

Wellington Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105536

Details

Status	Received
Registered	2016-08-10
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	1 Beaumont Hill Ballymena Co Antrim Bt43 6bj BT43 6BJ
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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	£952,038	£750,199	£470,620	9

Trustees

Name	Role	Appointed
Alistair Bates		
David Currie		
David Keys		
David Mckean		
Gareth Williams		
Geoff Eagleson		
Geoff Marshall		
Gordon Mcnair		
Harold Patterson		
James H Mckeown		
James Kennedy		
James Mcclintock		
James Millar		
John Marshall		
John Mcclintock		
Jonathan Mckeown		
Lex Brown		
Mark Hood		
Mr James Mcilvenna		
Mr William Richmond		
Patrick Mcclintock		
Robert Acheson		
Robin Keys		
Robin Lindsay		
Roy McClelland		
Sam Caves		
Sam Davison		

Name	Role	Appointed
Tommy Adger		
Trevor Mcfetridge		
Trevor Mckeown		
Victor Mcafee		
William Caves		
William Hill		
William Mccartney		

Wellington Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105536

Accounts

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	4	506,356	387,853	-	894,209	901,611
Charitable activities	5	5,285	-	-	5,285	4,465
Other trading activities	6	28,793	-	-	28,793	24,530
Investment income	7	3,030	1,456	-	4,486	3,873
Other income sources	8	-	19,265	-	19,265	18,384
Total income		543,464	408,574	-	952,038	952,863
Expenditure on:						
Raising funds	9	-	-	-	-	2,106
Charitable activities	10	462,714	255,059	-	717,773	644,674
Other	11	14,752	17,674	-	32,426	33,309
Total expenditure		477,466	272,733	-	750,199	680,089
Net income /(expenditure)		65,998	135,841	-	201,839	272,774
Net movement in funds		65,998	135,841	-	201,839	272,774
Reconciliation of funds						
Funds brought forward	20	482,903	6,193,376	182,034	6,858,313	6,585,539
Funds carried forward	20	548,901	6,329,217	182,034	7,060,152	6,858,313

All income derives from continuing activities; therefore, no statement of recognised gains or losses is given.

The comparative amounts by funds have been disclosed on notes 2 & 3.

The notes on pages 20 to 32 form part of these financial statements

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND


BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Fixed assets						
Tangible assets	12	13,194	5,237,201	-	5,250,395	5,378,023
Total fixed assets		13,194	5,237,201	-	5,250,395	5,378,023
Current assets						
Debtors	13	8,089	59,230	-	67,319	51,596
Current investments	14	-	-	31,468	31,468	31,468
Cash at bank & in hand	15	568,004	1,598,404	15,182	2,181,590	1,826,505
		576,093	1,657,634	46,650	2,280,377	1,909,569
Creditors: amounts falling due within one year	16	(40,386)	(16,734)	-	(57,120)	(15,779)
Net current assets		535,707	1,640,900	46,650	2,223,257	1,893,790
Inter fund debtors / (creditors)	17	-	(135,384)	135,384	-	-
Total assets less current liabilities		548,901	6,742,717	182,034	7,473,652	7,271,813
Creditors: amounts falling due after more than one year	18	-	(413,500)	-	(413,500)	(413,500)
Total net assets		548,901	6,329,217	182,034	7,060,152	6,858,313
Funds carried forward	20	548,901	6,329,217	182,034	7,060,152	6,858,313

Approved by the Kirk Session at a meeting on 29/10/2025 and signed on its behalf by


Geoffrey Marshall


John Marshall


John McClintock

The notes on pages 20 to 32 form part of these financial statements

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF CASH FLOWS

Year ended 31 December 2024

	Note	2024 £	2023 £
Net income / (expenditure)		201,839	272,774
<i>Adjustments to reconcile net income / (expenditure) to net cash flows from operating activities</i>			
Depreciation of tangible fixed assets	12	132,445	132,433
Net finance costs		11,915	13,985
Capital expenditure		(4,818)	-
(Increase) / decrease in debtors		(15,723)	4,562
Increase / (decrease) in creditors		41,341	(42,339)
Net cash inflow from operating activities		165,160	108,641
Investing activities			
Interest received		4,486	3,873
Net cash inflow from investing activities		4,486	3,873
Financing activities			
Interest paid		(16,400)	(17,858)
Repayment of long-term loans		-	(208,634)
Net cash (outflow) / inflow from financing activities		(16,400)	(226,492)
Net increase / (decrease) in cash and cash equivalents		355,085	158,796
Cash and cash equivalents at 1 January 2024		1,826,505	1,667,709
Cash and cash equivalents at 31 December 2024	15	2,181,590	1,826,505

The notes on pages 20 to 32 form part of these financial statements

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019).

Wellington Congregation of the Presbyterian Church in Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements include all transactions assets and liabilities for which the congregation is responsible in law.

b) Preparation of accounts on a going concern basis

Wellington Congregation of the Presbyterian Church in Ireland has prepared the accounts on a going concern basis. The balance sheet is strong with continued support by members.

c) Income

Income is recognised when the charity has entitlement to funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Income from tax reclaims (Gift Aid) is recognised at the same time as the gift to which they relate.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity's volunteers is not recognised financially in the Statement of Financial Activities, but their valuable contribution is acknowledged in the Trustees' Report.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregation Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Expendable endowment funds are donations that have been given to the church and the Kirk Session has elected to hold these as capital. The Trustees have the discretion to use these funds as income.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

Expenditure is accounted for on an accruals basis and has been classified under the following headings:-

- expenditure on raising funds includes all expenditure on fundraising activities and other costs incurred on raising funds for charitable purpose,
- expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organizational expenditure, church running and administration costs, donations and other support services to further the purposes of the charity,
- other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is either charged to the Statement of Financial Activities or is capitalized as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, human resources, payroll and governance costs which support the charity's activities.

i) Operating leases

The Church has no operating leases.

j) Tangible fixed assets

Items of property, fixtures and equipment are capitalised if they can be used for more than one year and cost at least £2,000. They are stated at cost less accumulated depreciation and impairment losses, if any. The depreciable amount is the cost of an asset less its residual value.

Depreciation is charged to the Statement of Financial Activities on a straight-line basis so as to write off the depreciable amount of the asset over its estimated useful life as follows:

Freehold land	Not depreciated
Property	50 years
Fixtures & equipment	20% straight line / 15% straight line

The residual value and useful life of property, fixtures and equipment are reviewed at each balance sheet date and updated for any changes.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

k) Debtors

Operational and other debtors are recognised at the settlement amount due.
Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

2. Statement of Financial Activities: Unrestricted funds

	Note	2024 £	2023 £
Income from:			
Donations and legacies	4	506,356	499,135
Charitable activities	5	5,285	4,465
Other trading activities	6	28,793	24,530
Investment income	7	3,030	1,729
Other income sources	8	-	877
Total income		543,464	530,736
Expenditure on:			
Raising funds	9	-	2,106
Charitable activities	10	462,714	420,852
Other	11	14,752	14,234
Total expenditure		477,466	437,192
Net income /(expenditure)		65,998	93,544
Transfers between funds		-	-
Net movement in funds		65,998	93,544
Reconciliation of funds			
Funds brought forward	20	482,903	389,359
Funds carried forward	20	548,901	482,903

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

3. Statement of Financial Activities: Restricted funds

	Note	2024 £	2023 £
Income from:			
Donations and legacies	4	387,853	402,476
Investment income	7	1,456	2,144
Other income sources	8	19,265	17,507
Total income		408,574	422,127
Expenditure on:			
Charitable activities	10	255,059	223,822
Other	11	17,674	19,075
Total expenditure		272,733	242,897
Net income /(expenditure)		135,841	179,230
Transfers between funds		-	-
Net movement in funds		135,841	179,230
Reconciliation of funds			
Funds brought forward	20	6,193,376	6,014,146
Funds carried forward	20	6,329,217	6,193,376

4. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Recorded giving:					
Loose collections	24,964	-	-	24,964	13,213
Donations and gifts	365,311	305,119	-	670,430	669,719
Gift aid	66,357	60,334	-	126,691	121,495
Legacies and bequests	49,724	22,400	-	72,124	97,184
	506,356	387,853	-	894,209	901,611

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Fees from weddings and funerals	2,925	-	-	2,925	-
Sundry income	453	-	-	453	2,555
Literature sales	1,907	-	-	1,907	1,910
	<u>5,285</u>	<u>-</u>	<u>-</u>	<u>5,285</u>	<u>4,465</u>

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Letting of premises	28,793	-	-	28,793	24,530
	<u>28,793</u>	<u>-</u>	<u>-</u>	<u>28,793</u>	<u>24,530</u>

