

Helen's Bay Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105282

Details

Known as	Helen's Bay Presbyterian Church
Status	Received
Registered	2016-08-08
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	23 Beverley Hills Bangor Co Down BT20 4na BT20 4NA
Phone	07851 060592
Email	office@helensbaypc.co.uk
Website	www.helensbaypc.co.uk

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£109,023	£134,506	£0	2

Trustees

Name	Role	Appointed
Billy Pollock		
David Mcauley		
Etta Mcgucken		
Gareth Alexander		
Joanna Pollock		
Mrs Gloria Smith		
Rev Peter Lyle		
Sam Gallaher		
Wendy Quinn		

Helen's Bay Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105282

Accounts

Statement Of Assets and Liabilities

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Helen's Bay Presbyterian Church
As at 31/12/2024

	Unrestricted	Restricted	2024	2023
Funds Reconciliation	£	£	£	£
Bank and Cash at start of year	106,582.26	13,760.06	120,342.32	44,539.72
Net Movement in funds	(18,889.64)	(6,593.65)	(25,483.29)	75,802.60
Bank and Cash at end of year	87,692.92	7,166.41	94,859.03	120,342.32
Bank & Cash Balances	£	£	£	£
Bank Current Account Number 1 - General	87,692.62		87,692.62	106,582.26
Bank Current Account Number 2 - Property Repair & Maint.		5,647.43	5,647.43	12,400.54
Bank Current Account Number 3 - Appeals		211.73	211.73	156.25
Bank Current Account Number 4 - Presbyterian Women		324.15	324.15	394.06
Bank Current Account Number 5 - Youth		113.36	113.36	251.87
Bank Current Account Number 6 - Summer Scheme		839.74	839.74	527.34
Cash in Hand – Youth		30.00	30.00	30.00
Bank and Cash at end of year	87,692.62	7,166.41	94,859.03	120,342.32
Other Assets			£	£
Fixed Assets				
- Church Premises'			2,901,657.00	2,901,657.00
- Fixtures, Fittings & Equipment			0.00	0.00
- Vehicles			0.00	0.00
Liabilities			£	£
Loans			0.00	0.00

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

(Minister)

(Clerk of Session)

Statement Of Financial Activities

Helen's Bay Presbyterian Church

Period: 01/01/2024 to 31/12/2024

	Notes	Unrestricted	Restricted	2024	2023
Incoming Resources		£	£	£	£
Regular Direct Giving	1	77,002.81	6,504.00	83,506.81	78,519
Donations and Legacies	2	7,250.00		7,250.00	103,491
Activities that Generate Income	3	3,717.30	2,025.00	5,742.30	5,174
Investment Income	4	190.65	22.19	212.84	291
Other Income Sources	5	33.83	5,586.00	5,619.83	2,414
Appeals	6		6,691.11	6,691.11	6,882
Total Incoming Resources		88,194.59	20,828.30	109,022.89	196,771
Resources Expended					
Central Church Assessments	7	(24,100.05)		(24,100.05)	(23,707)
Ministry and Support Staff	8	(48,764.92)	(150.00)	(48,914.92)	(47,050)
Life and Work	9	(6,354.31)	(652.43)	(7,006.74)	(6,392)
Governance	10	(8,895.01)	(5657.05)	(14,552.06)	(7,877)
Property and Equipment					
Utilities	11	(15,151.08)		(15,151.08)	(10,908)
Repairs and Maintenance	12		(13,285.19)	(13,285.19)	(14,433)
Insurances	13	(4,594.26)		(4,594.26)	(4,279)
Grants to Missions and Charities					
United Appeal	14		(1,856.25)	(1,856.25)	(3,087)
Other PCI Schemes	15		(1,741.25)	(1,741.25)	(979)
Other non PCI Schemes	16		(3,304.38)	(3,304.38)	(2,257)
Total Resources Expended		(107,859.63)	(26,646.55)	(134,506.18)	(120,968)
Net Incoming/Outgoing Resources		(19,665.04)	(5,818.25)	(25,483.29)	75,803
Transfers between funds		775.40	(775.40)		
Net Movement in Funds		(18,889.64)	(6,593.65)	(25,483.29)	75,803
Funds Brought Forward		106,582.26	13,760.06	120,342.32	45,540
Funds Carried Forward		87,692.62	7,166.41	94,859.03	120,342

Statement Of Financial Activities

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Helen's Bay Presbyterian Church

