

Buckna Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105403

Details

Status Received

Registered 2016-08-09

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 169 Carnalbanagh Road
Broughshane
Ballymena
County Antrim
Bt42 4nu
BT42 4NU

Phone 07584295055

Website www.buckna.org

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	£456,847	£216,491	£-406,359	4

Trustees

Name	Role	Appointed
Dr Gavin Pyper		
Mr Alan Montgomery		
Mr Andrew Hamilton		
Mr Andy Mccurdy		
Mr David Bradley		
Mr David George Mills		
Mr David Hanna		
Mr David Hunter		
Mr David Woodburn		
Mr George Hamilton		
Mr Ian Craig		
Mr James Currie		
Mr Norman Kennedy		
Mr Richard Samuel John Kidd		
Mr Steven John Currie		
Mr Stuart Robert Stevenson		
Mr Wilnor Reid		
Rev Stephen Kennedy		

Buckna Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105403

Accounts

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF FINANCIAL ACTIVITY
FOR YEAR ENDED 31 DECEMBER 2024**

		UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Income and endowments from					
Donations and legacies	2	125,883	286,370	412,253	336,511
Charitable activities	3	1,289	32,055	33,344	28,830
Investments	4	122	3,392	3,513	6,916
Other Income	5	1,075	6,660	7,735	3,544
Total		<u>128,369</u>	<u>328,477</u>	<u>456,847</u>	<u>375,803</u>
Expenditure on:					
Raising funds	6	0	0	0	0
Charitable activities	7	118,435	98,056	216,491	179,894
Total		<u>118,435</u>	<u>98,056</u>	<u>216,491</u>	<u>179,894</u>
Net income/(expenditure)		9,934	230,421	240,356	195,909
Transfers between funds		<u>(7,107)</u>	<u>7,107</u>	<u>0</u>	<u>0</u>
Net movement in funds		2,827	237,528	240,356	195,909
Reconciliation of funds:					
Total funds brought forward		20,620	1,559,278	1,579,898	1,383,989
Total funds carried forward		<u><u>23,447</u></u>	<u><u>1,796,806</u></u>	<u><u>1,820,253</u></u>	<u><u>1,579,898</u></u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
		£	£	£	£
FIXED ASSETS					
Tangible assets	10		2,044,423	2,044,423	1,164,118
Investments	11	0	0	0	0
Total fixed assets		<u>0</u>	<u>2,044,423</u>	<u>2,044,423</u>	<u>1,164,118</u>
CURRENT ASSETS					
Debtors	12	21,477	41,546	63,023	51,203
Cash at bank and in hand	13	4,771	114,396	119,167	415,978
Total current assets		<u>26,248</u>	<u>155,942</u>	<u>182,189</u>	<u>467,180</u>
LIABILITIES					
Creditors: amounts falling due within one year	14	2,800	403,559	406,359	51,400
Net current assets		<u>23,447</u>	<u>(247,617)</u>	<u>(224,170)</u>	<u>415,780</u>
Total net assets		<u>23,447</u>	<u>1,796,806</u>	<u>1,820,253</u>	<u>1,579,898</u>
FUNDS OF THE CHARITY					
Unrestricted funds	15	23,447	0	23,447	20,620
Restricted funds	15	0	1,796,806	1,796,806	1,559,278
Total charity funds		<u>23,447</u>	<u>1,796,806</u>	<u>1,820,253</u>	<u>1,579,898</u>

Approved by the Kirk Session at a meeting on 1.5.2025 and signed on its behalf by:



Mr Wilnor Reid
(Clerk of Session)

Dated : 1st May 2025



Mrs Maureen Currie
(Treasurer)

Dated : 1st May 2025

BUCKNA 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 Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

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

Restricted funds comprise revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balance, 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.

Income resources

(i) 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.

(ii) 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.

(iii) Grants and donations

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

(iv) 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.

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

1 ACCOUNTING POLICIES - CONT'D

(v) Contractual income and performance related grants

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

(vi) Volunteer help

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

Expenditure and liabilities

(vii) Liability recognition

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

(viii) Governance costs

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

(ix) Grants with performance conditions

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

(x) Grants payable without performance conditions

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

(xi) Tangible fixed assets

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

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

Fixtures, fittings and equipment	over 10 years
Computers, software and technical equipment	over 4 years

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

2 INCOME FROM DONATIONS AND LEGACIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
	£	£	£	£
Recorded giving	107,437	215,306	322,743	280,212
Loose collections	0	3,192	3,192	1,914
Donations and gifts	100	3,365	3,465	1,220
Legacies and bequests	0	22,961	22,961	4,930
Gift aid	18,346	41,546	59,892	48,235
	<u>125,883</u>	<u>286,370</u>	<u>412,253</u>	<u>336,511</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
	£	£	£	£
Organisation income	0	24,304	24,304	22,689
Sale of study books etc	1,289	0	1,289	941
Grants	0	7,751	7,751	5,200
	<u>1,289</u>	<u>32,055</u>	<u>33,344</u>	<u>28,830</u>

4 INCOME FROM INVESTMENTS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
	£	£	£	£
Bank interest and gain on investment	122	3,392	3,513	6916
	<u>122</u>	<u>3,392</u>	<u>3,513</u>	<u>6916</u>

