

Connor Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105329

Details

Known as	Connor Presbyterian Church
Status	Received
Registered	2016-08-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	22 Church Road Kells Ballymena County Antrim BT42 3ju BT42 3JU
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Website	www.connorpresbyterianchurch.com

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	£268,439	£293,364	£-1,440	2

Trustees

Name	Role	Appointed
Dr Geoffrey Samuel Allen		
Mr Alistair John Greer		
Mr Charles Rodney Houston		
Mr Craig Mark Preston		
Mr David Murdoch		
Mr David Preston		
Mr David Thompson		
Mr Frew Johnston		
Mr George Mcdowell		
Mr Neil Mccullough		
Mr Nigel James Francey		
Mr Robert Campbell Allen		
Mr Robert James Nicholl		
Mr Warwick Farquhar		
Mr William Allan Agnew		
Mr William Mervyn Johnston		
Rev. Emerson Mcdowell		

Connor Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105329

Accounts

Connor Presbyterian Church
a congregation of the Presbyterian Church in Ireland

Trustees Annual Report and Financial Statements for the year ended 31 December 2024

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**CONNOR 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 2024 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Connor Congregation of the Presbyterian Church in Ireland
Carncombe Road
Connor
Ballymena
BT42 3LA

Registered Charity in Northern Ireland (NIC105329)

CHARITY TRUSTEES

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

Rev Philip David Thompson
Mr Matthew Currie
Mr Nigel James Francey
Mr Alistair John Greer
Mr David Preston
Mr George McDowell
Mr Geoffrey Samuel Allen
Mr Robert James Nicholl
Mr David Murdoch

Mr Robert Campbell Allen
Mr Craig Mark Preston
Mr Charles Rodney Houston
Mr James Barr
Mr Warwick Farquhar
Mr William Allan Agnew
Mr David Thompson
Mr Frew Johnston
Mr Neil McCullough
Mr William Mervyn Johnston

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer
Secretary

Rev Philip David Thompson
Mr William Mervyn Johnston
Mr Nigel James Francey
Mr Alistair John Greer

INDEPENDENT EXAMINER

John Finnegan
Potter Finnegan Limited
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Danske Bank
1-2 Broadway
Ballymena
BT43 6EA

SOLICITORS

Boal Anderson & Co
56 High Street
Ballymena
Co. Antrim
BT43 6UH

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk 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 in active duty in the congregation, has no deliberative but only a casting vote. 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. Voting members of the congregation elect Elders to the Kirk Session.

All meetings of the congregation are under the governance of the Kirk Session. Stated meetings of the Kirk session were held on 10 occasions during the year ending 31st December 2024.

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. Connor Presbyterian Church has been assigned to the Ballymena 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

Connor 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.

Connor Presbyterian Church exists to see unbelieving people become lifelong followers of Jesus Christ. We have three main objectives.

Objective 1 To encourage people to make use of the ordinary means of grace.

- The preaching and teaching of God's word is central to all we do;
- Prayer, both as individuals and corporately.
- Communion

Objective 2 To equip our people for service.

- Help our people to identify the gifts God has given them to serve others.
- Strengthen and enlarge the core group of God's people to take up key roles of ministry.
- Identify appropriate training to enable our people to carry out acts of service.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Objective 3 To engage our people in missionary outreach at home and overseas.

- To encourage our people to play their part in personal outreach and ministry.
- We have followed this pattern by partnering with:
 - West Kirk Congregation in Belfast.
 - West Belfast Church Plant
 - Calvary Mission in Westport, Co. Mayo.
 - Hamsayeh International in West London.
 - Grace in Hope
 - EMF – Rogerio & Sonia Ramos in Sines, Portugal
 - EMF – Krzysztof & Aneta Rutkowsky Poland. Book translation.
 - PCI Missionaries in Kenya.
 - Operation Mobilisation Roscommon.

ACTIVITIES AND OBJECTIVES

Meetings are as outlined below. The dedication and commitment of Rev. Thompson and leaders of the organisations is greatly appreciated, and we are thankful to God that congregational life is now reverting to a more normal arrangement.

Sunday	Prayer meeting		11.15am
	Sunday School & Bible Class		11.00am
	Morning Service		12.00 noon
	Prayer meeting		6.00pm
	Evening Service		6.30pm
Monday	Boys Brigade		
	▪ Anchor Boys & Junior Section		7.00pm
	▪ Company & Senior Section		7.30pm
Tuesday	A Warm Place	Weekly (Nov – March)	10-12noon
	Girls Brigade		
	▪ Explorers		6.30pm
	▪ Juniors, Seniors, Brigaders		7.30pm
Wednesday	Prayer Meeting		8.00pm
Thursday	Kirk Session meeting	Monthly	7.30pm
	Presbyterian Women (PW)	Monthly	8.00pm
	Church Committee	As announced	7.30pm
	Indoor Bowling Club	As announced	8.00pm
	Craft Group	As announced	8.00pm
Friday	"Men Alive" men's group	As announced	7.00pm

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.00pm and 6.30pm. 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. On a Wednesday evening, we have a prayer meeting.

No marriage services were conducted.

We sought to comfort those who had been bereaved during the year.

At 31 December 2024 there were 264 communicant members, and 305 families connected with the congregation.

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Pastoral care

Rev. Thompson and the Elders carry out pastoral visitation throughout the year. 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.

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 and to do mission and outreach on denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, 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.

Presbytery

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

General Assembly

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

Property

The Congregational Committee met on two occasions during the year. The Congregational Committee had oversight of the material needs of the congregation. Their main activities ensured the upkeep of the Meeting House, Halls, Manse Farm and Graveyard.

Organisations

The Kirk Session

The Kirk Session met throughout the year to deal with the spiritual interests of our congregation.

The following organisations met throughout the year as announced.

Sunday Worship

Our Sunday Services were open to all to attend. We met to worship God, to pray and sing his praises. God's Word was faithfully preached, and we believe by the power of the Holy Spirit God's people were built up in their faith and those who do not have faith in the Lord Jesus Christ were challenged to repent and live for Christ.

Sunday School and Bible Class

Children and young people were taught God's word in Sunday School and Bible Class. This is to give them an understanding of what God has to say through his word and that they may come to faith in Christ and live their lives for him.

A Warm Place

A Warm Place meets from 10 am to 12 noon on Tuesdays from November to March. It provides a time for people of all ages to come for tea or coffee and a chat. God's word is read and explained at each meeting.

