

Kells Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105362

Details

Status	Received
Registered	2016-08-15
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	25A Craigstown Road Kells Ballymena BT42 3ne BT42 3NE
Phone	07774179802
Website	www.kellschurch.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	£278,231	£229,502	£-1,650	3

Trustees

Name	Role	Appointed
Dr Thomas Mcneilly		
Mr Alastair Mckay		
Mr Brian Francis Turtle		
Mr Derek John Kernohan		
Mr James Clarke Irons		
Mr James Mawhinney		
Mr John Hughes		
Mr Jonathan Reid		
Mr Kenneth Norman Murphy		
Mr Mervyn Edward Foster Williamson		
Mr Richard Maybin		
Mr Robert Colin Montgomery		
Mr Robin Fowler		
Mr Roderick Frew		
Mr Rodney William Lorimer		
Mr Ronald David Brown		
Mr Sam Gibson		
Mr Trevor William John Wilson		

Accounts

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES

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	119,382	132,839	-	252,221	292,237
Charitable activities	3	2,852	17,399	-	20,251	16,662
Other trading activities	4	-	-	-	-	18
Investments	5	876	3,179	-	4,055	2,131
Other	6	-	1,704	-	1,704	805
Total		123,110	155,121	-	278,231	311,853
Expenditure on:						
Raising funds	7	(375)	(260)	-	(635)	(355)
Charitable activities	8	(110,404)	(118,463)	-	(228,867)	(249,727)
Total		(110,779)	(118,723)	-	(229,502)	(250,082)
Net Income/(expenditure)		12,331	36,398	-	48,729	61,771
Transfers between funds		(1,440)	1,440	-	-	-
Net movement in funds		10,891	37,838	-	48,729	51,978
Reconciliation of funds:						
Total funds brought forward		89,459	2,087,167	75,356	2,251,982	2,200,004
Total funds carried forward		100,350	2,125,005	75,356	2,300,711	2,251,982

KELLS 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	11	2,589	1,848,878	-	1,851,467	1,785,910
Total fixed assets		2,589	1,848,878	-	1,851,467	1,785,910
Current assets:						
Debtors	12	19,090	18,342	-	37,432	38,979
Cash at bank and in hand	13	80,321	257,785	75,356	413,462	433,349
Total current assets		99,411	276,127	75,356	450,894	472,328
Liabilities:						
Creditors: amounts falling due within one year	14	(1,650)	-	-	(1,650)	(6,256)
Net current assets		97,761	276,127	75,356	449,244	466,072
Total assets less current liabilities		100,350	2,125,005	75,356	2,300,711	2,251,982
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets		100,350	2,125,005	75,356	2,300,711	2,251,982
Funds of the charity						
Restricted funds	15	-	2,125,005	-	2,125,005	2,087,167
Unrestricted funds	15	100,350	-	-	100,350	89,459
Endowment funds	15	-	-	75,356	75,356	75,356
Total charity funds		100,350	2,125,005	75,356	2,300,711	2,251,982

Approved by the Kirk Session at a meeting 15 April 2025 and signed on its behalf by:

Sam Gibson

Mr Sam Gibson
Trustee

Brian Turtle

Mr Brian Turtle
Trustee

KELLS 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.

KELLS 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.

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 £5,000. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost less estimated residual value, of each asset over its expected useful life as follows.

Buildings	-over 50 years
Fixtures and equipment	-15% reducing balance

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving	96,114	94,565	-	190,679	199,593
Loose collections	3,421	3,318	-	6,739	3,405
Donations and gifts	805	15,302	-	16,107	17,766
Gift Aid	19,042	19,654	-	38,696	38,922
Legacies and bequest	-	-	-	-	32,551
	119,382	132,839	-	252,221	292,237

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Income from charitable activities	2,852	17,399	20,251	16,662
	<u>2,852</u>	<u>17,399</u>	<u>20,251</u>	<u>16,662</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Letting of premises	-	-	-	18
	<u>-</u>	<u>-</u>	<u>-</u>	<u>18</u>

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Bank interest received	876	3,179	4,055	2,131
	<u>876</u>	<u>3,179</u>	<u>4,055</u>	<u>2,131</u>

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Other income	-	504	504	805
Grant income	-	1,200	1,200	-
	<u>-</u>	<u>1,704</u>	<u>1,704</u>	<u>805</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
FWO envelopes	375	260	635	355
	<u>375</u>	<u>260</u>	<u>635</u>	<u>355</u>

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024		2024	2023
	£	£	£	£
General Assembly Assessments	11,339	-	11,339	13,293
Presbytery fees	484	-	484	655
Ministry and support staff costs	67,454	-	67,454	99,646
Congregational running expenses	27,988	85,036	113,024	101,973
Donations to Missions and charities	-	33,376	33,376	41,542
Governance costs	3,139	51	3,190	2,411
	110,404	118,463	228,867	259,520

9. EMPLOYEES

Employment Costs

	2024	2023
	£	£
Wages and salaries	50,655	76,520
Social Security Costs	877	5,023
Pension contributions	2,979	10,078

Number of employees

The average number of employees during the year were:

	2024	2023
	No	No
Average number of employees	3	4

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

The minister of the congregation is employed by the Presbyterian Church in Ireland which is a separate charity but his salary is included in 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	6,519	37,253
Social Security Costs	738	4,226
Pension contributions	1,565	8,941

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

10. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career 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	1,565	8,941

11. TANGIBLE FIXED ASSETS

	Church £	Church Hall £	Church Office £	Manse £	Fixtures & Equipment £	Total £
COST OR VALUATION						
At 1 January 2024	3,608,425	2,022,267	100,000	139,495	5,836	5,876,023
Additions	-	-	-	108,460	-	108,460
Disposals	-	-	-	-	-	-
At 31 December 2024	3,608,425	2,022,267	100,000	247,955	5,836	5,984,483
DEPRECIATION						
At 1 January 2024	3,608,425	444,899	34,000	-	2,789	4,090,113
Charge for the year	-	40,445	2,000	-	458	42,903
Eliminated on disposal	-	-	-	-	-	-
At 31 December 2024	3,608,425	485,344	36,000	-	3,247	4,133,016
NET BOOK VALUE						
At 31 December 2024	-	1,536,923	64,000	247,955	2,589	1,851,467
At 31 December 2023	-	1,577,368	66,000	139,495	3,047	1,785,910

12. DEBTORS

	2024 £	2023 £
Gift aid recoverable	37,432	38,979
	37,432	38,979

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

13. CASH AT BANK AND IN HAND

	2024	2023
	£	£
Current account	332,711	357,266
Business Investment account	171	168
Redwood Account	76,483	73,321
Sunday Zone account	696	929
Campaigners account	2,479	913
Kells tots account	860	716
Cash in hand	62	36
	413,462	433,349

14. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Other creditors	210	4,816
Accruals	1,440	1,440
	1,650	6,256

15. FUND BALANCES

(i) Unrestricted Funds

	2024	2023
	£	£
General fund	100,350	89,459
	100,350	89,459

(ii) Restricted Funds

	2024	2023
	£	£
Mission fund	19,993	22,861
Property fund	1,825,817	1,864,060
Manse fund	274,643	197,290
Presbyterian Women	456	363
Sunday Zone	717	951
Campaigners	2,478	913
Kells Tots	901	729
	2,125,005	2,087,167

(iii) Endowment Funds

	2024	2023
	£	£
Bequest fund	75,356	75,356
	75,356	75,356

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

(iv) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfer £	Closing balance £
Unrestricted Funds					
General fund	89,459	123,110	(110,779)	(1,440)	100,350
	89,459	123,110	(110,779)	(1,440)	100,350
Restricted Funds					
Mission fund	22,861	53,081	(55,589)	(360)	19,993
Property fund	1,864,060	50,906	(58,549)	(30,600)	1,825,817
Manse fund	197,290	45,213	(260)	32,400	274,643
Presbyterian Women	363	1,754	(1,661)	-	456
Sunday Zone	951	185	(419)	-	717
Campaigners	913	2,999	(1,434)	-	2,478
Kell's Tots	729	983	(811)	-	901
	2,087,167	155,121	(118,723)	1,440	2,125,005
Endowment Funds					
Bequests	75,356	-	-	-	75,356
	75,356	-	-	-	75,356
Total	2,251,982	278,231	(229,502)	-	2,300,711

16. Related Party Transactions

Rev William Brian Boyd was a Trustee until February 2024 and received remuneration until his retirement of £6,519 (2023: £37,253) and pension contributions of £1,565 (2023: £8,941) through PCI with £1,311 (2023: £7,484) expenses being paid by the church.

Mrs Margaret Fowler is the wife of Mr Robin Fowler who is a Trustee, and she was paid £10,742 (2023: £10,046) in respect of her duties as caretaker during the year.

Mrs Joanne Hughes is the wife of Mr John Hughes who is a Trustee, and she was paid £1,745 (2023: £1,590) in respect of her duties as Worship Leader during the year.

Mr Mervyn McKay is a brother of Mr Alastair McKay who is a Trustee and he was paid £13,512 in respect of work carried out at our new manse. Jonathan McKay is a son of Mr Alastair McKay and he was paid £1,325 in respect of work carried out at our new manse.

Accounts

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES

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	154,812	137,425	-	292,237	378,800
Charitable activities	3	167	16,495	-	16,662	7,040
Other trading activities	4	18	-	-	18	8
Investments	5	1,519	612	-	2,131	825
Other	6	-	805	-	805	612
Total		<u>156,516</u>	<u>155,337</u>	<u>-</u>	<u>311,853</u>	<u>387,285</u>
Expenditure on:						
Raising funds	7	(355)	-	-	(355)	(334)
Charitable activities	8	(144,817)	(114,703)	-	(259,520)	(249,727)
Total		<u>(145,172)</u>	<u>(144,703)</u>	<u>-</u>	<u>(259,875)</u>	<u>(250,061)</u>
		11,344	40,634	-	51,978	137,224
Net Income/(expenditure)						
Transfers between funds		<u>(32,620)</u>	<u>32,620</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(21,276)</u>	<u>73,254</u>	<u>-</u>	<u>51,978</u>	<u>137,224</u>
Reconciliation of funds:						
Total funds brought forward		<u>110,735</u>	<u>2,013,913</u>	<u>75,356</u>	<u>2,200,004</u>	<u>2,062,780</u>
Total funds carried forward		<u>89,459</u>	<u>2,087,167</u>	<u>75,356</u>	<u>2,251,982</u>	<u>2,200,004</u>

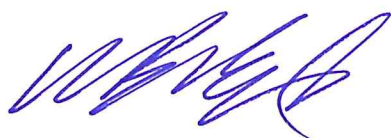
KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

As at 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets:						
Tangible assets	11	3,047	1,782,863	-	1,785,910	1,689,398
Total fixed assets		3,047	1,782,863	-	1,785,910	1,689,398
Current assets:						
Debtors	12	19,879	19,100	-	38,979	36,452
Cash at bank and in hand	13	68,313	289,680	75,356	433,349	478,380
Total current assets		88,192	308,780	75,356	472,328	514,832
Liabilities:						
Creditors: amounts falling due within one year	14	(1,780)	(4,476)	-	(6,256)	(4,226)
Net current assets		86,412	304,304	75,356	466,072	510,606
Total assets less current liabilities		89,459	2,087,167	75,356	2,251,982	2,200,004
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets		89,459	2,087,167	75,356	2,251,982	2,200,004
Funds of the charity						
Restricted funds	15	-	2,087,167	-	2,087,167	2,013,913
Unrestricted funds	15	89,459	-	-	89,459	110,735
Endowment funds	15	-	-	75,356	75,356	75,356
Total charity funds		89,459	2,087,167	75,356	2,251,982	2,200,004

Approved by the Kirk Session at a meeting 20 February 2024 and signed on its behalf by:



Rev WB Boyd
Trustee



Brian Turtle
Trustee

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

1. Accounting policies

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Gifts in kind

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KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

Donated services and facilities

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Investment income

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Investment gains and losses

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EXPENDITURE AND LIABILITIES

Liability recognition

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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.

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 £5,000. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost less estimated residual value, of each asset over its expected useful life as follows.