5 OTHER INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
	£	£	£	£
Other income	1,075	6660	7,735	3544
	<u>1,075</u>	<u>6660</u>	<u>7,735</u>	<u>3544</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2024**

6 EXPENDITURE ON RAISING FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
	£	£	£	£
FWO envelopes	0	0	0	0
	0	0	0	0

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
	£	£	£	£
General assembly assessments	9,945	0	9,945	8,985
Presbytery fees	2,317	0	2,317	2,527
Ministry and support staff costs	78,146	0	78,146	79,371
Congregational running expenses	26,443	97,966	124,409	88,236
Donations to Missions and charities	1,584	0	1,584	675
Governance costs	0	0	0	0
Depreciation charge	0	90	90	100
	118,435	98,056	216,491	179,894

8 EMPLOYEES

Employment costs

	TOTAL FUNDS 2024	TOTAL FUNDS 2023
	£	£
Wages, salaries and expense allowance	61,542	63,317
Social security costs	5,246	5,006
Pension contributions	9,619	9,160
	76,406	77,483

Number of employees

The average number of employees, including the minister of the congregation, during the year was:

	2024	2023
	£	£
Average number of employees	4	4

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

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

9 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 average 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:

	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
Contributions	<u>9,619</u>	<u>9,160</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2024

10 TANGIBLE FIXED ASSETS

	BUILDINGS	FIXTURES FITTINGS & EQUIPMENT	TOTAL
	£	£	£
COST OR VALUATION			
At start of year	3,274,501	20,980	3,295,481
Additions	880,395		880,395
Disposals	0	0	0
At end of year	<u>4,154,896</u>	<u>20,980</u>	<u>4,175,876</u>
DEPRECIATION			
At start of year	2,111,283	20,080	2,131,363
Provision for year		90	90
Disposals	0	0	0
At end of year	<u>2,111,283</u>	<u>20,170</u>	<u>2,131,453</u>
NET BOOK VALUE			
At start of year	<u>1,163,218</u>	<u>900</u>	<u>1,164,118</u>
At end of year	<u><u>2,043,613</u></u>	<u><u>810</u></u>	<u><u>2,044,423</u></u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2024

11 INVESTMENTS			2024	2023
Value at 31 December 2024			<u>0</u>	<u>0</u>

12 DEBTORS	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	£	£	2024	2023
	£	£	£	£
Gift Aid Recoverable	18,346	41,546	59,892	48,235
Prepayments	3,130		3,130	2,967
	<u>21,477</u>	<u>41,546</u>	<u>63,023</u>	<u>51,203</u>

13 CASH AT BANK AND IN HAND	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	£	£	2024	2023
	£	£	£	£
Bank current accounts	4,771	114,396	119,168	415,978
Bank deposit account	0	0	0	0
Cash in hand	0	0	0	0
	<u>4,771</u>	<u>114,396</u>	<u>119,168</u>	<u>415,978</u>

14 CREDITORS: amounts falling due within one year	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	£	£	2024	2023
	£	£	£	£
Accruals	2,800	0	2,800	1,400
Interest free loans	0	75,000	75,000	50,000
Bank loan	0	328,559	328,559	
	<u>2,800</u>	<u>403,559</u>	<u>406,359</u>	<u>51,400</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2024**

15 FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	BALANCE AT START £	INCOME £	EXPEND £	TRANSFER £	BALANCE AT END £
UNRESTRICTED FUNDS					
General account	20,620	128,369	118,435	(7,107)	23,447
	20,620	128,369	118,435	(7,107)	23,447
RESTRICTED FUNDS					
United Appeal	944	6,334	(6,570)	209	917
PCI Student Bursary		526	(526)		0
Romanian outreach		120	(120)		0
Knit & Natter	0	1,020	(1,020)	0	0
PSNI	29	150	(150)	(29)	0
Buckna LOL	31	447	(447)	(31)	0
RBP	42	315	(315)	(42)	0
Missionary	8,954	25,137	(26,704)		7,386
Choir	264	4	(268)		0
Building	359,154	217,977	(502)	(536,753)	39,876
Girls Brigade	6,134	8,329	(7,985)		6,478
Sunday School	1,492	1,138	(1,168)		1,462
Junior Christian Endeavour	445	838	(761)		523
Maintenance & Repair	35,648	39,318	(14,295)	(20,330)	40,342
VIBE	737	1,471	(1,128)		1,079
Youth Club	2,298	6,630	(5,853)		3,076
Bowling Club	449	580	(276)		753
PW	2,571	6,722	(6,781)		2,512
Boys Brigade	5,173	7,165	(7,553)		4,785
Building No 5	1,134,913	3,365	(10,756)	888,192	2,015,714
Sunshine club		892	(431)		461
Loan account			(4,449)	(324,110)	(328,559)
	1,559,278	328,477	(98,056)	7,107	1,796,806
TOTAL FUNDS	1,579,898	456,846	20,379	0	1,820,253

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2024

16 RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation received remuneration of £40,076 and expenses of £8976 for acting in the capacity. Pension contributions of £9,619 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity
£9,945 for congregational assessments
£6,570 towards the United Appeal

The congregation contributed £431 towards Presbytery Assessments during the year.
There were no other related party transactions.