Boys Brigade and Girls Brigade.

The uniformed organisations of BB and GB meet from September to April, and these are open to all boys and girls respectively. God's word is taught in each evening and a full program of activities provided.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Presbyterian Women

Women of all ages met monthly until March. They had a varied programme providing reports on missionary interest and giving women opportunities for fellowship and special events.

The Congregational Committee

The Congregational Committee dealt with the temporal needs of the congregation as it met throughout the year.

The Bowling Club

The Bowling Club was open to all and provided friendship for those whose interests were in playing bowls.

The Craft group

The Craft group was open to all to learn new skills and nurture friendships.

All the meetings come under the governance of the Kirk Session who appoint all leaders. Connor Presbyterian adheres to the Presbyterian Church in Ireland Taking Care policy.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known 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 Commission's public benefit requirement statutory guidance.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 183 contributors during the year [197 in previous year, 2023] donating a total of £137,254 (£156,446 in previous year, 2023)

Total Income of the congregation during the year was £268,439, compared to £359,285 in the previous year.

Total expenditure decreased from £295,464 to £293,364.

RESPONSIBILITIES IN RESPECT OF FINANCIAL STATEMENTS

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

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

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the funds will continue in operation.

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

GOING CONCERN

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

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

Approved by the Kirk Session at a meeting on 8th May 2025 and signed on its behalf by:



Rev Philip David Thompson
Trustee



Mr William Mervyn Johnston
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the Trust for the year ended 31st December 2024, which are set out within this document. 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:

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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.

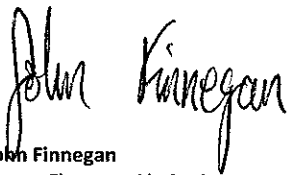
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

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



John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

Date: 8th May 2025

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:						
Donations and legacies	2	170,905	71,365	-	242,270	340,318
Charitable activities	3	617	21,480	-	22,097	16,356
Other trading activities	4	-	3,015	-	3,015	1,678
Investments	5	963	94	-	1,057	933
Other	6	-	-	-	-	-
Total		172,485	95,954	-	268,439	359,285
Expenditure on:						
Raising funds	7	(1,124)	-	-	(1,124)	(1,081)
Charitable activities	8	(149,606)	(142,634)	-	(292,240)	(294,383)
Other	9	-	-	-	-	-
Total		(150,730)	(142,634)	-	(293,364)	(295,464)
Net Income/(expenditure)		21,755	(46,680)	-	(24,925)	63,821
Transfers between funds		200	(200)	-	-	-
Net movement in funds		21,955	(46,880)	-	(24,925)	63,821
Reconciliation of funds:						
Total funds brought forward		330,292	1,990,292	72,911	2,393,495	2,329,674
Total funds carried forward		352,247	1,943,412	72,911	2,368,570	2,393,495


CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET


As at 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets:						
Tangible assets	12	157,905	1,746,681	-	1,904,586	1,953,130
Total fixed assets		157,905	1,746,681	-	1,904,586	1,953,130
Current assets:						
Debtors	13	22,117	8,644	-	30,761	56,378
Cash at bank and in hand	14	173,665	188,087	72,911	434,663	385,427
Total current assets		195,782	196,731	72,911	465,424	441,805
Liabilities:						
Creditors: amounts falling due within one year	15	(1,440)	-	-	(1,440)	(1,440)
Net current assets		194,342	196,731	72,911	463,984	440,365
Total assets less current liabilities		352,247	1,943,412	72,911	2,368,570	2,393,495
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets		352,247	1,943,412	72,911	2,368,570	2,393,495
Funds of the charity						
Restricted funds	16	-	1,943,412	-	1,943,412	1,990,292
Unrestricted funds	16	352,247	-	-	352,247	330,292
Endowment funds	16	-	-	72,911	72,911	72,911
Total charity funds		352,247	1,943,412	72,911	2,368,570	2,393,495

Approved by the Kirk Session at a meeting on 8th May 2025 and signed on its behalf by



Rev Philip David Thompson
Trustee



Mr William Mervyn Johnston
Trustee

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2024

1. Accounting policies

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable accounting standards. While compliance with Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) is not mandatory account of the guidance contained therein has been taken in the preparation of these accounts.

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

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 basis.

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

INCOMING RESOURCES

Recognition of incoming resources

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

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

Incoming resources with related expenditure

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

Grants and donations

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

Tax reclaims on donations and gifts

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

Contractual income and performance related grants

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

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

Donated services and facilities

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

Volunteer help

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

Investment income

This is included in the accounts when receivable.

Investment gains and losses

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

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance costs

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

Grants with performance conditions

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

Grants payable without performance conditions

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Buildings	-over 50 years
Fixtures, fittings, and equipment	-over 10 years
Motor Vehicles	-over 4 years
Computers, software, and technical equipment	-over 4 years

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

Investments

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving	137,254	39,081	-	176,335	268,975
Loose collections	4,035	6,055	-	10,090	9,101
Donations and gifts	1,208	16,298	-	17,506	19,934
Gift Aid	22,408	9,931	-	32,339	42,308
Legacies and bequest	6,000	-	-	6,000	-
	170,905	71,365	-	242,270	340,318

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Income from charitable activities	617	16,416	-	17,033	11,356
Fees from weddings and funerals	-	-	-	-	-
Grants	-	5,064	-	5,064	5,000
	617	21,480	-	22,097	16,356

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Letting of premises	-	3,015	-	3,015	1,678
	-	3,015	-	3,015	1,678

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Deposit interest	963	94	-	1,057	933
	963	94	-	1,057	933

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Other income	-	-	-	-	-
	-	-	-	-	-

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
FWO envelopes	1,124	-	-	1,124	1,081
	<u>1,124</u>	<u>-</u>	<u>-</u>	<u>1,124</u>	<u>1,081</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
General Assembly Assessments	15,895	-	-	15,895	29,704
Presbytery fees	699	-	-	699	618
Ministry and support staff costs	95,972	-	-	95,972	75,240
Congregational running expenses	33,691	102,144	-	135,835	142,933
Donations to missions & charities	1,496	40,271	-	41,767	43,537
Governance costs	1,853	219	-	2,072	2,351
	<u>149,606</u>	<u>142,634</u>	<u>-</u>	<u>292,240</u>	<u>294,383</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Loan interest	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. EMPLOYEES

Employment Costs

	2024	2023
	£	£
Wages and salaries	69,540	65,354
Social Security Costs	6,033	5,756
Pension contributions	10,988	10,465

Number of employees

The average number of employees during the year were:

	2024	2023
	No	No
Average number of employees	3	3

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

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

The minister of the congregation is employed by the Presbyterian Church in Ireland which is a separate charity and these costs have been reflected in the employee costs above.

