

Killaig Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105381

Details

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

Contact

Address 27 Cashel Road
Macosquin
Coleraine
County Londonderry
BT51 4pw
BT51 4PW

Phone 028 7034 763

Email themckanes@gmail.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	£43,379	£40,359	£0	1

Trustees

Name	Role	Appointed
Mr Douglas Morrow		
Mr Gary Watson		
Mr Ivan Mckane		
Mr Kenneth McIntyre		
Rev Brian Smyth		

Killaig Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105381

Accounts

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 32 contributors during the year (similar to 2023) donating a total of £29,016 up from £25,755 the previous year.

Total Income of the congregation during the year was £57,517, compared to £44,374 in the previous year.

Total expenditure increased from £36,893 in 2023 to £54,274 in 2024. The increased expenditure was mainly due to our new minister being installed from April 2024.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 19/05/2025 and signed on its behalf by

[Name] REVEREND BRAD SMYTH
BR Smyth
[Date] 19/5/25

[Name] MR IAN MCKEAS
Ivan McKee
[Date] 19/5/25

Independent Examiner's Report to the Kirk Session of Killaig Presbyterian Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 3 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

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

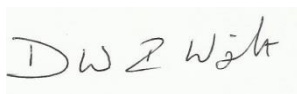
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent Examiner's Statement

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



David Wright BA FCCA
22 March 2025

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	35,934	10,888		46,822	40,104
Charitable activities	3		7,259		7,259	4,073
Other trading activities	4		750		750	
Investment Income	5	157	2,040		2,197	141
Other	6	250	929		1,179	
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		36,341	21,866		58,207	44,318
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	76	0		76	575
Charitable activities	8	34,296	19,902		54,198	36,318
Investment costs						
Other	9					
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		34,372	19,902		54,274	36,893
		-----	-----	-----	-----	-----
Net receipts / (payments)		1,969	1,964		3,933	7,425
Transfers between funds		758	-1,448		-690	-593
		-----	-----	-----	-----	-----
Net movement in funds		2,727	516		3,243	6,832
Funds brought forward		60,973	72,266		133,239	126,406
		-----	-----	-----	-----	-----
Funds carried forward	12	63,700	72,782		136,482	133,238
		=====	=====	=====	=====	=====

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

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	60,973	72,266		133,239	126,406
Net movement in funds	2,727	516		3,243	6,832
	-----	-----	-----	-----	-----
Bank and Cash at end of year	63,700	72,782		136,482	133,238
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				57,812	19,657
Bank Current Accounts				78,670	113,581
Cash in Hand					
				-----	-----
				136,482	133,238
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				1,891,312	1,801,251
- Fixtures, Fittings & Equipment				Incl above	Incl above
- Vehicles					
Investments – Note 11				57,812	19,657
Gift Aid receivable on donations					
				-----	-----
				1,949,124	1,820,908
				=====	=====
Liabilities					
Loans					
Other				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on 19/05/25 and signed on its behalf by

[Name] *REVEREND BRAD SMYTH*
BR Smyth
[Date] *19/5/25*

[Name] *MR IVAL MCKEAD*
Ival McKead
[Date] *19/5/25*

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:					
Loose collections	402			402	0
Donations and gifts	29,150	9,328		38,478	32,827
Gift Aid	6,382	1,560		7,942	7,277
Legacies and bequest					
	----- 35,934 -----	----- 10,888 -----	-----	----- 46,822 -----	----- 40,104 -----

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities		4,109		4,109	3,773
Fees from weddings and funerals		3,150		3,150	300
Fundraising events					
Membership fees		0		0	0
Grants					
	-----	-----	-----	-----	-----
		7,259		7,259	4,073
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises		300		300	0
Rental income		450		450	0
Magazine income	250			250	0
	-----	-----	-----	-----	-----
	250	750		1,000	0
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	157	10		167	141
General Investment Fund					
Rents investment properties					
Other investment income		2,030		2,030	0
	-----	-----	-----	-----	-----
	157	2,040		2,197	141
	-----	-----	-----	-----	-----

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims					
Other income		929		929	0
	-----	-----	-----	-----	-----
		929		929	0
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	76			76	76
Fundraising events		0		0	499
Special Service		0		0	0
	-----	-----	-----	-----	-----
	76	0		76	575
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	2,274			2,274	2,521
Presbytery fees	189			189	184
Ministry and support staff costs	18,495			18,495	6,928
Congregational running expenses	13,338	13,207		26,545	20,635
Donations to Missions and charities		6,695		6,695	6,050
Governance costs					
	-----	-----	-----	-----	-----
	34,296	19,902		54,198	36,318
	-----	-----	-----	-----	-----

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 90 Killeague Rd and 50 Kinneyglass Rd, Coleraine and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,022,732 and £868,580 respectively on 31.10.24.

