

# First Kilrea Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105557

## Details

Status	Received
Registered	2016-08-09
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	30 Gortin Road Kilrea Coleraine BT51 5yg BT51 5YG
Phone	02829540362

## 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	£92,443	£100,900	£0	1

## Trustees

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Name	Role	Appointed
Basil Irwin		
Mr David Laughlin		
Trevor Mccormick		
William Dinsmore		

**First Kilrea Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105557

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# Accounts

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## INCOME 2024

### Unrestricted Funds

#### 1 Assessable Income

FWO	45906
Loose Offerings	68
Gift Aid	9,796
Bequest & Interest	154
Miscellaneous	87 <sup>1</sup>

#### 2 Non Assessable Income

Church Magazines & publications	346 <sup>2</sup>
General Bequests	0 <sup>3</sup>
Refund Boveedy Church	3,271 <sup>4</sup>

### Restricted / Endowment Funds

Property	12,943 Table 1
United Appeal	5,674 Table 2
Missions & Charities	215 Table 3
Organisations - Sunday School & PW	5,933 Table 4
All Other Funds	<u>8,052 Table 5</u>

**Total Income 92,443**  
ASR 3.70a

#### Table 1

Harvest Offering	8297
Gift Aid	1736
Boveedy re: Manse	1000
Donations	<u>1910</u>

**12943**

#### Table 2

United Appeal Off	4710
Gift Aid	<u>964</u>

**5674**

#### Table 3

RBL Poppy Appeal	<u>215</u>
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**215**

#### Table 4

Sunday School	
Children's Day	2357
Gift Aid	436
Bottle Collections	263
Bequests	49
Bank Interest	2
Bible Reading Notes	<u>23</u>

**3130**

PW (1)	
PW Service	2045
Gift Aid	454
Donations:	
Adams Family	100
Miss Helen Holmes	150
PW donation	20
Bank Interest	<u>2</u>

PW (2)	
Bank Interest	<u>33</u>

**2803**

**5933**

#### Table 5

Property Accounts	
Rent Church Street	2444
Rent Bridge Street	5358
Benevolent Fund	<u>249</u>

**8051**

## **COMPARATIVE FIGURES**

	<u>2023</u>	<u>2024</u>
FWO	44966	45906
Loose Offering	256	68
Gen A/C Gift Aid	9274	9796
United Appeal	4465	4710
Gift aid	1012	964
Harvest Offering	7535	8297
Gift Aid	1691	1736
Properties A/C Rents	9141	7802
Hall Maintenance Dons 1000		1910

- 1 Refund re Presbytery Photocopying
- 2 Presbyterian Herald and Widerworld (Inspire)
- 3 General Bequests: 0.00
- 4 Refunds : Ministerial Expenses £3,076 ; Printing £195

## EXPENDITURE 2024

### Unrestricted Funds

Assessments	54,170	Table 6
Salary & Allowances	1,814	
Other Congregational Expenses	8,071	Table 7

### Restricted / Endowment Funds

Property	9,703	Table 8
United Appeal (Target 4,748)	5,674	
Missions & Charities	215	Table 9
Organisations – Sunday School & PW	5,064	Table 10
All Other Funds	16,189	Table 11
<b>Total Expenditure</b>	<b>100,900</b>	
	ASR 3.70c	

#### Table 6

Stipend	30,698
Ministerial Duties Allow	2815
Ministerial Car Allow	4,221
National Insurance	2980
Gen Ass Assessments	<u>13456</u>

**54,170**

#### Table 7

Manse Rates	1176
Insurances	3668
Presbytery Fees	328
Pres Herald etc	386
Devotional Books	112
CD Ministry	20
FWO Envelopes	246
Copier Maintain & Toner	75
Stationery/CDs/Post	270
Sunday School Donation	49
Bank Fees	211
Gratuities	500
Catering	665
Misc	105
Pulpit Supply	<u>260</u>

**8071**

#### Table 8

Repairs	868
Caretaker & Graveyard	2000
Maintenance & Supplies	1405
Water Charges	346
Oil	1824
Electricity	<u>3262</u>

**9703**

#### Table 9

Royal British Legion	<u>215</u>
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**215**