The congregation pays an assessment to the Presbyterian Church in Ireland for the minister.

The following payments were made during the year:

	2024	2023
	£	£
Wages and salaries	45,783	44,103
Social Security Costs	6,033	5,756
Pension contributions	10,988	10,465

11. PENSION COSTS

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

The contributions made by the congregation during the year were.

	2024	2023
	£	£
Contributions	10,988	10,465

12. TANGIBLE FIXED ASSETS

	Farmland	Church	Church Hall	Manse	Total
	£		£	£	£
COST OR VALUATION					
At 1 January 2024	157,905	2,850,000	1,992,200	435,000	5,435,105
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2024	<u>157,905</u>	<u>2,850,000</u>	<u>1,992,200</u>	<u>435,000</u>	<u>5,435,105</u>
DEPRECIATION					
At 1 January 2024	-	2,850,000	475,375	156,600	3,481,975
Charge for the year	-	-	39,844	8,700	48,544
Eliminated on disposal	-	-	-	-	-
At 31 December 2024	<u>-</u>	<u>2,850,000</u>	<u>515,219</u>	<u>165,300</u>	<u>3,530,519</u>
NET BOOK VALUE					
At 31 December 2024	<u>157,905</u>	<u>-</u>	<u>1,476,981</u>	<u>269,700</u>	<u>1,904,586</u>
At 31 December 2023	<u>157,905</u>	<u>-</u>	<u>1,516,825</u>	<u>278,400</u>	<u>1,953,130</u>

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

13. DEBTORS

	2024	2023
	£	£
Gift aid recoverable	30,761	56,378
	<u>30,761</u>	<u>56,378</u>

14. CASH AT BANK AND IN HAND

	2024	2023
	£	£
Danske Charity Account	412,250	359,674
Danske Bank Sunday School Current Account	2,510	2,539
Danske Bank Sunday School Deposit Account	1,114	1,096
First Trust Sunday School Current Account	556	513
Bowling Club	485	559
Presbyterian Women	2,458	1,556
Boys Brigade	7,452	10,214
Girls Brigade	7,353	7,152
PayPal balance	485	2,124
	<u>434,663</u>	<u>385,427</u>

15. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,440	1,440
	<u>1,440</u>	<u>1,440</u>

16. FUND BALANCES

(i) Unrestricted Funds

	2024	2023
	£	£
General fund	352,247	330,292
	<u>352,247</u>	<u>330,292</u>

(ii) Restricted Funds

	2024	2023
	£	£
Property Fund	1,817,850	1,856,239
Mission Fund	68,004	69,172
Cemetery Fund	34,633	40,252
Sunday School	4,179	4,148
Bowling Club	485	560
Presbyterian Women	2,456	1,555
Boys Brigade	8,452	11,214
Girls Brigade	7,353	7,152
	<u>1,943,412</u>	<u>1,990,292</u>

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

(iii) Endowment Funds

	2024	2023
	£	£
Endowment fund	72,911	72,911
	<u>72,911</u>	<u>72,911</u>

(iv) Reconciliation of movement of funds

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Unrestricted Funds					
General Fund	330,292	172,485	(150,730)	200	352,247
	<u>330,292</u>	<u>172,485</u>	<u>(150,730)</u>	<u>200</u>	<u>352,247</u>
Restricted Funds					
Property Fund	1,856,239	25,514	(63,903)	-	1,817,850
Mission Fund	69,172	34,735	(36,003)	100	68,004
Cemetery Fund	40,252	9,669	(15,288)	-	34,633
Sunday School	4,148	80	(49)	-	4,179
Bowling Club	560	460	(435)	(100)	485
Presbyterian Women	1,555	6,817	(5,916)	-	2,456
Boys Brigade	11,214	5,312	(7,874)	(200)	8,452
Girls Brigade	7,152	13,367	(13,166)	-	7,353
	<u>1,990,292</u>	<u>95,954</u>	<u>(142,634)</u>	<u>(200)</u>	<u>1,943,412</u>
Endowment Funds					
Endowment Fund	72,911	-	-	-	72,911
	<u>72,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,911</u>
Total Funds	<u>2,393,495</u>	<u>268,439</u>	<u>(293,364)</u>	<u>-</u>	<u>2,368,570</u>

17. Related Party Transactions

Rev Philip Thompson is a Trustee and received remuneration of £45,783 (2023: £44,103) and pension contributions of £10,988 (2023: £10,465) through PCI with £7,743 (2023: £6,943) expenses being paid by the church.

Alistair Greer is a Trustee and received remuneration of £13,892 (2023: £12,656) in respect of his duties as caretaker during the year.

Connor Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105329

Accounts

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:						
Donations and legacies	2	176,325	163,993	-	340,318	302,647
Charitable activities	3	1,706	14,650	-	16,356	19,656
Other trading activities	4	-	1,678	-	1,678	1,955
Investments	5	863	70	-	933	527
Other	6	-	-	-	-	711
Total		178,894	180,391	-	359,285	325,496
Expenditure on:						
Raising funds	7	(1,081)	-	-	(1,081)	(1,081)
Charitable activities	8	(137,660)	(156,723)	-	(294,383)	(260,698)
Other	9	-	-	-	-	-
Total		(138,741)	(156,723)	-	(295,464)	(261,779)
Net Income/(expenditure)		40,153	23,668	-	63,821	63,717
Transfers between funds		100	(100)	-	-	-
Net movement in funds		40,253	23,568	-	63,821	63,717
Reconciliation of funds:						
Total funds brought forward		290,039	1,966,724	72,911	2,329,674	2,265,957
Total funds carried forward		330,292	1,990,292	72,911	2,393,495	2,329,674

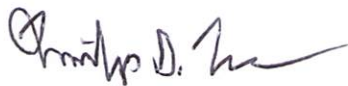
CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