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

		2024 £	2023 £
General Investment Fund	*from 12	38,155	38,155
Repair Fund Investment Property	*from 12	19,657	19,657
Other investments		-----	-----
		57,812	57,812
		-----	-----

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

31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	60,973	36,341	34,372	2,727	+1340 -582	63,700
	-----	-----	-----	-----	-----	-----
	60,973	36,341	34,372	2,727	758	63,700
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	9,374	11,848	11,536	273	+200 -239	9,647
Organ Fund	3,792	0	30	-24	+6	3,768
Missions and Charities	0	4,894	4,903	0	+9	0
Manse Fund	0	138	376	0	+238	0
Investment Account	38,155	1340	0	0	-1340	38,155
Repair Fund Investment	19,657	690	0	0	-690	19,657
Sunday School	0	206	574	0	+368	0
Presbyterian Women	461	2,450	2,193	+257	0	718
Bowling Club	827	300	290	10	0	837
	-----	-----	-----	-----	-----	-----
	72,266	21,866	19,902	516	-1448	72,782
	-----	-----	-----	-----	-----	-----
Endowment Funds						
[Name of Fund]	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	133,239	58,207	54,274	3,243	-690	136,482
	-----	-----	-----	-----	-----	-----

Killaig Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105381

Accounts

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 32 contributors during the year (up two from 2022) donating a total of £25,755 up from £24,783 the previous year.

Total Income of the congregation during the year was £44,345, compared to £44,121 in the previous year.

Total expenditure increased from £22,786 in 2022 to £36,893 in 2022. The increased spend was mainly due to extensive works on the heating system for the church building.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 29/04/2024 and signed on its behalf by

[Name] *IRA [Signature]*

[Date] *29/04/24*

[Name] *Juan M'Kene*

[Date] *29/04/24*

Independent Examiner's Report to the Kirk Session of Killaig Presbyterian Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 3 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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

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

Independent Examiner's Statement

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



David Wright BA FCCA
29 March 2024

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	32,628	7,476		40,104	40,967
Charitable activities	3		4,073		4,073	3,046
Other trading activities	4					
Investment Income	5	132	9		141	108
Other	6					
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		32,760	11,558		44,318	44,121
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	76	499		575	429
Charitable activities	8	17,686	18,632		36,318	22,357
Investment costs						
Other	9					
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		17,762	19,131		36,893	22,786
		-----	-----	-----	-----	-----
Net receipts / (payments)		14,998	-7,573		7,425	21,335
Transfers between funds		-244	-349		-593	0
		-----	-----	-----	-----	-----
Net movement in funds		14,754	-7,922		6,832	21,335
Funds brought forward		46,219	80,187		126,406	105,071
		-----	-----	-----	-----	-----
Funds carried forward	12	60,973	72,265		133,238	126,406

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KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	46,219	80,187		126,406	85,414
Net movement in funds	14,754	-7,922		6,832	21,335
	-----	-----	-----	-----	-----
Bank and Cash at end of year	60,973	72,265		133,238	106,749
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				19,657	19,657
Bank Current Accounts				113,581	106,749
Cash in Hand					
				-----	-----
				133,238	126,406
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				1,801,251	1,675,581
- Fixtures, Fittings & Equipment				Incl above	Incl above
- Vehicles					
Investments – Note 11				19,657	19,657
Gift Aid receivable on donations					
				-----	-----
				1,820,908	1,695,238
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on 29/04/24 and signed on its behalf by

[Name] *Ra Dunst*

[Date] *29/04/24*

[Name] *Juan McNamee*

[Date] *29/04/24*

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:					
Loose collections					
Donations and gifts	26,959	5,868		32,827	33,330
Gift Aid	5,669	1,608		7,277	7,637
Legacies and bequest					
	----- 32,628 -----	----- 7,476 -----	-----	----- 40,104 -----	----- 40,967 -----

