ORGANISATIONS

Sunday School

The Sunday School provides a Christian Education mainly to the children of the congregation and to a small number of children from non-member families. Sunday School meets during the morning service. There were 7 on the Sunday School roll

Each Wednesday morning our main hall was used by up to 21 members of Mums & Tots' group. In addition, the Men's Fellowship, Presbyterian Women, and Friendship Hour, each met monthly with an average attendance of 12-20.

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 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 by noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

Total income for 2023 was £52,166 which was £1,330 lower than 2022.

The congregation's main source of income is members' contributions through the Weekly Freewill Offering (FWO). There were 63 contributors to FWO in 2023 and they contributed £27,242 which was £891 less than in 2022.

Total expenditure at £55,270 was £8,295 higher than 2022. While this reflected an element of inflationary pressures (electricity costs for the church rose by £600 to £4,613) the main reason for the larger than usual increase in was two items of exceptional expenditure. The first was the renewal of the Certificate of Electrical Worthiness for the church building which led to a total spend of £4,361 on church maintenance, an increase of £4,063 compared to 2022. The second item of exceptional expenditure was the repayment of £1,951 to HMRC because of HMRC mistakenly paying a Gift Aid claim twice.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

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

Signed

J. McNamee

Date:

13-2-24

Signed

J. Robinson

Date:

13/2/24

Second Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105270

Annual return

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the "Church" for the year ended 31 December 2023, which are set out on pages 9 to 15.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

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



Name: G Ferguson

^{M.I.C.M.}
Relevant professional qualification or body:

23 Stratheden Heights
Newtownards
BT23 8TD

Date: 29th January 2024

Second Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105270

Accounts

**SECOND NEWTOWNARDS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC105270)

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
Year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2					20,000
Charitable activities	3	37,250	17,389		54,639	46,674
Other trading activities	4	630			630	545
Investment Income	5	181			181	155
Other	6					
Sale of Investments						
Sale of fixed assets						
Loans Received						
Total Receipts		38,061	17,389		55,450	67,374
Payments						
Raising funds	7	310			310	448
Charitable activities	8	31,345	16,821		48,166	41,925
Investment costs		190			190	0
Other	9					
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
Total Payments		31,845	16,821		48,666	41,743
Net receipts / (payments)		6216	568		6,784	26,531
Transfers between funds		(446)	446			
Net movement in funds		5,770	1,014		6,784	26,531
Funds brought forward		63,646	3,056		66,702	41,061
Funds carried forward	12	69,416	4,070		73,486	67,592

**SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	63,646	3,056			41,071
Net movement in funds	5,770	1,014			25,631
Bank and Cash at end of year	69,416	4,070		73,486	66,702
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts	73,486			73,486	66,702
Cash in Hand					
Total	73,486			73,486	66,702
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
Enter details of any other assets					
Liabilities					
Loans					
Enter details of any other liabilities					
Other					

Approved by the Trustees at a meeting on 20th February 2023 and signed on its behalf by :

Signed:

Signed

Date 20th February 2023

Date 20th February 2023

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Year ending 31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	30,568	14,940		45,508	39,117
Loose collections	767			767	512
Donations and gifts					
Gift Aid	5,915	2,449		8,364	7,045
Legacies and bequest					20,000
Total	37,250	17,389		54,639	67,674

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
YEAR ENDING 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	630			630	545
Trading income					
Total	630			630	545

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	181			181	155
General Investment Fund					
Rents investment properties					
Other investment income					
Total	181			181	155

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
YEAR ENDING 31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims					
Other income					

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	310			310	448
Fundraising events					
Total	310			310	448

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	3,032			3,032	4,406
Presbytery fees					376
Ministry and support staff costs	12,465			12,465	11,707
Congregational running expenses	16,348	4,060		20,408	45,965
Donations to Missions and charities		12,761		12,761	6,943
Governance costs					
Total	31,845	16,821		48,666	58,867

SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
YEAR ENDING 31 December 2022

9. OTHER EXPENDITURE

The church had no other expenditure

FIXED ASSETS

The congregation owns the following premises together with the associated fixtures, fittings, plant, and machinery.

- Church and Minor Halls Mary Street Newtownards BT23 4DQ.
- Palmer Memorial Hall 15-23 Mark Street Newtownards BT23 4DT.
- Former Manse at 2 Mark Street Newtownards BT23 4DT.
- Manse 10 Manse Park Newtownards BT23 4TN.
-

At last renewal date of 31 October 2022 the properties had an insurance value of:

• Church and Minor Halls	£1,285,000
• Palmer Memorial Hall	£438,000
• Former Manse	£50,000 (removal of debris only)
• Manse	£319,000

10. INVESTMENTS

The congregation has no investments.

Second Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105270

Annual report

**SECOND NEWTOWNARDS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland (NIC105270)

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

REFERENCE AND ADMINISTRATIVE DETAILS

Second Newtownards Congregation of the Presbyterian Church in Ireland
26 Mary Street Newtownards Co Down BT23 4DQ

Registered Charity in Northern Ireland (NIC105270)

CHARITY TRUSTEES

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

Mr Henry William James Lennon
Mr Norman Willis McClean
Mr George Ivan Patterson

Mr James McMaster
Mr William Robert Martin
Mr James Wallace Robinson

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Vacant
Mr George Ivan Patterson
Mrs Anna Langtry

INDEPENDENT EXAMINER

Mr G Ferguson 23 Stratheden Heights Newtownards BT23 8TD

BANKERS

Danske Bank 35 High Street Newtownards BT23 7HS.