Buildings	-over 50 years
Fixtures and equipment	-15% reducing balance

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Recorded giving	98,560	101,033	-	199,593	181,364
Loose collections	2,319	1,086	-	3,405	3,198
Donations and gifts	1,811	15,955	-	17,766	85,261
Gift Aid	19,597	19,325	-	38,922	36,451
Legacies and bequest	32,525	26	-	32,551	72,526
	154,812	137,425	-	292,237	378,800

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Income from charitable activities	167	16,495	16,662	7,040
	167	16,495	16,662	7,040

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fundraising events	-	-	-	-
Letting of premises	18	-	18	8
	18	-	18	8

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank interest received	1,519	612	2,131	825
	1,519	612	2,131	825

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Other income	-	805	805	612
	-	805	805	612

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
FWO envelopes	355	-	355	334
	355	-	355	334

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
General Assembly Assessments	13,293	-	13,293	11,709
Presbytery fees	655	-	655	581
Ministry and support staff costs	99,646	-	99,646	92,966
Congregational running expenses	28,827	73,146	101,973	101,813
Donations to Missions and charities	-	41,542	41,542	36,349
Governance costs	2,396	15	2,411	6,309
	144,817	114,703	259,520	249,727

9. EMPLOYEES

Employment Costs

	2023 £	2022 £
Wages and salaries	76,520	71,627
Social Security Costs	5,023	4,941
Pension contributions	10,078	9,585

Number of employees

The average number of employees during the year were:

	2023 No	2022 No
Average number of employees	4	4

10. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career 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	8,941	8,516

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

11. TANGIBLE FIXED ASSETS

	Church £	Church Hall £	Church Office £	Manse £	Fixtures & Equipment £	Total £
COST OR VALUATION						
At 1 January 2023	3,608,425	2,022,267	100,000	-	5,836	5,736,528
Additions	-	-	-	139,495	-	139,495
Disposals	-	-	-	-	-	-
At 31 December 2023	<u>3,608,425</u>	<u>2,022,267</u>	<u>100,000</u>	<u>139,495</u>	<u>5,836</u>	<u>5,876,023</u>
DEPRECIATION						
At 1 January 2023	3,608,425	404,453	32,000	-	2,252	4,047,130
Charge for the year	-	40,446	2,000	-	537	42,983
Eliminated on disposal	-	-	-	-	-	-
At 31 December 2023	<u>3,608,425</u>	<u>444,899</u>	<u>34,000</u>	<u>-</u>	<u>2,789</u>	<u>4,090,113</u>
NET BOOK VALUE						
At 31 December 2023	<u>-</u>	<u>1,577,368</u>	<u>66,000</u>	<u>139,495</u>	<u>3,047</u>	<u>1,785,910</u>
At 31 December 2022	<u>-</u>	<u>1,617,814</u>	<u>68,000</u>	<u>-</u>	<u>3,584</u>	<u>1,689,398</u>

12. DEBTORS

	2023 £	2022 £
Gift aid recoverable	38,979	36,452
	<u>38,979</u>	<u>36,452</u>

13. CASH AT BANK AND IN HAND

	2023 £	2022 £
Current account	357,266	474,973
Business Investment account	168	-
Redwood Account	73,321	-
Sunday Zone account	929	943
Campaigners account	913	1,591
Kells tots account	716	778
Cash in hand	36	95
	<u>433,349</u>	<u>478,380</u>

14. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Other creditors	4,816	536
Accruals	1,440	3,690
	<u>6,256</u>	<u>4,226</u>

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

15. FUND BALANCES

(i) Unrestricted Funds

	2023	2022
	£	£
General fund	89,459	110,735
	89,459	110,735

(ii) Restricted Funds

	2023	2022
	£	£
Mission fund	22,861	22,559
Property fund	1,864,060	1,878,906
Manse fund	197,290	108,921
Presbyterian Women	363	121
Sunday Zone	951	965
Campaigners	913	1,591
Kells Tots	729	850
	2,087,167	2,013,913

(iii) Endowment Funds

	2023	2022
	£	£
Bequest fund	75,356	75,356
	75,356	75,356

(iv) Reconciliation of movement of funds

	Opening balance	Income	Expenditure	Transfer	Closing balance
	£	£	£	£	£
Unrestricted Funds					
General fund	110,735	156,516	(145,172)	(32,620)	89,459
	110,735	156,516	(145,172)	(32,620)	89,459
Restricted Funds					
Mission fund	22,559	63,625	(63,223)	(100)	22,861
Property fund	1,878,906	49,582	(46,848)	(17,580)	1,864,060
Manse fund	108,921	38,169	-	50,200	197,290
Presbyterian Women	121	1,814	(1,672)	100	363
Sunday Zone	965	1	(15)	-	951
Campaigners	1,591	1,258	(1,936)	-	913
Kell's Tots	850	888	(1,009)	-	729
	2,013,913	155,337	(114,703)	32,260	2,087,167
Endowment Funds					
Bequests	75,356	-	-	-	75,356
	75,356	-	-	-	75,356
Total	2,200,004	311,853	(259,875)	-	2,251,982

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

16. Related Party Transactions

Rev William Brian Boyd is a Trustee and received remuneration of £37,253 (2022: £35,479) and pension contributions of £8,941 (2022: £8,516) through PCI with £7,484 (2022: £6,337) expenses being paid by the church.

Mrs Margaret Fowler is the wife of Mr Robin Fowler who is a Trustee, and she was paid £10,046 (2022: £9,422) in respect of her duties as caretaker during the year.

Kells Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105362

Annual report

Kells Presbyterian Church
a congregation of the Presbyterian Church in Ireland

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

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KELLS 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 Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kells congregation of the Presbyterian Church in Ireland
21 Church Road
Kells
Ballymena
BT42 3JU

Registered Charity in Northern Ireland (NIC105362)

CHARITY TRUSTEES

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

Rev William Brian Boyd	Mr Richard Maybin
Mr Ronald David Brown	Mr Alastair McKay
Mr Robert Fowler	Dr Thomas McNeilly
Mr Roderick Frew	Mr Robert Colin Montgomery
Mr Sam Gibson	Mr Kenneth Norman Murphy
Mr John Hughes	Mr Jonathan Reid
Mr Derek John Kernohan	Mr Brian Francis Turtle
Mr James Clarke Irons	Mr Mervyn Edward Foster Williamson
Mr Rodney William Lorimer	Mr Trevor William John Wilson
Mr James Mawhinney	

PRINCIPAL OFFICE BEARERS

Minister	Rev William Brian Boyd
Clerk of Session	Mr Brian Turtle
Treasurer	Mr Sam Gibson

INDEPENDENT EXAMINER

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

BANKERS

Danske Bank
1-2 Broadway Avenue
Ballymena
Co. Antrim
BT43 7PE

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

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

Presbytery

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

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

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

The congregations mission purposes are as follows:

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

Kells Presbyterian Church Mission Plan

Area Profile and Statistics

Kells is a rural village just 6 miles south of Ballymena, standing on the stream known as Kells Water. It is closely associated with Connor village, separated only by an old stone bridge over Kells Water stream. The wider district of Kells contains the ruins of an Augustinian abbey known as Kells Abbey or Temple Moyle. Over the years it has played an important role in the history of Ireland most famously as the site of a fierce battle won by Edward Bruce who was subsequently crowned King of Ireland in 1316.

