

Killymurriss Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105572

Details

Status	Received
Registered	2016-08-17
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
7 Tullyreagh Road
Glarryford
Ballymena
County Antrim
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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	£586,097	£539,650	£-85,531	2

Trustees

Name	Role	Appointed
Alan Simpson		
Alex Scott		
Andrew Gregg		
Andrew Hamill		
David Strange		
John Calderwood		
Nigel Kerr		
Paul Hughes		
Raymond Mcclean		
Roland Watt		
Sam Linton		
Sam Simpson		

Killymurriss Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105572

Accounts

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
Income from:						
Donations and legacies	2	136,116	316,347	-	452,463	200,514
Charitable activities	3	-	44,703	-	44,703	27,616
Investment income	4	1,244	417	2,180	3,841	5,041
Other income	5	466	84,624	-	85,090	3,896
Total income and endowments		137,826	446,091	2,180	586,097	237,067
Expenditure on:						
Cost of raising funds	6	790	1,198	-	1,988	2,087
Charitable activities	7	104,415	34,118	-	138,533	140,372
Other expenditure	8	9,177	15,240	-	24,417	25,064
Renovation costs	9	-	374,712	-	374,712	18,901
Total expenditure		114,382	425,268	-	539,650	186,424
Net income		23,444	20,823	2,180	46,447	50,643
Transfers between funds	10	(1,485)	1,485	-	-	-
Revaluation of fixed assets	13	-	176,536	-	176,536	802,149
Net movement in funds		21,959	198,844	2,180	222,983	852,792
Reconciliation of funds:						
Total funds brought forward		172,725	3,660,054	48,930	3,881,709	3,028,917
Total funds carried forward		194,684	3,858,898	51,110	4,104,692	3,881,709

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET AS AT 31ST DECEMBER 2024

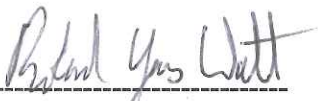
	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
Fixed assets						
Tangible fixed assets	13	-	3,733,260	-	3,733,260	3,556,724
Investments	14	-	-	51,110	51,110	48,930
Total fixed assets		-	3,733,260	51,110	3,784,370	3,605,654
Current assets						
Debtors and prepayments	15	22,083	56,393	-	78,476	-
Cash at bank and in hand	16	177,107	150,270	-	327,377	276,055
Total current assets		199,190	206,663	-	405,853	276,055
Current liabilities						
Creditors due within one year	17	4,506	81,025	-	85,531	-
Total current liabilities		4,506	81,025	-	85,531	-
Net current assets		194,684	125,638	-	320,322	276,055
Total net assets		194,684	3,858,898	51,110	4,104,692	3,881,709


KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET AS AT 31ST DECEMBER 2024

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
Funds of the charity						
Unrestricted funds	18	194,684	-	-	194,684	172,725
Restricted funds	18	-	3,858,898	-	3,858,898	3,660,054
Endowment funds	18	-	-	51,110	51,110	48,930
Total charity funds		194,684	3,858,898	51,110	4,104,692	3,881,709

Approved by the Kirk Session at a meeting on 19th August 2025 and signed on its behalf by:


 Rev. Roland James Watt
 Position: Minister


 Mr. Samuel George Simpson
 Position: Clerk of Session

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

	Total Funds 2024	Total Funds 2023
	£	£
Cash flow from operating activities		
Net incoming resources before interest received	219,142	45,602
Revaluation of tangible fixed assets and investments	(178,716)	(3,792)
Increase in debtors	(78,476)	-
Increase in creditors	85,531	-
	-----	-----
Net cash inflow from incoming resources	47,481	41,810
Return on investments and servicing of finance		
Interest received	3,841	5,041
	-----	-----
	51,322	46,851
Capital expenditure		
Purchase of tangible fixed assets	-	-
	-----	-----
Net increase in cash for the year	51,322	46,851
Cash and cash equivalents at the beginning of the year	276,055	229,204
	-----	-----
Cash and cash equivalents at the end of the year	327,377	276,055
	=====	=====

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2019). The Charity is a public benefit entity

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The functional and presentational currency is Sterling. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

PREPARATION OF ACCOUNTS ON A GOING CONCERN BASIS

There are no material uncertainties about the charity's ability to continue. The accounts have been prepared on a going concern basis.

FUND ACCOUNTING

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

Restricted funds comprise revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

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

CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTY

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Church's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

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

(ii) Incoming resources with related expenditure

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

(iii) Grants and donations

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

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

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

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(viii) Volunteer help

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

(ix) Investment income

This is included in the accounts when receivable.

(x) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

1. ACCOUNTING POLICIES (cont'd)

EXPENDITURE AND LIABILITIES

(xi) Liability recognition

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

(xii) Analysis of expenditure by activity

A separate analysis of expenditure on an activity basis has not been presented, nor considered necessary, since all expenditure of the charity is committed to the overall functioning of the Church.

(xiii) Governance costs

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

ASSETS/(LIABILITIES)

(xvi) Tangible Fixed Assets

The assets of the Church comprise:

- Church building and contents at 185 Dunminning Road, Glarryford, Ballymena.
- Church hall building and contents at 185 Dunminning Road, Glarryford, Ballymena
- Manse at 175 Dunminning Road, Glarryford, Ballymena

Details of historical cost of the above assets purchased prior to 1st January 2018 are not available. All assets purchased are included in the balance sheet at valuation. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life currently exceeds 50 years. This will be reviewed by on an annual basis by the Trustees.

Tangible fixed assets for use by the church are capitalised if they can be used for more than one year, and cost at least £2,500. The Trustees have agreed that any fixed asset addition with a value of less than £2,500 does not need to be shown as an asset and will simply be written off as expenditure in the year of purchase.