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities		3,773		3,773	2,746
Fees from weddings and funerals		300		300	
Fundraising events					
Membership fees		0		0	
Grants					
	-----	-----	-----	-----	-----
		4,073		4,073	2,746
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	132	9		141	108
General Investment Fund					
Rents investment properties					
Other investment income					
	-----	-----	-----	-----	-----
	132	9		141	108
	-----	-----	-----	-----	-----

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

6. OTHER INCOME

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

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	76			76	94
Fundraising events		499		499	335
Special Service		0		0	0
	-----	-----	-----	-----	-----
	76	499		575	429
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	2,521			2,521	2,037
Presbytery fees	184			184	200
Ministry and support staff costs	6,928			6,928	6,512
Congregational running expenses	8,053	12,582		20,635	6,523
Donations to Missions and charities		6,050		6,050	6,991
Governance costs					
	-----	-----	-----	-----	-----
	17,686	18,632		36,318	22,263
	-----	-----	-----	-----	-----

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 90 Killeague Rd and 50 Kinneyglass Rd, Coleraine and the associated fixtures, fittings, plant and machinery. These have an insurance value of £974,031 and £827,220 respectively on 31.10.23.

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2023 £	2022 £
General Investment Fund	38,155	38,155
Repair Fund Investment	19,657	19,657
Property		
Other investments		
	-----	-----
	57,812	57,812
	-----	-----

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

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	46,219	32,760	17,762	14,754	+153 -397	60,973
	-----	-----	-----	-----	-----	-----
	46,219	32,760	17,762	14,754	-244	60,973
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	17,195	4,811	12,420	-7,845	+32 -245	9,373
Organ Fund	3,821	0	30	-29	+1	3,792
Missions and Charities Manse Fund	0 0	4,535 0	4,535 0	0 0	0 +268 -268	0 0
Investment Account	38,155	153	0	0	-153	38,155
Repair Fund Investment	19,657	115	0	0	-115	19,657
Sunday School	0	0	0	0	+397 -397	0
Presbyterian Women	578	1,759	1,876	-117	0	461
Bowling Club	797	300	270	30	0	827
	-----	-----	-----	-----	-----	-----
	80,187	11,673	19,131	-7,961	-503	72,265
	-----	-----	-----	-----	-----	-----
Endowment Funds						
[Name of Fund]	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	126,406	44,433	36,893	6,793	-747	133,238
	-----	-----	-----	-----	-----	-----

Killaig Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105381

Annual report

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN **IRELAND**

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

Registered Charity in Northern Ireland (NIC105381)

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

REFERENCE AND ADMINISTRATIVE DETAILS

Killaig congregation of the Presbyterian Church in Ireland
90 Killeague Road, Macosquin, Coleraine, BT51 4NA

Registered Charity in Northern Ireland (NIC105381)

CHARITY TRUSTEES

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

I. McKane
D. Morrow
G. Watson
K. McIntyre

PRINCIPAL OFFICE BEARERS

Minister	This post was vacant at the end of 2023.
Clerk of Session	Ivan McKane
Treasurer	Gary Watson

INDEPENDENT EXAMINER

David Wright BA, FCCA
89 Edenbane Road, Garvagh, BT51 5NA

BANKERS

Danske Bank, 22 The Diamond, Coleraine, BT52 1DE

SOLICITORS

Macauley Wray, 35 New Row, Coleraine, BT52 1AH

STRUCTURE AND MANAGEMENT

The Kirk Session

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

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers 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 or as appropriate.

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. Killaig congregation of the Presbyterian Church has been assigned to the Coleraine and Limavady Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

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

DESCRIPTION AND PURPOSE

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

KILLAIG 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 purpose is "To see unbelieving people become committed members of Christ's Church."

The church:-

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community. - As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

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 range of organisations including:

- Sunday School/Crèche/Children's Church
- P.W
- Bowling Club
- Craft Group

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 12.30pm every Sunday and at 9.45am during the summer months. (Livestreaming continues to be available for both morning and evening services (facilitated by our sister congregation in Mainstreet Garvagh).

Our Small Groups met once a fortnight, to provide an opportunity for members to come together for fellowship, to study the scriptures and for a time of prayer. We are also warmly welcomed to join with Mainstreet members at the Monday prayer meeting and at the Bible Study & prayer time on alternate Wednesdays.

As well as our regular services during the year, we hold services of thanksgiving for the lives of those who have passed away and to comfort those who have been bereaved.

At 31 December 2023 there were 40 communicant members and 44 families connected with the congregation, with 32 contributing financially. The average week attendance at morning worship is 30.