Due to their close proximity, the villages of Kells and Connor are closely linked having a joint primary school, library, and development association. The villages and surrounding area comprise Kells Ward which is contained within the Ballymena Borough Council area. The demographics of the Kells village highlighted below are taken predominantly from the 2011 census data. (NISRA website)

GENERAL	Kells	Ballymena	NI
Resident Population	3364	64044	1.81 m
0-15 (%)	20.9	20.1	21.0
65+ (%)	15.1	16.6	14.6
Male (%)	49.2	49.0	49.0
Female (%)	50.8	51.0	51.0
Catholic (%)	5.26	22.55	43.5
Protestant and other Christian (%)	88.79	71.36	48.36
Other Religion (%)	0.68	0.85	0.92
No Religion (%)	5.26	5.24	5.59
Births	48	840	25273
Births to unmarried mothers	13	344	10591
Unmarried births % of total births	26.5	41.0	41.9
Deaths	33	629	14968
Non-UK nationals %	2.6	5.6	6.6
CRIME			
Criminal offences (2013-4)	87	3156	102560
Burglary offences	5	254	9062
Criminal Damage Offences	18	571	19849
Violence with injury (total)	35	126	14130
Possession of drugs	1	25	3757
Sexual Offences	5	74	2228
EMPLOYMENT (2010)			
Adults economically active (%)	64.3	62.3	57.6
Adults economically inactive (%)	32.3	33.7	37.4
Adults unemployed (%)	3.5	4.0	5.0
Incapacity benefit	10	100	3570
Housing benefit	170	4610	162760
Income support	40	1160	47210
Children in Low income Families (%)	10.0	16.6	-
HOUSING (2010)			
Number of households (occupied)	1281	25072	719390
Owner occupied (%)	76.1	71.4	66.9
Rented (%)	20.2	25.4	30.0
Lone pensioner households (%)	9.65	11.48	11.1
Lone parent households (%)	11.9	12.5	14.25
Households with car (%)	87.1	82.7	77.3

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

Based upon the data the following comments could be made:

1. Kells is fairly average in terms of age profile. If anything, it is slightly more youthful than most.
2. It is almost exclusively protestant.
3. The population has a very small ethnic element although this is growing in number as evidenced in successive censuses.
4. The incidence of unmarried births and lone parent households is considerably below the national average.
5. Recorded criminal activity data would indicate that Kells has a lower than average crime rate
6. Unemployment is well below the national average.
7. Car and house ownership is well above national average figures.

The rural setting of Kells may account for a number of these findings.

This would fit with data from research on deprivation from 2010 by NISRA as laid out in the Northern Ireland Multiple Deprivation Measures (NIMDM) report. Within this report all 582 wards in Northern Ireland are ranked from 1 (the most deprived) to 582 (the least deprived).

MEASURE	RANK
Total Deprivation	436
Income	455
Employment	433
Health	411
Education	315
Proximity to services	190
Living environment	329
Crime	391

These figures must influence the nature of our outreach. Clearly efforts to reach the unemployed or even to provide help with benefits will impact very small numbers of people. Efforts involving childcare and other children's activities will impact great numbers.

Kells Presbyterian Church

	NUMBER
Families	199
Contributors	159
Persons	461
Communicants	197
Elders	19
Sunday School & Bible Class	45

A survey carried out in the community in 2008 of 202 persons yielded the result that 56.9% of the population claim to attend a church on a regular basis.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

At present in 2022 we have the following organisations and events

NAME	TARGET GROUP	APPROXIMATE NUMBERS
Morning Worship	All	160
Evening Worship	All	60
Midweek Meeting	All	30
SundayZone (Sunday School & Bible Class)	4 – 18	20
ChurchZone (Children's Church)	4 – 7	15 -20
Youth Fellowship	12 plus	10
Campaigners	4 – 11	30
Choir	All	12
Presbyterian Women	All women	40
Kells Tots	Parents with young children	50
Women's Nurture Group	New Christians and enquiring women	6-8
Christian Endeavour	4-18	25
Sunday evening prayer meeting	All believers	6 - 8
Voluntary Labour Group	All	20
Men's Nurture Group	New converts and interested men	6 - 8
Care N Share Meals	All who need help	20 providers 200+ recipients
Ladies Bible Study	All women	14

Of these Campaigners and Kells Tots would have the highest percentage of non-church people.

Future Plans

Ballymena Presbyterian Mission Plan is based on Acts 2:42 thus it is appropriate that ours should also follow this pattern.

"They devoted themselves to the apostles' teaching and to the fellowship, to the breaking of bread and to prayer." (Acts 2:42 NIV)

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

Bible Teaching (Apostle's Teaching)

It is our belief that the word of God should be central in all we do. To that end it is our aim to encourage more of our people to attend events where the word is proclaimed and also to provide them with a means to study the word personally. We also will attempt to get the bible into the hands of those outside our fellowship.

- a. Every member will be encouraged to invite at least one other person to worship services.
- b. Every member will be encouraged to attend the midweek meeting.
- c. Ongoing consideration will be given to the effectiveness of the midweek meeting including the commencement of monthly home study groups.
- d. Bible Study materials made available to all who request them.
- e. Free bibles given to any who show interest in discovering more about the Christian faith.
- f. Encouragement given to more people to attend Adult Bible class.
- g. Sunday School recently revamped to make it more interactive.
- h. Occasional special teaching weekends to be held on relevant and urgent topics.
- i. Kirk Session to set an example in attending and encouraging others to attend bible teaching meetings.

The Fellowship

We believe that the local congregation is the single most important unit in god's plan for reaching the world with the gospel. To that end it is our aim to encourage believers and unbelievers alike to feel so at home in our midst that they will centre their lives on the fellowship.

- a. No one should enter any of our meetings or buildings without being spoken to and made to feel welcome.
- b. Every effort will be made to provide adequate childcare at all events to enable parents to attend.
- c. All our buildings will be "disabled friendly" to enable people of all ages and physical conditions to easily access our events.
- d. Door to door visitation will be carried out at least biannually to make all aware to our interest in them. When special events are planned by any group invitations will be made available to all relevant people. Flyers and other advertising material will be produced and displayed for all relevant events.
- e. Existing organisation members will be encouraged to attend faithfully and to invite others.
- f. Existing leaders should show commitment to the group they are part of, attending faithfully and punctually.
- g. Kirk Session will review the work of organisations regularly and will start such new ventures, as they consider it necessary to promote fellowship even if this means closing existing organisations that have ceased to fulfil their function. The nature of our local area will be taken into consideration to ensure that outreach programmes are targeted effectively. Care will be taken not to overburden people with events at the expense of spiritual and family life. Special consideration will be given to ways of enabling people to make the jump from attending events to attending church. Consideration will be given to ways of involving new converts and new members in the full life of the fellowship.
- h. Every effort will be made to review the involvement of recent communicant members in the life of the congregation.
- i. Members will be encouraged to show love and consideration to each other and the wider community. Individuals should identify needs in their neighbours and seek to meet them. The care and share meals team should be expanded.
- j. Kirk Session will lead by example in caring for their districts.
- k. Forms shall be provided in the pews and the vestibule to enable those attending services to express interest in congregational activities or to request pastoral visitation.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