Tangible fixed assets are de-recognised on disposal or when no future economic benefits are expected. On disposal, the difference between the disposal proceeds and the carrying amount is recognised in the statement of financial activities.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

1. ACCOUNTING POLICIES (cont'd)

(xiv) **Investments**

Investments are included in the balance sheet at their market value at the year end.

(xv) **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held and other short-term highly liquid investments with maturities of three months or less.

(xvi) **Financial instruments**

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basis financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving:					
Donations and gifts	101,626	257,647	-	359,273	174,439
Loose collections	1,734	-	-	1,734	3,416
Gift Aid	32,756	56,685	-	89,441	21,047
Organisation fees/membership	-	2,015	-	2,015	1,612
	----- 136,116	----- 316,347	----- -	----- 452,463	----- 200,514
	=====	=====	=====	=====	=====

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Charitable activities – other	-	44,033	-	44,033	27,002
Charitable activities – publications	-	670	-	670	614
	----- -	----- 44,703	----- -	----- 44,703	----- 27,616
	=====	=====	=====	=====	=====

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Deposit interest	1,244	417	-	1,661	1,276
PCI General investment fund	-	-	2,180	2,180	3,765
	<u>1,244</u>	<u>417</u>	<u>2,180</u>	<u>3,841</u>	<u>5,041</u>

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Building project grant income	-	76,647	-	76,647	-
Other grants received	-	6,577	-	6,577	3,053
PCI support	276	-	-	276	-
Sundry income	190	1,400	-	1,590	843
	<u>466</u>	<u>84,624</u>	<u>-</u>	<u>85,090</u>	<u>3,896</u>

6. COST OF RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
FWO envelopes	790	-	-	790	790
Fundraising expenses	-	1,198	-	1,198	1,297
	<u>790</u>	<u>1,198</u>	<u>-</u>	<u>1,988</u>	<u>2,087</u>

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Ministry and support staff costs	72,712	82	-	72,794	70,156
Congregational running expenses	4,281	9,947	-	14,228	15,125
General assessments	11,095	938	-	12,033	10,759
Utilities	13,015	-	-	13,015	15,866
Events and catering expenses	1,845	5,491	-	7,336	9,293
Stationery and teaching materials	463	421	-	884	1,255
Publications	-	670	-	670	610
Presbytery fees	469	-	-	469	428
Donations to missions/charities	535	16,569	-	17,104	16,880
	<u>104,415</u>	<u>34,118</u>	<u>-</u>	<u>138,533</u>	<u>140,372</u>

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Repairs and maintenance	2,836	15,054	-	17,890	22,714
Governance costs	6,341	186	-	6,527	2,350
	<u>9,177</u>	<u>15,240</u>	<u>-</u>	<u>24,417</u>	<u>25,064</u>

9. RENOVATION COSTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Building contractor	-	317,345	-	317,345	-
Associated professional fees	-	57,367	-	57,367	18,901
	<u>-</u>	<u>374,712</u>	<u>-</u>	<u>374,712</u>	<u>18,901</u>

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

10. TRANSFERS BETWEEN FUNDS

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes. Unrestricted funds may be used to supplement expenditure made from restricted funds.

11. EMPLOYEES

Employment costs

	2024	2023
	£	£
Wages and salaries	<u>11,940</u>	<u>10,872</u>

The church had two employees during the year (2023: two).

The minister of the congregation is an employee of the Presbyterian Church in Ireland, which is a separate charity and they have not been reflected in the employee costs and average number of employees above. The congregation pays an assessment to the Presbyterian Church in Ireland for the minister. The following amounts were paid during the year:

	2024	2023
	£	£
Minister stipend	<u>37,676</u>	<u>35,882</u>

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

12. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average re-valued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The total contributions made by the congregation during the year were:

	2024	2023
	£	£
Contributions	9,042	8,612

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

13. TANGIBLE FIXED ASSETS

	Buildings and contents	Total
Cost / Valuation	£	£
As at 1 st January 2024	3,556,724	3,556,724
Revaluation	176,536	176,536
	-----	-----
As at 31st December 2024	3,733,260	3,733,260
	-----	-----
Depreciation		
As at 1 st January 2024	-	-
Charge for the year	-	-
Disposals	-	-
	-----	-----
As at 31st December 2024	-	-
	-----	-----
Net Book Value as at 31st December 2024	3,733,260	3,733,260
	=====	=====
Net Book Value as at 31 st December 2023	3,556,724	3,556,724
	=====	=====

The assets of the Church comprise:

- Church building and contents at 185 Dunminning Road, Glarryford, Ballymena.
- Church hall building and contents at 185 Dunminning Road, Glarryford, Ballymena
- Manse at 175 Dunminning Road, Glarryford, Ballymena

14. INVESTMENTS

	PCI General Investment Fund £	National Savings accounts £	Total £
Cost/valuation			
As at 1 st January 2024	45,360	3,570	48,930
Movement during the year	2,145	35	2,180
	-----	-----	-----
As at 31st December 2024	47,505	3,605	51,110
	=====	=====	=====

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

15. DEBTORS AND PREPAYMENTS

	2024	2023
	£	£
Gift Aid recoverable	60,462	-
Grant receivable	13,278	-
Other debtors	276	-
Prepayments	4,460	-
	<u>78,476</u>	<u>-</u>

16. CASH AT BANK AND IN HAND

	2024	2023
	£	£
Bank current accounts	326,038	274,727
Bank deposit accounts	746	733
Cash in hand	593	595
	<u>327,377</u>	<u>276,055</u>

17. CREDITORS DUE WITHIN ONE YEAR

	2024	2023
	£	£
Building construction costs due	78,545	-
Other creditors and accruals	6,986	-
	<u>85,531</u>	<u>-</u>