7. INVESTMENT INCOME

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Deposit interest	3,030	1,456	-	4,486	3,873
	<u>3,030</u>	<u>1,456</u>	<u>-</u>	<u>4,486</u>	<u>3,873</u>

8. OTHER INCOME

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Other income	-	19,265	-	19,265	18,384
	<u>-</u>	<u>19,265</u>	<u>-</u>	<u>19,265</u>	<u>18,384</u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

9. RAISING FUNDS

	Unrestricted Funds	Restricted funds	Endowment funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	-	-	-	-	2,106
		-	-		2,106

10. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted funds	Endowment funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly					
Assessments	58,674	-	-	58,674	54,154
Presbytery fees	1,763	-	-	1,763	1,725
Ministry and support staff costs	212,752	-	-	212,752	195,965
Congregational running expenses	158,653	37,656	-	196,309	155,809
Donations to missions and charities	10,250	55,359	-	65,609	52,808
Personal support	4,000	34,975	-	38,975	39,923
Depreciation (Note 12)	10,762	121,683	-	132,445	132,433
Governance costs	5,860	5,386	-	11,246	11,837
	462,714	255,059	-	717,773	644,674

11. OTHER EXPENDITURE

	Unrestricted Funds	Restricted funds	Endowment funds	Total 2024	Total 2023
	£	£	£	£	£
Loan interest	-	16,400	-	16,400	17,858
Bank charges	426	273	-	699	802
Sundry	2,523	1,001	-	3,524	3,924
Catering costs	11,803	-	-	11,803	10,725
	14,752	17,674	-	32,426	33,309

	Total 2024	Total 2023
	£	£
Net income		
Net income is stated after charging / (crediting):		
Auditor's remuneration	3,600	3,600

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

12. TANGIBLE FIXED ASSETS

	Land £	Church buildings £	Manse £	Fixtures & Equipment £	Total £
COST					
At 1 January 2024	1,100,000	5,634,129	450,000	135,266	7,319,395
Additions	-	-	-	4,818	4,818
Disposals	-	-	-	-	-
At 31 December 2024	<u>1,100,000</u>	<u>5,634,129</u>	<u>450,000</u>	<u>140,084</u>	<u>7,324,213</u>
DEPRECIATION					
At 1 January 2024	-	1,690,245	135,000	116,128	1,941,373
Charge for the year	-	112,683	9,000	10,762	132,445
Eliminated on disposal	-	-	-	-	-
At 31 December 2024	<u>-</u>	<u>1,802,928</u>	<u>144,000</u>	<u>126,890</u>	<u>2,073,818</u>
NET BOOK VALUE					
At 31 December 2024	<u>1,100,000</u>	<u>3,831,201</u>	<u>306,000</u>	<u>13,194</u>	<u>5,250,395</u>
At 31 December 2023	<u>1,100,000</u>	<u>3,943,884</u>	<u>315,000</u>	<u>19,138</u>	<u>5,378,022</u>

13. DEBTORS

	2024 £	2023 £
Gift aid recoverable	11,426	9,777
CAF vouchers	50	50
Sundry	20,458	6,384
War loan debtor	35,385	35,385
	<u>67,319</u>	<u>51,596</u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

14. INVESTMENTS

The congregation has the following investments. Amounts are shown at cost.

	2024	2023
	£	£
National Savings Income Bonds	<u>31,468</u>	<u>31,468</u>
	<u><u>31,468</u></u>	<u><u>31,468</u></u>

15. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise the following:

	2024	2023
	£	£
Cash at bank and in hand	<u>2,181,590</u>	<u>1,826,505</u>

16. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	50,654	10,991
Other creditors	5,191	3,695
Other taxation and social security	<u>1,275</u>	<u>1,093</u>
	<u><u>57,120</u></u>	<u><u>15,779</u></u>

17. Inter fund debtors/ (creditors)

Inter fund debtor and creditors balances are included to represent the amounts owed between funds.

18. CREDITORS: Amounts falling due after one year

	2024	2023
	£	£
Sundry loans	3,500	3,500
Elsie Steele Trust loan	<u>410,000</u>	<u>410,000</u>
	<u><u>413,500</u></u>	<u><u>413,500</u></u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

19. BANK AND OTHER BORROWINGS

The Elsie Steele Trust provided the Church with a loan of £410,000 to be repaid at the end of a twenty five - year period. The loan is at a fixed rate of 4% and has another seven years to run. The Elsie Steele Trust has a secondary charge over the Church premises at 28 Sourhill Road, Ballymena, Co Antrim and associated assets.

20. FUND BALANCES

	Balance at 01/01/24 £	Receipts £	Payments £	Surplus / (deficit) £	Transfers £	Balance at 31/12/24 £
Unrestricted funds						
General fund	482,903	543,464	(477,466)	65,998	-	548,901
Restricted funds						
Old property reserve	24,673	-	-	-	-	24,673
Benevolent fund	131	-	-	-	-	131
Mission fund	166,334	109,705	(87,862)	21,843	-	188,176
New building fund	5,965,524	269,824	(163,949)	105,875	-	6,071,399
Organisations' fund	36,714	29,045	(20,922)	8,123	-	44,837
	6,193,376	408,574	(272,733)	135,841	-	6,329,217
Endowment funds						
Endowments	182,034	-	-	-	-	182,034
Total funds	6,858,313	952,038	(750,199)	201,839	-	7,060,152

The following is a list of the restricted funds in use together with a description of their use:

- The old property fund is used to fund capital projects and the on-going maintenance and development of the properties owned and used by the congregation in its mission.
- The new building fund was launched to fund the move to the New Premises where the Church is now located.
- The benevolent fund is used for social outreach programmes into the local community.
- The mission account is used to meet our commitments to PCI and non-congregational mission at home and overseas.
- The organisations fund is the total funds of all church organisations.

**WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)**

Year ended 31 December 2024

21. EMPLOYEES NUMBERS AND STAFF COSTS

	2024	2023
	£	£
Employment costs		
Wages and salaries	173,573	157,284
Employer's social security	10,133	9,669
Employer's pension contribution	14,191	13,000
	<u>197,897</u>	<u>179,953</u>

Number of employees:

The number of staff employed by the church on 31 December 2024 was 10 (2023: 9)

Staff salaries are in line with the salary scales maintained by the Presbyterian Church in Ireland (PCI).

No employees received remuneration in excess of £60,000.

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 PCI equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The PCI Scheme (2009) is a funded scheme of the defined benefits 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 25th November 2015 whereby the Presbyterian Church agreed to pay, from 31st 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.

	2024	2023
	£	£
The contributions made by the congregation during the year were as follows:		
Pension costs	<u>12,258</u>	<u>11,674</u>

All other staff employed by the congregation are automatically enrolled in the SMART PENSION scheme. This scheme and its assets are held by an independent scheme manager. The contributions made by the congregation to this scheme were, 2024: £ 1,721 (2023: £1,326).

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2024

22. RELATED PARTY TRANSACTIONS

- One of the trustees, the minister of the congregation, received remuneration of £51,075 and expenses of £8,640 for acting in that capacity. Pension contributions of £12,258 were paid by the congregation in respect of the minister.
- No other charity trustee, other than the minister mentioned above, received payment for professional or other services supplied to the charity.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

- £140,385 for congregational assessments, which includes the minister's stipend disclosed above
- £32,304 towards the United Appeal
- Mr Geoffrey Marshall and Mr Mark Hood, trustees of the Church are also trustees of the Elsie Steele Trust, a charitable trust, which has made a loan of £410,000 to Wellington Presbyterian Church. This is an interest only loan, with interest being charged at 4% per annum and capital repayable at the end of twenty-five years. There are seven years to run on the loan on 31 December 2024.

Wellington Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105536

Accounts

**WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITIES**

Year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies	4	499,135	402,476	-	901,611	813,813
Charitable activities	5	4,465	-	-	4,465	5,745
Other trading activities	6	24,530	-	-	24,530	2,270
Investment income	7	1,729	2,144	-	3,873	22,617
Other income sources	8	877	17,507	-	18,384	16,710
Total income		<u>530,736</u>	<u>422,127</u>	<u>-</u>	<u>952,863</u>	<u>861,155</u>
Expenditure on:						
Raising funds	9	2,106	-	-	2,106	4,962
Charitable activities	10	420,852	223,822	-	644,674	648,444
Other	11	14,234	19,075	-	33,309	30,317
Total expenditure		<u>437,192</u>	<u>242,897</u>	<u>-</u>	<u>680,089</u>	<u>683,723</u>
Net income /(expenditure)		93,544	179,230	-	272,774	177,432
Net movement in funds		<u>93,544</u>	<u>179,230</u>	<u>-</u>	<u>272,774</u>	<u>177,432</u>
Reconciliation of funds						
Funds brought forward	20	389,359	6,014,146	182,034	6,585,539	6,408,107
Funds carried forward	20	<u>482,903</u>	<u>6,193,376</u>	<u>182,034</u>	<u>6,858,313</u>	<u>6,585,539</u>

All income derives from continuing activities; therefore, no statement of recognised gains or losses is given.