Buckna Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105403

Accounts

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF FINANCIAL ACTIVITY
FOR YEAR ENDED 31 DECEMBER 2023**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Income and endowments from				
Donations and legacies	2 104,587	231,924	336,511	286,165
Charitable activities	3 941	27,889	28,830	16,135
Investments	4 124	6,792	6,916	1,527
Other Income	5 2,940	604	3,544	837
Total	108,592	267,210	375,803	304,664
Expenditure on:				
Raising funds	6 0	0	0	0
Charitable activities	7 117,416	62,478	179,894	183,396
Total	117,416	62,478	179,894	183,396
Net income/(expenditure)	(8,824)	204,732	195,909	121,267
Transfers between funds	5,465	(5,465)	0	0
Net movement in funds	(3,359)	199,267	195,909	121,267
Reconciliation of funds:				
Total funds brought forward	23,979	1,360,010	1,383,989	1,262,722
Total funds carried forward	20,620	1,559,277	1,579,897	1,383,989

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

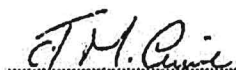
**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
		£	£	£	£
FIXED ASSETS					
Tangible assets	10		1,164,118	1,164,118	123,360
Investments	11	0	0	0	0
Total fixed assets		<u>0</u>	<u>1,164,118</u>	<u>1,164,118</u>	<u>123,360</u>
CURRENT ASSETS					
Debtors	12	16,950	34,253	51,203	48,207
Cash at bank and in hand	13	5,071	410,906	415,978	1,214,982
Total current assets		<u>22,021</u>	<u>445,159</u>	<u>467,180</u>	<u>1,263,189</u>
LIABILITIES					
Creditors: amounts falling due within one year	14	1,400	50,000	51,400	2,560
Net current assets		<u>20,620</u>	<u>395,160</u>	<u>415,780</u>	<u>1,260,629</u>
Total net assets		<u>20,620</u>	<u>1,559,277</u>	<u>1,579,897</u>	<u>1,383,989</u>
FUNDS OF THE CHARITY					
Unrestricted funds	15	20,620	0	20,620	23,979
Restricted funds	15	0	1,559,277	1,559,277	1,360,010
Total charity funds		<u>20,620</u>	<u>1,559,277</u>	<u>1,579,897</u>	<u>1,383,989</u>

2/5/2024

Approved by the Kirk Session at a meeting on 2/5/2024 and signed on its behalf by:


.....
Mr Wilnor Reid
(Clerk of Session)


.....
Mrs Maureen Currie
(Treasurer)

Dated :

2/5/2024

Dated :

2/5/2024

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

1 ACCOUNTING POLICIES

Basis of financial statements

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Income resources

(i) Recognition of incoming resources

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

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

(iii) Grants and donations

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

(iv) 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.

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2023**

1 ACCOUNTING POLICIES - CONT'D

(v) Contractual income and performance related grants

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

(vi) Volunteer help

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

Expenditure and liabilities

(vii) Liability recognition

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

(viii) Governance costs

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(ix) Grants with performance conditions

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

(x) Grants payable without performance conditions

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(xi) Tangible fixed assets

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

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

Fixtures, fittings and equipment	over 10 years
Computers, software and technical equipment	over 4 years

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2023**

2 INCOME FROM DONATIONS AND LEGACIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
Recorded giving	90,505	189,707	280,212	228,344
Loose collections	0	1,914	1,914	5,610
Donations and gifts	100	1,120	1,220	1,591
Legacies and bequests	0	4,930	4,930	5,254
Gift aid	13,982	34,253	48,235	45,366
	<u>104,587</u>	<u>231,924</u>	<u>336,511</u>	<u>286,165</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
Organisation income	0	22,689	22,689	11,815
Sale of study books etc	941	0	941	920
Grants	0	5,200	5,200	3,400
	<u>941</u>	<u>27,889</u>	<u>28,830</u>	<u>16,135</u>

4 INCOME FROM INVESTMENTS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
Bank interest and gain on investment	124	6,792	6,916	1527
	<u>124</u>	<u>6,792</u>	<u>6,916</u>	<u>1527</u>

5 OTHER INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
Other Income	2,940	604	3,544	837
	<u>2,940</u>	<u>604</u>	<u>3,544</u>	<u>837</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2023**

6 EXPENDITURE ON RAISING FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
FWO envelopes	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
General assembly assessments	8,985	0	8,985	8,651
Presbytery fees	2,527	0	2,527	2,497
Ministry and support staff costs	79,371	0	79,371	70,938
Congregational running expenses	25,859	62,378	88,236	98,910
Donations to Missions and charities	675	0	675	2,400
Governance costs		0	0	0
Depreciation charge	0	100	100	0
	<u>117,416</u>	<u>62,478</u>	<u>179,894</u>	<u>183,396</u>

8 EMPLOYEES

Employment costs

	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£
Wages, salaries and expense allowance	63,317	56,808
Social security costs	5,006	4,899
Pension contributions	9,160	8,724
	<u>77,482</u>	<u>70,431</u>

Number of employees

The average number of employees, including the minister of the congregation, during the year was:

	2023	2022
	£	£
Average number of employees	<u>4</u>	<u>4</u>

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

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

9 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 average 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:

	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
Contributions	<u>9,160</u>	<u>8,724</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

10 TANGIBLE FIXED ASSETS

	BUILDINGS	FIXTURES FITTINGS & EQUIPMENT	TOTAL
	£	£	£
COST OR VALUATION			
At start of year	2,233,643	20,980	2,254,623
Additions	1,040,858		1,040,858
Disposals	0	0	0
At end of year	<u>3,274,501</u>	<u>20,980</u>	<u>3,295,481</u>
DEPRECIATION			
At start of year	2,111,283	19,980	2,131,263
Provision for year		100	100
Disposals	0	0	0
At end of year	<u>2,111,283</u>	<u>20,080</u>	<u>2,131,363</u>
NET BOOK VALUE			
At start of year	<u>122,360</u>	<u>1,000</u>	<u>123,360</u>
At end of year	<u>1,163,218</u>	<u>900</u>	<u>1,164,118</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2023**

11 INVESTMENTS

	2023	2022
Value at 31 December 2023	<u>0</u>	<u>0</u>

12 DEBTORS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
Gift Aid Recoverable	13,982	34,253	48,235	45,365
Prepayments	2,967		2,967	2,842
	<u>16,950</u>	<u>34,253</u>	<u>51,203</u>	<u>48,207</u>

13 CASH AT BANK AND IN HAND

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
Bank current accounts	5,071	410,906	415,978	1,214,982
Bank deposit account	0	0	0	0
Cash in hand	0	0	0	0
	<u>5,071</u>	<u>410,906</u>	<u>415,978</u>	<u>1,214,982</u>

14 CREDITORS: amounts falling due within one year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
Accruals	1,400	0	1,400	2,560
Interest free loans	0	0	0	0
Bank loan	0	50,000	50,000	0
	<u>1,400</u>	<u>50,000</u>	<u>51,400</u>	<u>2,560</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2023**

15 FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	BALANCE AT START £	INCOME £	EXPEND £	TRANSFER £	BALANCE AT END £
UNRESTRICTED FUNDS					
General account	23,979	108,592	(117,416)	5,465	20,620
	23,979	108,592	(117,416)	5,465	20,620
RESTRICTED FUNDS					
United Appeal	902	6,274	(6,000)	(232)	944
Ukraine	1,233	0	0	(1,233)	0
Amounts received for others	0				0
PSNI	0	168	(139)		29
Buckna LOL	0	170	(140)		31
RBP	0	238	(196)		42
Missionary	6,833	25,709	(23,588)		8,954
Choir	263	1	0		264
Building	1,200,699	170,490		(1,012,036)	359,154
Girls Brigade	4,249	7,689	(5,804)		6,134
Sunday School	1,975	698	(1,181)		1,492
Junior Christian Endeavour	229	759	(543)		445
Maintenance & Repair	39,258	33,424	(5,478)	(31,556)	35,648
VIBE	1,012	4,336	(4,611)		737
Youth Club	1,920	2,934	(2,556)		2,298
Bowling Club	514	185	(250)		449
PW	1,907	7,632	(6,968)		2,571
Boys Brigade	3,680	6,502	(5,009)		5,173
Building No 5	95,336	0	(15)	1,039,592	1,134,913
	1,360,010	267,210	(62,478)	(5,465)	1,559,277
TOTAL FUNDS	1,383,989	375,802	(179,894)	0	1,579,897

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2023

16 RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation received remuneration of £38,168 and expenses of £8807 for acting in the capacity. Pension contributions of £9,160 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity
£8,985 for congregational assessments
£6,000 towards the United Appeal

The congregation contributed £391 towards Presbytery Assessments during the year.
There were no other related party transactions.

Buckna Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105403

Annual report



Buckna Presbyterian Church

**A congregation of the
Presbyterian Church in Ireland**

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

**Registered with the Charity Commission
for Northern Ireland NIC105403**

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

The Trustees of Buckna Congregation of the Presbyterian Church in Ireland present their Annual Report and Financial Statements for the year ended 31 December 2023 and a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Buckna Congregation of the Presbyterian Church in Ireland, Buckna Road, Broughshane, Ballymena, BT42 4NR

Registered Charity in Northern Ireland (NIC105403)

CHARITY TRUSTEES

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

Rev Stephen Kennedy	Mr James Ballentine
Mr James Currie	Mr David Bradley
Mr Grahame Davison	Mr David Woodburn
Mr Ian Craig	Mr George Hamilton
Mr Norman Kennedy	Mr Andrew McCurdy
Mr David Hanna	Mr Alan Montgomery
Mr Gavin Pyper	Mr Wilnor Reid
Mr Grahame Robinson Deceased 17/2/2023	
Mr William Smyth	

PRINCIPAL OFFICE BEARERS

Minister	Rev Stephen Kennedy
Clerk of Session	Mr Wilnor Reid
Treasurer	Mrs Maureen Currie

INDEPENDENT EXAMINER

D T Carson & Co, Chartered Accountants, 51-53 Thomas Street, Ballymena, BT43 6AZ

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT – CONT'D

BANKERS

Danske Bank, 1-2 Broadway Avenue, Ballymena, BT43 7AA

SOLICITORS

McKervill Neilly, 1 Broadway Avenue, Ballymena, BT43 7AA

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 several times each year as required.