#### Table 10

##### **Sunday School**

Teaching Materials	260
Bible reading notes	157
Prizes	339
Gifts	66
Stand By Me project	1600
Events	110
Bank Fees	<u>41</u>

2573

##### **PW**

PW Mission Fund	1500
Belfast City Mission	300
3 No. Speakers	140
Jean Corrigan	500
Materials	11
Bank Fees	<u>40</u>

2491

**5064**

#### Table 11

##### **Property Accounts**

Insurances	675
Rates	894
Church Roof Repairs	5436
Church Walls Repair	8906
General Maintenance	100
Benevolent Fund	<u>178</u>

16189

## **COMPARATIVE FIGURES**

	<u>2023</u>	<u>2024</u>
Assessments	52510	54170
United Appeal	5478	5674
Property Repair	599	868
Oil	946	1824
Electricity	3750	3262
Rates	1117	1176
Church Insurance	3515	3668

## BALANCE SUMMARIES

	Opening Balance	Closing Balance
<b>Unrestricted Funds</b>	8119	7537
<b>Restricted Funds</b>		
Property – Repair / Upkeep	836	302
Properties - Bridge & Church St	31569	37632
Capital Building Fund	19716	5375
Graveyard Fund	2010	2010
United Appeal	0	0
Missions Fund	1000	1000
Benevolent Fund	61	132
<b>Total Restricted Funds</b>	<b>55192</b>	<b>46451</b>
<b>Restricted Organisational Funds</b>		
Sunday School Account	1832	2389
PW No. 1 Account	1028	1306
PW No. 2 Account	3249	3281
<b>Total Restricted Organisation- al Funds</b>	<b>6109</b>	<b>6976</b>
	<b>INVESTMENT FUNDS</b>	
NFU Investments	56460	59794
PCI Gen Inv Fund 1 (159 shares)	2119	2219
PCI Gen Inv Fund 2 (1343 shares)	17898	18842
Danske Term Deposit	6317	6422
<b>Total Investment Funds</b>	<b>82794</b>	<b>87277</b>

**First Kilrea Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105557

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# Accounts

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## INCOME 2023

### Unrestricted Funds

#### 1 Assessable Income

FWO	44,966
Loose Offerings	257
Gift Aid	9,274
Bequest & Interest	180
Miscellaneous	195 <sup>1</sup>

#### 2 Non Assessable Income

Church Magazines & publications	360 <sup>2</sup>
General Bequests	14,126 <sup>3</sup>
Refund Boveedy Church	3,217 <sup>4</sup>

### Restricted / Endowment Funds

Property	12,122	Table 1
United Appeal	5,478	Table 2
Missions & Charities	459	Table 3
Organisations - Sunday School & PW	6,884	Table 4
All Other Funds	<u>9,390</u>	Table 5

**Total 106909**

#### Table 1

Harvest Offering	7831
Gift Aid	1691
Boveedy re: Manse	1000
Donations	1000
Manse electricity refund	<u>600</u>
	<b>12122</b>

#### Table 2

United Appeal Off	4465
Gift Aid	<u>1013</u>
	<b>5478</b>

#### Table 3

RBL Poppy Appeal	310
Coronation Service	<u>149</u>
	<b>459</b>

#### Table 4

Sunday School	
Children's Day	1930
Gift Aid	481
Weekly Offerings	39
Bottle Collections	469
Bequests	49
Bank Interest	2
Bible Reading Notes	<u>22</u>
	<b>2992</b>

#### PW (1)

PW Service	2100
Gift Aid	395
Donations:	
Gamble Family	500
Miss Helen Holmes	150
In lieu of flowers -	
Mrs L Gamble	670
PW Events/donation	50
Bank Interest	<u>2</u>

#### PW (2)

Bank Interest	<u>25</u>
	<b>3892</b>

**6884**

#### Table 5

Property Accounts	
Rent Church Street	2444
Rent Bridge Street	6697
Benevolent Fund	29
Graveyard Fund	<u>220</u>
	<b>9390</b>