The comparative amounts by funds have been disclosed on notes 2 & 3.

The notes on pages 20 to 32 form part of these financial statements

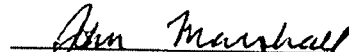
WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND


BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Fixed assets						
Tangible assets	12	19,139	5,358,884	-	5,378,023	5,510,456
Total fixed assets		<u>19,139</u>	<u>5,358,884</u>	<u>-</u>	<u>5,378,023</u>	<u>5,510,456</u>
Current assets						
Debtors	13	7,463	44,133	-	51,596	56,158
Current investments	14	-	-	31,468	31,468	31,648
Cash at bank & in hand	15	530,181	1,281,142	15,182	1,826,505	1,667,709
		<u>537,644</u>	<u>1,325,275</u>	<u>46,650</u>	<u>1,909,569</u>	<u>1,755,335</u>
Creditors: amounts falling due within one year	16	(15,729)	(50)	-	(15,779)	(266,752)
Net current assets		<u>521,915</u>	<u>1,325,225</u>	<u>46,650</u>	<u>1,893,790</u>	<u>1,488,583</u>
Inter fund debtors / (creditors)	17	(58,151)	(77,233)	135,384	-	-
Total assets less current liabilities		<u>482,903</u>	<u>6,606,876</u>	<u>182,034</u>	<u>7,271,813</u>	<u>6,999,039</u>
Creditors: amounts falling due after more than one year	18	-	(413,500)	-	(413,500)	(413,500)
Total net assets		<u>482,903</u>	<u>6,193,376</u>	<u>182,034</u>	<u>6,858,313</u>	<u>6,585,539</u>
Funds carried forward	20	<u>482,903</u>	<u>6,193,376</u>	<u>182,034</u>	<u>6,858,313</u>	<u>6,585,539</u>

Approved by the Kirk Session at a meeting on 28/10/2024 and signed on its behalf by


Geoffrey Marshall


John Marshall


John McClintock

The notes on pages 20 to 32 form part of these financial statements

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF CASH FLOWS

Year ended 31 December 2023

	Note	2023 £	2022 £
Net income / (expenditure)		272,774	177,432
<i>Adjustments to reconcile net income / (expenditure) to net cash flows from operating activities</i>			
Depreciation of tangible fixed assets	12	132,433	131,735
Loss (/Gain) on property disposal		-	(20,000)
Net finance costs		13,985	18,669
(Increase) / decrease in debtors		4,562	3,282
Increase / (decrease) in creditors		(42,339)	8,440
Net cash inflow from operating activities		108,641	319,558
Investing activities			
Interest received		3,873	2,617
Proceeds from property disposals		-	140,000
Net cash inflow from investing activities		3,873	142,617
Financing activities			
Interest paid		(17,858)	(21,286)
Repayment of long-term loans		(208,634)	(347,674)
Net cash (outflow) / inflow from financing activities		(226,492)	(368,960)
Net increase / (decrease) in cash and cash equivalents		158,796	93,215
Cash and cash equivalents at 1 January 2023		1,667,709	1,574,494
Cash and cash equivalents at 31 December 2023	15	1,826,505	1,667,709

The notes on pages 20 to 32 form part of these financial statements

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019).

Wellington Congregation of the Presbyterian Church in Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements include all transactions assets and liabilities for which the congregation is responsible in law.

b) Preparation of accounts on a going concern basis

Wellington Congregation of the Presbyterian Church in Ireland has prepared the accounts on a going concern basis. The balance sheet is strong with continued support by members.

c) Income

Income is recognised when the charity has entitlement to funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Income from tax reclaims (Gift Aid) is recognised at the same time as the gift to which they relate.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity's volunteers is not recognised financially in the Statement of Financial Activities, but their valuable contribution is acknowledged in the Trustees' Report.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregation Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Expendable endowment funds are donations that have been given to the church and the Kirk Session has elected to hold these as capital. The Trustees have the discretion to use these funds as income.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

Expenditure is accounted for on an accruals basis and has been classified under the following headings:-

- expenditure on raising funds includes all expenditure on fundraising activities and other costs incurred on raising funds for charitable purpose,
- expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organizational expenditure, church running and administration costs, donations and other support services to further the purposes of the charity,
- other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is either charged to the Statement of Financial Activities or is capitalized as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, human resources, payroll and governance costs which support the charity's activities.

i) Operating leases

The Church has no operating leases.

j) Tangible fixed assets

Items of property, fixtures and equipment are capitalised if they can be used for more than one year and cost at least £2,000. They are stated at cost less accumulated depreciation and impairment losses, if any. The depreciable amount is the cost of an asset less its residual value.

Depreciation is charged to the Statement of Financial Activities on a straight-line basis so as to write off the depreciable amount of the asset over its estimated useful life as follows:

Freehold land	Not depreciated
Property	50 years
Fixtures & equipment	20% straight line / 15% straight line

The residual value and useful life of property, fixtures and equipment are reviewed at each balance sheet date and updated for any changes.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

k) Debtors

Operational and other debtors are recognised at the settlement amount due.

Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

2. Statement of Financial Activities: Unrestricted funds

	Note	2023 £	2022 £
Income from:			
Donations and legacies	4	499,135	405,079
Charitable activities	5	4,465	5,745
Other trading activities	6	24,530	2,270
Investment income	7	1,729	1,444
Other income sources	8	877	229
Total income		530,736	414,767
Expenditure on:			
Raising funds	9	2,106	4,962
Charitable activities	10	420,852	399,540
Other	11	14,234	8,714
Total expenditure		437,192	413,216
Net income /(expenditure)		93,544	1,551
Transfers between funds		-	400
Net movement in funds		93,544	1,951
Reconciliation of funds			
Funds brought forward	20	389,359	387,408
Funds carried forward	20	482,903	389,359

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

3. Statement of Financial Activities: Restricted funds

	Note	2023 £	2022 £
Income from:			
Donations and legacies	4	402,476	408,734
Investment income	7	2,144	21,173
Other income sources	8	17,507	16,481
Total income		422,127	446,388
Expenditure on:			
Charitable activities	10	223,822	248,904
Other	11	19,075	21,603
Total expenditure		242,897	270,507
Net income /(expenditure)		179,230	175,881
Transfers between funds		-	(400)
Net movement in funds		179,230	175,481
Reconciliation of funds			
Funds brought forward	20	6,014,146	5,838,665
Funds carried forward	20	6,193,376	6,014,146

4. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Recorded giving:					
Loose collections	13,213	-	-	13,213	6,659
Donations and gifts	348,901	320,818	-	669,719	659,426
Gift aid	62,237	59,258	-	121,495	125,328
Legacies and bequests	74,784	22,400	-	97,184	22,440
	499,135	402,476	-	901,611	813,813

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Fees from weddings and funerals	-	-	-	-	2,160
Sundry income	2,555	-	-	2,555	1,791
Literature sales	1,910	-	-	1,910	1,794
	<u>4,465</u>	<u>-</u>	<u>-</u>	<u>4,465</u>	<u>5,745</u>

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Letting of premises	24,530	-	-	24,530	2,270
	<u>24,530</u>	<u>-</u>	<u>-</u>	<u>24,530</u>	<u>2,270</u>

7. INVESTMENT INCOME

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Deposit interest	1,729	2,144	-	3,873	2,617
Profit on investment disposal	-	-	-	-	20,000
	<u>1,729</u>	<u>2,144</u>	<u>-</u>	<u>3,873</u>	<u>22,617</u>

8. OTHER INCOME

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Other income	877	17,507	-	18,384	16,710
	<u>877</u>	<u>17,507</u>	<u>-</u>	<u>18,384</u>	<u>16,710</u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

9. RAISING FUNDS

	Unrestricted Funds	Restricted funds	Endowment funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	2,106	-	-	2,106	4,962
	<u>2,106</u>	<u>-</u>	<u>-</u>	<u>2,106</u>	<u>4,962</u>

10. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted funds	Endowment funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly					
Assessments	54,154	-	-	54,154	52,296
Presbytery fees	1,725	-	-	1,725	1,625
Ministry and support staff costs	195,985	-	-	195,985	186,218
Congregational running expenses	136,273	19,536	-	155,809	140,798
Donations to missions and charities	15,550	37,258	-	52,808	69,831
Personal support	738	39,185	-	39,923	38,921
Depreciation (Note 12)	10,750	121,683	-	132,433	131,735
Governance costs	5,677	6,160	-	11,837	27,020
	<u>420,852</u>	<u>223,822</u>	<u>-</u>	<u>644,674</u>	<u>648,444</u>

11. OTHER EXPENDITURE

	Unrestricted Funds	Restricted funds	Endowment funds	Total 2023	Total 2022
	£	£	£	£	£
Loan interest	-	17,858	-	17,858	21,286
Bank charges	420	382	-	802	648
Sundry	3,089	835	-	3,924	1,734
Catering costs	10,725	-	-	10,725	6,649
	<u>14,234</u>	<u>19,075</u>	<u>-</u>	<u>33,309</u>	<u>30,317</u>

Net income	Total 2023	Total 2022
	£	£
Net income is stated after charging / (crediting):		
Auditor's remuneration	<u>3,600</u>	<u>3,840</u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

12. TANGIBLE FIXED ASSETS

	Land £	Church buildings £	Manse £	Fixtures & Equipment £	Total £
COST					
At 1 January 2023	1,100,000	5,634,129	450,000	135,266	7,319,395
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2023	<u>1,100,000</u>	<u>5,634,129</u>	<u>450,000</u>	<u>135,266</u>	<u>7,319,395</u>
DEPRECIATION					
At 1 January 2022	-	1,577,562	126,000	105,378	1,808,940
Charge for the year	-	112,683	9,000	10,750	132,433
Eliminated on disposal	-	-	-	-	-
At 31 December 2023	<u>-</u>	<u>1,690,245</u>	<u>135,000</u>	<u>116,128</u>	<u>1,941,373</u>
NET BOOK VALUE					
At 31 December 2023	<u>1,100,000</u>	<u>3,943,884</u>	<u>315,000</u>	<u>19,138</u>	<u>5,378,022</u>
At 31 December 2022	<u>1,100,000</u>	<u>4,056,567</u>	<u>324,000</u>	<u>29,889</u>	<u>5,510,456</u>

13. DEBTORS

	2023 £	2022 £
Gift aid recoverable	9,777	17,789
CAF vouchers	50	50
Sundry	6,384	2,934
War loan debtor	<u>35,385</u>	<u>35,385</u>
	<u>51,596</u>	<u>56,158</u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

14. INVESTMENTS

The congregation has the following investments. Amounts are shown at cost.

	2023	2022
	£	£
National Savings Income Bonds	<u>31,468</u>	<u>31,468</u>
	<u>31,468</u>	<u>31,468</u>

15. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise the following:

	2023	2022
	£	£
Cash at bank and in hand	<u>1,826,505</u>	<u>1,667,709</u>

16. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	10,991	15,225
Other creditors	3,695	41,914
Ulster bank loan	-	208,634
Other taxation and social security	1,093	979
	<u>15,779</u>	<u>266,752</u>

17. Inter fund debtors/ (creditors)

Inter fund debtor and creditors balances are included to represent the amounts owed between funds.

18. CREDITORS: Amounts falling due after one year

	2023	2022
	£	£
Sundry loans	3,500	3,500
Elsie Steele Trust loan	410,000	410,000
	<u>413,500</u>	<u>413,500</u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

19. BANK AND OTHER BORROWINGS

On the 25th June 2015 the Ulster Bank provided the congregation of Wellington Presbyterian Church with a loan of £2,480,000. The loan was repaid in the year.

The loan was secured by a legal charge over the Church premises at 28 Sourhill Road, Ballymena, Co. Antrim and associated assets.

The Elsie Steele Trust provided the Church with a loan of £410,000 to be repaid at the end of a twenty five - year period. The loan is at a fixed rate of 4% and has another eight years to run. The Elsie Steele Trust has a secondary charge over the Church premises at 28 Sourhill Road, Ballymena, Co Antrim and associated assets.

20. FUND BALANCES

	Balance at 01/01/23 £	Receipts £	Payments £	Surplus / (deficit) £	Transfers £	Balance at 31/12/23 £
Unrestricted funds						
General fund	389,359	530,736	(437,192)	93,544	-	482,903
Restricted funds						
Old property reserve	24,673	-	-	-	-	24,673
Benevolent fund	131	-	-	-	-	131
Mission fund	119,036	122,693	(75,395)	47,298	-	166,334
New building fund	5,836,139	269,178	(139,793)	129,385	-	5,965,524
Organisations' fund	34,167	30,256	(27,709)	2,547	-	36,714
	6,014,146	422,127	(242,897)	179,230	-	6,193,376
Endowment funds						
Endowments	182,034	-	-	-	-	182,034
Total funds	6,585,539	952,863	(680,089)	272,774	-	6,858,313

The following is a list of the restricted funds in use together with a description of their use:

- The old property fund is used to fund capital projects and the on-going maintenance and development of the properties owned and used by the congregation in its mission.
- The new building fund was launched to fund the move to the New Premises where the Church is now located.
- The benevolent fund is used for social outreach programmes into the local community.
- The mission account is used to meet our commitments to PCI and non-congregational mission at home and overseas.
- The organisations fund is the total funds of all church organisations.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

21. EMPLOYEES NUMBERS AND STAFF COSTS

Employment costs	2023	2022
	£	£
Wages and salaries	157,284	147,090
Employer's social security	9,669	9,452
Employer's pension contribution	13,000	12,294
	<u>179,953</u>	<u>168,836</u>

Number of employees:

The number of staff employed by the church on 31 December 2023 was 9 (2022: 9)

Staff salaries are in line with the salary scales maintained by the Presbyterian Church in Ireland (PCI).

No employees received remuneration in excess of £60,000.

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 PCI equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The PCI Scheme (2009) is a funded scheme of the defined benefits 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 25th November 2015 whereby the Presbyterian Church agreed to pay, from 31st 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.

	2023	2022
	£	£
The contributions made by the congregation during the year were as follows:		
Pension costs	<u>11,674</u>	<u>11,118</u>

All other staff employed by the congregation are automatically enrolled in the SMART PENSION scheme. This scheme and its assets are held by an independent scheme manager. The contributions made by the congregation to this scheme were, 2023: £1,326 (2022: £1,176).

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2023

19. RELATED PARTY TRANSACTIONS

- One of the trustees, the minister of the congregation, received remuneration of £48,643 and expenses of £1,458 for acting in that capacity. Pension contributions of £11,674 were paid by the congregation in respect of the minister.
- Another trustee, Mr Mervyn Orr received remuneration of £5,299 as a result of his employment by the church.
- No other charity trustee, other than the minister mentioned above, received payment for professional or other services supplied to the charity.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

- £129,896 for congregational assessments, which includes £48,643 for the minister's stipend.
- £33,361 towards the United Appeal
- Mr Geoffrey Marshall and Mr Mark Hood, trustees of the Church are also trustees of the Elsie Steele Trust, a charitable trust, which has made a loan of £410,000 to Wellington Presbyterian Church. This is an interest only loan, with interest being charged at 4% per annum and capital repayable at the end of twenty-five years. There are eight years to run on the loan on 31 December 2023.

Wellington Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105536

Annual report

**Wellington 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
Charity Number: (NIC105536)**

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
Year ended 31 December 2023

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WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT
Year ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Trustees

Trustees during the year ended 31 December 2023 were:

Robert Acheson	Keith Irwin	Patrick McClintock
Tommy Adger	James Kennedy	Trevor McFetridge
Alistair Bates	David Keys	James McIlvenna
Lex Brown	Robin Keys	David McKean
Sam Caves	Robin Lindsay	James H McKeown
William Caves	David Marshall	Jonathan McKeown
Ronald Crooks	Geoff Marshall	Trevor McKeown
David Currie	John Marshall	Gordon McNair
Sam Davison	Victor McAfee	James Millar
Geoff Eagleson	William McCartney	Mervyn Orr
Roger Green	Roy McClelland	Harold Patterson
William Hill	John McClintock	William Richmond
Mark Hood	James McClintock	Gareth Williams

Principal Office Bearers

Minister	Reverend Alistair Bates
Clerk of Session	Geoffrey Marshall
Treasurer	John Marshall
Congregational Secretary	John McClintock

Holding Trustees

William Caves
David Keys
Geoff Marshall
John Marshall
Patrick McClintock

Principal Bankers

Danske Bank	Ulster Bank Limited
1-2 Broadway	49 Wellington Street
Ballymena	Ballymena
BT43 7PE	BT43 6AD

Solicitors

James Ballentine & Son
Bank Buildings
The Pentagon
Ballymena
BT43 5LL

Church Office

28 Sourhill Road
Ballymena
BT42 2NB

Church Auditors

Johnston Kennedy DFK
Chartered Accountants
10 Pilot View
Heron Road
Belfast
BT3 9LE

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2023

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 were held on eight occasions and six e-mail decision taking correspondence.