Notes to accounts

	2024 £	2023 £
1. Regular Direct Giving		
FWO Direct Transfer	51,085.63	43,457.04
FWO Envelopes	14,734.00	19,136.00
Giving in Kind	0.00	217.02
Loose collection	1,330.45	1,334.92
Gift Aid received on collections	16,356.73	14,373.74
	<hr/>	<hr/>
	83,506.81	78,518.72
2. Donations and Legacies		
Legacies and Bequests	7,250.00	103,491.07
	<hr/>	<hr/>
	7,250.00	103,491.07
3. Activities that Generate Income		
Income from Church Events	794.00	0.00
Summer Scheme	833.00	611.41
Herald Magazine	298.00	274.00
Weddings, funerals, etc.	667.00	200.00
Craft Fair	1,499.15	1,687.10
Use of Halls	1,320.00	470.00
Open Link	231.15	91.00
Cash For Clobber	0.00	296.00
Spring Serenade	0.00	805.75
Youth Club	0.00	9.90
Presbyterian Women	100.00	710.91
Easy Fund Raising	0.00	18.26
	<hr/>	<hr/>
	5,742.30	5,174.33
4. Investment Income		
Bank and Building Society Interest	212.84	291.08
	<hr/>	<hr/>
	212.84	291.08
5. Other Income Sources		
Grants Received	0.00	600.00
Miscellaneous Income	33.83	1,814.27
Collection for Gift	5,586.00	0.00
	<hr/>	<hr/>
	5,619.83	2,414.27
6. Appeals		
Easter Appeal	455.00	50.00
Moderator's Appeal	0.00	0.00
Christmas Carol Service Appeal	530.50	408.00
United Appeal	1,485.00	2,545.00
Harvest Gift Day Appeal	1,205.00	1,560.00
Christmas Day Appeal	403.00	549.35
World Development Appeal	535.00	375.00
Poppy Appeal	0.00	60.00
Gift Aid On Appeals	1,294.13	1,086.21
PW Appeals	728.00	247.95
Copper Funds	55.48	0.00
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	6,691.11	6,881.51

Statement Of Financial Activities

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Helen's Bay Presbyterian Church
Notes to accounts

	2024 £	2023 £
12. Repairs and Maintenance		
Repairs & Maintenance - Church and Halls	(8,937.39)	(11,808.72)
Repairs & Maintenance - Manse	(2,049.80)	(2,460.26)
Repairs etc - Equipment	0.00	(0.00)
Repairs & Maintenance – Church Grounds	(2,298.00)	(164.00)
	(13,285.19)	(14,432.98)
13. Insurances		
Insurance	(4,594.26)	(4,279.18)
	(4,594.26)	(4,279.18)
14. United Appeal		
PCI - United Appeal	(1,856.25)	(3,087.50)
	(1,856.25)	(3,087.50)
15. Other PCI Schemes		
Presbyterian Orphan and Children's Society	(0.00)	(510.00)
Presbyterian Women's PCI Missions	(0.00)	(0.00)
World Development Appeal	(668.75)	(468.75)
Student's Bursary Appeal	(568.75)	(0.00)
Irish Mission	(503.75)	(0.00)
	(1,741.25)	(978.75)
16. Other Missions and Charities		
Harvest Appeal	(1,606.25)	(993.13)
Flourish	(663.13)	(0.00)
British Legion	(0.00)	(75.00)
McMillan Cancer Support	(0.00)	(0.00)
NI Hospice & Children's Hospice	(0.00)	(686.69)
PW Habitat for Humanity	(0.00)	(239.03)
PW Feed My Lambs	(1,035.00)	(200.00)
Store House	(0.00)	(62.50)
	(3,304.38)	(2,256.53)

Helen's Bay Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105282

Accounts

Statement Of Financial Activities

Helen's Bay Presbyterian Church

Period: 01/01/2023 to 31/12/2023

	Notes	Unrestricted	Restricted	2023	2022
Incoming Resources		£	£	£	£
Regular Direct Giving	1	70,715.72	7,803.00	78,518.72	79,187
Donations and Legacies	2	103,491.07		103,491.07	1,968
Activities that Generate Income	3	3,568.11	1,606.22	5,174.33	5,514
Investment Income	4	270.20	20.88	291.08	84
Other Income Sources	5	2,414.27		2,414.27	100
Appeals	6		6,881.51	6,881.51	6,304
Total Incoming Resources		180,459.37	16,311.61	196,770.98	93,157
Resources Expended					
Central Church Assessments	7	(23,707.00)		(23,707.00)	(24,366)
Ministry and Support Staff	8	(46,859.71)	(190.00)	(47,049.71)	(44,751)
Life and Work	9	(5,679.11)	(713.00)	(6,392.11)	(8,872)
Governance	10	(7,737.19)	(139.92)	(7,877.11)	(7,681)
Property and Equipment					
Utilities	11	(10,907.51)		(10,907.51)	(11,047)
Repairs and Maintenance	12		(14,432.98)	(14,432.98)	(7,889)
Insurances	13	(4,279.18)		(4,279.18)	(4,119)
Grants to Missions and Charities					
United Appeal	14		(3,087.50)	(3,087.50)	(2,710)
Other PCI Schemes	15		(978.75)	(978.75)	(385)
Other non PCI Schemes	16		(2,256.53)	(2,256.53)	(2,764)
Total Resources Expended		(99,169.70)	(21,798.68)	(120,968.38)	(114,584)
Net Incoming/Outgoing Resources		81,289.67	(5,487.07)	75,802.60	(21,427)
Transfers between funds		1,941.12	(1,941.12)		
Net Movement in Funds		83,230.79	(7,428.19)	75,802.60	(21,427)
Funds Brought Forward		23,351.47	21,188.25	44,539.72	65,967.17
Funds Carried Forward		106,582.26	13,760.06	120,342.32	44,539.72