The Sacraments (Breaking of Bread)

We believe that Christ instituted 2 sacraments (Baptism and the Lord's Supper). These are signs and seals of the Covenant of Grace and as such play an important part in our life as a Congregation. To that end:

- a. Careful instruction will be given to all parents seeking baptism for their children.
- b. Kirk session will exercise their role and will admit to baptism those children of whom at least one parent makes a credible profession of faith and those adults who make a similar profession and who have not been baptised previously.
- c. Baptism will be administered publicly and will be by sprinkling or pouring.
- d. All wishing to come to the Lord's Table through membership will attend a series of instruction classes after which they will meet with the Kirk Session to share how they came to faith and how they are walking with the Lord.
- e. Kirk session will admit to membership those who make a credible profession of faith and who commit to making Kells their spiritual home.
- f. All communicants will be encouraged to meet around the Lord's Table

Prayer

Prayer is the life blood of any congregation to that end:

- a. Attendance at all prayer meetings will be encouraged and our elders will set the example.
- b. Special seasons of prayer will be arranged as the Kirk Session sees fit.
- c. Private prayer by every believer will be encouraged.
- d. All organisation leaders will be encouraged to arrange special times of prayer for activities within their organisation.
- e. At our prayer meetings we will not simply list our wants. Care will be taken to praise God, to confess our sins and pray for the wider community.

ACTIVITIES AND OBJECTIVES

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

- Sunday Zone / School
- Youth Fellowship
- Mums & Tots
- Campaigners Youth & Children's Ministry.
- Presbyterian Women
- After Schools Club
- Man Friday

The impact of the Covid 19 Pandemic is now finally behind us. Services are now all conducted in person although we continue to live stream the morning service. The Midweek Meeting continues to be a joint meeting with our sister congregation of Eskylane. The first Wednesday of each month it is held in Eskylane and the others in Kells. We now operate a twice a month evening service of praise and thanksgiving one of which involves members of the congregation in leadership of the worship.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 Noon and at 6.30 PM monthly. 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. Prayer meetings continued to be held before each service and at 8.30am on the first Sunday of each month.

As well as our regular services during the year we acknowledged God's gift of new life at Sacraments of Baptism for both Infants and adults, during 2023 there were three Infant Baptisms conducted. There were a number of funeral services during the year, and we gave thanks for the life and faithful service of the bereaved. We sought to comfort those families who had been bereaved and to bring practical and prayerful support to many as we shared in their grief in their times of need following the bereavement.

At 31 December 2023 there were 197 communicant members and 199 families connected with the congregation. The average weekly attendance at morning worship was 160 and numbers continued to view on live stream.

Pastoral care

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

Mission and outreach

At a local level the congregation supports the work of the organisations described below from its Mission Budget with many volunteers giving of their time and service. As well as the weekly / monthly activities there are numerous single events organised for Congregation and Community such as Holiday Bible Club week, Senior Citizen Outings. The Congregation also supports the United Appeal, the Presbyterian Children's Appeal, Remembrance Day, and any Moderators Special Appeals.

Many local and overseas Missions are supported by Financial Gifts and Special Collections. The Congregation also encourages Members to be involved in local and overseas Mission and seeks to practically and prayerfully support those involved.

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

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of our 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.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

Property

During 2023 quite a number of minor repairs, painting and general maintenance were carried out on a number of the Congregation properties and the grounds. Following on from the demolition of the old manse, the new manse is now structurally complete and weather tight, with internal fit-out remaining to be completed. Our Minister continued to serve the congregation from his new home in Templepatrick, which will function as the Manse until his retirement.

Organisations

These functioned as outlined above.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Combined Weekly Offering. There were 158 contributors during the year (2022: 159) donating a total of £199,593 (2022: £181,364).

Total Income of the congregation during the year was £311,853, compared to £387,285 in the previous year (albeit the previous year exceptionally benefitted from a number of significant donations and bequests). Our main source of income is Sunday morning offerings from our members. We are deeply thankful for the faithfulness of our members.

Total expenditure changed from £250,061 in 2022 to £259,875 in 2023.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

RESPONSIBILITIES IN RESPECT OF FINANCIAL STATEMENTS

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

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.

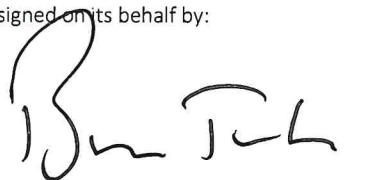
RISK REVIEW

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 20 February 2024 and signed on its behalf by:



Rev WB Boyd



Mr Brian Turtle

Kells Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105362

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KELLS 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.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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.

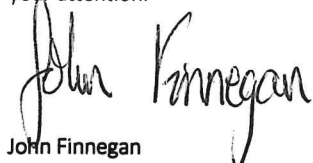
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

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: 20 February 2024

Accounts

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES

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	110,487	196,002	72,311	378,800	223,433
Charitable activities	3	-	7,040	-	7,040	1,278
Other trading activities	4	8	-	-	8	8
Investments	5	822	3	-	825	668
Other	6	-	612	-	612	6,151
Total		<u>111,317</u>	<u>203,657</u>	<u>72,311</u>	<u>387,285</u>	<u>231,538</u>
Expenditure on:						
Raising funds	7	(334)	(-)	(-)	(334)	412
Charitable activities	8	(142,834)	(106,893)	(-)	(249,727)	203,443
Total		<u>(143,168)</u>	<u>(106,893)</u>	<u>(-)</u>	<u>(250,061)</u>	<u>203,855</u>
		(31,851)	96,764	72,311	137,224	27,683
Net Income/(expenditure)						
Transfers between funds		(150)	150	-	-	-
Net movement in funds		<u>(32,001)</u>	<u>96,914</u>	<u>72,311</u>	<u>137,224</u>	<u>27,683</u>
Reconciliation of funds:						
Total funds brought forward		142,736	1,916,999	3,045	2,062,780	2,035,097
Total funds carried forward		<u>110,735</u>	<u>2,013,913</u>	<u>75,356</u>	<u>2,200,004</u>	<u>2,062,780</u>