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. Wellington Congregation of the Presbyterian Church (thereafter referred to as 'Wellington 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 the congregation.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2023

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.

OBJECTIVES AND ACTIVITIES

Wellington 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 purpose of the Church is the advancement of religion. To shape this purpose, Wellington Church has the following vision statement;

Wellington exists to see people – Truly know Christ, understand the Word of God, and live for Him through the power of the Holy Spirit.

To enable the vision the Kirk Session has set out four core values –

- **Faithful teaching of God's Word**
- **Seeking God through prayer**
- **Gathering for edifying fellowship**
- **Remaining gospel focused**

How do we build the vision? – Ensuring that each ministry understands and seeks to implement the vision of the church as agreed by the Kirk Session.

The Leadership and Development Co-ordinator has specific responsibility to lead in the implementation of the vision in church life and ministries.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2023

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation meets for worship at 10.30am and 6.30pm every Sunday and visitors are welcome to participate. The Sacrament of the Lord's Supper was observed on four 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. As well as our regular services during the year we celebrated God's gift of new life through three baptisms, conducted six marriage services and sought to bring comfort and support to 15 families who lost a loved one through bereavement. On 31st December 2023 there were 579 communicant members and 673 families connected with the congregation. The weekly average attendance at morning worship 550; evening worship 200.

Prayer is vital to the life of the congregation and people are encouraged to attend weekly prayer meetings prior to and during each worship service. In addition, a mid-week, Tuesday morning and Thursday lunchtime prayer meeting is held fortnightly. The leadership (elders) meet fortnightly on a Friday morning to specifically focus on prayer. The congregation is encouraged to continue in personal daily prayer and collectively in a Life Group setting. A co-ordinator and dedicated prayer team provide leadership in response to prayer requests and other such circumstances which require insight and specific direction.

Pastoral Care

We are given the privilege and responsibility to care for one another in the body of Christ. This takes many and varied forms; within study/prayer groups and organisations, by elders in their district and informally by members in the congregation. Sometimes it is a spontaneous act – on other occasions it leads to much caring over a long period. We greatly value this pastoral care which occurs member to member.

Alongside informal caring we have a structured approach so that as far as possible no-one gets overlooked. We have a dedicated pastoral care team made up of staff who prioritise visits from the Urgent>Hospital>Weekly>Fortnightly>Bimonthly>Twice yearly>Bereavement.

During the year a part-time Pastoral Care Co-ordinator was employed by the church. The pastoral care team meets weekly to plan and assign visits and the Pastoral Co-Ordinator has been tasked to review the provision of pastoral care to the congregation.

Mission and Outreach

Wellington Church responds to challenges in the local community and in the wider world. To facilitate this, we have GoLocal and GoGlobal teams who meet regularly to engage in mission and outreach.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2023

Locally we positively encourage community use of our facilities. Consequently, we have individuals and groups making use of our sports and conference facilities. We facilitate local youth events, such as various youth teams, and actively support Scripture Union locally. We provide part finance to some in training or serving in Northern Ireland. Through the United Appeal we encourage PCI's outreach program.

Globally, we support organisations and individuals. We have an ongoing commitment to Tearfund and MAF. We also support specific work among the marginalised in India (Asha), North Africa, South Africa (Genesis), Kenya (Bread), Ukraine, Lebanon and Slovenia. We currently have church members serving through AIM, Bread, PCSA and MAF.

Organisations

A glance at the weekly programme gives an overview of activities and organisations which are open to all (*approximate number attending in brackets*):

- **Sunday** – *Collective Bible Study (youth-20), Crèche (12), Well (Sunday School- 65+), Collective Fellowship (50+).*
- **Monday** – *Girls Brigade (100+).*
- **Tuesday** – *Circuit Training (40), Men's Fellowship (24), PW/Wellington Women (50), Badminton (15)*
- **Wednesday** - *Tots &Co (45).*
- **Thursday** – *Boys Brigade (80+).*
- **Friday** – *Kettle Bells (12).*
- **Saturday** – *Net (youth club - 160).*
- **Monthly** – *Sewcrafty (ladies – 12).*
- **Ask group** – *12 families.*

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2023

Contributing to denominational structures

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 work 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 congregation also contributes to the denomination's annual World Development Appeal, Sunday school project and any other special appeals.

Presbytery

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

General Assembly

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

Property

The congregation owns a meetinghouse and church halls located at 28 Sourhill Road, Ballymena. The new premises were first occupied in March 2009. The congregation also owns a manse located 21 Old Galgorm Road, Ballymena.

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.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2023

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 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 Commission's public benefit requirement statutory guidance.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2023

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the weekly freewill and monthly offering envelopes. There were:

- In the current year 475 contributors donated £347,493 to the General Account Free Will Offering, (460 contributors in previous year 2022, gave a total of £334,921);
- 280 contributors to the Mission fund, donated £86,066 in 2023 (2022: £76,728 was given by 276 contributors);
- 430 contributors to the Building Fund, gave a total of £222,056 in 2023 (2022: 422 contributors gave £231,565).

The total income of the congregation during the year 2023 was £952,863 compared to £861,155 in the previous year 2022.

Total expenditure decreased from £683,723 in 2022 to £680,089 in 2023.

The unrestricted reserves at 31 December 2023 was a £482,903 (2022: £389,359) which includes free reserves of £463,764 (2022: £359,470).

The level of restricted reserves at 31 December 2023 was £6,193,376 (2022: £6,014,146), of which £5,358,884 was designated towards fixed assets.

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 each financial year which give a true and fair view of the state of affairs of the congregation 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 charity will continue in operation.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2023

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 congregation and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (second edition – October 2019)". 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.

Statement of disclosure to the auditor

We, the Trustees who held office at the date of approval of these Financial Statements, as set out above, each confirm so far as we are aware, that:

- There is no relevant audit information of which the auditors are unaware; and
- We have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the auditors are aware of that information.

GOING CONCERN

The activities of the congregation are dependent on the ongoing contributions of 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 ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The Trustees aim to generate reserves at a level which would cover twelve months of commitments and expenditure. At the year end the free reserves amounted to £463,764, which is over 12 months of expenditure. The Trustees consider that the level of reserves will be dictated by future donations and planned expenditure and have processes in place to review both income and expenditure on a regular basis.

FUTURE DEVELOPMENTS -The leadership in the church understand that it's vital to review and refresh what we do. This is sought through prayer asking, "what does God want for this congregation for the next year and beyond". In the year 2024 we hope to pay off any outstanding debt. After that, we will direct and distribute greater financial support to Go-local and Go-global ministries. In addition, we plan to better equip and train leaders in sharing the Gospel message (word and practical ways), not only in the organisations they lead but more thoughtful Christian approach to those around us.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2023

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 on behalf of the Kirk Session by:



Geoff Marshall - Clerk of Session

Date: 28/10/2024

Wellington Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105536

Annual return

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
Year ended 31 December 2023**

Opinion

We have audited the financial statements of Wellington Congregation of the Presbyterian Church in Ireland (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023, and of its total incoming resources and expenditure of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)
Year ended 31 December 2023**

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9 and 10, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)
Year ended 31 December 2023**

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the nature of the organisation and sector, control environment and performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and relevant internal specialists where necessary regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act (Northern Ireland) 2008 and Taxation Legislation.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)
Year ended 31 December 2023**

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

As a result of performing the above our procedures to respond to risks identified included the following:-

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements,
- enquiring of management concerning actual and potential litigation and claims,
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud,
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC,
- addressing the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias, and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. The description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)
Year ended 31 December 2023**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**James Gage (Senior Statutory Auditor)
For and on behalf of Johnston Kennedy DFK
Chartered Accountants and Registered Auditors
10 Pilots View
Heron Road
Belfast
BT3 9LE**

Date: 28/10/2024

Wellington Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105536

Accounts

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	4	405,079	408,734	-	813,813	833,908
Charitable activities	5	5,745	-	-	5,745	1,099
Other trading activities	6	2,270	-	-	2,270	-
Investment income	7	1,444	21,173	-	22,617	2,043
Other income sources	8	229	16,481	-	16,710	580
Total income		414,767	446,388	-	861,155	837,630
Expenditure on:						
Raising funds	9	4,962	-	-	4,962	-
Charitable activities	10	399,540	248,904	-	648,444	585,661
Other	11	8,714	21,603	-	30,317	33,039
Total expenditure		413,216	270,507	-	683,723	618,700
Net income /(expenditure)		1,551	175,881	-	177,432	218,930
Transfers between funds		400	(400)	-	-	-
Net movement in funds		1,951	175,481	-	177,432	218,930
Reconciliation of funds						
Funds brought forward	20	387,408	5,838,665	182,034	6,408,107	6,189,177
Funds carried forward	20	389,359	6,014,146	182,034	6,585,539	6,408,107

All income derives from continuing activities; therefore, no statement of recognised gains or losses is given.