## **COMPARATIVE FIGURES**

	<u>2022</u>	<u>2023</u>
FWO	43749	44966
Loose Offering	331	256
Gen A/C Gift Aid	9886	9274
United Appeal	4730	4465
Gift aid	845	1012
Harvest Offering	7435	7535
Gift Aid	1526	1691
Properties A/C Rents	6016	9141
Hall Maintenance Dons	1250	1000

1 Refund re Presbytery Photocopying

2 Presbyterian Herald, Daily Bread Notes and Widerworld

3 General Bequests: Ms Eileen Hemphill £14,126

4 Refunds : Ministerial Expenses £3,005 ; Printing & CDs £212

## EXPENDITURE 2023

### Unrestricted Funds

Assessments	52,510	Table 6
Salary & Allowances	1,756	
Other Congregational Expenses	7,932	Table 7

### Restricted / Endowment Funds

Property	9,398	Table 8
United Appeal (Target 5,169)	5,477	
Missions & Charities	310	Table 9
Organisations – Sunday School & PW	6,468	Table 10
All Other Funds	9,907	Table 11
<b>TOTAL</b>	<b>93,758</b>	

#### Table 6

Stipend	29,236
Ministerial Duties Allow	2681
Ministerial Car Allow	4,020
National Insurance	2837
Gen Ass Assessments	<u>13737</u>

**52,510**

#### Table 7

Manse Rates	1117
Insurances	3515
Presbytery Fees	325
Bible Notes & Pres Herald	404
Devotional Books	125
CD Ministry	55
FWO Envelopes	225
Copier Maintain & Toner	275
Stationery/CDs/Post	106
Sunday School Donation	49
Bank Fees	207
Gratuities	600
Catering	500
Action Deaf Youth	300
6453	
Pulpit Supply	<u>130</u>

**7932**

#### Table 8

Repairs	599
Caretaker & Graveyard	1900
Maintenance & Supplies	2044
Water Charges	159
Oil	946
Electricity	<u>3750</u>

**9398**

#### Table 9

Royal British Legion	<u>310</u>
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**310**

#### Table 10

##### **Sunday School**

Teaching Materials	549
Bible reading notes	76
Prizes	441
Gifts	80
Stand By Me project	1600
Donations	100
Events	127
Bank Fees	<u>41</u>

3014

##### **PW**

PW Mission Fund	1800
CA Poverty	250
Belfast City Mission	250
3 No. Speakers	155
Mr & Mrs Kelly (ONS)	250
Materials	11
Donations	700
Bank Fees	<u>38</u>

3454

**6468**

#### Table 11

##### **Property Accounts**

Insurances	609
Rates	849
Repairs - fence	2751
Gen Maintenance	100
Benevolent Fund	175
Replace Church F/Path	3473
<b>1898</b>	
Replace Hall Porch	<u>1950</u>

**9907**

## **COMPARATIVE FIGURES**

	<u>2022</u>	<u>2023</u>
Assessments	49606	52510
United Appeal	5575	5478
Property Repair	3444	599
Oil	2411	946
Electricity	5005	3750
Rates	1044	1117
Church Insurance	3266	3515

## BALANCE SUMMARIES

	Opening Balance	Closing Balance
<b>Unrestricted Funds</b>	9836	8119
<b>Restricted Funds</b>		
Property – Repair / Upkeep	244	836
Properties - Bridge & Church St	26736	31569
Capital Building Fund	11014	19716
Graveyard Fund	1790	2010
United Appeal	0	0
Missions Fund	851	1000
Benevolent Fund	107	61
<b>Total Restricted Funds</b>	<b>40742</b>	<b>55192</b>
<b>Restricted Organisational Funds</b>		
Sunday School Account	1854	1832
PW No. 1 Account	615	1028
PW No. 2 Account	3224	3249
<b>Total Restricted Organisation- al Funds</b>	<b>5693</b>	<b>6108</b>
	<b>INVESTMENT FUNDS</b>	
NFU Investments	52627	56460
PCI Gen Inv Fund 1 (159 shares)	1943	2119
PCI Gen Inv Fund 2 (1343 shares)	16229	17898
Danske Term Deposit	6239	6317
<b>Total Investment Funds</b>	<b>77038</b>	<b>82794</b>