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

18. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start £	Income £	Costs £	Revaluation £	Transfer £	Balance at end £
Unrestricted Funds						
General account	162,725	137,826	114,382	-	(1,485)	184,684
Repair account	10,000	-	-	-	-	10,000
	172,725	137,826	114,382	-	(1,485)	194,684
Restricted Funds						
General account	3,371	15,020	15,009	-	-	3,382
Graveyard account	7,562	7,560	6,078	-	-	9,044
Repair account	78,204	398,206	383,780	-	2,890	95,520
Property account	3,556,724	-	-	176,536	-	3,733,260
Sunday School account	1,080	386	1,566	-	1,500	1,400
PW account	821	4,176	2,658	-	-	2,339
Live Wire account	1,686	3,151	1,263	-	-	3,574
Girls Brigade account	3,480	10,835	8,330	-	(2,800)	3,185
Happy Tots accounts	1,480	-	31	-	(1,430)	19
Carnlea Bowling account	1,517	13	-	-	-	1,530
Glarryford Bowling account	1,522	3,541	3,437	-	(150)	1,476
Bible and Prayer account	1,729	2,258	2,100	-	1,475	3,362
Chipmunk account	595	295	297	-	-	593
Young Adults account	283	650	719	-	-	214
	3,660,054	446,091	425,268	176,536	1,485	3,858,898
Endowment Funds						
National Savings 1 account	2,082	21	-	-	-	2,103
National Savings 2 account	863	9	-	-	-	872
National Savings 3 account	625	6	-	-	-	631
Bequests account	45,360	2,144	-	-	-	47,504
	48,930	2,180	-	-	-	51,110
OVERALL TOTALS	3,881,709	586,097	539,650	176,536	-	4,104,692

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

18. FUND BALANCES AND RECONCILIATION OF FUNDS (cont'd)

Analysis of closing funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Fixed assets	-	3,733,260	51,110	3,784,370	3,605,654
Current assets	199,190	206,663	-	405,853	276,055
Current liabilities	(4,506)	(81,025)	-	(85,531)	-
Total funds	194,684	3,858,898	51,110	4,104,692	3,881,709

19. RELATED PARTY TRANSACTIONS

Rev. Roland Watt is a trustee of the church. In his capacity as the minister of the congregation he received remuneration of £37,676 and an expenses allowance of £7,036. Pension contributions of £9,042 were also paid by the congregation in respect of him to the Presbyterian Church in Ireland Pension Scheme (2009). Employer's NIC of £4,914 was paid to the Presbyterian Church in Ireland for the minister. None of the other trustees received any remuneration nor were any of them re-imbursed during the year for expenses they incurred in connection with their duties.

Expenditure in the Statement of Financial Activity includes the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

	£
Assessments	11,095
United Appeal	9,024

The congregation contributed £469 towards Presbytery Assessments during the year.

There were no other related party transactions.

20. CAPITAL COMMITMENTS

At 31st December 2024 the Church had capital commitments of £0.6 million in relation to the on-going church renovation works, which have not been provided for in the accounts (2023: £1.2 million). In addition to this prior to these accounts being signed the church committed to further required renovation work costs of £0.2 million (2023: nil).

These commitments will be met by funds currently held in bank accounts, by a bank facility, by interest free loans from church members, by grants from the Listed Places of Worship scheme (towards the VAT incurred on the building works), by future donations/fundraising activities and by Gift Aid reclaimable.

Killymurriss Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105572

Accounts

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNTS)
FOR THE YEAR ENDED 31st DECEMBER 2023**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	116,144	84,370	-	200,514	165,831
Charitable activities	3	-	27,616	-	27,616	15,093
Other trading activities		300	-	-	300	1,125
Investment income	4	928	321	3,792	5,041	122
Other income	5	-	3,596	-	3,596	1,868
Total Receipts		117,372	115,903	3,792	237,067	184,039
Payments						
Raising funds	6	790	1,297	-	2,087	740
Charitable activities	7	93,192	31,314	-	124,506	119,208
Other expenditure	8	20,192	20,278	-	40,470	35,786
Purchase of fixed assets		460	-	-	460	995
Renovation costs		-	18,901	-	18,901	-
Total Payments		114,634	71,790	-	186,424	156,729
Net receipts / (payments)		2,738	44,113	3,792	50,643	27,310
Transfers between funds		(1,350)	1,350	-	-	-
Net movement in funds		1,388	45,463	3,792	50,643	27,310

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank, cash and investments at start of year	171,337	57,867	45,138	274,342	247,032
Net movement in funds (note 10)	1,388	45,463	3,792	50,643	27,310
	-----	-----	-----	-----	-----
Bank, cash and investments at end of year	<u>172,725</u>	<u>103,330</u>	<u>48,930</u>	<u>324,985</u>	<u>274,342</u>
Bank, Cash and Investment Balances					
PCI investment accounts				48,930	45,138
Bank current accounts				276,055	229,204
				-----	-----
				<u>324,985</u>	<u>274,342</u>
Other Assets					
Fixed Assets – Note 9					
- Church building and contents				1,966,062	1,521,520
- Building of manse				535,368	430,770
- Church hall buildings and contents				1,029,294	776,285
- Car park and graveyard				20,000	20,000
- Church farm				6,000	6,000
				-----	-----
				3,556,724	2,754,575
Gift Aid receivable on donations				26,683	20,298
				-----	-----
				<u>3,583,407</u>	<u>2,774,873</u>
Liabilities					
				-----	-----
				1,740	1,710
				-----	-----
TOTAL FUNDS AND OTHER ASSETS LESS LIABILITIES				<u><u>3,906,652</u></u>	<u><u>3,047,505</u></u>

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS 31st DECEMBER 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Recorded giving:					
Loose collections	3,416	-	-	3,416	1,514
Donations and gifts	98,409	76,030	-	174,439	146,546
Gift Aid	14,319	6,728	-	21,047	15,901
Organisation fees/membership	-	1,612	-	1,612	1,870
	-----	-----	-----	-----	-----
	116,144	84,370	-	200,514	165,831
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Charitable activities - other	-	27,002	-	27,002	14,580
Charitable activities - publication	-	614	-	614	513
	-----	-----	-----	-----	-----
	-	27,616	-	27,616	15,093
	-----	-----	-----	-----	-----