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

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT – CONT'D

The General Assembly

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

DESCRIPTION AND PURPOSE

Buckna 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 its members to play their part in fulfilling God's mission to our world.

The congregation mission purposes are as follows: By the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- 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 believed 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.

TRUSTEES ANNUAL REPORT – CONT'D

ACTIVITIES AND OBJECTIVES

Sunday Worship

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

- Sunday school
- SNAC (Sunday Night at Church)
- Children's Church
- Praise Group
- Bowling Club
- Vibe (Youth Fellowship)
- Youth Club
- Boys' Brigade
- Girls' Brigade
- Presbyterian Women
- Sunshine Club
- Treasure Chest (Mothers and Toddlers Group)
- Salt and Light (18 to 40 year olds)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 12pm and 7pm. Children's church runs each Sunday morning. SNAC (Sunday Night at Church) runs on alternate Sunday evenings. Our singing is lead by a praise group. During the week the Bible study provides an opportunity for members to meet together for fellowship, further study of the Scriptures and for a time of prayer.

As well as our regular services during the year, we acknowledged God's gift of new life at 6 sacraments of baptism, we conducted 2 marriage services and gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 160 communicant members and 241 families connected with the congregation.

The average weekly attendance at morning worship is 200 and the average weekly attendance at evening worship is 100.

TRUSTEES ANNUAL REPORT – CONT'D

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 and/or elder.

Mission and outreach

At a local level, the congregation attempts to reach out to those who haven't yet trusted in Jesus by inviting them along to services or special events. The Kirk Session and congregation believe that preaching and prayer are central to the work of the church.

Presbytery

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

General Assembly

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

Property

There were no major repairs to the property of the congregation. A new meeting house is being built and financial documents relating to this can be found along with this report.

Organisations

Each Monday our hall is used by our BB which has three main sections. On average BB has an attendance of 60. Leaders organise various activities for the boys who come along and there is also some Scripture teaching included as well.

On Tuesday morning our mothers and toddlers group, Treasure Chest, meet between 9.30am and 11.30am in the church hall. Approximately 35-40 mothers and their children attend. There is play time and also a time of singing. Treasure Chest is an excellent outreach and witness into the community as mothers that are not connected to our church family attend.

On Tuesday evening our GB meet in the church hall. On average GB has an attendance of 90. Leaders organise various activities for the girls who come along and there is also some Scripture teaching included as well.

Our midweek Bible study is held on alternate Wednesday evenings in the hall and numbers vary from between 20-50.

Junior CE meets on alternate Wednesday evenings as well with around 25-30 children attending in the church hall

TRUSTEES ANNUAL REPORT – CONT'D

Our PW group meet monthly on Thursday evenings with roughly 35-45 women attending each month. The central church PW committee sets the theme for each year and our own committee like to tie in with it.

Once a month on Thursday afternoons our Sunshine Club meets in the church hall. This is an organisation for older people within the church family to gather together for some fellowship, fun and food. Speakers come to each meeting and share from the Bible.

Our Bowling Club meets on Thursday evenings in the hall with around 10-15 members attending practices. The club plays in competitive matches throughout the church year and travel to different church halls to play opponents.

On Saturday evening our youth club meets in the church hall with around 80 young people attending. There is a variety of games played – including football and indoor hockey.

On alternate Sunday evenings Vibe, our youth fellowship group, meets in the church hall. Vibe draws in around 25-30 young people and there is a variety in terms of the programme.

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.

TRUSTEES ANNUAL REPORT – CONT'D

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, 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 notice boards, 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.

TRUSTEES ANNUAL REPORT – CONT'D

FINANCIAL REVIEW

There were 218 contributors during the year, 211 in the previous year, donating a total of £ 90,505 in 2023, £84,715 in the previous year,

Total income of the congregation during the year was £375,802 compared to £304,663 in the previous year.

Total expenditure was £179,894 for 2023, the previous year being £183,369.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

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

The Trustees are required to prepare financial statements for 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 Statements 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.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 25% of normal expenditure. At the year end, unrestricted net current assets were £63,646 which represented a higher level of reserves. The Trustees consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members.

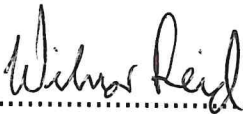
BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT – CONT'D

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 2nd May 2024 and signed on its behalf by:



.....
Mr Wilnor Reid
(Clerk of Session)

Dated:

2nd May 2024



.....
Mrs Maureen Currie
(Treasurer)

Dated:

2/5/2024

Buckna Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105403

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

We report on the accounts for the year ended 31 December 2023, which are set out on pages 12 to 21.

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 our responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general directions given by the Commission under Section 65(9)(b) of the Charities Act
- State whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under Section 65 of the Charities Act and our 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. Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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. We have found no matters that require drawing to your attention.