As at 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets:						
Tangible assets	12	157,905	1,795,225	-	1,953,130	2,001,674
Total fixed assets		157,905	1,795,225	-	1,953,130	2,001,674
Current assets:						
Debtors	13	26,522	29,856	-	56,378	61,440
Cash at bank and in hand	14	147,305	165,211	72,911	385,427	268,000
Total current assets		173,827	195,067	72,911	441,805	329,440
Liabilities:						
Creditors: amounts falling due within one year	15	(1,440)	-	-	(1,440)	(1,440)
Net current assets		172,387	195,067	72,911	440,365	328,000
Total assets less current liabilities		330,292	1,990,292	72,911	2,393,495	2,329,674
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets		330,292	1,990,292	72,911	2,393,495	2,329,674
Funds of the charity						
Restricted funds	16	-	1,990,292	-	1,990,292	1,966,724
Unrestricted funds	16	330,292	-	-	330,292	290,039
Endowment funds	16	-	-	72,911	72,911	72,911
Total charity funds		330,292	1,990,292	72,911	2,393,495	2,329,674

Approved by the Kirk Session at a meeting on 16 May 2024 and signed on its behalf by



Rev Philip David Thompson
Trustee



Mr Alastair John Greer
Trustee

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

1. Accounting policies

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable accounting standards. While compliance with Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) is not mandatory account of the guidance contained therein has been taken in the preparation of these accounts.

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

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 basis.

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

INCOMING RESOURCES

Recognition of incoming resources

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

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

Incoming resources with related expenditure

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

Grants and donations

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

Tax reclaims on donations and gifts

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

Contractual income and performance related grants

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

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

Donated services and facilities

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

Volunteer help

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

Investment income

This is included in the accounts when receivable.

Investment gains and losses

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

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance costs

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

Grants with performance conditions

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

Grants payable without performance conditions

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Buildings	-over 50 years
Fixtures, fittings, and equipment	-over 10 years
Motor Vehicles	-over 4 years
Computers, software, and technical equipment	-over 4 years

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

Investments

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Recorded giving	156,446	112,529	-	268,975	163,104
Loose collections	3,846	5,255	-	9,101	10,062
Donations and gifts	265	19,669	-	19,934	23,220
Gift Aid	15,768	26,540	-	42,308	33,350
Legacies and bequest	-	-	-	-	72,911
	176,325	163,993	-	340,318	302,647

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from charitable activities	1,706	9,650	-	11,356	15,006
Fees from weddings and funerals	-	-	-	-	850
Grants	-	5,000	-	5,000	3,800
	1,706	14,650	-	16,356	19,656

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Letting of premises	-	1,678	-	1,678	1,955
	-	1,678	-	1,678	1,955

5. INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Deposit interest	863	70	-	933	527
	863	70	-	933	527

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Other income	-	-	-	-	711
	-	-	-	-	711

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
FWO envelopes	1,081	-	-	1,081	1,081
	<u>1,081</u>	<u>-</u>	<u>-</u>	<u>1,081</u>	<u>1,081</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
General Assembly Assessments	29,704	-	-	29,704	28,912
Presbytery fees	618	-	-	618	628
Ministry and support staff costs	75,240	-	-	75,240	71,673
Congregational running expenses	29,454	113,479	-	142,933	106,419
Donations to missions & charities	503	43,034	-	43,537	50,782
Governance costs	2,141	210	-	2,351	2,284
	<u>137,660</u>	<u>156,723</u>	<u>-</u>	<u>294,383</u>	<u>260,698</u>

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Loan interest	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. EMPLOYEES

Employment Costs

	2023 £	2022 £
Wages and salaries	65,354	61,829
Social Security Costs	5,756	5,652
Pension contributions	10,465	9,967

Number of employees

The average number of employees during the year were:

	2023 No	2022 No
Average number of employees	3	3

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

11. PENSION COSTS

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

The contributions made by the congregation during the year were.

	2023	2022
	£	£
Contributions	10,465	9,967

12. TANGIBLE FIXED ASSETS

	Farmland	Church	Church Hall	Manse	Total
	£		£	£	£
COST OR VALUATION					
At 1 January 2023	157,905	2,850,000	1,992,200	435,000	5,435,105
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2023	<u>157,905</u>	<u>2,850,000</u>	<u>1,992,200</u>	<u>435,000</u>	<u>5,435,105</u>
DEPRECIATION					
At 1 January 2023	-	2,850,000	435,531	147,900	3,433,431
Charge for the year	-	-	39,844	8,700	48,544
Eliminated on disposal	-	-	-	-	-
At 31 December 2023	<u>-</u>	<u>2,850,000</u>	<u>475,375</u>	<u>156,600</u>	<u>3,481,975</u>
NET BOOK VALUE					
At 31 December 2023	<u>157,905</u>	<u>-</u>	<u>1,516,825</u>	<u>278,400</u>	<u>1,953,130</u>
At 31 December 2022	<u>157,905</u>	<u>-</u>	<u>1,556,669</u>	<u>287,100</u>	<u>2,001,674</u>

13. DEBTORS

	2023	2022
	£	£
Gift aid recoverable	56,378	61,440
	<u>56,378</u>	<u>61,440</u>

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

14. CASH AT BANK AND IN HAND

	2023	2022
	£	£
Danske Charity Account	359,674	245,147
Danske Bank Sunday School Current Account	2,539	2,732
Danske Bank Sunday School Deposit Account	1,096	1,082
First Trust Sunday School Current Account	513	483
Bowling Club	559	1,014
Presbyterian Women	1,556	208
Boys Brigade	10,214	10,406
Girls Brigade	7,152	6,708
PayPal balance	2,124	220
	<u>385,427</u>	<u>268,000</u>

15. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,440	1,440
	<u>1,440</u>	<u>1,440</u>

16. FUND BALANCES

(i) Unrestricted Funds

	2023	2022
	£	£
General fund	330,292	290,039
	<u>330,292</u>	<u>290,039</u>

(ii) Restricted Funds

	2023	2022
	£	£
Property Fund	1,856,239	1,894,004
Mission Fund	69,172	9,870
Cemetery Fund	40,252	39,217
Sunday School	4,148	4,297
Bowling Club	560	1,014
Presbyterian Women	1,555	208
Boys Brigade	11,214	11,406
Girls Brigade	7,152	6,708
	<u>1,990,292</u>	<u>1,966,724</u>