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Deposit interest	928	321	27	1,276	1,181
Gain/(loss) on revaluation	-	-	3,765	3,765	(1,059)
	----- 928	----- 321	----- 3,792	----- 5,041	----- 122

5. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Other		543	-	543	868
Grant income	-	3,053	-	3,053	1,000
	-----	----- 3,596	-----	----- 3,596	----- 1,868

6. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
FWO envelopes	790	-	-	790	740
Fundraising expenses	-	1,297	-	1,297	-
	----- 790	----- 1,297	-----	----- 2,087	----- 740

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

7. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Ministry and support staff costs	69,548	608	-	70,156	64,082
Presbytery fees	428	-	-	428	416
General assessments	10,106	653	-	10,759	10,196
Events and catering expenses	3,105	6,188	-	9,293	7,924
Stationery and teaching materials	610	645	-	1,255	1,399
Publications	-	610	-	610	513
Donations to missions and charities	-	16,880	-	16,880	21,878
Congregation running costs	9,395	5,730	-	15,125	12,800
	----- 93,192 -----	----- 31,314 -----	----- - -----	----- 124,506 -----	----- 119,208 -----

8. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Governance costs	2,193	157	-	2,350	2,219
Repairs and maintenance	2,133	20,121	-	22,254	16,084
Utilities	15,866	-	-	15,866	17,483
	----- 20,192 -----	----- 20,278 -----	----- - -----	----- 40,770 -----	----- 35,786 -----

9. FIXED ASSETS

The congregation owns the Church building, Church hall and Church manse situated at 175, Dunminning Road, Ballymena, BT44 9PW and the associated fixtures, fittings and equipment.

All of the above assets are included in the Statement of Assets and Liabilities at their current insurance valuation

Any fixed assets purchased for use by the charity have been capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £2,500 does not need to be shown as an asset and will simply be written off as expenditure in the year of purchase.

This is reviewed on annual basis by the Trustees.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

10. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	161,337	117,372	114,634	2,738	(1,350)	162,725
Repairs Account	10,000	-	-	-	-	10,000
	-----	-----	-----	-----	-----	-----
	171,337	117,372	114,634	2,738	(1,350)	172,725
	-----	-----	-----	-----	-----	-----
Restricted Funds						
General Account	3,359	15,340	15,328	12	-	3,371
Graveyard Account	7,608	6,714	6,760	(46)	-	7,562
Repairs Account	34,726	75,308	33,085	42,223	1,255	78,204
Sunday School Account	638	414	1,472	(1,058)	1,500	1,080
Presbyterian Woman Account	1,322	2,024	2,525	(501)	-	821
Live Wire Account	1,923	4,469	3,906	563	(800)	1,686
Girls Brigade Account	1,016	7,797	5,333	2,464	-	3,480
Happy Tots Account	1,510	-	30	(30)	-	1,480
Carnlea Bowling Account	1,514	3	-	3	-	1,517
Glarryford Bowling Account	1,536	402	266	136	(150)	1,522
Bible and Prayer Account	2,207	1,522	2,000	(478)	-	1,729
Chipmunks Account	508	762	220	542	(455)	595
Young Adults Group	-	1,148	865	283	-	283
	-----	-----	-----	-----	-----	-----
	57,867	115,903	71,790	44,113	1,350	103,330
	-----	-----	-----	-----	-----	-----
Endowment Funds						
National Savings 1 account	2,066	16	-	16	-	2,082
National Savings 2 account	857	6	-	6	-	863
National Savings 3 account	620	5	-	5	-	625
Bequests account	41,595	3,765	-	3,765	-	45,360
	-----	-----	-----	-----	-----	-----
	45,138	3,792	-	3,792	-	48,930
	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----
	274,342	237,067	186,424	50,643	-	324,985
	-----	-----	-----	-----	-----	-----

Killymurriss Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105572

Annual report

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

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

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Killymurrisk Congregation of the Presbyterian Church in Ireland.

175 Dunminning Road, Glarryford, Ballymena BT44 9PW.

Registered Charity in Northern Ireland (NIC105572).

CHARITY TRUSTEES

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

- Mr John Beattie Calderwood
- Mr Andrew Gregg
- Mr Andrew Hamill
- Mr Simon Jonathan Hamilton (deceased 25th December 2023)
- Dr Paul Hughes
- Mr Nigel William Kerr
- Mr Samuel Stewart Linton
- Mr Raymond McClean
- Mr Alexander Scott
- Mr Alan James Simpson
- Mr Samuel George Simpson
- Mr Andrew David Strange
- Rev Roland James Watt

PRINCIPLE OFFICE BEARERS

Minister:	Rev Roland James Watt
Clerk of Session:	Mr Samuel George Simpson
Secretary:	Dr Paul Hughes
Treasurer:	Mr Samuel Alexander

INDEPENDENT EXAMINER

Mr Ian Johnston (A.F.A), Stevenson and Wilson, 22-30 Broadway Avenue, Ballymena BT43 7AA.

BANKERS

Danske Bank, 1 Broadway Avenue, Ballymena BT43 7PE.

SOLICITORS

Boal Anderson & Co, 56 High Street, Ballymena BT43 6UH.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk Session are held at least five times throughout the year, generally in the months of February, April, June, October and December. Meetings may occasionally be held outside of these stated dates in the event of particularly pressing business.

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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during 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.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

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

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

The congregation's Mission - 'Living for Christ' - is motivated by a commitment to Jesus Christ and compassion for the lost. We seek to reach out both within our Church fellowship and to the wider district with the Gospel message.