Statement Of Financial Activities

Helen's Bay Presbyterian Church

Notes to accounts

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	2023	2022
	£	£
1. Regular Direct Giving		
FWD Direct Transfer	43,457.04	62,551.77
FWD Envelopes	19,136.00	0.00
Giving in Kind	217.02	0.00
Loose collection	1,334.92	492.00
Gift Aid received on collections	14,373.74	16,142.72
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	78,518.72	79,186.49
2. Donations and Legacies		
Legacies and Bequests	103,491.07	1,968.47
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	103,491.07	1,968.47
3. Activities that Generate Income		
Summer Scheme	611.41	731.62
Herald Magazine	274.00	255.00
Weddings, funerals, etc.	200.00	350.00
Craft Fair	1,687.10	2,635.20
Use of Halls	470.00	150.00
Open Link	91.00	0.00
Cash For Clobber	296.00	205.60
Spring Serenade	805.75	0.00
Youth Club	9.90	0.29
Presbyterian Women	710.91	1,168.89
Easy Fund Raising	18.26	17.50
	<hr/>	<hr/>
	5,174.33	5,514.10
4. Investment Income		
Bank and Building Society Interest	291.08	83.94
	<hr/>	<hr/>
	291.08	83.94
5. Other Income Sources		
Grants Received	600.00	0.00
Miscellaneous Income	1,814.27	100.00
	<hr/>	<hr/>
	2,414.27	100.00
6. Appeals		
Easter Appeal	50.00	0.00
Moderator's Appeal	0.00	310.00
Christmas Carol Service Appeal	408.00	336.00
United Appeal	2,545.00	2,185.00
Harvest Gift Day Appeal	1,560.00	2,289.50
Christmas Day Appeal	549.35	595.50
World Development Appeal	375.00	0.00
Poppy Appeal	60.00	153.00
Gift Aid On Appeals	1,086.21	0.00
PW Appeals	247.95	435.00
	<hr/>	<hr/>
	6,881.51	6,304.00

Statement Of Financial Activities

Helen's Bay Presbyterian Church

Notes to accounts

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	2023 £	2022 £
7. Central Church Assessments		
Central Ministry Fund	(2,486.00)	(2,969.00)
Ministers' Pension Scheme Fund	(9,500.00)	(9,048.50)
Widows of Ministers Fund	(508.00)	(618.00)
Incidental Fund	(2,033.00)	(2,289.00)
Prolonged Disability Fund	(508.00)	(494.00)
Ministerial Development Fund	(226.00)	(284.00)
Sick Supply Fund	(23.00)	(37.00)
Church House Repairs Fund	(1,130.00)	(1,237.00)
Presbytery Fees	(990.00)	(932.00)
Minister's National Insurance	(5,201.00)	(5,094.25)
Students	(1,102.00)	(1,363.00)
	<u>(23,707.00)</u>	<u>(24,365.75)</u>
8. Ministry and Support Staff		
Minister	(46,784.71)	(44,080.76)
Other Ministry Support Staff	(265.00)	(670.00)
	<u>(47,049.71)</u>	<u>(44,750.76)</u>
9. Life and Work		
Worship and Fellowship	(5,155.81)	(5,438.51)
Discipleship and Ministry	(870.16)	(300.00)
Mission and Outreach	(366.14)	(3,132.53)
	<u>(6,392.11)</u>	<u>(8,871.04)</u>
10. Governance		
Advertising, Printing, Stationery and Postage	(1,011.92)	(1,442.46)
Other Sundry Expenses	(79.00)	0.00
Bank Interest and Charges	(329.96)	(227.91)
Secretarial Fees	(3,422.80)	(3,755.31)
Licence Fees	(1,194.16)	(1,022.82)
Equipment Hire	(716.40)	(716.40)
Gifts	(339.60)	(227.33)
Inland Revenue - PAYE	(783.27)	(288.60)
	<u>(7,877.11)</u>	<u>(7,680.83)</u>
11. Utilities		
Electricity, Oil and Gas - Church and Halls	(4,973.91)	(7,255.36)
Water Rates - Church and Halls	(2,894.89)	(864.38)
Telephone & Internet - Church and Halls	(1,118.87)	(1,246.22)
Rates and Ground Rates - Church and Halls	(1,919.84)	(1,681.52)
	<u>(10,907.51)</u>	<u>(11,047.48)</u>

Statement Of Financial Activities

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Helen's Bay Presbyterian Church

Notes to accounts

	2023	2022
	£	£
12. Repairs and Maintenance		
Repairs & Maintenance - Church and Halls	(11,808.72)	(6,380.85)
Repairs & Maintenance - Manse	(2,460.26)	(602.40)
Repairs etc - Equipment	0.00	(786.00)
Repairs & Maintenance – Church Grounds	(164.00)	(120.00)
	<u>(14,432.98)</u>	<u>(7,889.25)</u>
13. Insurances		
Insurance	(4,279.18)	(4,118.87)
	<u>(4,279.18)</u>	<u>(4,118.87)</u>
14. United Appeal		
PCI - United Appeal	(3,087.50)	(2,710.00)
	<u>(3,087.50)</u>	<u>(2,710.00)</u>
15. Other PCI Schemes		
Presbyterian Orphan and Children's Society	(510.00)	0.00
Presbyterian Women's PCI Missions	(309.93)	0.00
World Development Appeal	(468.75)	0.00
Moderators' Appeals	0.00	(385.00)
	<u>(978.75)</u>	<u>(385.00)</u>
16. Other Missions and Charities		
Harvest Appeal	(993.13)	(1,409.19)
Flourish	0.00	(420.00)
British Legion	(75.00)	(191.25)
McMillan Cancer Support	0.00	(744.35)
NI Hospice & Children's Hospice	(686.69)	0.00
PW Habitat for Humanity	(239.03)	0.00
PW Feed My Lambs	(200.00)	0.00
Store House	(62.50)	0.00
	<u>(2,256.53)</u>	<u>(2,764.79)</u>