(iii) Endowment Funds

	2023	2022
	£	£
Endowment fund	72,911	72,911
	<u>72,911</u>	<u>72,911</u>

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

(iv) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted Funds					
General Fund	290,039	178,894	(138,741)	100	330,292
	290,039	178,894	(138,741)	100	330,292
Restricted Funds					
Property Fund	1,894,004	52,033	(89,798)	-	1,856,239
Mission Fund	9,870	99,419	(40,117)	-	69,172
Cemetery Fund	39,217	5,873	(4,838)	-	40,252
Sunday School	4,297	62	(211)	-	4,148
Bowling Club	1,014	340	(694)	(100)	560
Presbyterian Women	208	5,443	(4,096)	-	1,555
Boys Brigade	11,406	4,817	(5,009)	-	11,214
Girls Brigade	6,708	12,404	(11,960)	-	7,152
	1,966,724	180,391	(156,723)	(100)	1,990,292
Endowment Funds					
Endowment Fund	72,911	-	-	-	72,911
	72,911	-	-	-	72,911
Total Funds	2,329,674	359,285	(295,464)	-	2,393,495

17. Related Party Transactions

Rev Philip Thompson is a Trustee and received remuneration of £44,103 (2022: £41,526) and pension contributions of £10,465 (2022: £9,967) through PCI with £6,943 (2022: £6,810) expenses being paid by the church.

Alistair Greer is a Trustee and received remuneration of £12,656 (2022: £11,555) in respect of his duties as caretaker during the year.

Connor Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105329

Annual report

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Connor Congregation of the Presbyterian Church in Ireland
Carncombe Road
Connor
Ballymena
BT42 3LA

Registered Charity in Northern Ireland (NIC105329)

CHARITY TRUSTEES

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

Rev Philip David Thompson	Mr Robert Campbell Allen
Mr Matthew Currie	Mr Craig Mark Preston
Mr Nigel James Francey	Mr Charles Rodney Houston
Mr Alistair John Greer	Mr James Barr
Mr David Preston	Mr Warwick Farquhar
Mr George McDowell	Mr William Mervyn Johnston
Mr William Allan Agnew	Mr David Thompson
Mr Geoffrey Samuel Allen	Mr Frew Johnston
Mr Robert James Nicholl	Mr Neil McCullough
Mr David Murdoch	

PRINCIPAL OFFICE BEARERS

Minister	Rev Philip David Thompson
Clerk of Session	Mr William Mervyn Johnston
Treasurer	Mr Nigel James Francey
Secretary	Mr Alistair John Greer

INDEPENDENT EXAMINER

John Finnegan
Potter Finnegan Limited
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Danske Bank
1-2 Broadway
Ballymena
BT43 6EA

SOLICITORS

Boal Anderson & Co
56 High Street
Ballymena
Co. Antrim
BT43 6UH

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk 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 in active duty in the congregation, has no deliberative but only a casting vote. 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. Voting members of the congregation elect Elders to the Kirk Session.

All meetings of the congregation are under the governance of the Kirk Session. Stated meetings of the Kirk session were held on 9 occasions during the year ending 31st December 2023.

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. Connor Presbyterian Church has been assigned to the Ballymena 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

Connor 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.

Connor Presbyterian Church exists to see unbelieving people become lifelong followers of Jesus Christ. We have three main objectives.

Objective 1 To encourage people to make use of the ordinary means of grace

- The preaching and teaching of God's word is central to all we do;
- Prayer. Both as individuals and corporately;
- Communion

Objective 2 To equip our people for service

- Help our people to identify the gifts God has given them to serve others;
- Strengthen and enlarge the core group of God's people to take up key roles of ministry;
- Identify appropriate training to enable our people to carry out acts of service.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Objective 3 To engage our people in missionary outreach at home and overseas.

- To encourage our people to play their part in personal outreach and ministry.
- We have followed this pattern by partnering with:
 - West Kirk Congregation in Belfast;
 - Grace and Hope church plant, Carlisle Circus, Belfast
 - Calvary Mission in Westport, Co. Mayo;
 - Hamsayeh International in West London;
 - EMF – Rogerio & Sonia Ramos in Sines, Portugal.
 - EMF – Krzystof & Aneta Rutkowsky Poland. Book translation.
 - PCI Missionaries in Kenya.
 - Operation Mobilisation Roscommon.

ACTIVITIES AND OBJECTIVES

Meetings are as outlined below. The dedication and commitment of Rev. Thompson and leaders of the organisations is greatly appreciated, and we are thankful to God that congregational life is now reverting to a more normal arrangement.

Sunday	Prayer meeting		11.15am
	Sunday School & Bible Class		11.00am
	Morning Service		12.00 noon
	Prayer meeting		6.00pm
	Evening Service		6.30pm
Monday	Boys Brigade		
	▪ Anchor Boys & Junior Section		7.00pm
	▪ Company & senior Section		7.30pm
Tuesday	A Warm Place – (November – March)	Weekly	10-12noon
	Girls Brigade		
	▪ Explorers		6.30pm
	▪ Juniors, Seniors, Brigaders		7.30pm
Wednesday	Prayer Meeting		8.00pm
Thursday	Kirk Session meeting	Monthly	7.30pm
	Presbyterian Women (PW)	Monthly	8.00pm
	Church Committee	As announced	7.30pm
	Indoor Bowling Club	As announced	8.00pm
	Craft Group	As announced	8.00pm
Friday	“Men Alive” men’s group	As announced	7.00pm

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.00pm and 6.30pm. 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. On a Wednesday evening, we have a prayer meeting.

Two marriage services were conducted, and we also sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 268 communicant members and 308 families connected with the congregation.

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Pastoral care

Rev. Thompson and the Elders carry out pastoral visitation throughout the year. 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.

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 and to do mission and outreach on denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, 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.

Presbytery

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

General Assembly

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

Property

The Congregational Committee met on 3 occasions during the year. The Congregational Committee had oversight of the material needs of the congregation. Their main activities ensured the upkeep of the Meeting House, Halls, Manse Farm and Graveyard.

Organisations

The Kirk Session

The Kirk Session met throughout the year to deal with the spiritual interests of our congregation.

The following organisations met throughout the year as announced.

Sunday Worship

Our Sunday Services were open to all to attend. We met to worship God, to pray and sing his praises. God's Word was faithfully preached, and we believe by the power of the Holy Spirit God's people were built up in their faith and those who do not have faith in the Lord Jesus Christ were challenged to repent and live for Christ.