The congregation aims to live out its Mission by:

- Maintaining and supporting the ongoing work;
- Continuing to develop friendship, fellowship and spiritual growth amongst God's people of all ages;
- Promoting vital personal witness through consistent Christian living;
- Encouraging those whose connection with the congregation has become infrequent or indifferent into more regular and sustained attendance; and
- Developing the friendships and connections that have been formed through organizations and wider Church family events, seeking to encourage children to Sunday School attendance and adults to Sunday worship.

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 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. The congregation holds a Mid-Week Bible Study & Prayer Meeting and has a wide range of organisations including:

- Sunday School & Children's Church
- Bowling Club
- Presbyterian Women
- Friendship Club
- Chipmunks
- Girls Brigade
- 'Livewire'
- Young Adults

In addition, the Church Family Working Group aims to organise an average of three social events each year aimed at bringing all ages within the Church family together in a relaxed, informal atmosphere.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE

The congregation meets for worship each Sunday at 12 noon and 7pm (except for the months of July and August when the congregation meets for worship each Sunday at 11:30am only). Creche is provided for pre-school children during morning worship, while children in the 4 to 8 year old age group leave morning worship after the children's address to attend Children's Church.

During the week, the Mid-Week Bible Study & Prayer Meeting provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year, we conducted three marriage services, gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31st December 2023 there were 209 communicant members, (of whom 130 attended at least one Communion service), and 234 families under the pastoral care of the congregation. The average weekly attendance is 160 at morning worship and 40 at evening worship.

Pastoral Care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the Minister and the elders. In addition, each Sunday morning worship service is livestreamed on the church YouTube channel and is available to listen to via telephone following the conclusion of the service. A CD recording of each Sunday morning worship service is also available on request.

Mission and Outreach

The mission aspect of the congregation is founded on its mission purpose and manifests itself in various ways as compassionate Christianity.

- Organisations under the direct control of the congregation including Sunday School & Children's Church, Chipmunks, Girls Brigade, 'Livewire' and Young Adults cater not only for the young people of the congregation, but also for young people from the local community who have no connection with the congregation. The Mid-Week Bible Study & Prayer Meeting, Bowling Club, Presbyterian Women and Friendship Club cater for the congregation members but are also open to the wider community to attend.
- At a local level, the congregation is connected with Clough Primary School and the school is granted use of the Church Hall for their annual school concert. The Minister is a member of the Board of Governors and regularly attends the school to conduct morning worship as part of school assembly. Glarryford Young Farmers Club hold their annual evening service in the Church every other year and Carnlea Crimson Banner LOL 961 joins annually with the congregation on the third Sunday each June for morning worship.
- Apart from the Weekly Freewill Offering, Repair Fund and the United Appeal, charitable donations by the congregation and its associated organisations have been made to several groups, Compassion UK, European Mission Fellowship-Poland, International Mission to Jewish People, Leprosy Mission, Presbyterian Children's Society, Restore Ministry-Romania, Tear Fund, Tiny Life and the UDR Benevolent Fund. The congregation also contributes to any other special appeal made by the denomination.
- The congregation has prayerfully and financially supported the work of Wycliffe Bible Translators in delivering the scriptures into their native languages for the people of Ghana, together with the associated literacy programmes which seek to teach the people to read the Bible.
- The congregation has also prayerfully supported the work of other missionary organisations and supports them financially through the voluntary offering taken up at the end of each Mid-Week Bible Study & Prayer Meeting.
- Opportunities to support missionary work in a more practical manner, such as through the provision of second-hand clothing for underprivileged families in Romania, have also been encouraged.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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

Presbytery

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

General Assembly

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

Property

The congregation owns a Church and Church Hall located at 185 Dunminning Road, and a Manse located at 175 Dunminning Road, Glarryford. The Church was Grade B listed in October 1977 by the Department for Communities (Northern Ireland) for its architectural and historical interest.

The following repair and refurbishment projects were completed this year:

- replacement of the manse boiler at a cost of £3,918
- re-painting of the manse doors at a cost of £648
- replacement of the emergency lighting fittings in the Church Hall at a cost of £1,475
- re-painting of the interior wall of the Church at a cost of £7,190

In addition, we incurred the following expenditure on professional survey and design activities associated with the proposed Church renovation and adaptations:

- asbestos survey at a cost of £559
- architect's fees of £18,252

There were no other major repairs or refurbishment projects during the year.

Organisations

Sunday School & Children's Church (average attendance 65)

The weekly work within Sunday School continues to remain the primary means of reaching and teaching the children and young people within the congregation. This is also supported by the weekly work in Children's Church.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Bowling Club (average attendance 30)

The bowling club meets weekly from September to March and has a membership drawn from all age ranges within the congregation and the wider district. The bowling club participates in the Churches League and other charity tournaments and is a valued source of friendship and fellowship.

Presbyterian Women (average attendance 25)

Each monthly meeting from September to March provides an opportunity for friendship and fellowship amongst the ladies of our congregation. Missionary interest lies at the heart of their evenings.

Friendship Club (average attendance 55)

This friendship and fellowship initiative is primarily for the benefit of the senior members of the congregation, but also attracts attendees from our neighbouring church fellowships. Members meet in the Church Hall on the first Thursday of each month from October to April to enjoy a guest speaker and lunch. This has been much appreciated and is always eagerly looked forward to by those who attend. They also enjoy an annual outing in May.

Chipmunks (average attendance 15)

Chipmunks meets weekly each Thursday night from September to March and caters for boys in the 4 to 6-year age group in preparation for transition into the local Scout troop. Some of the boys have little Church connection, but committed Christian leaders present the Gospel message to them through a varied programme of activities, Bible stories and a short epilogue each week.

Girls Brigade (average attendance 50)

Our congregation is blessed with a large Girls Brigade company, led by committed and dedicated Christian leaders. The girls meet weekly each Friday night from September to March. Some of the girls have little Church connection and the witness and example set each week by their leaders can often be the only spiritual guidance they receive. GBNI scripture material was also used to help present the truths of the Bible each week to the girls.