Pastoral care

Pastoral care is provided by our Convenor (in the absence of our own minister), by our church visitor and other church members.

Funds

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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. The total given by Killaig congregation to The United Appeal in 2023 was £2,050 plus £462.50 gift aid.

The congregation also contributes to the denomination's annual World Development Appeal, The Moderator's Appeal, if and when there is one, and any other special appeals. In 2023 there was no Moderator's Appeal.

We invited a Tear Fund representative to speak at one of our morning services and subsequently took up a collection of £955 for Tear Fund plus £158.75 gift aid.

Through our P.W. we support mission projects locally and further afield. In 2023, as well as giving a gift to each of our speakers, at our annual allocation of funds we allocated money to PW Central Fund, The Leprosy Mission, Gary and Mary Reid (PCI Missionaries in Kenya), PCI Children's Society, Smiles Foundation, Samaritan's Purse, International Meeting Point, Open Doors and North Coast Scripture Union. These gifts will be used to further the work and ministry of each of the recipients.

Presbytery

Killaig congregation is represented at the regular meetings of Presbytery by our elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The Presbyterian General Assembly met in June 2023.

Property

Committee meetings are held at regular intervals and whenever necessary. A new heating system was installed in the church building as well as regular maintenance being carried out.

Organisations

Church Committee

Committee meetings were chaired by Rev. Knox Jones, Convenor of the Vacancy.

Sunday School/Crèche/Children's Church

Every Sunday during the second half of the church service our children go to Sunday School/Crèche/Children's Church. The average attendance is 4 children.

Objective: To share the Good News of Jesus with our children. We use the 'On The Way For 9-11s' programme with our children

Method: Bible stories, discussion, quizzes, singing, craft and fun activities.

Our Sunday School continues to sponsor a young person, Victor, in Uganda, through Fields of Life.

Presbyterian Women

The P.W. normally meets on the third Thursday each month from September through to March, with speakers representing various organisations and interests. The average attendance is 8.

The 2023 season began with our annual service at which our speaker was Gillian Gilliland from Samaritan's Purse. At our other meetings we had a variety of speakers from various ministries.

As well as giving a gift to each of our speakers, at our annual allocation of funds the P.W. allocated gifts to a number of individuals and causes. These gifts will be used to further the work and ministry of each of the recipients.

Bowling Club

Killaig Club belongs to Coleraine and District League and meets weekly in the church hall with an average attendance of 18 members. In 2023 the club won the League Cup.

Craft Group

The congregation holds a Craft Group once a fortnight to provide fellowship and companionship for women in the congregation and beyond. The average attendance is 7.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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.

Killaig Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105381

Annual return

Killaig Presbyterian Church

Independent Examiner's Report to the Kirk Session of Killaig Presbyterian Church

I report on the accounts of the charity for the year ended 31st December 2023.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

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

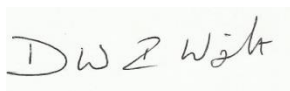
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent Examiner's Statement

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



David Wright BA FCCA
29 March 2024

Killaig Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105381

Accounts

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 30 contributors during the year (down four from 2021) donating a total of £24,783 down from £26,815 the previous year.

Total Income of the congregation during the year was £44,121, compared to £49,871 in the previous year.

Total expenditure also fell from £34,598 in 2021 to £22,786 in 2022. The lower income was largely due to an exceptional item in 2021, when a significant monetary gift was given to the retiring minister. The absence of a minister for the whole of the financial year also resulted in a reduction in expenditure due to lower wage and pension costs.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 23/05/2023 and signed on its behalf by

[Name] *Juan McNamee*
[Date] *23rd May 2023.*

[Name] *John McTannahill*
[Date] *23rd May 2023*

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 3 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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

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

Independent Examiner's Statement

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



David Wright BA FCCA
13 April 2023

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	31,135	9,832		40,967	47,468
Charitable activities	3		3,046		3,046	2,366
Other trading activities	4					
Investment Income	5	94	14		108	37
Other	6					
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		31,229	12,892		44,121	49,871
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	94	335		429	722
Charitable activities	8	14,763	7,594		22,357	33,876
Investment costs						
Other	9					
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		14,857	7,929		22,786	34,598
		-----	-----	-----	-----	-----
Net receipts / (payments)		16,372	4,963		21,335	15,274
Transfers between funds		-310	310		0	-1
		-----	-----	-----	-----	-----
Net movement in funds		16,062	5,273		21,335	15,273
Funds brought forward		30,157	74,913		105,071	86,798
		-----	-----	-----	-----	-----
Funds carried forward	12	46,219	80,187		126,406	105,071