Sunday School, Bible Class and Ablaze

Children and young people were taught God's word in Sunday School and Bible Class. This is to give them an understanding of what God has to say through his word and that they may come to faith in Christ and live their lives for him.

A Warm Place

A Warm Place meets from 10 am to 12 noon on Tuesdays from November to March. It provides a time for people of all ages to come for tea or coffee and a chat. God's word is read and explained at each meeting.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Boys Brigade and Girls Brigade.

The uniformed organisations of BB and GB meet from September to April, and these are open to all boys and girls, respectively. God's word is taught in each evening and a full program of activities provided.

Presbyterian Women

Women of all ages met monthly until March. They had a varied programme providing reports on missionary interest and giving women opportunities for fellowship and special events.

The Congregational Committee

The Congregational Committee dealt with the temporal needs of the congregation as it met throughout the year.

The Bowling Club

The Bowling Club was open to all and provided friendship for those whose interests were in playing bowls.

The Craft group

The Craft group was open to all to learn new skills and nurture friendships.

All the meetings come under the governance of the Kirk Session who appoint all leaders. Connor Presbyterian adheres to the Presbyterian Church in Ireland Taking Care policy.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled, and bereaved).

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known 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 Commission's public benefit requirement statutory guidance.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 197 contributors during the year [184 in previous year, 2022] donating a total of £156,446 (£126,660 in previous year, 2022)

Total Income of the congregation during the year was £359,285, compared to £325,496 in the previous year.

Total expenditure increased from £261,779 to £295,464.

RESPONSIBILITIES IN RESPECT OF FINANCIAL STATEMENTS

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

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

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the funds will continue in operation.

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

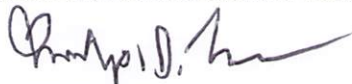
GOING CONCERN

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

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

Approved by the Kirk Session at a meeting on 16th May 2024 and signed on its behalf by:



Rev Philip David Thompson
Trustee



Mr Alastair John Greer
Trustee

Connor Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105329

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out within this document. 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:

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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 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 matter (1) to (4) listed above and, in connection with following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

Date: 16 May 2024

Connor Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105329

Accounts

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and Endowments from:						
Donations and legacies	2	158,429	71,307	72,911	302,647	199,206
Charitable activities	3	1,822	17,834	-	19,656	12,653
Other trading activities	4	300	1,655	-	1,955	1,349
Investments	5	468	59	-	527	318
Other	6	711	-	-	711	-
Total		161,730	90,855	72,911	325,496	213,526
Expenditure on:						
Raising funds	7	(1,081)	(-)	-	(1,081)	(1,020)
Charitable activities	8	(127,992)	(132,706)	-	(260,698)	(203,278)
Other	9	-	-	-	-	-
Total		(129,073)	(132,706)	-	(261,779)	(204,298)
Net Income/(expenditure)		32,657	(41,851)	72,911	63,717	9,228
Transfers between funds		275	(275)	-	-	-
Net movement in funds		32,932	(42,126)	72,911	63,717	9,228
Reconciliation of funds:						
Total funds brought forward		257,107	2,008,850	-	2,265,957	2,256,729
Total funds carried forward		290,039	1,966,724	72,911	2,329,674	2,265,957

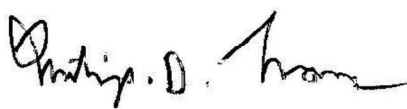
CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

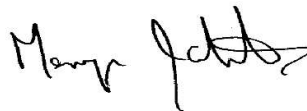
As at 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets:						
Tangible assets	12	157,905	1,843,769	-	2,001,674	2,050,218
Total fixed assets		157,905	1,843,769	-	2,001,674	2,050,218
Current assets:						
Current Investments	13	-	-	-	-	-
Debtors	14	44,559	16,881	-	61,440	29,514
Cash at bank and in hand	15	89,015	106,074	72,911	268,000	187,924
Total current assets		133,574	122,955	72,911	329,440	217,438
Liabilities:						
Creditors: amounts falling due within one year	16	(1,440)	-	-	(1,440)	(1,700)
Net current assets		132,134	122,955	72,911	328,000	215,738
Total assets less current liabilities		290,039	1,966,724	72,911	2,329,674	2,265,956
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets		290,039	1,966,724	72,911	2,329,674	2,265,956
Funds of the charity						
Restricted funds	17	-	1,966,724	-	1,966,724	2,008,849
Unrestricted funds	17	290,039	-	-	290,039	257,107
Endowment funds	17	-	-	72,911	72,911	-
Total charity funds		290,039	1,966,724	72,911	2,329,674	2,265,956

Approved by the Kirk Session at a meeting on 25 May 2023 and signed on its behalf by



Rev Philip David Thompson
Trustee



Mr William Mervyn Johnston
Trustee

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

1. Accounting policies

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable accounting standards. While compliance with Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) is not mandatory account of the guidance contained therein has been taken in the preparation of these accounts.

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

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 basis.

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

INCOMING RESOURCES

Recognition of incoming resources

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

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

Incoming resources with related expenditure

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

Grants and donations

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

Tax reclaims on donations and gifts

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

Contractual income and performance related grants

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

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

Donated services and facilities

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

Volunteer help

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

Investment income

This is included in the accounts when receivable.

Investment gains and losses

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

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance costs

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

Grants with performance conditions

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

Grants payable without performance conditions

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Buildings	-over 50 years
Fixtures, fittings, and equipment	-over 10 years
Motor Vehicles	-over 4 years
Computers, software, and technical equipment	-over 4 years

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

Investments

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Recorded giving	126,660	36,444	-	163,104	149,787
Loose collections	4,964	5,098	-	10,062	9,766
Donations and gifts	2,889	20,331	-	23,220	2,404
Gift Aid	23,916	9,434	-	33,350	37,249
Legacies and bequest	-	-	72,911	72,911	-
	158,429	71,307	72,911	302,647	199,206

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from charitable activities	972	14,034	-	15,006	8,263
Fees from weddings and funerals	850	-	-	850	190
Grants	-	3,800	-	3,800	4,200
	1,822	17,834	-	19,656	12,653

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Letting of premises	300	1,655	-	1,955	1,349
	300	1,655	-	1,955	1,349

5. INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Deposit interest	468	59	-	527	318
	468	59	-	527	318

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Other income	711	-	-	711	-
	711	-	-	711	-

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
FWO envelopes	1,081	-	-	1,081	1,020
	<u>1,081</u>	<u>-</u>	<u>-</u>	<u>1,081</u>	<u>1,020</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
General Assembly Assessments	28,912	-	-	28,912	28,339
Presbytery fees	628	-	-	628	737
Ministry and support staff costs	71,673	-	-	71,673	67,043
Congregational running expenses	22,483	83,936	-	106,419	78,814
Donations to missions & charities	2,195	48,587	-	50,782	26,202
Governance costs	2,101	183	-	2,284	2,143
	<u>127,992</u>	<u>132,706</u>	<u>-</u>	<u>260,698</u>	<u>203,278</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Loan interest	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. EMPLOYEES

Employment Costs

	2022	2021
	£	£
Wages and salaries	61,829	59,096
Social Security Costs	5,652	5,258
Pension contributions	9,967	9,747

Number of employees

The average number of employees during the year were:

	2022	2021
	No	No
Average number of employees	3	3

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

11. PENSION COSTS

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

The contributions made by the congregation during the year were.

	2022	2021
	£	£
Contributions	9,967	9,747

12. TANGIBLE FIXED ASSETS

	Farmland	Church	Church Hall	Manse	Total
	£		£	£	£
COST OR VALUATION					
At 1 January 2022	157,905	2,850,000	1,992,200	435,000	5,435,105
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2022	<u>157,905</u>	<u>2,850,000</u>	<u>1,992,200</u>	<u>435,000</u>	<u>5,435,105</u>
DEPRECIATION					
At 1 January 2022	-	2,850,000	395,687	139,200	3,384,887
Charge for the year	-	-	39,844	8,700	48,544
Eliminated on disposal	-	-	-	-	-
At 31 December 2022	<u>-</u>	<u>2,850,000</u>	<u>435,531</u>	<u>147,900</u>	<u>3,433,431</u>
NET BOOK VALUE					
At 31 December 2022	<u>157,905</u>	<u>-</u>	<u>1,556,669</u>	<u>287,100</u>	<u>2,001,674</u>
At 31 December 2021	<u>157,905</u>	<u>-</u>	<u>1,596,513</u>	<u>295,800</u>	<u>2,050,218</u>

13. DEBTORS

	2022	2021
	£	£
Gift aid recoverable	61,440	29,514
	<u>61,440</u>	<u>29,514</u>

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

14. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Danske Charity Account	245,147	165,969
Danske Bank Sunday School Current Account	2,732	2,752
Danske Bank Sunday School Deposit Account	1,082	1,081
First Trust Sunday School Current Account	483	451
Ablaze	-	176
Bowling Club	1,014	744
Presbyterian Women	208	260
Boys Brigade	10,406	9,155
Girls Brigade	6,708	7,123
PayPal balance	220	69
Cash in hand	-	144
	268,000	187,924

15. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,440	1,440
PAYE	-	260
	1,440	1,700

16. FUND BALANCES

(i) Unrestricted Funds

	2022	2021
	£	£
General fund	290,039	257,105
	290,039	257,105

(ii) Restricted Funds

	2022	2021
	£	£
Property Fund	1,894,004	1,933,237
Mission Fund	9,870	15,712
Cemetery Fund	39,217	36,137
Sunday School	4,297	4,285
Ablaze	-	175
Youth Club	-	1,021
Bowling Club	1,014	744
Presbyterian Women	208	261
Boys Brigade	11,406	10,155
Girls Brigade	6,708	7,123
	1,966,724	2,008,850

(iii) Endowment Funds

	2022	2021
	£	£
Endowment fund	72,911	-
	72,911	-

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

(iv) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted Funds					
General Fund	257,107	161,730	(129,073)	275	290,039
	257,107	161,730	(129,073)	275	290,039
Restricted Funds					
Property Fund	1,933,237	22,148	(61,381)	-	1,894,004
Mission Fund	15,712	38,165	(45,028)	1,021	9,870
Cemetery Fund	36,137	9,555	(6,475)	-	39,217
Sunday School	4,285	62	(50)	-	4,297
Ablaze	175	-	-	(175)	-
Youth Club	1,021	-	-	(1,021)	-
Bowling Club	744	480	(110)	(100)	1,014
Presbyterian Women	261	5,359	(5,412)	-	208
Boys Brigade	10,155	5,165	(3,914)	-	11,406
Girls Brigade	7,123	9,921	(10,336)	-	6,708
	2,008,850	90,855	(132,706)	(275)	1,966,724
Endowment Funds					
Endowment Fund	-	72,911	-	-	72,911
	-	72,911	-	-	72,911
Total Funds	2,265,957	325,496	(261,779)	-	2,329,674

19. Related Party Transactions

Rev Philip Thompson is a Trustee and received remuneration of £41,526 (2021: £40,612) and pension contributions of £9,967 (2021: £9,747) through PCI with £6,810 (2021: £6,466) expenses being paid by the church.

Alistair Greer is a Trustee and received remuneration of £11,555 (2021: £11,010) in respect of his duties as caretaker during the year.

Connor Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105329

Annual report

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Connor Congregation of the Presbyterian Church in Ireland
Carncombe Road
Connor
Ballymena
BT42 3LA

Registered Charity in Northern Ireland (NIC105329)

CHARITY TRUSTEES

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

Rev Philip David Thompson	Mr Robert Campbell Allen
Mr Matthew Currie	Mr Craig Mark Preston
Mr Nigel James Francey	Mr Charles Rodney Houston
Mr Alistair John Greer	Mr James Barr
Mr David Preston	Mr Warwick Farquhar
Mr George McDowell	Mr William Mervyn Johnston
Mr William Allan Agnew	Mr David Thompson
Mr Geoffrey Samuel Allen	Mr Frew Johnston
Mr Robert James Nicholl	Mr Neil McCullough
Mr David Murdoch	

PRINCIPAL OFFICE BEARERS

Minister	Rev Philip David Thompson
Clerk of Session	Mr William Mervyn Johnston
Treasurer	Mr Nigel James Francey
Secretary	Mr Alistair John Greer

INDEPENDENT EXAMINER

John Finnegan
Potter Finnegan Limited
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Danske Bank
1-2 Broadway
Ballymena
BT43 6EA

SOLICITORS

Boal Anderson & Co
56 High Street
Ballymena
Co. Antrim
BT43 6UH

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk 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 in active duty in the congregation, has no deliberative but only a casting vote.