The comparative amounts by funds have been disclosed on notes 2 & 3.

The notes on pages 20 to 32 form part of these financial statements

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

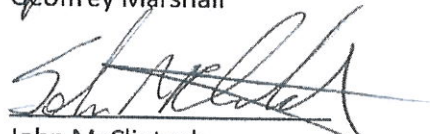
BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Fixed assets						
Tangible assets	12	29,889	5,480,567	-	5,510,456	5,642,191
Total fixed assets		29,889	5,480,567	-	5,510,456	5,642,191
Current assets						
Debtors	13	11,303	44,855	-	56,158	59,440
Current investments	14	-	-	31,468	31,468	151,468
Cash at bank & in hand	15	425,820	1,226,707	15,182	1,667,709	1,574,494
		437,123	1,271,562	46,650	1,755,335	1,785,402
Creditors: amounts falling due within one year	16	(19,502)	(247,250)	-	(266,752)	(258,740)
Net current assets		417,621	1,024,312	46,650	1,488,583	1,526,662
Inter fund debtors / (creditors)	17	(58,151)	(77,233)	135,384	-	-
Total assets less current liabilities		389,359	6,427,646	182,034	6,999,039	7,168,853
Creditors: amounts falling due after more than one year	18	-	(413,500)	-	(413,500)	(760,746)
Total net assets		389,359	6,014,146	182,034	6,585,539	6,408,107
Funds carried forward	20	389,359	6,014,146	182,034	6,585,539	6,408,107

Approved by the Kirk Session at a meeting on 25/10/2023 and signed on its behalf by


Geoffrey Marshall


John Marshall


John McClintock

The notes on pages 20 to 32 form part of these financial statements

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF CASH FLOWS

Year ended 31 December 2022

	Note	2022 £	2021 £
Net income / (expenditure)		177,432	218,930
<i>Adjustments to reconcile net income / (expenditure) to net cash flows from operating activities</i>			
Depreciation of tangible fixed assets	12	131,735	132,508
Loss (/Gain) on property disposal		(20,000)	-
Net finance costs		18,669	22,565
(Increase) / decrease in debtors		3,282	33,985
Increase / (decrease) in creditors		8,440	(2,598)
Net cash inflow from operating activities		319,558	405,390
Investing activities			
Interest received		2,617	2,044
Proceeds from property disposals		140,000	-
Net cash inflow from investing activities		142,617	2,044
Financing activities			
Interest paid		(21,286)	(24,609)
Capital expenditure		-	(18,821)
Repayment of long-term loans		(347,674)	(253,311)
Net cash (outflow) / inflow from financing activities		(368,960)	(296,741)
Net increase / (decrease) in cash and cash equivalents		93,215	110,693
Cash and cash equivalents at 1 January 2022		1,574,494	1,463,801
Cash and cash equivalents at 31 December 2022	15	1,667,709	1,574,494

The notes on pages 20 to 32 form part of these financial statements

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019).

Wellington Congregation of the Presbyterian Church in Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements include all transactions assets and liabilities for which the congregation is responsible in law.

b) Preparation of accounts on a going concern basis

Wellington Congregation of the Presbyterian Church in Ireland has prepared the accounts on a going concern basis. The balance sheet is strong with continued support by members.

c) Income

Income is recognised when the charity has entitlement to funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Income from tax reclaims (Gift Aid) is recognised at the same time as the gift to which they relate.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity's volunteers is not recognised financially in the Statement of Financial Activities, but their valuable contribution is acknowledged in the Trustees' Report.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregation Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Expendable endowment funds are donations that have been given to the church and the Kirk Session has elected to hold these as capital. The Trustees have the discretion to use these funds as income.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

Expenditure is accounted for on an accruals basis and has been classified under the following headings:-

- expenditure on raising funds includes all expenditure on fundraising activities and other costs incurred on raising funds for charitable purpose,
- expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organizational expenditure, church running and administration costs, donations and other support services to further the purposes of the charity,
- other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is either charged to the Statement of Financial Activities or is capitalized as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, human resources, payroll and governance costs which support the charity's activities.

i) Operating leases

The Church has no operating leases.

j) Tangible fixed assets

Items of property, fixtures and equipment are capitalised if they can be used for more than one year and cost at least £2,000. They are stated at cost less accumulated depreciation and impairment losses, if any. The depreciable amount is the cost of an asset less its residual value.

Depreciation is charged to the Statement of Financial Activities on a straight-line basis so as to write off the depreciable amount of the asset over its estimated useful life as follows:

Freehold land	Not depreciated
Property	50 years
Fixtures & equipment	20% straight line / 15% straight line

The residual value and useful life of property, fixtures and equipment are reviewed at each balance sheet date and updated for any changes.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

k) Debtors

Operational and other debtors are recognised at the settlement amount due.
Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

2. Statement of Financial Activities: Unrestricted funds

	Note	2022 £	2021 £
Income from:			
Donations and legacies	4	405,079	396,320
Charitable activities	5	5,745	1,099
Other trading activities	6	2,270	-
Investment income	7	1,444	944
Other income sources	8	229	580
Total income		414,767	398,943
Expenditure on:			
Raising funds	9	4,962	-
Charitable activities	10	399,540	352,568
Other	11	8,714	8,172
Total expenditure		413,216	360,740
Net income /(expenditure)		1,551	38,203
Transfers between funds		400	500
Net movement in funds		1,951	38,703
Reconciliation of funds			
Funds brought forward	20	387,408	348,705
Funds carried forward	20	389,359	387,408

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

3. Statement of Financial Activities: Restricted funds

	Note	2022 £	2021 £
Income from:			
Donations and legacies	4	408,734	437,588
Investment income	7	21,173	1,100
Other income sources	8	16,481	-
Total income		446,388	438,688
Expenditure on:			
Charitable activities	10	248,904	233,093
Other	11	21,603	24,868
Total expenditure		270,507	257,961
Net income /(expenditure)		175,881	180,727
Transfers between funds		(400)	(500)
Net movement in funds		175,481	180,227
Reconciliation of funds			
Funds brought forward	20	5,838,665	5,658,438
Funds carried forward	20	6,014,146	5,838,665

4. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Recorded giving:					
Loose collections	6,659	-	-	6,659	4,160
Donations and gifts	335,620	323,806	-	659,426	637,205
Gift aid	62,800	62,528	-	125,328	120,814
Legacies and bequests	-	22,400	-	22,400	71,729
	405,079	408,734	-	813,813	833,908

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

5. CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Fees from weddings and funerals	2,160	-	-	2,160	480
Fundraising events	-	-	-	-	-
Sundry income	1,791	-	-	1,791	359
Literature sales	1,794	-	-	1,794	260
	<u>5,745</u>	<u>-</u>	<u>-</u>	<u>5,745</u>	<u>1,099</u>

6. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Letting of premises	2,270	-	-	2,270	-
	<u>2,270</u>	<u>-</u>	<u>-</u>	<u>2,270</u>	<u>-</u>

7. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Deposit interest	1,444	1,173	-	2,617	2,043
Profit on investment disposal	-	20,000	-	20,000	-
	<u>1,444</u>	<u>21,173</u>	<u>-</u>	<u>22,617</u>	<u>2,043</u>

8. OTHER INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Other income	229	16,481	-	16,710	580
	<u>229</u>	<u>16,481</u>	<u>-</u>	<u>16,710</u>	<u>580</u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

9. RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
FWO envelopes	4,962	-	-	4,962	-
	<u>4,962</u>	<u>-</u>	<u>-</u>	<u>4,962</u>	<u>-</u>

10. CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
General Assembly Assessments	39,770	12,526	-	52,296	49,621
Presbytery fees	1,625	-	-	1,625	1,805
Ministry and support staff costs	186,218	-	-	186,218	202,006
Congregational running expenses	123,375	17,423	-	140,798	87,538
Donations to missions and charities	15,000	54,831	-	69,831	66,358
Personal support	-	38,921	-	38,921	37,948
Depreciation (Note 12)	10,052	121,683	-	131,735	132,508
Governance costs	23,500	3,520	-	27,020	7,877
	<u>399,540</u>	<u>248,904</u>	<u>-</u>	<u>648,444</u>	<u>585,661</u>

11. OTHER EXPENDITURE

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Loan interest	-	21,286	-	21,286	24,609
Bank charges	331	317	-	648	253
Sundry	1,734	-	-	1,734	4,852
Catering costs	6,649	-	-	6,649	3,325
	<u>8,714</u>	<u>21,603</u>	<u>-</u>	<u>30,317</u>	<u>33,039</u>

Net income

Net income is stated after charging / (crediting):
Auditor's remuneration

Total 2022 £	Total 2021 £
<u>3,840</u>	<u>3,600</u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

12. TANGIBLE FIXED ASSETS

	Land £	Church buildings £	Manse £	Fixtures & Equipment £	Total £
COST					
At 1 January 2022	1,100,000	5,634,129	450,000	135,266	7,319,395
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2022	<u>1,100,000</u>	<u>5,634,129</u>	<u>450,000</u>	<u>135,266</u>	<u>7,319,395</u>
DEPRECIATION					
At 1 January 2022	-	1,464,879	117,000	95,326	1,677,205
Charge for the year	-	112,683	9,000	10,052	131,735
Eliminated on disposal	-	-	-	-	-
At 31 December 2022	<u>-</u>	<u>1,577,562</u>	<u>126,000</u>	<u>105,378</u>	<u>1,808,940</u>
NET BOOK VALUE					
At 31 December 2022	<u>1,100,000</u>	<u>4,056,567</u>	<u>324,000</u>	<u>29,889</u>	<u>5,510,456</u>
At 31 December 2021	<u>1,100,000</u>	<u>4,169,250</u>	<u>333,000</u>	<u>39,941</u>	<u>5,642,191</u>

13. DEBTORS

	2022 £	2021 £
Gift aid recoverable	17,789	21,698
CAF vouchers	50	50
Sundry	2,934	2,307
War loan debtor	35,385	35,385
	<u>56,158</u>	<u>59,440</u>

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

14. INVESTMENTS

The congregation has the following investments. Amounts are shown at cost.

	2022	2021
	£	£
National Savings Income Bonds	31,468	31,468
Investment property held for sale	-	120,000
	31,468	151,468

The investment property (9 Circular Road, Ballymena) was sold during the year for £140,000 after selling costs

15. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise the following:

	2022	2021
	£	£
Cash at bank and in hand	1,667,709	1,574,494

16. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	15,225	5,710
Other creditors	41,914	43,024
Ulster bank loan	208,634	209,062
Other taxation and social security	979	944
	266,752	258,740

17. Inter fund debtors/ (creditors)

Inter fund debtor and creditors balances are included to represent the amounts owed between funds.

18. CREDITORS: Amounts falling due after one year

	2022	2021
	£	£
Ulster bank loan	-	347,246
Sundry loans	3,500	3,500
Elsie Steele Trust loan	410,000	410,000
	413,500	760,746

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

19. BANK AND OTHER BORROWINGS

On the 25th June 2015 the Ulster Bank provided the congregation of Wellington Presbyterian Church with a loan of £2,480,000. The loan is repayable at 3% over the base rate for the entirety of the term of the loan until January 2031.

The loan is secured by a legal charge over the Church premises at 28 Sourhill Road, Ballymena, Co. Antrim and associated assets.

The Elsie Steele Trust provided the Church with a loan of £410,000 to be repaid at the end of a twenty five - year period. The loan is at a fixed rate of 4% and has another nine years to run. The Elsie Steele Trust has a secondary charge over the Church premises at 28 Sourhill Road, Ballymena, Co Antrim and associated assets.

20. FUND BALANCES

	Balance at 01/01/22 £	Receipts £	Payments £	Surplus / (deficit) £	Transfers £	Balance at 31/12/22 £
Unrestricted funds						
General fund	387,408	414,767	(413,216)	1,551	400	389,359
Restricted funds						
Old property reserve	24,341	332	-	332	-	24,673
Benevolent fund	131	-	-	-	-	131
Mission fund	104,888	113,774	(99,626)	14,148	-	119,036
New building fund	5,679,071	300,271	(143,203)	157,068	-	5,836,139
Organisations' fund	30,234	32,011	(27,678)	4,333	(400)	34,167
	5,838,665	446,388	(270,507)	175,881	(400)	6,014,146
Endowment funds						
Endowments	182,034	-	-	-	-	182,034
Total funds	6,408,107	861,155	(683,723)	177,432	-	6,585,539

The following is a list of the restricted funds in use together with a description of their use:

- The old property fund is used to fund capital projects and the on-going maintenance and development of the properties owned and used by the congregation in its mission.
- The new building fund was launched to fund the move to the New Premises where the Church is now located.
- The benevolent fund is used for social outreach programmes into the local community.
- The mission account is used to meet our commitments to PCI and non-congregational mission at home and overseas.
- The organisations fund is the total funds of all church organisations.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

21. EMPLOYEES NUMBERS AND STAFF COSTS

	2022	2021
	£	£
Employment costs		
Wages and salaries	147,090	146,822
Employer's social security	9,452	9,019
Employer's pension contribution	12,294	1,196
	<u>168,836</u>	<u>157,037</u>

Number of employees:

The number of staff employed by the church on 31 December 2022 was 9 (2021: 7)

Staff salaries are in line with the salary scales maintained by the Presbyterian Church in Ireland (PCI).

No employees received remuneration in excess of £60,000.

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 PCI equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The PCI Scheme (2009) is a funded scheme of the defined benefits 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 25th November 2015 whereby the Presbyterian Church agreed to pay, from 31st 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.

	2022	2021
	£	£
The contributions made by the congregation during the year were as follows:		
Pension costs	<u>11,118</u>	<u>10,874</u>

All other staff employed by the congregation are automatically enrolled in the SMART PENSION scheme. This scheme and its assets are held by an independent scheme manager. The contributions made by the congregation to this scheme were, 2022: £1,176 (2021: £1,196).

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (cont'd)

Year ended 31 December 2022

19. RELATED PARTY TRANSACTIONS

- One of the trustees, the minister of the congregation, received remuneration of £46,327 and expenses of £1,353 for acting in that capacity. Pension contributions of £11,118 were paid by the congregation in respect of the minister.
- Another trustee, Mr Mervyn Orr received remuneration of £6,008 as a result of his employment by the church.
- No other charity trustee, other than the minister mentioned above, received payment for professional or other services supplied to the charity.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

- £126,345 for congregational assessments, which includes £46,327 for the minister's stipend.
- £31,314 towards the United Appeal
- Mr Geoffrey Marshall and Mr Mark Hood, trustees of the Church are also trustees of the Elsie Steele Trust, a charitable trust, which has made a loan of £410,000 to Wellington Presbyterian Church. This is an interest only loan, with interest being charged at 4% per annum and capital repayable at the end of twenty-five years. There are nine years to run on the loan on 31 December 2022.

Wellington Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105536

Annual report

**Wellington 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
Charity Number: (NIC105536)**

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
Year ended 31 December 2022

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WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT
Year ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Trustees

Trustees during the year ended 31 December 2022 were:

Robert Acheson	James Kennedy	James McIlvenna
Tommy Adger	David Keys	David McKean
Alistair Bates	Robin Keys	James H McKeown
Lex Brown	Robin Lindsay	Jim McKeown
Sam Caves	David Marshall	Jonathan McKeown
William Caves	Geoff Marshall	Trevor McKeown
Ronald Crooks	John Marshall	Gordon McNair
David Currie	Victor McAfee	James Millar
Sam Davison	William McCartney	Mervyn Orr
Geoff Eagleson	Roy McClelland	Harold Patterson
Roger Green	John McClintock	William Richmond
William Hill	James McClintock	Gareth Williams
Mark Hood	Patrick McClintock	
Keith Irwin	Trevor McFetridge	

Principal Office Bearers

Minister	Reverend Alistair Bates
Clerk of Session	Geoffrey Marshall
Treasurer	John Marshall
Congregational Secretary	John McClintock

Holding Trustees

William Caves
David Keys
Geoff Marshall
John Marshall
Patrick McClintock

Principal Bankers

Danske Bank	Ulster Bank Limited
1-2 Broadway	49 Wellington Street
Ballymena	Ballymena
BT43 7PE	BT43 6AD

Solicitors

James Ballentine & Son
Bank Buildings
The Pentagon
Ballymena
BT43 5LL

Church Office

28 Sourhill Road
Ballymena
BT42 2NB

Church Auditors

Johnston Kennedy DFK
Chartered Accountants
10 Pilot View
Heron Road
Belfast
BT3 9LE

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2022

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 were held on eight occasions in 2022 and twelve e-mail decision taking correspondence.