Livewire' (average attendance 25)

Attracting young people in the 11 to 16-year age group, including several who are not members of our uniformed organisations, the activities within 'Livewire' are structured to provide an avenue for a deeper level of spiritual teaching amongst the young people. Meetings are held on the first Saturday night of each month from October to April and there is also a focused weekend of events and teaching each September.

Young Adults (average attendance 15)

The activities within Young Adults are geared towards providing an avenue for friendship and fellowship amongst young people in the 16 to 30-year age group, in a more relaxed and informal social setting. Meetings are held on the last Saturday night of each month from October to April.

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.

KILLYMURRIS 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 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 congregational churches and 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 Commission's Public benefit requirement statutory guidance.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 205 contributors during the year donating a total of £97,067 (2022: 201 contributors donating a total of £91,638).

Total income of the congregation during the year was £237,067 compared to £184,039 in the previous year. The significant increase was due to the donations received and funds raised for the proposed Church renovations and adaptations.

Total expenditure during the year increased from £156,729 to £186,424. This was primarily attributable to the major repair and refurbishment projects completed during the year and the expenditure on the professional survey and design activities associated with the proposed Church renovations and adaptations.

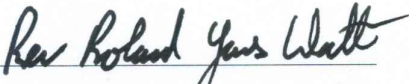
STATEMENT OF TRUSTEE RESPONSIBILITIES

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

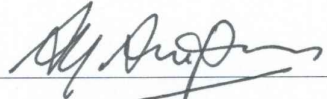
As the congregation's total income does not exceed £250,000 the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a Receipts and Payment Account and a Statement of Assets and Liabilities.

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 21st May 2024 and signed on its behalf by:



Rev Roland James Watt
Minister



Mr Samuel George Simpson
Clerk of Session

Killymurriss Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105572

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Killymurriss congregation for the year ended 31st December 2023, which are set out on pages 10 to 15.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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



Ian Johnston (A.F.A)

Stevenson and Wilson

Chartered Accountants

Date: 21st May 2024

22-30 Broadway Avenue

Ballymena

BT43 7AA

Killymurriss Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105572

Accounts

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNTS)
FOR THE YEAR ENDED 31st DECEMBER 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	107,739	58,092	-	165,831	127,581
Charitable activities	3	-	15,093	-	15,093	1,550
Other trading activities		100	1,025	-	1,125	100
Investment income	4	851	330	(1,059)	122	6,004
Other income	5	868	1,000	-	1,868	-
Total Receipts		109,558	75,540	(1,059)	184,039	135,235
Payments						
Raising funds	6	740	-	-	740	680
Charitable activities	7	89,790	29,418	-	119,208	103,212
Other expenditure	8	22,333	13,453	-	35,786	30,453
Purchase of fixed assets		995	-	-	995	1,005
Total Payments		113,858	42,871	-	156,729	135,350
Net receipts / (payments)		(4,300)	32,669	(1,059)	27,310	(115)
Transfers between funds		(7,350)	7,350	-	-	-
Net movement in funds		(11,650)	40,019	(1,059)	27,310	(115)

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank, cash and investments at start of year	182,987	17,848	46,197	247,032	247,147
Net movement in funds (note 10)	(11,650)	40,019	(1,059)	27,310	(115)
	-----	-----	-----	-----	-----
Bank, cash and investments at end of year	171,337	57,867	45,138	274,342	247,032
	=====	=====	=====	=====	=====
Bank, Cash and Investment Balances					
PCI investment accounts				45,138	46,197
Bank current accounts				229,204	200,835
				-----	-----
				274,342	247,032
				=====	=====
Other Assets					
Fixed Assets – Note 9					
- Church building and contents				1,482,575	1,482,575
- Building of manse				430,770	430,770
- Church hall buildings and contents				776,285	776,285
- Car park and graveyard				20,000	20,000
- Church farm				6,000	6,000
- Audio visual system				19,366	19,366
- Organ				19,579	19,579
				-----	-----
				2,754,575	2,754,575
Gift Aid receivable on donations				20,298	15,494
				-----	-----
				2,774,873	2,770,069
				=====	=====
Liabilities				-----	-----
				1,710	1,680
				-----	-----
TOTAL FUNDS AND OTHER ASSETS LESS LIABILITIES				-----	-----
				3,047,505	3,015,421
				=====	=====

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS 31st DECEMBER 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Recorded giving:					
Loose collections	1,514	-	-	1,514	737
Donations and gifts	93,787	52,759	-	146,546	111,663
Gift Aid	12,438	3,463	-	15,901	14,194
Organisation fees/membership	-	1,870	-	1,870	987
	-----	-----	-----	-----	-----
	107,739	58,092	-	165,831	127,581
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Charitable activities - other	-	14,580	-	14,580	1,550
Charitable activities - publication	-	513	-	513	-
	-----	-----	-----	-----	-----
	-	15,093	-	15,093	1,550
	-----	-----	-----	-----	-----

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Deposit interest	851	330	-	1,181	1,140
Gain/(loss) on revaluation	-	-	(1,059)	(1,059)	4,864
	----- 851	----- 330	----- (1,059)	----- 122	----- 6,004

5. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Other	868	-	-	868	-
Grant income	-	1,000	-	1,000	-
	----- 868	----- 1,000	----- -	----- 1,868	----- -

6. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
FWO envelopes	740	-	-	740	680
	----- 740	----- -	----- -	----- 740	----- 680

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

7. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Ministry and support staff costs	64,015	67	-	64,082	61,838
Presbytery fees	416	-	-	416	524
General assessments	9,453	743	-	10,196	10,164
Events and catering expenses	5,363	2,561	-	7,924	2,373
Stationery and teaching materials	964	435	-	1,399	759
Publications	-	513	-	513	-
Donations to missions and charities	2,500	19,378	-	21,878	20,188
Congregation running costs	7,079	5,721	-	12,800	7,366
	----- 89,790	----- 29,418	----- -	----- 119,208	----- 103,212

8. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Governance costs	2,116	103	-	2,219	2,026
Repairs and maintenance	2,734	13,350	-	16,084	17,167
Utilities	17,483	-	-	17,483	11,260
	----- 22,333	----- 13,453	----- -	----- 35,786	----- 30,453

9. FIXED ASSETS

The congregation owns the Church building, Church hall and Church manse situated at 175, Dunminning Road, Ballymena, BT44 9PW and the associated fixtures, fittings and equipment.