Mr Edwin R McLaughlin
D T Carson & Co
Chartered Accountants
Registered Auditor
51-53 Thomas Street
Ballymena
BT43 6AZ

Date:

Buckna Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105403

Accounts

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF FINANCIAL ACTIVITY
FOR YEAR ENDED 31 DECEMBER 2022**


		UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Income and endowments from					
Donations and legacies	2	98,808	187,356	286,163	211,293
Charitable activities	3	920	15,215	16,135	9,556
Investments	4	139	1,388	1,527	259
Other Income	5	380	457	837	888
Total		100,248	204,416	304,663	221,996
Expenditure on:					
Raising funds	6	0	0	0	1,135
Charitable activities	7	114,992	68,404	183,396	151,042
Total		114,992	68,404	183,396	152,177
Net income/(expenditure)		(14,744)	136,011	121,267	69,819
Transfers between funds		14,273	(14,273)	0	0
Net movement in funds		(471)	121,738	121,267	69,819
Reconciliation of funds:					
Total funds brought forward		24,450	1,238,272	1,262,722	1,192,903
Total funds carried forward		23,979	1,360,010	1,383,989	1,262,722

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
		£	£	£	£
FIXED ASSETS					
Tangible assets	10		123,360	123,360	89,347
Investments	11	0	0	0	0
Total fixed assets		<u>0</u>	<u>123,360</u>	<u>123,360</u>	<u>89,347</u>
CURRENT ASSETS					
Debtors	12	16,836	31,372	48,207	36,163
Cash at bank and in hand	13	9,704	1,205,278	1,214,982	1,138,412
Total current assets		<u>26,539</u>	<u>1,236,650</u>	<u>1,263,189</u>	<u>1,174,575</u>
LIABILITIES					
Creditors: amounts falling due within one year	14	2,560	0	2,560	1,200
Net current assets		<u>23,979</u>	<u>1,236,650</u>	<u>1,260,629</u>	<u>1,173,375</u>
Total net assets		<u><u>23,979</u></u>	<u><u>1,360,010</u></u>	<u><u>1,383,989</u></u>	<u><u>1,262,722</u></u>
FUNDS OF THE CHARITY					
Unrestricted funds	15	23,979	0	23,979	24,450
Restricted funds	15	0	1,360,010	1,360,010	1,238,272
Total charity funds		<u><u>23,979</u></u>	<u><u>1,360,010</u></u>	<u><u>1,383,989</u></u>	<u><u>1,262,722</u></u>

Approved by the Kirk Session at a meeting on 8/6/23 and signed on its behalf by:


.....
Mr Wilnor Reid
(Clerk of Session)

Dated : 8/6/23


.....
Mrs Maureen Currie
(Treasurer)

Dated : 8/6/23

BUCKNA 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 Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

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

Restricted funds comprise revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balance, 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.

Income resources

(i) 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.

(ii) 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.

(iii) Grants and donations

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

(iv) 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.

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

1 ACCOUNTING POLICIES - CONT'D

(v) Contractual income and performance related grants

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

(vi) Volunteer help

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

Expenditure and liabilities

(vii) Liability recognition

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

(viii) Governance costs

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

(ix) Grants with performance conditions

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

(x) Grants payable without performance conditions

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

(xi) Tangible fixed assets

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

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

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

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

2 INCOME FROM DONATIONS AND LEGACIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£	£	£
Recorded giving	84,715	143,629	228,344	174,358
Loose collections	0	5,610	5,610	1,594
Donations and gifts	100	1,491	1,591	220
Legacies and bequests	0	5,254	5,254	1,856
Gift aid	13,993	31,373	45,366	33,265
	<u>98,808</u>	<u>187,356</u>	<u>286,163</u>	<u>211,293</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£	£	£
Organisation income	0	11,815	11,815	4,011
Sale of study books etc	920	0	920	540
Grants	0	3,400	3,400	5,005
	<u>920</u>	<u>15,215</u>	<u>16,135</u>	<u>9,556</u>

4 INCOME FROM INVESTMENTS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£	£	£
Bank interest and gain on investment	139	1,388	1,527	259
	<u>139</u>	<u>1,388</u>	<u>1,527</u>	<u>259</u>

5 OTHER INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£	£	£
Other income	380	457	837	888
	<u>380</u>	<u>457</u>	<u>837</u>	<u>888</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2022**

6 EXPENDITURE ON RAISING FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£	£	£
FWO envelopes	0	0	0	1,135
	0	0	0	1,135
	0	0	0	1,135

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£	£	£
General assembly assessments	8,651	0	8,651	10,773
Presbytery fees	2,497	0	2,497	2,090
Ministry and support staff costs	70,938	0	70,938	70,974
Congregational running expenses	30,506	68,404	98,910	62,859
Donations to Missions and charities	2,400	0	2,400	4,346
Governance costs	0	0	0	0
Depreciation charge	0	0	0	0
	114,992	68,404	183,396	151,042
	114,992	68,404	183,396	151,042

8 EMPLOYEES

Employment costs

	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£
Wages, salaries and expense allowance	56,808	57,576
Social security costs	4,899	4,549
Pension contributions	8,724	8,532
	70,430	70,657
	70,430	70,657

Number of employees

The average number of employees, including the minister of the congregation, during the year was:

	2022	2021
	£	£
Average number of employees	4	4
	4	4

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

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

9 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 average 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:

	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Contributions	<u>8,724</u>	<u>8,532</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2022**