KELLS 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	11	3,584	1,685,814	-	1,689,398	1,732,476
Total fixed assets		3,584	1,685,814	-	1,689,398	1,732,476
Current assets:						
Debtors	12	18,591	17,861	-	36,452	30,664
Cash at bank and in hand	13	90,000	313,024	75,356	478,380	300,840
Total current assets		108,591	330,885	75,356	514,832	331,504
Liabilities:						
Creditors: amounts falling due within one year	14	(1,440)	(2,786)	-	(4,226)	(1,200)
Net current assets		107,151	328,099	75,356	510,606	330,304
Total assets less current liabilities		110,735	2,013,913	75,356	2,200,004	2,062,780
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets		110,735	2,013,913	75,356	2,200,004	2,062,780
Funds of the charity						
Restricted funds	15	-	2,013,913	-	2,013,913	1,916,999
Unrestricted funds	15	110,735	-	-	110,735	142,736
Endowment funds	15	-	-	75,356	75,356	3,045
Total charity funds		110,735	2,013,913	75,356	2,200,004	2,062,780

Approved by the Kirk Session at a meeting on 16 May 2023 and signed on its behalf by:



Rev WB Boyd
Trustee



Brian Turtle
Trustee

KELLS 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.

KELLS 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.

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 £5,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Buildings	-over 50 years
Fixtures and equipment	-15% reducing balance

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Recorded giving	89,169	92,195	-	181,364	156,466
Loose collections	2,398	800	-	3,198	1,859
Donations and gifts	330	84,931	-	85,261	4,042
Gift Aid	18,590	17,861	-	36,451	30,664
Legacies and bequest	-	215	72,311	72,526	30,402
	110,487	196,002	72,311	378,800	223,433

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Income from charitable activities	-	7,040	7,040	1,278
	-	7,040	7,040	1,278

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fundraising events	-	-	-	-
Letting of premises	8	-	8	8
	8	-	8	8

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank interest received	822	3	825	668
	822	3	825	668

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Other income	-	612	612	30
Coronavirus Job Retention Scheme	-	-	-	6,121
	-	612	612	6,151

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
FWO envelopes	334	-	334	412
	334	-	334	412

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Assembly Assessments	11,709	-	11,709	19,342
Presbytery fees	581	-	581	594
Ministry and support staff costs	92,966	-	92,966	78,154
Congregational running expenses	35,732	66,081	101,813	74,000
Donations to Missions and charities	-	36,349	36,349	29,870
Governance costs	1,846	4,463	6,309	1,483
	142,834	106,893	249,727	203,443

9. EMPLOYEES

Employment Costs

	2022 £	2021 £
Wages and salaries	71,627	66,923
Social Security Costs	4,941	3,846
Pension contributions	9,585	9,201

Number of employees

The average number of employees during the year were:

	2022 No	2021 No
Average number of employees	4	4

10. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career 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	8,516	8,328

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

11. TANGIBLE FIXED ASSETS

	Church	Church Hall	Church Office	Fixtures & Equipment	Total
	£	£	£	£	£
COST OR VALUATION					
At 1 January 2022	3,608,425	2,022,267	100,000	5,836	5,736,528
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2022	3,608,425	2,022,267	100,000	5,836	5,736,528
DEPRECIATION					
At 1 January 2022	3,608,425	364,008	30,000	1,619	4,004,052
Charge for the year	-	40,445	2,000	633	43,078
Eliminated on disposal	-	-	-	-	-
At 31 December 2022	3,608,425	404,453	32,000	2,252	4,047,130
NET BOOK VALUE					
At 31 December 2022	-	1,617,814	68,000	3,584	1,689,398
At 31 December 2021	-	1,658,259	70,000	4,217	1,732,476

12. DEBTORS

	2022	2021
	£	£
Gift aid recoverable	36,452	30,664
	36,452	30,664

13. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Current account	474,973	295,547
Presbyterian Women account	-	995
Sunday Zone account	943	1,342
Campaigners account	1,591	1,950
Kells tots account	778	881
Cash in hand	95	125
	478,380	300,840

14. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Other creditors	536	-
Accruals	3,690	1,200
	4,226	1,200

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

15. FUND BALANCES

(i) Unrestricted Funds

	2022	2021
	£	£
General fund	110,735	142,736
	110,735	142,736

(ii) Restricted Funds

	2022	2021
	£	£
Mission fund	22,559	32,847
Property fund	1,878,906	1,878,858
Manse fund	108,921	-
Presbyterian Women	121	994
Sunday Zone	965	1,452
Campaigners	1,591	1,950
Kells Tots	850	898
	2,013,913	1,916,999

(iii) Endowment Funds

	2022	2021
	£	£
Bequest fund	75,356	3,045
	75,356	3,045

(iv) Reconciliation of movement of funds

	Opening balance	Income	Expenditure	Transfer	Closing balance
	£	£	£	£	£
Unrestricted Funds					
General fund	142,736	111,317	(143,168)	(150)	110,735
	142,736	111,317	(143,168)	(150)	110,735
Restricted Funds					
Mission fund	32,847	35,319	(45,607)	-	22,559
Property fund	1,878,858	47,875	(47,722)	(105)	1,878,906
Manse fund	-	117,717	(9,051)	255	108,921
Presbyterian Women	994	1,077	(1,950)	-	121
Sunday Zone	1,452	1	(488)	-	965
Campaigners	1,950	931	(1,290)	-	1,591
Kell's Tots	898	737	(785)	-	850
	1,916,999	203,657	(106,893)	150	2,013,913
Endowment Funds					
Bequests	3,045	72,311	-	-	75,356
	3,045	72,311	-	-	75,356
Total	2,062,780	387,285	(250,061)	-	2,200,004

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

16. Related Party Transactions

Rev William Brian Boyd is a Trustee and received remuneration of £35,479 (2021: £34,698) and pension contributions of £8,516 (2021: £8,328) through PCI with £6,337 (2021: £5,771) expenses being paid by the church.

Mrs Margaret Fowler is the wife of Mr Robin Fowler who is a Trustee, and she was paid £9,422 (2021: £9,019) in respect of her duties as caretaker during the year.