**First Kilrea Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105557

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# Annual report

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# **FIRST KILREA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND.**

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

**Registered Charity in Northern Ireland (NIC 105557)**

## **FIRST KILREA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT.**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

First Kilrea Congregation of The Presbyterian Church in Ireland  
Church Street  
Kilrea,  
Co Londonderry  
BT51 5QH  
Registered Charity in Northern Ireland (NIC 105557)

### **CHARITY TRUSTEES**

William Dinsmore  
Basil Irwin  
David Laughlin  
Trevor McCormick

### **PRINCIPAL OFFICE BEARERS**

Minister	Trevor J McCormick
Clerk of Session	David Laughlin
Treasurer	Basil Irwin

### **INDEPENDENT EXAMINER**

Mark Callaghan  
Coleraine

### **BANKERS**

Danske Bank  
Bank Square, Kilrea, Co Londonderry, BT51 5QS

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

### **STRUCTURE AND MANAGEMENT**

#### **The Kirk Session**

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

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

Stated meetings of the Kirk session are held at least twice in each year.

To be chosen for the office of the eldership in the congregation a person must be a voting members 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. First Kilrea congregation of the Presbyterian Church has been assigned to the Coleraine and Limavady Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

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

### **The General Assembly**

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

### **DESCRIPTION AND PURPOSE**

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

First Kilrea congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scripture, 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 congregation's mission purposes is *by the grace of God, to help people of all ages become fully committed followers of Jesus Christ.*

*Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

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

*As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice. The congregation aims to live out its Mission and Vision as a family of God's people by being:*

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturing faith in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*

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

### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed at least twice during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible study meetings in partnership with First Kilrea Congregation and has the following organisations:

- Faithfinders (Sunday School)
- Bible Class
- Midweek Bible Study
- Women Together
- Book Club
- Tunes on Tuesday
- Boys' Brigade

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11:00am. After the Pandemic restrictions there are a few occasional evening services, eg Harvest , Communion Thanksgiving and Carols. Praise is led by our dedicated organist and a group of faithful singers come together for special services. During the week the Bible study provides an opportunity for members to meet together for fellowship and study of the scriptures.

As well as our regular services during the year we acknowledge God's gift of new life at Sacraments of Baptism, and we conduct marriage services of members, and give thanks for faithful service and seek to comfort those who have been bereaved during the year.

At the 31 December 2023 there were 135 communicant members and 108 families connected with the congregation. The average weekly attendance at morning worship is 80.

#### **Pastoral Care**

Members of the congregation who are unable to attend church due to illness or age are visited on a regular basis by the minister, elders or by other members of the congregation.

#### **Mission and Outreach**

At a local level the congregation encourages regular prayerful and financial support of a range of charitable and mission agencies and individuals. In 2023 support was given to: Belfast City Mission, Overseas Mission Society, Christians Against Poverty, Charlene's Project, Royal British Legion, Stand by Me.

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

The Congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. The fund enables congregations to support the wider mission of the denomination and to mission and outreach on a denominational basis beyond what the congregation could not do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregational life in the the areas of worship, global mission, outreach leadership and pastoral care.

The congregation also contributes to World Development through TearFund, the Sunday School project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of the Presbytery of Coleraine and Limavady by our minister and one of the elders, Mr David Laughlin. This provides an important link between the congregation and the wider structures of the Church.

### **General Assembly**

The minister and one of our elders, Mr Basil Irwin, 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 major repairs to property undertaken in 2023 included: replacing footpaths around the Church and Graveyard; Replacing Church Hall porch. Routine upkeep and minor maintenance has ensured that buildings are fit for purpose, and are pleasant and safe place to meet.

### **Organisations**

FaithFinders (Sunday School) and Bible Class meet weekly except during July and August. A syllabus of Bible teaching is followed and a range of age-appropriate activities and take-home sheets are used. In June there is a Sunday School service shared with our partner congregation, Boveedy, when the children and Young People lead the congregation in worship and review some of the lessons used during the year.

Midweek Bible Study meets weekly September to Easter. This is in partnership with Boveedy

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

Congregation. Various programmes are used to give members a deeper understanding of the Scriptures, particular doctrines, and a Biblical understanding of current issues. This also provides an opportunity for members to meet together in fellowship.