10 TANGIBLE FIXED ASSETS

	BUILDINGS	FIXTURES FITTINGS & EQUIPMENT	TOTAL
	£	£	£
COST OR VALUATION			
At start of year	2,199,518	20,980	2,220,498
Additions	34,125		34,125
Disposals	0	0	0
At end of year	<u>2,233,643</u>	<u>20,980</u>	<u>2,254,623</u>
DEPRECIATION			
At start of year	2,111,283	19,869	2,131,152
Provision for year		111	111
Disposals	0	0	0
At end of year	<u>2,111,283</u>	<u>19,980</u>	<u>2,131,263</u>
NET BOOK VALUE			
At start of year	<u>88,235</u>	<u>1,111</u>	<u>89,346</u>
At end of year	<u><u>122,360</u></u>	<u><u>1,000</u></u>	<u><u>123,360</u></u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

11 INVESTMENTS			2022	2021
Value at 31 December 2022			<u>0</u>	<u>0</u>
			<u>0</u>	<u>0</u>

12 DEBTORS	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£	£	£
Gift Aid Recoverable	13,993	31,372	45,365	33,265
Prepayments	2,842		2,842	2,898
	<u>16,836</u>	<u>31,372</u>	<u>48,207</u>	<u>36,163</u>

13 CASH AT BANK AND IN HAND	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£	£	£
Bank current accounts	9,704	1,205,278	1,214,982	1,138,412
Bank deposit account	0	0	0	0
Cash in hand	0	0	0	0
	<u>9,704</u>	<u>1,205,278</u>	<u>1,214,982</u>	<u>1,138,412</u>

14 CREDITORS: amounts falling due within one year	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	£	£	£	£
Accruals	2,560	0	2,560	1,200
Interest free loans	0	0	0	0
Bank loan	0	0	0	0
	<u>2,560</u>	<u>0</u>	<u>2,560</u>	<u>1,200</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

15 FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	BALANCE AT START £	INCOME £	EXPEND £	TRANSFER £	BALANCE AT END £
UNRESTRICTED FUNDS					
General account	24,450	100,248	(114,992)	14,273	23,979
	<u>24,450</u>	<u>100,248</u>	<u>(114,992)</u>	<u>14,273</u>	<u>23,979</u>
RESTRICTED FUNDS					
United Appeal	951	4,890	(7,229)	2,290	902
Ukraine	0	6,843	(7,000)	1,390	1,233
Amounts received for others	37			(37)	0
PSNI	0		(189)	189	0
GB	0		(499)	499	0
BB	0		(396)	396	0
Missionary	4,793	24,029	(21,989)	0	6,833
Choir	263	0	0	0	263
Building	1,088,570	121,847	(2,500)	(7,218)	1,200,699
Girls Brigade	6,391	4,017	(6,159)	0	4,249
Sunday School	2,389	495	(908)	0	1,975
Junior Christian Endeavour	461	453	(685)	0	229
Maintenance & Repair	56,947	29,037	(4,595)	(42,130)	39,258
VIBE	619	3,962	(3,569)		1,012
Youth Club	909	2,118	(1,108)	0	1,920
Bowling Club	1,301	245	(1,033)		514
PW	1,806	6,007	(5,906)		1,907
Boys Brigade	7,825	472	(4,617)	0	3,680
Building No 5	65,010	0	(22)	30,348	95,336
	<u>1,238,272</u>	<u>204,417</u>	<u>(68,404)</u>	<u>(14,273)</u>	<u>1,360,010</u>
TOTAL FUNDS	<u>1,262,722</u>	<u>304,664</u>	<u>(183,395)</u>	<u>0</u>	<u>1,383,989</u>

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

16 RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation received remuneration of £36,350 and expenses of £7,665 for acting in the capacity. Pension contributions of £8,724 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity
£8,651 for congregational assessments
£7,229 towards the United Appeal

The congregation contributed £390 towards Presbytery Assessments during the year.
There were no other related party transactions.

Buckna Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105403

Annual report



Buckna Presbyterian Church

**A congregation of the
Presbyterian Church in Ireland**

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

**Registered with the Charity Commission
for Northern Ireland NIC105403**

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

The Trustees of Buckna Congregation of the Presbyterian Church in Ireland present their Annual Report and Financial Statements for the year ended 31 December 2022 and a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Buckna Congregation of the Presbyterian Church in Ireland, Buckna Road, Broughshane, Ballymena, BT42 4NR

Registered Charity in Northern Ireland (NIC105403)

CHARITY TRUSTEES

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

Rev Stephen Kennedy	Mr James Ballentine
Mr James Currie	Mr David Bradley
Mr Grahame Davison	Mr David Woodburn
Mr Ian Craig	Mr George Hamilton
Mr Norman Kennedy	Mr Andrew McCurdy
Mr David Hanna	Mr Alan Montgomery
Mr Gavin Pyper	Mr Wilnor Reid
Mr Grahame Robinson	Mr John Robinson
Mr William Smyth	

PRINCIPAL OFFICE BEARERS

Minister	Rev Stephen Kennedy
Clerk of Session	Mr John Robinson FYE Dec 2022 now Mr Wilnor Reid
Treasurer	Mrs Maureen Currie

INDEPENDENT EXAMINER

D T Carson & Co, Chartered Accountants, 51-53 Thomas Street, Ballymena, BT43 6AZ

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT – CONT'D

BANKERS

Danske Bank, 1-2 Broadway Avenue, Ballymena, BT43 7AA

SOLICITORS

McKervill Neilly, 1 Broadway Avenue, Ballymena, BT43 7AA

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 several times each year as required.