Kells Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105362

Annual report

Kells Presbyterian Church
a congregation of the Presbyterian Church in Ireland

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

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KELLS 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 Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kells congregation of the Presbyterian Church in Ireland
21 Church Road
Kells
Ballymena
BT42 3JU

Registered Charity in Northern Ireland (NIC105362)

CHARITY TRUSTEES

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

Rev William Brian Boyd	Mr Richard Maybin
Mr Ronald David Brown	Mr Alastair McKay
Mr Robert Fowler	Dr Thomas McNeilly
Mr Roderick Frew	Mr Robert Colin Montgomery
Mr Sam Gibson	Mr Kenneth Norman Murphy
Mr John Hughes	Mr Jonathan Reid
Mr Derek John Kernohan	Mr Brian Francis Turtle
Mr James Clarke Irons	Mr Mervyn Edward Foster Williamson
Mr Rodney William Lorimer	Mr Trevor William John Wilson
Mr James Mawhinney	Mr James McCord Wylie (Died 17 August 2022)

PRINCIPAL OFFICE BEARERS

Minister	Rev William Brian Boyd
Clerk of Session	Mr Brian Turtle (succeeding Mr Robin Carson, deceased)
Treasurer	Mr Samuel Gibson

INDEPENDENT EXAMINER

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

BANKERS

Danske Bank
1-2 Broadway Avenue
Ballymena
Co. Antrim
BT43 7PE

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

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

Presbytery

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

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

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

The congregations mission purposes are as follows:

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

Kells Presbyterian Church Mission Plan

Area Profile and Statistics

Kells is a rural village just 6 miles south of Ballymena, standing on the stream known as Kells Water. It is closely associated with Connor village, separated only by an old stone bridge over Kells Water stream. The wider district of Kells contains the ruins of an Augustinian abbey known as Kells Abbey or Temple Moyle. Over the years it has played an important role in the history of Ireland most famously as the site of a fierce battle won by Edward Bruce who was subsequently crowned King of Ireland in 1316.

Due to their close proximity, the villages of Kells and Connor are closely linked having a joint primary school, library, and development association. The villages and surrounding area comprise Kells Ward which is contained within the Ballymena Borough Council area. The demographics of the Kells village highlighted below are taken predominantly from the 2011 census data. (NISRA website)

GENERAL	Kells	Ballymena	NI
Resident Population	3364	64044	1.81 m
0-15 (%)	20.9	20.1	21.0
65+ (%)	15.1	16.6	14.6
Male (%)	49.2	49.0	49.0
Female (%)	50.8	51.0	51.0
Catholic (%)	5.26	22.55	43.5
Protestant and other Christian (%)	88.79	71.36	48.36
Other Religion (%)	0.68	0.85	0.92
No Religion (%)	5.26	5.24	5.59
Births	48	840	25273
Births to unmarried mothers	13	344	10591
Unmarried births % of total births	26.5	41.0	41.9
Deaths	33	629	14968
Non-UK nationals %	2.6	5.6	6.6
CRIME			
Criminal offences (2013-4)	87	3156	102560
Burglary offences	5	254	9062
Criminal Damage Offences	18	571	19849
Violence with injury (total)	35	126	14130
Possession of drugs	1	25	3757
Sexual Offences	5	74	2228
EMPLOYMENT (2010)			
Adults economically active (%)	64.3	62.3	57.6
Adults economically inactive (%)	32.3	33.7	37.4
Adults unemployed (%)	3.5	4.0	5.0
Incapacity benefit	10	100	3570
Housing benefit	170	4610	162760
Income support	40	1160	47210
Children in Low-income Families (%)	10.0	16.6	-
HOUSING (2010)			
Number of households (occupied)	1281	25072	719390
Owner occupied (%)	76.1	71.4	66.9
Rented (%)	20.2	25.4	30.0
Lone pensioner households (%)	9.65	11.48	11.1
Lone parent households (%)	11.9	12.5	14.25
Households with car (%)	87.1	82.7	77.3

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

Based upon the data the following comments could be made:

1. Kells is fairly average in terms of age profile. If anything, it is slightly more youthful than most.
2. It is almost exclusively protestant.
3. The population has a very small ethnic element although this is growing in number as evidenced in successive censuses.
4. The incidence of unmarried births and lone parent households is considerably below the national average.
5. Recorded criminal activity data would indicate that Kells has a lower than average crime rate
6. Unemployment is well below the national average.
7. Car and house ownership is well above national average figures.

The rural setting of Kells may account for a number of these findings

This would fit with data from research on deprivation from 2010 by NISRA as laid out in the Northern Ireland Multiple Deprivation Measures (NIMDM) report. Within this report all 582 wards in Northern Ireland are ranked from 1 (the most deprived) to 582 (the least deprived).

MEASURE	RANK
Total Deprivation	436
Income	455
Employment	433
Health	411
Education	315
Proximity to services	190
Living environment	329
Crime	391

These figures must influence the nature of our outreach. Clearly efforts to reach the unemployed or even to provide help with benefits will impact very small numbers of people. Efforts involving childcare and other children's activities will impact great numbers.

Kells Presbyterian Church

	NUMBER
Families	199
Contributors	159
Persons	461
Communicants	194
Elders	20 (at time of report submission)
Sunday School & Bible Class	45

A survey carried out in the community in 2008 of 202 persons yielded the result that 56.9% of the population claim to attend a church on a regular basis.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

At present in 2022 we have the following organisations and events

NAME	TARGET GROUP	APPROXIMATE NUMBERS
Morning Worship	All	160
Evening Worship	All	60
Midweek Meeting	All	30
SundayZone (Sunday School & Bible Class)	4 – 18	20
ChurchZone (Children's Church)	4 – 7	15 -20
Youth Fellowship	12 plus	10
Campaigners	4 – 11	30
Choir	All	12
Presbyterian Women	All women	40
Kells Tots	Parents with young children	50
Women's Nurture Group	New Christians and enquiring women	6-8
Christian Endeavour	4-18	25
Sunday evening Zoom prayer meeting	All believers	6-8
Voluntary Labour Group	All	20
Men's Nurture Group	New converts and interested men	6-8
Care N Share Meals	All who need help	20 providers 200+ recipients
Ladies Bible Study	All women	14

Of these Campaigners and Kells Tots would have the highest percentage of non-church people.

Future Plans

Ballymena Presbytery Mission Plan is based on Acts 2:42 thus it is appropriate that ours should also follow this pattern

"They devoted themselves to the apostles' teaching and to the fellowship, to the breaking of bread and to prayer." (Acts 2:42 NIV)

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

Bible Teaching (Apostle's Teaching)

It is our belief that the word of God should be central in all we do. To that end it is our aim to encourage more of our people to attend events where the word is proclaimed and also to provide them with a means to study the word personally. We also will attempt to get the bible into the hands of those outside our fellowship.