Statement Of Assets and Liabilities

Helen's Bay Presbyterian Church
As at 31/12/2023

	Unrestricted	Restricted	2023	2022
Funds Reconciliation				
Bank and Cash at start of year	£ 23,351.47	£ 21,188.25	£ 44,539.72	£ 65,967.00
Net Movement in funds	83,230.79	(7,428.19)	75,802.60	21,427.00
Bank and Cash at end of year	106,582.26	13,760.06	120,342.32	44,540.00
Bank & Cash Balances				
Bank Current Account Number 1 - General	£ 106,582.26	£	£ 106,582.26	£ 23,351.33
Bank Current Account Number 2 - Property Repair & Maint.		£ 12,400.54	£ 12,400.54	£ 20,024.52
Bank Current Account Number 3 - Appeals		£ 156.25	£ 156.25	
Bank Current Account Number 4 - Presbyterian Women		£ 394.06	£ 394.06	£ 445.37
Bank Current Account Number 5 - Youth		£ 227.22	£ 227.22	£ 247.31
Bank Current Account Number 6 - Summer Scheme		£ 527.34	£ 527.34	£ 415.97
Cash in Hand - Youth		£ 54.65	£ 54.65	£ 54.65
Bank and Cash at end of year	106,582.26	13,760.06	120,342.32	44,540.00
Other Assets				
Fixed Assets				
- Church Premises¹			£ 2,901,657.00	£ 2,901,657.00
- Fixtures, Fittings & Equipment			£ 0.00	£ 0.00
- Vehicles			£ 0.00	£ 0.00
Liabilities				
Loans			£ 0.00	£ 0.00

Approved by the Kirk Session at a meeting on 27th October 2024 and signed on it's behalf by:-

Col. Hepes

(Minister)

David Milne

(Clerk of Session)

27 October 2024

Helen's Bay Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105282

Annual report

Helen's Bay Congregation of the Presbyterian Church in Ireland
Trustees' Annual Report

HELEN'S BAY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105282)

Helen's Bay 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 statements of assets and liabilities at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Helen's Bay Congregation of the Presbyterian Church in Ireland
Church Road
Helen's Bay
Bangor
BT19 1TP

Registered Charity in Northern Ireland (NIC105282)

CHARITY TRUSTEES

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

Rev Colin Megaw	Mrs Wendy Quinn
Mrs Jean Mann	Mrs Joanna Pollock
Mr David McAuley	Mr William Pollock
Mr Samuel Gallaher	
Mrs Etta McGucken	

Principal Office Bearers:

Minister: Rev Colin Megaw
Clerk of Session: Mrs Jean Mann (to 31 May 2023) Mr David McAuley (from 1 June 2023)
Treasurer: Mrs Karen McDowell

INDEPENDENT EXAMINER

Andrew Crawford FMAAT
8 Beverley Crescent, Newtownards, County Down BT23 7UN

BANKERS

Danske Bank
Branch Business
P.O. Box 183
Donegall Square West
Belfast
BT1 6JS

STRUCTURE AND MANAGEMENT

The Kirk Session

The Charity Trustees are the members of the 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 within congregation who are within its bounds. It ensures pastoral care is in placetiae congregation and seeks to further the contribution of the church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk Session are held at least nine times each year (no meetings are held in December, July and August) and additional meetings are held as and when 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 attain two thirds of the vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of 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. Helen's Bay Congregation has been assigned to the Ards Presbytery.

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 a elder appointed by the Kirk Sessions of the congregations.

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, administrative 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.

Helen's Bay Congregation of the Presbyterian Church in Ireland
Trustees' Annual Report

DESCRIPTION AND PURPOSE

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

Helen's Bay congregation 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 Scripture and exists to love and honour God through faith in his Son and by the power of his Spirit, and to enable here members to play their part in fulfilling God's mission to our world.

The congregation's mission statement is:

Helen's Bay Presbyterian Church focusses on Faith, Family and Friendship; we worship our Lord God, Father, Son and Holy Spirit, in sincerity and truth; we love and support one another in the family of the church; we reach out in Christian witness and friendship to all people far and near.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday morning and on the evening of the first Sunday in the months of June, July, August and September. Visitors are welcome 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 has a wide range of activities including:

- Sunday School
- Bible Class
- Youth Club
- Presbyterian Women
- Men's Fellowship Breakfast
- Wednesday morning open Link
- Wednesday noon and Sunday morning prayer meetings
- September Prayerfest

ACHIEVEMENTS AND PURPOSE

Worship and Prayer

The congregation regularly meets for worship each Sunday at 10.30 am. As well as teaching from the Bible and prayer we sing hymns and worship songs as we focus our hearts and minds on worshipping the Lord together. As well as regular prayer meetings we have a Prayer Warriors WhatsApp group and a three day Prayerfest in September.