Women Together meets monthly from September to March. There is an Annual Service and a varied programme of speakers and member-led meetings shared with the members of First Kilrea. The Annual theme is developed through the opening devotions and members are encouraged to develop and maintain an interest in various missionary projects. There are opportunities to meet with other PW members at Presbytery Link meetings, the Annual Rally and Breakfast. Invitations to join other groups are regularly received.

Book Club meets approximately twice a month giving ladies an opportunity to reflect on and discuss a book that has been selected by one of the members. This group proves to be a place of fellowship and mutual encouragement.

Tunes on Tuesday meets monthly in the afternoon. The programme is based on familiar hymns, some chosen as favourites by members, with an introduction to the author, the history and meaning of the focus hymn.

1<sup>st</sup> Kilrea Boys' Brigade Company is composed of 3 sections, Anchor Boys, Junior Section and Company Section, which meet weekly September – Easter. Early in the session all sections take part in their Annual Enrolment Service, that is when members are promoted from one section to another and young leaders (NCO's) are appointed. The weekly programme includes Bible lessons, games and PE, crafts and skills development. Junior Section and Company Section members take part in Battalion competitions and events including football, volleyball, dodgeball, 10 pin bowling, badminton, carol service and church parade service. The session end with the annual display and presentation of awards which involves all boys.

### **Volunteers**

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on the Congregational Committee, and leading in organisations and other church activities.

Particular thanks are given to those who voluntarily work cleaning the church and undertake some maintenance.

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

### **PUBLIC BENEFIT STATEMENT**

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

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

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

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

The Kirk Session has had regard to the Charity Commission's Public Benefit requirement statutory guidance.

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

### **FINANCIAL REVIEW**

The congregation's main source of income is member's contributions through the Weekly Freewill Offering. There were 97 contributing families during the year ( 98 in the previous year 2022) donating a total of £54,497 (£54,496 in the previous year 2022)

Total income of the congregation during the year was £106,909, compared to £89,936 in the previous year.

Total expenditure increased from £91,803 to £93,758.

### **STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

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

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

Approved by the Kirk Session at a meeting on 27<sup>th</sup> October 2024 and signed on its behalf by

\_\_\_\_\_

(Name)

\_\_\_\_\_

(Name)

(Date)

(Date)

**First Kilrea Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105557

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# Annual return

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**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FIRST KILREA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report to the Trustees on my examination of the accounts of First Kilrea Presbyterian Church (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the Charity Trustees of the Trust, you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011('The Act').

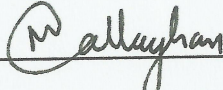
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(S)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act: or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:   
Name: MARK CALLAGHAN  
Profession: FORMER BANK OFFICIAL  
Address: 27 Laburnum Place, Coleraine BT52 2AP  
Date: 4/4/24

(To be provided by the Independent Examiner)

**First Kilrea Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105557

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# Accounts

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## INCOME 2020

### Unrestricted Funds

#### 1 Assessable Income

FWO	44,664
Loose Offerings	1,520
Gift Aid	8,201
Bequest & Interest	92
Miscellaneous	50 <sup>1</sup>

#### 2 Non Assessable Income

Church Magazines & publications	323 <sup>2</sup>
General Bequests	1,250 <sup>3</sup>
Manse Lands/Convener Refund/Presbytery Refund	1,576
Refund Boveedy Church	2,800 <sup>4</sup>

### Restricted / Endowment Funds

Property	9,331	Table 1
United Appeal	5,411	Table 2
Missions & Charities	1,136	Table 3
Organisations	4,883	Table 4
Other Funds	7,816	Table 5

#### Table 1

Harvest Offering	6550
Gift Aid	1431
Boveedy re Manse	1000
Bowling Club	200
Northern Zone Bowls re Late Mrs M Howe	<u>100</u>

9331

#### Table 2

United Appeal Off	4605
Gift Aid	<u>806</u>

5411

#### Table 3

RBL VJ Day	268
RBL Poppy Appeal	202
Causeway Home Start	315
Student Bursary	225
Moderator's App (Gift Aid)	<u>126</u>