Details of historical costs of the above assets are not available. This being the case these continue to be included in the accounts at their combined insurance value as at 31st December 2017 of £2,754,575.

As all of the assets are maintained in good order the Trustees believe that the current estimated residual value is not less than the carrying value and that the remaining useful life of the buildings currently exceeds 50 years. On this basis no depreciation has been provided on these assets.

The Trustees have agreed that any fixed asset addition with a value of less than £2,500 does not need to be shown as an asset and will simply be written off as expenditure in the year of purchase.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

10. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	172,987	109,558	113,858	(4,300)	(7,350)	161,337
Repairs Account	10,000	-	-	-	-	10,000
	-----	-----	-----	-----	-----	-----
	182,987	109,558	113,858	(4,300)	(7,350)	171,337
	-----	-----	-----	-----	-----	-----
Restricted Funds						
General Account	-	21,789	18,430	3,359	-	3,359
Graveyard Account	672	8,952	7,016	1,936	5,000	7,608
Repairs Account	5,980	36,605	7,859	28,746	-	34,726
Sunday School Account	856	306	1,524	(1,218)	1,000	638
Presbyterian Woman Account	1,867	972	1,517	(545)	-	1,322
Live Wire Account	351	2,276	2,204	72	1,500	1,923
Girls Brigade Account	1,920	2,913	3,817	(904)	-	1,016
Happy Tots Account	1,534	-	24	(24)	-	1,510
Carnlea Bowling Account	1,514	-	-	-	-	1,514
Glarryford Bowling Account	1,932	2	248	(246)	(150)	1,536
Bible and Prayer Account	917	1,290	-	1,290	-	2,207
Chipmunks Account	305	435	232	203	-	508
	-----	-----	-----	-----	-----	-----
	17,848	75,540	42,871	32,669	7,350	57,867
	-----	-----	-----	-----	-----	-----
Endowment Funds						
National Savings 1 account	2,064	2	-	2	-	2,066
National Savings 2 account	856	1	-	1	-	857
National Savings 3 account	619	1	-	1	-	620
Bequests account	42,658	(1,063)	-	(1,063)	-	41,595
	-----	-----	-----	-----	-----	-----
	46,197	(1,059)	-	(1,059)	-	45,138
	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----
	247,032	184,039	156,729	27,310	-	274,342
	-----	-----	-----	-----	-----	-----

Killymurriss Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105572

Annual report

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

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

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Killymurrisk Congregation of the Presbyterian Church in Ireland.
175 Dunminning Road, Glarryford, Ballymena BT44 9PW.
Registered Charity in Northern Ireland (NIC105572).

CHARITY TRUSTEES

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

- Mr John Beattie Calderwood
- Mr Andrew Gregg
- Mr Andrew Hamill
- Mr Simon Jonathan Hamilton
- Dr Paul Hughes
- Mr Nigel William Kerr
- Mr Samuel Stewart Linton
- Mr Raymond McClean
- Mr Alexander Scott
- Mr Alan James Simpson
- Mr Samuel George Simpson
- Mr Andrew David Strange
- Rev Roland James Watt

PRINCIPLE OFFICE BEARERS

Minister:	Rev Roland James Watt
Clerk of Session:	Mr Samuel George Simpson
Secretary:	Dr Paul Hughes
Treasurer:	Mr Samuel Alexander

INDEPENDENT EXAMINER

Mr Ian Johnston (A.F.A), Stevenson and Wilson, 22-30 Broadway Avenue, Ballymena BT43 7AA.

BANKERS

Danske Bank, 1 Broadway Avenue, Ballymena BT43 7PE.

SOLICITORS

Boal Anderson & Co, 56 High Street, Ballymena BT43 6UH.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk Session are held at least five times throughout the year, generally in the months of February, April, June, October and December. Meetings may occasionally be held outside of these stated dates in the event of particularly pressing business.

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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during 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.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

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

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

The congregation's Mission is motivated by a commitment to Jesus Christ and compassion for the lost. We seek to reach out both within our Church fellowship and to the wider district with the Gospel message.

The congregation aims to live out its Mission by:

- Maintaining and supporting the ongoing work;
- Continuing to develop friendship, fellowship and spiritual growth amongst God's people of all ages;
- Promoting vital personal witness through consistent Christian living;
- Encouraging those whose connection with the congregation has become infrequent or indifferent into more regular and sustained attendance; and
- Developing the friendships and connections that have been formed through organizations and wider Church family events, seeking to encourage children to Sunday School attendance and adults to Sunday worship.

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 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. The congregation holds a Mid-Week Bible Study & Prayer Meeting and has a wide range of organisations including:

- Sunday School & Children's Church
- Bowling Club
- Presbyterian Women
- Friendship Club
- Chipmunks
- Girls Brigade
- 'Livewire'
- Young Adults

In addition, the Church Family Working Group aims to organise an average of three social events each year aimed at bringing all ages within the Church family together in a relaxed, informal atmosphere.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE

The congregation meets for worship each Sunday at 12 noon and 7pm (except for the months of July and August when the congregation meets for worship each Sunday at 11:30am only). During the week, the Mid-Week Bible Study & Prayer Meeting provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year, we conducted four marriage services, gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31st December 2022 there were 200 communicant members, (of whom 128 attended at least one Communion service), and 233 families under the pastoral care of the congregation. The average weekly attendance is 200 at morning worship and 40 at evening worship.