As well as our regular services during the year we conduct marriage services and thanksgiving services for the lives of those who have died.

At 31 December 2023 there were 165 communicant members and 145 families connected with the congregation. The average weekly attendance at morning service is 45.

Helen's Bay Congregation of the Presbyterian Church in Ireland
Trustees' Annual Report

Pastoral Care

Members of the congregation who are unable 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.

Mission and Outreach

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.

During the year the congregation also contributed to Presbyterian Orphans and Children's Society, World Development Appeal and Moderator's Appeal.

Presbytery

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

General Assembly

The congregation was represented at the General Assembly by our minister and a representative elder.

Property

The congregation owns the church building, the church hall and the much newer Link building which together provide flexible accommodation for our worship, ministries and other activities. The congregation also owns a manse which is in a good state of repair.

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 Larger and Shorter 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-named benefits are delivered 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.

Helen's Bay Congregation of the Presbyterian Church in Ireland
Trustees' Annual Report

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 or 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 meme era of the public.

The Kirk Session has had regard to the Charity Commission's Public Benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 103 contributors during the year donating a total of £78,518.72 compared to £79,187 the previous year.

Total income of the congregation during the year was £196,770.98 compared to £93,157 the previous year.

Total expenditure increased from £114,584 to £120,968.38.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000 the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments account and 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.

For the year ended 31 December 2023

Helen's Bay Congregation of the Presbyterian Church in Ireland
Trustees' Annual Report


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.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the exception 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 by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 27th October 2024 and signed on its behalf by



Rev Colin Megaw



Mr David McAuley

24 Oct. 24

Helen's Bay Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105282

Annual return

**Independent examiner's report to the charity trustees of Helen's Bay
Congregation of the Presbyterian Church in Ireland
Charity Number CCNI105282**

I report on the accounts of Helen's Bay Presbyterian Church for the year ended 31 December 2023, which are set out on the Statement of Financial Activities.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

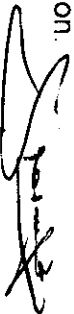
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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



Name: Andrew Crawford FMAAT

Address: 8 Beverley Crescent, Newtownards, County Down BT23 7UN

Date: 28th October 2024

Helen's Bay Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105282

Accounts

Helen's Bay Congregation of Presbyterian Church in Ireland
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Accounts)
For the year ended 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and Legacies	2	£ 72,625	£ 8,530	£	£ 81,155	£ 91,131
Charitable activities	3	£ 3,613	£ 5,899	£	£ 9,512	£ 12,380
Other trading activities	4		£ 2,306	£	£ 2,306	£ 651
Investment Income	5	£ 41	£ 42	£	£ 84	£ 140
Other	6	£ 100		£	£ 100	£ 150
		-----	-----	-----	-----	-----
		£ 76,380	£ 16,777	£	£ 93,157	£ 104,452
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of Fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		£ 76,380	£ 16,777	£	£ 93,157	£ 104,452
		-----	-----	-----	-----	-----
Payments						
Church Assessments		£ 24,366		£	£ 24,366	£ 23,456
Ministry & Support Staff		£ 44,751		£	£ 44,751	£ 43,233
Life & Work	7	£ 6,841	£ 2,030	£	£ 8,872	£ 8,131
Governance	8	£ 7,603	£ 78	£	£ 7,681	£ 7,195
Property & Equipment	9	£ 15,295	£ 7,761	£	£ 23,056	£ 32,635
Missions & Charities	10		£ 5,860	£	£ 5,860	£ 8,510
		-----	-----	-----	-----	-----
		£ 98,855	£ 15,729	£	£ 114,584	£ 123,160
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of Fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		£ 98,855	£ 15,729	£	£ 114,584	£ 123,160
		-----	-----	-----	-----	-----
		£	£	£	£	£
Net receipts / Payments		-£ 22,475	£ 1,048	-£	£ 21,427	-£ 18,708
Transfers between accounts		£ 19,116	-£ 19,116			
		-----	-----	-----	-----	-----
Net Movement in Funds		-£ 3,359	-£ 18,069	-£	£ 21,427	-£ 18,708
Funds brought forward		£ 26,710	£ 39,257	£	£ 65,967	£ 26,710
		-----	-----	-----	-----	-----
Funds Carried forward		£ 23,351	£ 21,188	£	£ 44,539	£ 65,967
		=====	=====	=====	=====	=====

Helen's Bay Congregation of Presbyterian Church in Ireland
STATEMENT OF ASSETS AND LIABILITIES
As at 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Funds Reconciliation						
Bank and Cash at start of year	£	26,710	£ 39,257	£	65,967	£ 84,675
Net movement in funds	-£	3,359	-£ 18,069	-£	21,427	-£ 18,708
		-----	-----	-----	-----	-----
Bank and Cash at end of year	£	23,351	£ 21,188	£	44,540	£ 65,967
		=====	=====	=====	=====	=====
Bank & Cash Balances						
		£	£		£	£
Bank Deposit Accounts						
Bank Current Accounts	£	23,351	£ 21,133	£	44,485	£ 65,967
Cash in Hand	£	-	£ 55	£	55	£ -
		-----	-----		-----	-----
Bank and Cash at end of year	£	23,351	£ 21,188	£	44,539	£ 65,967
		=====	=====		=====	=====
Other Assets						
					£	£
Fixed Assets - Note 10						
- Church Premises				£	2,901,657	£ 2,901,657
- Fixtures, Fittings & Equipment					incl above	incl above
- Vehicles						
Investments - Note 11						
Gift Aid Receivable on donations						
					-----	-----
				£	2,901,657	£ 2,901,657
					=====	=====
Liabilities						
					£	£
Loans						
					-----	-----
				£	2,901,657	£ 2,901,657
					=====	=====