- a. Every member will be encouraged to invite at least one other person to worship services
- b. Every member will be encouraged to attend the midweek meeting
- c. Ongoing consideration will be given to the effectiveness of the midweek meeting including the commencement of monthly home study groups.
- d. Bible Study materials made available to all who request them.
- e. Free bibles given to any who show interest in discovering more about the Christian faith.
- f. Encouragement given to more people to attend Adult Bible class
- g. Sunday School recently revamped to make it more interactive
- h. Occasional special teaching weekends to be held on relevant and urgent topics.
- i. Kirk Session to set an example in attending and encouraging others to attend bible teaching meetings.

The Fellowship

We believe that the local congregation is the single most important unit in god's plan for reaching the world with the gospel. To that end it is our aim to encourage believers and unbelievers alike to feel so at home in our midst that they will center their lives on the fellowship.

- a. No one should enter any of our meetings or buildings without being spoken to and made to feel welcome.
- b. Every effort will be made to provide adequate childcare at all events to enable parents to attend.
- c. All our buildings will be "disabled friendly" to enable people of all ages and physical conditions to easily access our events.
- d. Door to door visitation will be carried out at least biannually to make all aware to our interest in them. When special events are planned by any group invitations will be made available to all relevant people. Flyers and other advertising material will be produced and displayed for all relevant events.
- e. Existing organisation members will be encouraged to attend faithfully and to invite others.
- f. Existing leaders should show commitment to the group they are part of, attending faithfully and punctually.
- g. Kirk Session will review the work of organisations regularly and will start such new ventures, as they consider it necessary to promote fellowship even if this means closing existing organisations that have ceased to fulfil their function. The nature of our local area will be taken into consideration to ensure that outreach programmes are targeted effectively. Care will be taken not to overburden people with events at the expense of spiritual and family life. Special consideration will be given to ways of enabling people to make the jump from attending events to attending church. Consideration will be given to ways of involving new converts and new members in the full life of the fellowship.
- h. Every effort will be made to review the involvement of recent communicant members in the life of the congregation.
- i. Members will be encouraged to show love and consideration for each other and the wider community. Individuals should identify needs in their neighbours and seek to meet them. The care and share meals team should be expanded.
- j. Kirk Session will lead by example in caring for their districts.
- k. Forms shall be provided in the pews and the vestibule to enable those attending services to express interest in congregational activities or to request pastoral visitation.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

The Sacraments (Breaking of Bread)

We believe that Christ instituted 2 sacraments (Baptism and the Lord's Supper). These are signs and seals of the Covenant of Grace and as such play an important part in our life as a Congregation. To that end:

- a. Careful instruction will be given to all parents seeking baptism for their children.
- b. Kirk session will exercise their role and will admit to baptism those children of whom at least one parent makes a credible profession of faith and those adults who make a similar profession and who have not been baptised previously.
- c. Baptism will be administered publicly and will be by sprinkling or pouring.
- d. All wishing to come to the Lord's Table through membership will attend a series of instruction classes after which they will meet with the Kirk Session to share how they came to faith and how they are walking with the Lord.
- e. Kirk session will admit to membership those who make a credible profession of faith and who commit to making Kells their spiritual home.
- f. All communicants will be encouraged to meet around the Lord's Table

Prayer

Prayer is the life blood of any congregation to that end:

- a. Attendance at all prayer meetings will be encouraged and our elders will set the example.
- b. Special seasons of prayer will be arranged as the Kirk Session sees fit.
- c. Private prayer by every believer will be encouraged.
- d. All organisation leaders will be encouraged to arrange special times of prayer for activities within their organisation.
- e. At our prayer meetings we will not simply list our wants. Care will be taken to praise God, to confess our sins and pray for the wider community.

ACTIVITIES AND OBJECTIVES

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

- Sunday Zone / School
- Youth Fellowship
- Mums & Tots
- Campaigners Youth & Children's Ministry.
- Presbyterian Women
- After Schools Club
- Man Friday

The impact of the Covid 19 Pandemic has lessened over the past year. Services are now all conducted in person however the morning service is also now live streamed. The Midweek Meeting continues to be a joint meeting with our sister congregation of Eskylane. The first Wednesday of each month it is held in Eskylane and the others in Kells. The gradual programme of restoring organisational life has continued with most organisations now fully functioning. We now operate a twice a month evening service of praise and thanksgiving one of which involves members of the congregation in leadership of the worship.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 Noon and at 6.30 PM monthly. 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. Prayer meetings continued to be held before each service and at 8.30am on the first Sunday of each month.

As well as our regular services during the year we acknowledged God's gift of new life at Sacraments of Baptism for both Infants and adults, during 2022 there were two Infant Baptisms conducted. There were a number of funeral services during the year, and we gave thanks for the life and faithful service of the bereaved. We sought to comfort those families who had been bereaved and to bring practical and prayerful support to many as we shared in their grief in their times of need following the bereavement.

At 31 December 2022 there were 194 communicant members and 199 families connected with the congregation. The average weekly attendance at morning worship was 160 and numbers continued to be viewed on live stream.

Pastoral care

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

Mission and outreach

At a local level, the congregation supports the work of the organisations described below from its Mission Budget with many volunteers giving of their time and service. As well as the weekly / monthly activities there are numerous single events organised for Congregation and Community such as Holiday Bible Club week, Senior Citizen Outings. The Congregation also supports the United Appeal, the Presbyterian Children's Appeal, Remembrance Day, and any Moderators Special Appeals.

Many local and overseas Missions are supported by Financial Gifts and Special Collections. The Congregation also encourages Members to be involved in local and overseas Mission and seeks to practically and prayerfully support those involved.

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

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of our 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.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

Property

During 2022 quite a number of minor repairs, painting and general maintenance were carried out on a number of the Congregation properties and the grounds. The existing Manse had to be demolished and work commenced on building a new Manse. Due to this our Minister relocated to a house in Templepatrick which will function as the Manse until his retirement.

Organisations

These functioned as outlined above.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Combined Weekly Offering. There were 159 contributors during the year (as in 2021) donating a total of £181,364 (2021: £156,465)

Total Income of the congregation during the year was £378,800, compared to £222,650 in the previous year. Our main source of income is Sunday morning offerings from our members. We are deeply thankful for the faithfulness of our members.

Total expenditure has increased from £160,426 to £250,062.

KELLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

RESPONSIBILITIES IN RESPECT OF FINANCIAL STATEMENTS

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

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.

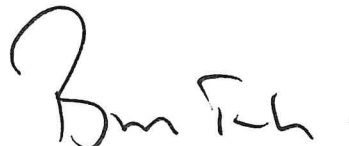
RISK REVIEW

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 16 May 2023 and signed on its behalf by:



Rev WB Boyd



Mr Brian Turtle

Kells Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105362

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KELLS 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.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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 2023