===== ===== ===== ===== =====

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	30,157	55,257		85,414	70,141
Net movement in funds	16,062	5,273		21,335	15,273
	-----	-----	-----	-----	-----
Bank and Cash at end of year	46,219	60,530		106,749	85,414
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				19,657	19,657
Bank Current Accounts				106,749	85,414
Cash in Hand					
				-----	-----
				126,406	105,071
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				1,675,581	1,528,991
- Fixtures, Fittings & Equipment				Incl above	Incl above
- Vehicles					
Investments – Note 11				19,657	19,657
Gift Aid receivable on donations					
				-----	-----
				1,695,238	1,548,648
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on 23/05/23 and signed on its behalf by

[Name] *Juan McMane*

[Date] 23-5-23,

[Name] *John Mc Jamisakill*

[Date] 23-5-23

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:					
Loose collections					
Donations and gifts	25,304	8,026		33,330	39,594
Gift Aid	5,831	1,806		7,637	7,874
Legacies and bequest					
	----- 31,135 -----	----- 9,832 -----	-----	----- 40,967 -----	----- 47,468 -----

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities		2,746		2,746	1,680
Fees from weddings and funerals		300		300	
Fundraising events					
Membership fees		0		0	
Grants					
	-----	-----	-----	-----	-----
		3,046		3,046	2,366
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	94	14		108	37
General Investment Fund					
Rents investment properties					
Other investment income					
	-----	-----	-----	-----	-----
	94	14		108	37
	-----	-----	-----	-----	-----

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

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

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
FWO envelopes	94			94	242
Fundraising events		335		335	240
Special Service		0		0	240
	-----	-----	-----	-----	-----
	94	335		429	722
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
General Assembly Assessments	2,037			2,037	3,945
Presbytery fees	200			200	145
Ministry and support staff costs	6,512			6,512	11,139
Congregational running expenses	5,920	603		6,523	13,677
Donations to Missions and charities		6,991		6,991	4,970
Governance costs					
	-----	-----	-----	-----	-----
	14,669	7,594		22,263	33,876
	-----	-----	-----	-----	-----

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 90 Killeague Rd and 50 Kinneyglass Rd, Coleraine and the associated fixtures, fittings, plant and machinery. These have an insurance value of £906,075 and £769,506 respectively on 31.10.22.

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

		2022 £	2021 £
General Investment Fund	*from 12	38,155	38,155
Repair Fund Investment	*from 12	19,657	19,657
Property			
Other investments			
		-----	-----
		57,812	57,812
		-----	-----

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

31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	30,157	31,229	14,857	16,062	+166 -476	46,219
	-----	-----	-----	-----	-----	-----
	30,157	31,229	14,857	16,062	-310	46,219
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	12,007	5,578	177	5,172	+21 -250	17,179
Organ Fund	3,850	0	30	-29	+1	3,821
Missions and Charities Manse Fund	0 0	5,713 0	5,753 250	0 0	+40 +250	0 0
Investment Account	38,155	166	0	0	-166	38,155
Repair Fund Investment Sunday School	19,657 0	86 0	0 414	0 0	-86 +436 -22	19,657 0
Presbyterian Women Bowling Club	448 797	1,435 0	1,305 0	130 0	0 0	578 797
	-----	-----	-----	-----	-----	-----
	74,915	12,978	7,929	5,273	224	80,187
	-----	-----	-----	-----	-----	-----
Endowment Funds [Name of Fund]	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	105,072	44,207	22,786	21,335	-86	126,406
	-----	-----	-----	-----	-----	-----

Killaig Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105381

Annual report

KILLAIG CONGREGATION OF THE PRESBYTERIAN CHURCH IN **IRELAND**

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

Registered Charity in Northern Ireland (NIC105381)

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

REFERENCE AND ADMINISTRATIVE DETAILS

Killaig congregation of the Presbyterian Church in Ireland
Killeague Road, Macosquin, Coleraine

Registered Charity in Northern Ireland (NIC105381)

CHARITY TRUSTEES

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

I. McKane
R. McIntyre
J. Tannahill
D. Morrow
G. Watson
K. McIntyre

PRINCIPAL OFFICE BEARERS

Minister This post is currently vacant.