Helen's Bay Congregation of Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31st 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 investments 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		Restricted		Endowment		Total 2022		Total 2021	
	Funds		Funds		Funds		£		£	
	£		£		£					
Recorded giving:	£	56,330	£	6,222			£	62,552	£	73,841
Loose collections	£	492					£	492	£	731
Donations and gifts							£	-	£	-
Gift Aid	£	13,835	£	2,308			£	16,143	£	16,459
Legacies and bequest	£	1,968					£	1,968	£	100
		-----		-----		-----		-----		-----
	£	72,625	£	8,530			£	81,155	£	91,131
		-----		-----		-----		-----		-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from Appeals/ charitable activities	£ 405	£ 5,899		£ 6,304	£ 10,752
Fees from weddings, funerals & hall hire	£ 350			£ 350	£ 950
Fundraising events	£ 2,858			£ 2,858	£ 678
Membership fees					
Grants					
	-----	-----	-----	-----	-----
	£ 3,613	£ 5,899		£ 9,512	£ 12,380
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Presbyterian Women		£ 1,604		£ 1,604	£ 650
Summer Scheme		£ 702			
Youth Club		£ 0			
	-----	-----	-----	-----	-----
	£ -	£ 2,306		£ 2,306	£ 651
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	£ 41	£ 42		£ 84	£ 140
General Investment Fund					
Rents investment properties					
Other investment income					
	-----	-----	-----	-----	-----
	£ 41	£ 42		£ 84	£ 140
	-----	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims					
Other income	£ 100			£ 100	£ 150
	-----	-----	-----	-----	-----
	£ 100			£ 100	£ 150
	-----	-----	-----	-----	-----

7. LIFE and WORK

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Worship and Fellowship	£ 5,439			£ 5,439	£ 5,165
Discipleship & Ministry	£ 300			£ 300	-£ 15
Mission & Outreach	£ 1,103	£ 2,030		£ 3,133	£ 365
	-----	-----	-----	-----	-----
	£ 6,841	£ 2,030		£ 8,871	£ 5,515
	-----	-----	-----	-----	-----

8. GOVERNANCE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Advertising, Printing, Stationery & Postage	£ 1,442			£ 1,442	£ 1,532
Bank Interest and Charges	£ 150	£ 78		£ 228	£ 161
Secretarial Fees	£ 3,755			£ 3,755	£ 3,515
Licence Fees	£ 1,023			£ 1,023	£ 1,016
Gifts	£ 227			£ 227	£ 112
Inland Revenue - PAYE	£ 289			£ 289	£ 143
Equipment Hire	£ 716			£ 716	£ 716
	-----	-----	-----	-----	-----
	£ 7,603	£ 78		£ 7,681	£ 7,195
	-----	-----	-----	-----	-----

9. PROPERTY AND EQUIPMENT

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Utilities	£ 11,176			£ 11,176	£ 8,691
Repairs and Maintenance		£ 7,761		£ 7,761	£ 20,182
Insurances	£ 4,119			£ 4,119	£ 3,763
	-----	-----	-----	-----	-----
	£ 15,295	£ 7,761		£ 23,056	£ 32,635
	-----	-----	-----	-----	-----

10. MISSIONS AND CHARITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
United Appeal	£	2,710		£ 2,710	£ 6,553
Other PCI Schemes	£	1,794		£ 1,794	£ 546
Other Missions & Charities	£	1,356		£ 1,356	£ 1,411
	-----	-----	-----	-----	-----
	0	£ 5,860	0	£ 5,860	£ 8,510
	-----	-----	-----	-----	-----

11. FIXED ASSETS

The congregation owns the Church and Church hall premises situated at 10 Church Road Helen's Bay and the associated fixtures, fittings, plant and machinery. It also owns the manse situated at 2 Rockmount Gardens Helen's Bay, and the associated fixtures and fittings. These have an insurance value of £ 2,901,657 as at the latest insurance renewal date.