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

BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT – CONT'D

The General Assembly

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

DESCRIPTION AND PURPOSE

Buckna 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 its members to play their part in fulfilling God's mission to our world.

The congregation mission purposes are as follows: By the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- 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 believed 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.

TRUSTEES ANNUAL REPORT – CONT'D

ACTIVITIES AND OBJECTIVES

Sunday Worship

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

- Sunday school
- SNAC (Sunday Night at Church)
- Children's Church
- Praise Group
- Bowling Club
- Vibe (Youth Fellowship)
- Youth Club
- Boys' Brigade
- Girls' Brigade
- Presbyterian Women
- Sunshine Club
- Treasure Chest (Mothers and Toddlers Group)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 12pm and 7pm. Children's church runs each Sunday morning. SNAC (Sunday Night at Church) runs on alternate Sunday evenings. Our singing is lead by a praise group. During the week the Bible study provides an opportunity for members to meet together for fellowship, further study of the Scriptures and for a time of prayer.

As well as our regular services during the year, we acknowledged God's gift of new life at 6 sacraments of baptism, we conducted 2 marriage services and gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 158 communicant members and 248 families connected with the congregation.

The average weekly attendance at morning worship is 200 and the average weekly attendance at evening worship is 100.

TRUSTEES ANNUAL REPORT – CONT'D

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 and/or elder.

Mission and outreach

At a local level, the congregation attempts to reach out to those who haven't yet trusted in Jesus by inviting them along to services or special events. The Kirk Session and congregation believe that preaching and prayer are central to the work of the church.

Presbytery

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

General Assembly

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

Property

There were no major repairs to the property of the congregation. A new meeting house is being built and financial documents relating to this can be found along with this report.

Organisations

Each Monday our hall is used by our BB which has three main sections. On average BB has an attendance of 60. Leaders organise various activities for the boys who come along and there is also some Scripture teaching included as well.

On Tuesday morning our mothers and toddlers group, Treasure Chest, meet between 9.30am and 11.30am in the church hall. Approximately 35-40 mothers and their children attend. There is play time and also a time of singing. Treasure Chest is an excellent outreach and witness into the community as mothers that are not connected to our church family attend.

On Tuesday evening our GB meet in the church hall. On average GB has an attendance of 90. Leaders organise various activities for the girls who come along and there is also some Scripture teaching included as well.

Our midweek Bible study is held on alternate Wednesday evenings in the hall and numbers vary from between 20-50.

Junior CE meets on alternate Wednesday evenings as well with around 25-30 children attending in the church hall

TRUSTEES ANNUAL REPORT – CONT'D

Our PW group meet monthly on Thursday evenings with roughly 35-45 women attending each month. The central church PW committee sets the theme for each year and our own committee like to tie in with it.

Once a month on Thursday afternoons our Sunshine Club meets in the church hall. This is an organisation for older people within the church family to gather together for some fellowship, fun and food. Speakers come to each meeting and share from the Bible.

Our Bowling Club meets on Thursday evenings in the hall with around 10-15 members attending practices. The club plays in competitive matches throughout the church year and travel to different church halls to play opponents.

On Saturday evening our youth club meets in the church hall with around 50-60 young people attending. There is a variety of games played – including football and indoor hockey.

On alternate Sunday evenings Vibe, our youth fellowship group, meets in the church hall. Vibe draws in around 25-30 young people and there is a variety in terms of the programme.

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.

TRUSTEES ANNUAL REPORT – CONT'D

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, 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 notice boards, 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.

TRUSTEES ANNUAL REPORT – CONT'D

FINANCIAL REVIEW

There were 211 contributors during the year, 248 in the previous year, donating a total of £84,715 in 2022, £77,024 in the previous year.

Total income of the congregation during the year was £304,663 compared to £ 221,996 in the previous year.

Total expenditure was £183,396 for 2022, the previous year being £152,177.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

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

The Trustees are required to prepare financial statements for 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 Statements 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.

RESERVES POLICY

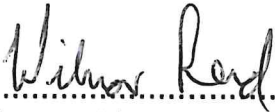
The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 25% of normal expenditure. At the year end, unrestricted net current assets were £63,646 which represented a higher level of reserves. The Trustees consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members.

TRUSTEES ANNUAL REPORT – CONT'D

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 8th June 2023 and signed on its behalf by:



.....
Mr Wilnor Reid
(Clerk of Session)

Dated: 8/6/23



.....
Mrs Maureen Currie
(Treasurer)

Dated: 8/6/23

Buckna Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105403

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF BUCKNA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

We report on the accounts for the year ended 31 December 2022, which are set out on pages 12 to 21.

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 our responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general directions given by the Commission under Section 65(9)(b) of the Charities Act
- State whether particular matters have come to our attention.

Basis of independent examiner's report


We have examined your charity accounts as required under Section 65 of the Charities Act and our 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. Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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. We have found no matters that require drawing to your attention.


Mr John Hamilton
D T Carson & Co
Chartered Accountants
Registered Auditor
51-53 Thomas Street
Ballymena
BT43 6AZ

Date: 8.6.2023