Clerk of Session Ivan McKane
Treasurer Gary Watson

INDEPENDENT EXAMINER

David Wright BA, FCCA
89 Edenbane Road, Garvagh, BT51 5NA

BANKERS

Danske Bank, 22 The Diamond, Coleraine, BT52 1DE

SOLICITORS

Macauley Wray, 35 New Row, Coleraine, BT52 1AH

STRUCTURE AND MANAGEMENT

The Kirk Session

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

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers 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 or as appropriate.

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. Killaig congregation of the Presbyterian Church has been assigned to the Coleraine and Limavady Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

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

DESCRIPTION AND PURPOSE

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

KILLAIG 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 purpose is "To see unbelieving people become committed members of Christ's Church."

The church:-

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community. - As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

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 range of organisations including:

- Sunday School/Crèche/Children's Church
- P.W
- Bowling Club
- Craft Group

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 12.30pm (9.45am for three months during the summer). (Livestreaming continues to be available for both morning and evening services (facilitated by our sister congregation in Mainstreet Garvagh).

Our Small Groups met once a fortnight, to provide an opportunity for members to come together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year, we hold services of thanksgiving for the lives of those who have passed away and to comfort those who have been bereaved.

At 31 December 2022 there were 40 communicant members and 44 families connected with the congregation. The average week attendance at morning worship is 30.

Pastoral care

Pastoral care is provided by our Convenor (in the absence of our own minister), by our church visitor and other church members.

Funds

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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. The total given by Killaig congregation to The United Appeal in 2022 was £2,412.83.

The congregation also contributes to the denomination's annual World Development Appeal, The Moderator's Appeal, if and when there is one, and any other special appeals. In 2022 the congregation donated £787.50 to the Moderator's Appeal.

We invited a Tear Fund representative to speak at one of our morning services and subsequently took up a collection of £727.75 for Tear Fund. This was supplemented by a sum of £1,441.25 raised by a table quiz.

Through our P.W. we support mission projects locally and further afield. In 2022, as well as giving a gift to each of our speakers, at our annual allocation of funds we allocated money to PW Central Fund, The Leprosy Mission, Gary and Mary Reid (PCI Missionaries in Kenya), PCI Children's Society, Ballymoney Food Bank and North Coast Scripture Union. These gifts will be used to further the work and ministry of each of the recipients.

Presbytery

Killaig congregation is represented at the regular meetings of Presbytery by our elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The Presbyterian General Assembly met in June 2022.

Property

Committee meetings are held at regular intervals and whenever necessary. A new heating system was installed in the church building as well as regular maintenance being carried out.

Organisations

Church Committee

Committee meetings were chaired by Rev. Drewe McConnell, Convenor of the Vacancy, and later by Rev. Knox Jones, his replacement.

Sunday School/Crèche/Children's Church

Every Sunday during the second half of the church service our children go to Sunday School/Crèche/Children's Church. The average attendance is 4 children.

Objective: To share the Good News of Jesus with our children. We use the 'Go Teach' programme with our children

Method: Bible stories, discussion, quizzes, singing, craft and fun activities.

Some of our children received regular activity packs from the Junior Bible Club in Garvagh. Bible stories were provided via email and accompanying activities were provided in the packs.

Our Sunday School continues to sponsor a young person, Demetrious Kabuye, in Uganda, through Fields of Life.

Presbyterian Women

The P.W. normally meets on the third Thursday each month from September through to March, with speakers representing various organisations and interests. The average attendance is 8.

The 2022 season began with our annual service at which our speaker was Jack Nicholson from PCI Children's Society. At our other meetings we had a variety of speakers from various ministries.

As well as giving a gift to each of our speakers, at our annual allocation of funds the P.W. allocated gifts to a number of individuals and causes. These gifts will be used to further the work and ministry of each of the recipients.

Bowling Club

Killaig Club belongs to Coleraine and District League and meets weekly in the church hall with an average attendance of 18 members. In 2022 the club won the League Cup.

Craft Group

The congregation holds a Craft Group once a fortnight to provide fellowship and companionship for women in the congregation and beyond, The average attendance is 7.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 30 contributors during the year, donating a total of £24,783.

Total Income of the congregation during the year was £44,121.

Total expenditure was £22,786.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 23.07.23 and

signed on its behalf by:

Name

Name

Date

Date

Killaig Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105381

Annual return

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 3 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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

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

Independent Examiner's Statement

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



David Wright BA FCCA
13 April 2023