PRESBYTERIAN WOMEN

Receipts	Unrestricted	Restricted	Endowment	Total 2022	Total 2021
	Funds	Funds	Funds		
	£	£	£	£	£
Members Donations & PW Sunday		190.38		190.38	10.00
Plant Sale		604.00		604.00	2.50
Donations Gift Aid		47.96		47.96	316.63
Mission Fund		612.95		612.95	79.15
Mission Fund Gift Aid		147.83		147.83	-
Bank Interest		0.64		0.64	0.94
	-----	-----	-----	-----	-----
Total Receipts	-	1,603.76		1,603.76	650.16
	-----	-----	-----	-----	-----
Payments	Unrestricted	Restricted	Endowment	Total 2022	Total 2021
	Funds	Funds	Funds		
	£	£	£	£	£
PCI Mission Fund		662.95		662.95	553.88
PCI Mission Fund - Gift Aid		147.83		147.83	19.33
Asia Link		300.00		300.00	150.00
Feed My Lambs Children's Ministry				-	240.94
Speaker Fees		190.00		190.00	460.00
PW Resources		11.00		11.00	-
Donation to Church				-	-
Ards Presbytery Link Fee				-	-
Donations Other				-	-
Bank Fees		36.93		36.93	9.45
	-----	-----	-----	-----	-----
Total payments	-	1,348.71		1,348.71	1,433.60
	-----	-----	-----	-----	-----
Net receipts / (payments)	-	255.05		255.05	- 783.44
Transfers between funds					
	-----	-----	-----	-----	-----
Net movement in funds	-	255.05		255.05	- 783.44
Funds brought forward		190.32		190.32	973.76
	-----	-----	-----	-----	-----
Funds carried forward		445.37		445.37	190.32
	=====	=====	=====	=====	=====

SUMMER SCHEME

Receipts	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Reg. fees & donations		459.40		459.40	-
Tuck sales		43.00		43.00	-
Church Collections		198.56		198.56	-
Bank Interest		0.66		0.66	0.36
	-----	-----	-----	-----	-----
Total Receipts	-	701.62		701.62	0.36
	-----	-----	-----	-----	-----
Payments	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
First Aid Training				-	-
Publicity & Marketing				-	-
Refreshment & Tuck		482.74		482.74	-
Craft Supplies				-	-
Supplies for Games		5.40		5.40	-
Speakers Expenses		160.00		160.00	-
Outings				-	-
Prizes				-	-
Donation to Church				-	-
	-----	-----	-----	-----	-----
Total payments	-	648.14		648.14	-
	-----	-----	-----	-----	-----
Net receipts / (payments)		53.48		53.48	0.36
Transfers between funds					
	-----	-----	-----	-----	-----
Net movement in funds		53.48		53.48	0.36
Funds brought forward		362.49		362.49	362.13
	-----	-----	-----	-----	-----
Funds carried forward		415.97		415.97	362.49
	=====	=====	=====	=====	=====

YOUTH CLUB

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Receipts					
Tuck Shop, Door, Mad				-	-
Fundraising		-		-	-
Bank Interest		0.29		0.29	0.20
	-----	-----	-----	-----	-----
Total Receipts	-	0.29		0.29	0.20
	-----	-----	-----	-----	-----
Payments					
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Fundraise Youth Rm		-		-	-
Martathon Register		-		-	-
Mad Registrations		-		-	-
Tuck Shop Supplies		-		-	-
Mad Expenses		-		-	-
Bank charges		33.64		33.64	32.00
	-----	-----	-----	-----	-----
Total payments	-	33.64		33.64	32.00
	-----	-----	-----	-----	-----
Net receipts / (payments)	-	33.35		- 33.35	31.80
Transfers between funds					
	-----	-----	-----	-----	-----
Net movement in funds	-	33.35		- 33.35	31.80
Funds brought forward		335.31		335.31	367.11
	-----	-----	-----	-----	-----
Funds carried forward		301.96		301.96	335.31
	=====	=====	=====	=====	=====

Helen's Bay Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105282

Annual report

ANNUAL STATISTICAL RETURN
(as required by The Code: Para 272(13))

for year ending 31st December 2022

PRESBYTERY

ARDS

CONGREGATION

HELEN'S BAY

CURRENCY

Sterling

Euro

CONGREGATIONAL CERTIFICATION

The undersigned certify that they have reviewed this return and that, to the best of their knowledge and belief, it is accurate and correctly completed.

Minister

REV COLIN MEGAW

Treasurer

KAREN MCDOWELL

Date signed

30TH JULY 2023

PRESBYTERY CERTIFICATION

The undersigned certify that they have reviewed this return and that, to the best of their knowledge and belief, it is accurate and correctly completed.

Moderator

Clerk of Presbytery

Signed at

Date signed

Completed sheets should be forwarded to Presbytery on or before the date notified by Presbytery Finance Committee.

Please refer to the accompanying notes when completing this return.