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. Wellington Congregation of the Presbyterian Church (thereafter referred to as 'Wellington 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 the congregation.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2022

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.

OBJECTIVES AND ACTIVITIES

Wellington 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 purpose of the Church is the advancement of religion. To shape this purpose, Wellington Church has the following aims:

1. To be light on a hill, reaching people in the community and drawing them into the church environment, through a wide range of activities.
2. To be salt, presenting the gospel message through all we do so that lives will be changed as people accept Jesus Christ as Saviour and Lord.

To live out and fulfil the aims of the Church the Kirk Session has five core purposes. However, during the year Kirk Session started a review of the core purposes vis-a-vis **COME GROW GO**. (The review work is ongoing and due to be completed early 2023).

- **Worship**
- **Ministry**
- **Mission (GoLocal and GoGlobal)**
- **Fellowship**
- **Discipleship**

Each core purpose is led by an 'Action Team' who monitor, encourage growth and development. The Convenor of each team updates the leadership of the church (Kirk Session) on a regular basis throughout the year as to activities and progress.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation meets for worship at 10.30am and 6.30pm every Sunday and visitors are welcome to participate. However, the Covid 19 Virus Pandemic continued to interrupt the normal routine of worship in the church building until around April 2022. From the beginning of May 2022, the congregation began to gather on a gradual phased return to normal pre Covid meetings. The Sacrament of the Lord's Supper was observed on four 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. As well as our regular services during the year (gradual return from Covid) we celebrated God's gift of new life through six baptisms, conducted four marriage services and sought to bring comfort and support to 23 families who lost a loved one through bereavement. On 31st December 2022 there were 544 communicant members and 674 families connected with the congregation. The weekly average attendance at morning worship started to increase after easing of Covid restrictions (approx. 500) as the church returned to one morning service. From September 2022 weekly evening service recommenced.

Prayer is vital to the life of the congregation and people are encouraged to attend weekly prayer meetings prior to and during each worship service. In addition, a mid-week prayer meeting is held fortnightly, and the leadership (elders) meet bi-monthly, to specifically focus on worship/study/prayer. The congregation is encouraged to continue in personal daily prayer and collectively in a Life Group setting. A co-ordinator and dedicated prayer team provide leadership in response to prayer requests and other such circumstances which require insight and specific direction.

Pastoral Care

We are given the privilege and responsibility to care for one another in the body of Christ. This takes many and varied forms; within study/prayer groups and organisations, by elders in their district and informally by members in the congregation. Sometimes it is a spontaneous act – on other occasions it leads to much caring over a long period. We greatly value this pastoral care which occurs member to member.

Alongside informal caring we have a structured approach so that as far as possible no-one gets overlooked. We have a dedicated pastoral care team made up of staff who prioritise visits from the Urgent>Hospital>Weekly>Fortnightly>Bimonthly>Twice yearly>Bereavement.

The pastoral care team meets weekly to plan and assign visits. The Covid 19 Pandemic and its restrictions on community realised that home/hospital visits and other pastoral care could not take place as normal. However, this was eased and from the beginning of May 2022 a gradual/phased return to normal visiting was undertaken.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2022

Mission and Outreach

Wellington Church responds to challenges in the local community and in the wider world. To facilitate this, we have a Mission Action Team and a Mission Support Account. During the year Session reviewed and realigned the work under two new teams - GoLocal and GoGlobal.

GoLocal encourages community use of our facilities. Consequently, we have individuals and groups making use of our sports and conference facilities. We facilitate local youth events, such a Spark and Summerfest, and actively support Scripture Union locally. We provide part finance to some in training or serving in Northern Ireland. Through the United Appeal we encourage PCI's outreach program.

GoGlobal supports organisations and individuals. We have an ongoing commitment to Tearfund, MAF and IJM. We also support specific work among the marginalised in India (Asha), North Africa, South Africa (Genesis), Kenya (Bread), Ukraine, Lebanon and Slovenia and Brazil.

We currently have church members serving though AIM, Wycliffe, Bread, PCSA and MAF.

Organisations

A glance at the weekly programme gives an overview of activities and organisations which are open to all (*approximate number attending in brackets*):

- **Sunday** – *Collective Bible Study (youth-30), Crèche (22), Well (Sunday School- 70+), Collective Fellowship (50+).*
- **Monday** – *Girls Brigade (100+).*
- **Tuesday** – *Circuit Training (40), Men's Fellowship (24), PW/Wellington Women (50), Badminton (15)*
- **Wednesday** - *Tots &Co (45).*
- **Thursday** – *Boys Brigade (80).*
- **Friday** – *Kettle Bells (12), Men Aloud (10).*
- **Saturday** – *Net (youth club - 90).*
- **Monthly** – *Sewcrafty (ladies – 12).*
- **Ask group** – *12 families.*

NB With the easing of Covid Restrictions (May 2022), the above groups started to engaged in a process of gradually returning to church activities.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2022

Contributing to denominational structures

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 work 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 congregation also contributes to the denomination's annual World Development Appeal, Sunday school project and any other special appeals.

Presbytery

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

General Assembly

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

Property

The congregation owns a meetinghouse and church halls located at 28 Sourhill Road, Ballymena. The new premises were first occupied in March 2009. The congregation also owns a manse located 21 Old Galgorm Road, Ballymena.

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.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2022

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 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 Commission's public benefit requirement statutory guidance.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2022

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the weekly freewill and monthly offering envelopes. There were:

- In the current year 460 contributors donated £334,921 to the General Account Free Will Offering, (485 contributors in previous year 2021, gave a total of £331,465);
- 276 contributors to the Mission fund, donated £76,728 in 2022 (2021: £79,423 was given by 290 contributors);
- 422 contributors to the Building Fund, gave a total of £231,565 in 2022 (2021: 432 contributors gave £216,285).

The total income of the congregation during the year 2022 was £861,155 compared to £837,630 in the previous year 2021.

Total expenditure increased from £618,700 in 2021 to £683,723 in 2022.

The unrestricted reserves at 31 December 2022 was a £389,359 (2021: £387,408) which includes free reserves of £359,470 (2021: £347,467).

The level of restricted reserves at 31 December 2022 was £6,014,146 (2021: £5,838,665), of which £5,480,567 was designated towards fixed assets.

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 each financial year which give a true and fair view of the state of affairs of the congregation 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 charity will continue in operation.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2022

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 congregation and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (second edition – October 2019)".

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.

Statement of disclosure to the auditor

We, the Trustees who held office at the date of approval of these Financial Statements, as set out above, each confirm so far as we are aware, that:

- There is no relevant audit information of which the auditors are unaware; and
- We have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the auditors are aware of that information.

GOING CONCERN

The activities of the congregation are dependent on the ongoing contributions of 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 ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The Trustees aim to generate reserves at a level which would cover twelve months of commitments and expenditure. At the year end the free reserves amounted to £359,470, which is 10 months of expenditure. The Trustees consider that the level of reserves will be dictated by future donations and planned expenditure and have processes in place to review both income and expenditure on a regular basis.

WELLINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT (cont'd)
Year ended 31 December 2022

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 on behalf of the Kirk Session by:


Geoff Marshall - Clerk of Session

Date: 25/10/2023

Wellington Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105536

Annual return

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
Year ended 31 December 2022**

Opinion

We have audited the financial statements of Wellington Congregation of the Presbyterian Church in Ireland (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022, and of its total incoming resources and expenditure of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)
Year ended 31 December 2022**

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9 and 10, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)
Year ended 31 December 2022**

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the nature of the organisation and sector, control environment and performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and relevant internal specialists where necessary regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act (Northern Ireland) 2008 and Taxation Legislation.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)
Year ended 31 December 2022**

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

As a result of performing the above our procedures to respond to risks identified included the following:-

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements,
- enquiring of management concerning actual and potential litigation and claims,
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud,
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC,
- addressing the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias, and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

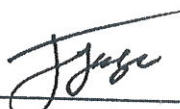
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. The description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WELLINGTON CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)
Year ended 31 December 2022**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**James Gage (Senior Statutory Auditor)
For and on behalf of Johnston Kennedy DFK
Chartered Accountants and Registered Auditors
10 Pilots View
Heron Road
Belfast
BT3 9LE**

Date:

25/10/2023