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. Voting members of the congregation elect Elders to the Kirk Session.

All meetings of the congregation are under the governance of the Kirk Session. Stated meetings of the Kirk session were held on 12 occasions during the year ending 31st December 2022.

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. Connor Presbyterian Church has been assigned to the Ballymena 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 was 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

Connor 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.

Connor Presbyterian Church exists to see unbelieving people become lifelong followers of Jesus Christ. We have three main objectives.

Objective 1 To encourage people to make use of the ordinary means of grace

- The preaching and teaching of God's word is central to all we do;
- Prayer. Both as individuals and corporately;
- Communion

Objective 2 To equip our people for service

- Help our people to identify the gifts God has given them to serve others;
- Strengthen and enlarge the core group of God's people to take up key roles of ministry;
- Identify appropriate training to enable our people to carry out acts of service.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Objective 3 To engage our people in missionary outreach at home and overseas.

- To encourage our people to play their part in personal outreach and ministry.
- We have followed this pattern by partnering with:
 - West Kirk Congregation in Belfast;
 - Calvary Mission in Westport, Co. Mayo;
 - Hamsayeh International in West London;
 - EMF – Rogerio & Sonia Ramos in Sines, Portugal.
 - EMF – Krzysztof & Aneta Rutkowsky Poland. Book translation.
 - PCI Missionaries in Kenya.
 - Operation Mobilisation Roscommon.

ACTIVITIES AND OBJECTIVES

Meetings are as outlined below. The dedication and commitment of Rev. Thompson and leaders of the organisations is greatly appreciated, and we are thankful to God that congregational life is now reverting to a more normal arrangement.

Sunday	Prayer meeting		11.00am
	Sunday School & Bible Class		11.00am
	Morning Service		12.00 noon
	Prayer meeting		6.00pm
	Evening Service		6.30pm
Monday	Boys Brigade		
	▪ Anchor Boys & Junior Section		7.00pm
	▪ Company & senior Section		7.30pm
Tuesday	A Warm Place – commenced Nov 2022	Weekly	10-12noon
	Girls Brigade		
	▪ Explorers		6.30pm
	▪ Juniors, Seniors, Brigaders		7.30pm
Wednesday	Prayer Meeting		8.00pm
Thursday	Kirk Session meeting	Monthly	7.30pm
	Presbyterian Women (PW)	Monthly	8.00pm
	Church Committee	As announced	7.30pm
	Indoor Bowling Club	As announced	8.00pm
	Craft Group	As announced	8.00pm
Friday	“Men Alive” men’s group	As announced	7.00pm

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.00pm and 6.30pm. During the week, the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. On a Wednesday evening we have a prayer meeting alternating between a physical meeting or on Zoom.

There were no marriages conducted during the year. We sought to comfort those members who had been bereaved during the year.

On 31 December 2022 there were 272 communicant members and 310 families connected with the congregation.

CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Pastoral care

Rev. Thompson and the Elders have resumed pastoral visitation. 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.

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 and to do mission and outreach on denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, 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.

Presbytery

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

General Assembly

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

Property

The Congregational Committee met on three occasions during the year. The Congregational Committee had oversight of the material needs of the congregation. Their main activities ensured the upkeep of the Meeting House, Halls, Manse Farm and Graveyard.

Organisations

The Kirk Session

The Kirk Session met throughout the year to deal with the spiritual interests of our congregation.

The following organisations met throughout the year as announced.

Sunday Worship

Our Sunday Services were open to all to attend. We met to worship God, to pray and sing his praises. God's Word was faithfully preached, and we believe by the power of the Holy Spirit God's people were built up in their faith and those who do not have faith in the Lord Jesus Christ were challenged to repent and live for Christ.

Sunday School, Bible Class and Ablaze

Children and young people were taught God's word in Sunday School and Bible Class. This is to give them an understanding of what God has to say through his word and that they may come to faith in Christ and live their lives for him.

A Warm Place

A Warm Place began to meet from 10 am to 12 noon on Tuesday 15th November 2022 and each Tuesday thereafter. It provided a time for people of all ages to come for tea or coffee and a chat. God's word was read and explained at each meeting.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Boys Brigade and Girls Brigade.

The uniformed organisations of BB and GB meet from September to April, and these are open to all boys and girls, respectively. God's word is taught in each evening and a full program of activities provided.

Presbyterian Women

Women of all ages met monthly. They had a varied programme providing reports on missionary interest and giving women opportunities for fellowship and special events.

The Congregational Committee

The Congregational Committee dealt with the temporal needs of the congregation as it met throughout the year.

The Bowling Club

The Bowling Club was open to all and provided friendship for those whose interests were in playing bowls.

The Craft group

The Craft group was open to all to learn new skills and nurture friendships.

All the meetings come under the governance of the Kirk Session who appoint all leaders. Connor Presbyterian adheres to the Presbyterian Church in Ireland Taking Care policy.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organizations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled, and bereaved).

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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 Commission's public benefit requirement statutory guidance.

**CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 184 contributors during the year [210 in previous year, 2021] donating a total of £126,660 (£115,981 in previous year, 2021)

Total Income of the congregation during the year was £325,496, compared to £213,526 in the previous year.

Total expenditure increased from £204,298 to £261,779.

RESPONSIBILITIES IN RESPECT OF FINANCIAL STATEMENTS

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

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

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the funds will continue in operation.

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

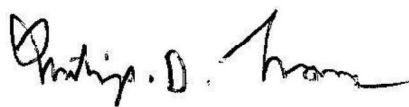
GOING CONCERN

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

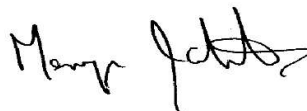
RISK REVIEW

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

Approved by the Kirk Session at a meeting on 25th May 2023 and signed on its behalf by:



Rev Philip David Thompson
Trustee



Mr William Mervyn Johnston
Trustee

Connor Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105329

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CONNOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out within this document. 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:

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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.

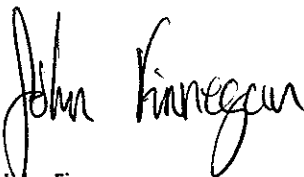
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

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



John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

Date: 25 May 2023