Excel version of return - www.presbyterianireland.org/resources/index.html

Helen's Bay Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105282

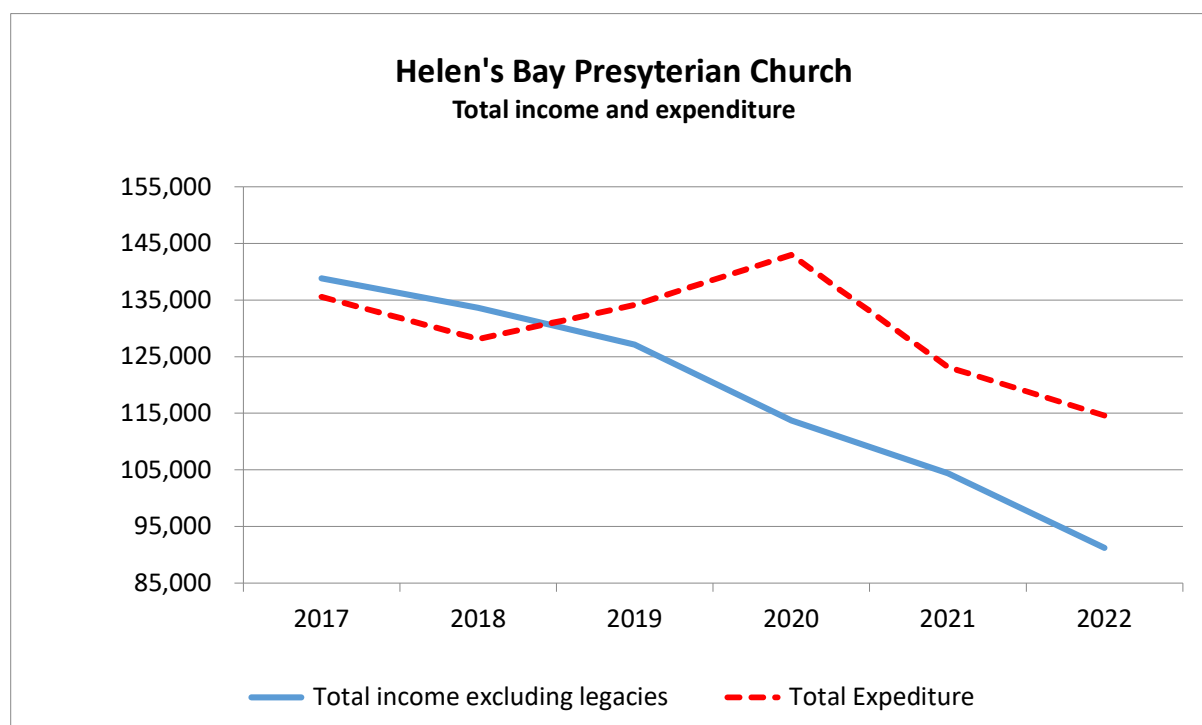
Annual return

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

I present my report on the accounts of the Trust for the year ended 30th December 2022.

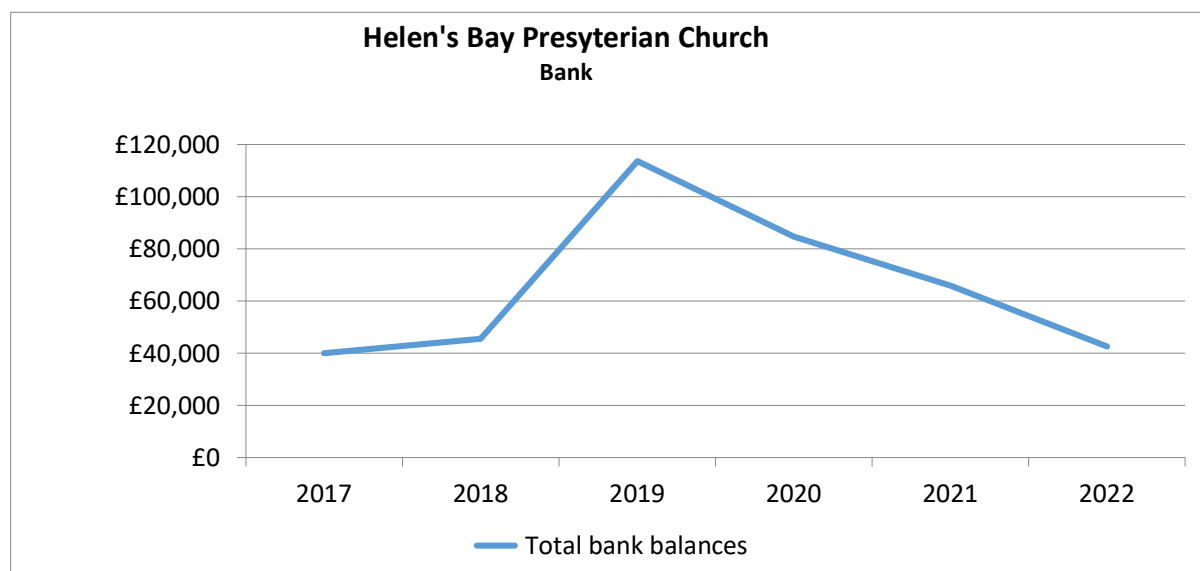
The trend of the past 4 years has continued with total income continuing to decrease, with a further £13k fall (excluding legacies) in 2022 bringing the fall from 2017 levels to over £45k. The second concerning trend is the excess of expenditure over revenue for the fourth year in a row. These trends are shown in the graph immediately below. More positively expenditure fell by almost £10k between 2021 and 2022.

In 2022 total expenditure (£115k) exceeded total income (£93k) by almost £22k. The cash reserves of the church have fallen by a similar amount. If the deficit continues at the current level, the current unrestricted cash reserves of £24k will be consumed within just over one year. If the trend of decreasing income continues however, the cash reserves will be used in an even shorter period of time.



(The solid blue line shows total income, excluding legacy income. The red broken line represents expenditure)

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



Once again, I highlight the work of your honorary treasurer, Karen. 2022, has in some ways been a difficult year being a year of transition, adding to the pressures from the many other demands on Karen's time. I also acknowledge the efforts of the treasurers of each of the church's organisations in preparing their sub accounts.

As far as the formal reporting is concerned, the paragraphs below details responsibilities, the work undertaken and the conclusions reached.

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

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

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.

Wesley B Hanson
29th July 2023