SOLICITORS

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

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, the minister on active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk Session are held at least four times a year.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland.

Second Newtownards congregation of the 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.

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

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

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

The congregation's Mission is to glorify God in our worship and witness and to seek the lost for Christ.

Our aim is to continually present the Gospel in our Church and wider community by

- Building a fellowship of believers
- Demonstrating in a practical way the love and concern of Christ
- Encouraging the work of Outreach/Mission in the wider community and overseas

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday morning 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 Table. The congregation has a range of organisations including.

- Sunday School
- Crèche
- Mums & Tots
- Presbyterian Women
- Men's Fellowship
- Missionary Committee
- Pastoral Care Committee

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation normally meets for worship each Sunday at 11.00am. During the week the Bible Study provides an opportunity for members to meet for fellowship, to study the scriptures and for a time of prayer. Prayer is an integral part of church life and time is set aside on Thursday mornings to focus on this aspect of our witness. As well as our regular services, we sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 57 communicant members and 108 families connected with the congregation. The average weekly attendance at morning worship was 30.

Pastoral Care

As a congregation we have adopted PCI "Taking Care" policy and programme safeguarding children and vulnerable adults in every aspect.

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

In addition, recordings of the services are distributed to those members of the congregation who are unable to attend services.

Mission and Outreach

The congregation supported financially and practically several local and international Christian charitable organisations and agencies.

Locally the congregation had an on-going collection for the local Food Bank and catered for mothers and preschool children one morning a week in its Mums and Tots Club. In addition the church premises were made available for use by local groups including Valhalla Street Theatre, the local branch of Child Evangelism Fellowship and a young people's Archery Club.

24% of total expenditure (£12,600) went towards supporting the wider mission of the Presbyterian Church and a range of local and international Christian Organisations.

The congregation's main vehicle for financially supporting the work of the Church overseas is the United Appeal for Mission (UA) and the congregation contributed £3,800 to it in 2022. UA is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. UA 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. It also assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care.

In addition to United Appeal the congregation also contributed £1,566 to the Presbyterian Church's World Development Appeal and £1,985 to the Church's Ukraine Appeal, £570 to Presbyterian Children's Society, £600 to Mission Africa.

Financial support totalling £4,100 was also provided to 20 local and international Christian organisations: Local organisations supported included, Patterson Ministries, CEF Fellowship, Belfast City Mission, Bible Society NI and Seaman's Missionary Fellowship. The international organisations supported included.

- European Missionary Fellowship
- Wycliffe Bible Translators
- Operation Mobilisation
- Asia Link
- Open Doors
- Leprosy Mission
- Barnabas Fund
- Mission Aviation Fellowship
- Logos Ministries International
- Shelter Now UK

PRESBYTERY

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

GENERAL ASSEMBLY

One of the church elders was nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast.

PROPERTY

The Church's property generally is in a good state of repair with routine maintenance tasks completed to the church, the manse and church halls.

ORGANISATIONS

Sunday School

The Sunday School provides a Christian Education mainly to the children of the congregation and to a small number of children from non-member families. Sunday School meets during the time of the Sunday morning service.

-Mums & Tots

Each Wednesday morning our main hall was used by up to 15 members of Mums & Tots (our mothers and toddlers' group) and attendance averaged 12 children and their carers.

Men's Fellowship, Presbyterian Women, each met monthly with an average attendance of 20.

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 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 using noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits because of their holding office or employment. However, this is incidental and necessary 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

Total Income of £53,496 was £13,700 less than in 2021. However, 2021 total income of £67,200 included a bequest of £20,000 from a former member of the congregation. Stripping out the bequest total direct giving in 2021 was £47,200 meaning on a like for like basis total income (£53,496) was £6,300 higher than in 2021.

The congregation's main source of income, members' contributions, through the Weekly Freewill Offering (FWO), totalled £28,133 and was just over £2,000 higher than in 2021.

Total expenditure of £46,975 was £4,693 higher than 2021 reflecting the fact that church was open for all of the year while it had been closed for the first three months in 2021. In addition, the church was not immune to the rise in the cost of living which impacted on running costs over the year. By way of example electricity at £4,000 were nearly £1,800 higher than in 2021. Despite this income exceeded expenditure by £6,521 and the bank balance increased by this amount to £70,167.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practices. As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipt and payments account and a statement of assets and liabilities. The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence taking reasonable steps for the prevention of fraud and other irregularities.

Approved by Trustees at a meeting on 20th February 2023 and signed on its behalf by:

Signed



Date 20th February 2023

George Ivan Patterson

Signed



Date 20th February 2023

James Wallace Robinson

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the "Church" for the year ended 31 December 2022, which are set out on pages 9 to 15.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

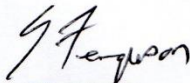
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

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



Name: G Ferguson

M.I.C.M

Relevant professional qualification or body:

23 Stratheden Heights
Newtownards
BT23 8TD

Date: 31/1/2023

Second Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105270

Annual return

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF SECOND NEWTOWNARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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


Name: G Ferguson

M.I.C.M.

Relevant professional qualification or body:

23 Stratheden Heights
Newtownards
BT23 8TD

Date: 31/1/2023