1136

#### Table 4

Sunday School	
Children's Day	1611
Gift Aid	348
Weekly Offerings	181
Bottle Collections	132
Bequests	49
Bank Interest	<u>2</u>

2323

#### PW (1)

PW Service	1537
Gift Aid	391
Mission Boxes	310

#### Donations:

Miss H Holmes	150
Mr&Mrs D Laughlin	25
PW Link Breakfast	24
Bring & Buy Sale	95
Bank Interest	4

#### PW (2)

Bank Interest	<u>24</u>
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2560

4883

#### Table 5

Capital Building Fund	
Donation	1000
Property Accounts	
Rent Church St	2256
Rent Bridge St	4465
Benevolent Fund	
Communion Offering	95

7816

## COMPARATIVE FIGURES

	2019	2020
FWO	40549	44664
Loose Offering	635	1519
Gen A/C Gift Aid	8196	8201
United Appeal	4355	4605
Gift aid	715	806
Harvest Offering	6656	6550
Gift Aid	1265	1431
Properties A/C Rents	7714	6721
Hall Maintenance Dons	1140	350

1 Refund re PW Cds

2 Presbyterian Heralds and Daily Bread Notes

3 Gifts in lieu of flowers re Late Mrs E Johnston

4 Refunds : Ministerial Expenses £2570.10 ; Printing & CDs £230

## EXPENDITURE 2020

### Unrestricted Funds

Assessments	49,787	Table 6
Salary & Allowances	1,464	
Other Congregational Expenses	7,104	Table 7

### Restricted / Endowment Funds

Property	10,659	Table 8
United Appeal (Target 4,734)	5,411	
Missions & Charities	1,136	Table 9
Organisations	4,835	Table 10
Other Funds	1,868	Table 11

### Table 6

Stipend	27231
Ministerial Duties Allow	2497
Ministerial Car Allow	3745
National Insurance	3412
Gen Ass Assessments	<u>12902</u>

49787

### Table 7

Rent of Manse Lands	300
Manse Rates	1016
Insurances	2774
Presbytery Fees	198
Bible Notes & Pres Herald	354
Try Praying Material	168
Easter Packs	122
FWO Envelopes	195
Copier Maintain & Toner	440
Stationery/CDs/Post	453
Drive In/Covid/Zoom exp	219
Sunday School Donation	49
Students Bursary Fund	20
Stand by Me (re Late Mrs M Dempsie)	150
Bank Fees	146
Gratuities	<u>500</u>

7104

### Table 8

Repairs	1963
Caretaker & Graveyard	3890
Maintenance & Supplies	823
Water Charges	215
Oil	1113
Electricity	<u>2653</u>

10657

### Table 9

Royal British Legion	470
Causeway Home Start	315
Students' Bursary Fund	225
Moderators Appeal 2019	<u>126</u>

1136

### Table 10

#### Sunday School

Teaching Materials	137
Bible reading notes	224
Prizes	151
Christmas gifts	55
Stand By Me project	2100
Bank Fees	26

#### PW

PW Mission Fund	1400
Speakers	90
Wycliffe Ministries	100
Belfast City Mission	200
Peter & Jayne Fleming	100
Mr & Mrs Kelly (ONS)	100
CD Ministry etc	100
PW Link Breakfast	24
Bank Fees	<u>28</u>

4835

### Table 11

#### Property Accounts

Insurances	451
Rates	772
Fees	186
Gen Maintenance	145

#### Graveyard Account

Benevolent Fund	<u>74</u>
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1868

## COMPARATIVE FIGURES

	2019	2020
Assessments	49121	49787
United Appeal	5070	5411
Property Repair	3170	1963
Oil	1330	1113
Electricity	2576	2653
Rates	983	1016
Church Insurance	2692	2774

**First Kilrea Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105557

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# Annual report

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## STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Signed on behalf of the Kirk Session by

*Trevor J McCormick*

[Name] *TREVOR MCCORMICK*

[Date] *28 OCTOBER 2021*

*David Laughton*

[Name] *DAVID LAUGHTON*

[Date] *29<sup>th</sup> Oct 2021*

**First Kilrea Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105557

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# Annual return

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