Pastoral Care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the Minister and the elders. In addition, each Sunday morning worship service is livestreamed on the church YouTube channel and is available to listen to via telephone following the conclusion of the service. A CD recording of each Sunday morning worship service is also available on request.

Mission and Outreach

The mission aspect of the congregation is founded on its mission purpose and manifests itself in various ways as compassionate Christianity.

- Organisations under the direct control of the congregation including Sunday School & Children's Church, Chipmunks, Girls Brigade, 'Livewire' and Young Adults cater not only for the young people of the congregation, but also for young people from the local community who have no connection with the congregation. The Mid-Week Bible Study & Prayer Meeting, Bowling Club, Presbyterian Women and Friendship Club cater for the congregation members but are also open to the wider community to attend.
- At a local level, the congregation is connected with Clough Primary School and the school is granted use of the Church Hall for their annual school concert. The Minister is a member of the Board of Governors and regularly attends the school to conduct morning worship as part of school assembly. Glarryford Young Farmers Club hold their annual evening service in the Church every other year and Carnlea Crimson Banner LOL 961 joins annually with the congregation on the third Sunday each June for morning worship.
- Apart from the Weekly Freewill Offering, Repair Fund and the United Appeal, charitable donations by the congregation and its associated organisations have been made to several groups, including Belfast City Mission, Crocus Youth Group, Dementia NI, European Mission Fellowship, Leprosy Mission, Presbyterian Children's Society, Restore Ministry-Romania, Tear Fund and the UDR Benevolent Fund. The congregation also contributes to any other special appeals made by the denomination.
- The congregation has prayerfully and financially supported the work of Wycliffe Bible Translators in delivering the scriptures into their native languages for the people of Ghana, together with the associated literacy programmes which seek to teach the people to read the Bible.
- The congregation has also prayerfully supported the work of other missionary organisations and supports them financially through the voluntary offering taken up at the end of each Mid-Week Bible Study & Prayer Meeting.
- Opportunities to support missionary work in a more practical manner, such as through the provision of second-hand clothing for underprivileged families in Romania, have also been encouraged.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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

Presbytery

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

General Assembly

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

Property

There were no major repairs or refurbishment projects during the year.

Organisations

Sunday School & Children's Church (average attendance 75)

The weekly work within Sunday School continues to remain the primary means of reaching and teaching the children and young people within the congregation. This is also supported by the weekly work in Children's Church.

Bowling Club (average attendance 30)

The bowling club meets weekly from September to March and has a membership drawn from all age ranges within the congregation and the wider district. The bowling club participates in the Churches League and other charity tournaments and is a valued source of friendship and fellowship.

Presbyterian Women (average attendance 20)

Each monthly meeting from September to March provides an opportunity for friendship and fellowship amongst the ladies of our congregation. Missionary interest lies at the heart of their evenings.

Friendship Club (average attendance 55)

This friendship and fellowship initiative is primarily for the benefit of the senior members of the congregation. Members meet in the Church Hall on the first Thursday of each month from October to April to enjoy a guest speaker and lunch. This has been much appreciated and is always eagerly looked forward to by those who attend. They also enjoy an annual outing in May.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Chipmunks (average attendance 15)

Chipmunks meets weekly each Thursday night from September to March and caters for boys in the 4 to 6-year age group in preparation for transition into the local Scout troop. Some of the boys have little Church connection, but committed Christian leaders present the Gospel message to them through a varied programme of activities, Bible stories and a short epilogue each week.

Girls Brigade (average attendance 50)

Our congregation is blessed with a large Girls Brigade company, led by committed and dedicated Christian leaders. The girls meet weekly each Friday night from September to March. Some of the girls have little Church connection and the witness and example set each week by their leaders can often be the only spiritual guidance they receive. GBNI scripture material was also used to help present the truths of the Bible each week to the girls.

Livewire' (average attendance 25)

Attracting young people in the 11 to 16-year age group, including several who are not members of our uniformed organisations, the activities within 'Livewire' are structured to provide an avenue for a deeper level of spiritual teaching amongst the young people. Meetings are held on the first Saturday night of each month from October to April and there is also a focused weekend of events and teaching each September.

Young Adults (average attendance 10)

The activities within Young Adults are geared towards providing an avenue for friendship and fellowship amongst young people in the 16 to 25-year age group, in a more relaxed and informal social setting. Meetings are held on the last Saturday night of each month from October to April.

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.

KILLYMURRIS 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 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 congregational churches and 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 Commission's Public benefit requirement statutory guidance.

KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 201 contributors during the year donating a total of £91,638 (2021: 190 contributors donating a total of £85,939).

Total income of the congregation during the year was £184,039 compared to £135,235 in the previous year.

Although there were no major repairs or refurbishment projects, total expenditure during the year increased from £135,350 to £156,729. This was primarily attributable to one-off expenditure on special events to celebrate the Queen's Platinum Jubilee and the significant inflationary increases in utility costs (electricity and heating oil) associated with heating and lighting our buildings.

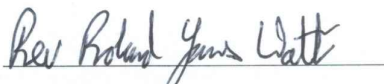
STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements of the congregation in accordance with applicable law and United Kingdom 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 25th April 2023 and signed on its behalf by:



Rev Roland James Watt

Minister



Mr Samuel George Simpson

Clerk of Session

Killymurriss Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105572

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KILLYMURRIS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Killymurriss congregation for the year ended 31st December 2022, which are set out on pages 10 to 15.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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



Ian Johnston (A.F.A)

Stevenson and Wilson

Chartered Accountants

Date: 25th April 2023

22-30 Broadway Avenue

Ballymena

BT43 7AA