

Kilfennan Congregation of the Presbyterian Church of Ireland

Northern Ireland · Charity number 105604

Details

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

Contact

Address	20 Elm Park Drumahoe Londonderry Bt47 3nt BT47 3NT
Website	www.kilfennanpresbyterian.co.uk

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	£217,265	£234,163	£0	3

Trustees



Name	Role	Appointed
Miss Pamela Royle		
Mr Alistair Stewart		
Mr Arbin Kydd		
Mr Campbell Bolton		
Mr Charles Kane		
Mr David Lynch		
Mr David Mackey		
Mr David McClean		
Mr David Thompson		
Mr Derek Boyd		
Mr Ivan Craig		
Mr Jonny Montgomery		
Mr Keith Moore		
Mr Richard Kincaid		
Mr Ronnie Dale		
Mr Terry Smith		
Mr Will Doran		
Mr William McElhinney		
Mrs Alison Buchanan		
Mrs Joyce Smith		
Mrs Margaret Scott		
Mrs Ruth Dale		
Mrs Wendy Baxter		
Rev Russell Edgar		

Kilfennan Congregation of the Presbyterian Church of Ireland

Northern Ireland - Charity number 105604

Accounts

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)						
For the Year Ended 31 December 2024						
	Note	Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations & Legacies	2	118,704	17,283	54,949	190,936	275,840
Charitable Activities	3	2,736	0	17,515	20,251	14,260
Investment Income	5	2,288	0	510	2,798	2,521
Other	6	3,280	0	0	3,280	2,823
		127,008	17,283	72,974	217,265	295,444
Total Receipts		127,008	17,283	72,974	217,265	295,444
Payments						
Raising Funds	7	1,203	0	0	1,203	988
Charitable Activities	8	140,128	17,283	75,549	232,960	173,440
Total Payments		141,331	17,283	75,549	234,163	174,428
Net Receipts / (Payments)		(14,323)	0	(2,575)	(16,898)	121,016
Transfer Between Accounts		0	0	0	0	0
Net Movement in Funds		(14,323)	0	(2,575)	(16,898)	121,016
Funds Brought Forward		104,635	0	72,270	176,905	128,950
		0	0	0	0	(73,061)
Funds Carried Forward	12	90,312	0	69,695	160,007	176,905

STATEMENT OF ASSETS AND LIABILITIES						
For the Year Ended 31 December 2024						
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2024	Total 2023
		£	£	£	£	£
Funds Reconciliation						
Bank and Cash at Start of Year		104,635	0	72,270	176,905	128,950
Net Movement in Funds		(14,323)		(2,575)	(16,898)	121,016
Net Loans Received		0		0	0	(73,061)
Bank and Cash at End of Year		90,312	0	69,695	160,007	176,905
Bank and Cash Balances						
Current Accounts		4,519		69,490	74,009	83,473
Deposit Accounts		85,793		0	85,793	93,207
Cash in Hand		0		205	205	225
		90,312	0	69,695	160,007	176,905
Other Assets						
Fixed Assets	10				3,813,999	3,632,380
- Buildings & Contents						
Investments	11				40,341	39,259
Gift Aid Receivable on Donations					24,000	25,000
					4,038,347	3,873,544
Liabilities						
Loans					0	0
Accruals					(360)	(360)
					(360)	(360)
					4,037,987	3,873,184
Approved by the Kirk Session at a meeting on 12th May 2025 and signed on its behalf by						
						
Joyce Smith, Clerk of Session				Charles Kane, Treasurer		

KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND						
NOTES TO THE ACCOUNTS						
For the Year Ended 31 December 2024						
1 ACCOUNTING POLICIES						
BASIS OF FINANCIAL STATEMENTS						
As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payment 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	Organisation Funds	Total 2024	Total 2023
		£	£	£	£	£
	Recorded Giving	88,038	14,963	30,206	133,207	123,019
	Loose Collections	2,314		99	2,413	2,308
	Donations and Gifts	10,558		14,308	24,866	20,094
	In Memoriam/Lieu of Flowers	-		4,367	4,367	190
	Gift Aid	17,794	2,320	5,969	26,083	25,631
	Legacies and Bequests	-		-	-	104,598
		118,704	17,283	54,949	190,936	275,840
3 CHARITABLE ACTIVITIES						
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2024	Total 2023
		£	£	£	£	£
	Fundraising Events	1,486		7,740	9,226	7,186
	Membership Fees	-		2,920	2,920	2,034
	Grants	1,250		6,855	8,105	5,040
		2,736	-	17,515	20,251	14,260
KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND						
NOTES TO THE ACCOUNTS						

For the Year Ended 31 December 2024						
4 OTHER TRADING ACTIVITIES						
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2024	Total 2023
		£	£	£	£	£
Letting of Premises		-	-	-	-	-
		-	-	-	-	-
5 INVESTMENT INCOME						
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2024	Total 2023
		£	£	£	£	£
Investment Interest		1,171		283	1,454	991
Bank Interest		1,117		227	1,344	1,530
		2,288	-	510	2,798	2,521
6 OTHER INCOME						
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2024	Total 2023
		£	£	£	£	£
Periodicals & Calendars		-	-	-	-	214
Other Income		3,280			3,280	2,609
		3,280	-	-	3,280	2,823
EXPENDITURE						
7 Raising Funds						
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2024	Total 2023
		£	£	£	£	£
FWO Envelopes		1,203			1,203	988
Fundraising Events		-	-	-	-	-
		1,203	-	-	1,203	988
KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND						
NOTES TO THE ACCOUNTS						
For the Year Ended 31 December 2024						
8 CHARITABLE ACTIVITIES						
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2024	Total 2023

		£	£	£	£	£
General Assembly Assessments		19,874			19,874	18,120
Presbytery Fees		1,131			1,131	1,030
Ministry and Support Staff Costs		76,351			76,351	70,326
Congregational Running Expenses		36,110		66,711	102,821	50,142
Donations to Missions and Charities		2,556	17,283	8,743	28,582	27,019
Governance Costs		4,106		95	4,201	6,803
		140,128	17,283	75,549	232,960	173,440
9 OTHER EXPENDITURE						
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2024	Total 2023
		£	£	£	£	£
Earmarked Interest					0	0
Other					0	0
Purchase of Fixed Assets					0	0
Capital Building Costs					0	0
		0	0	0	0	0
10 FIXED ASSETS						
The congregation owns the church premises situated at 54 Rosstowney Road, Londonderry BT47 6ST and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,387,130						
The congregation also owns the manse situated at 15 Caw Hill Park, Londonderry BT47 6LU for the minister which has an insurance value of £426,869						
	Total	£3,813,999				
11 INVESTMENTS						
The congregation has the following investments. Amounts are shown at market valuation.						
					Total 2024	Total 2023
					£	£
1,717 shares General Investment Fund (£13.957 p/share)					23964	22882
Other Permanent Endowments					16377	16377
					40341	39259
KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND						
NOTES TO THE ACCOUNTS						
For the Year Ended 31 December 2024						
12 FUND BALANCES						
	Balance at Start	Receipts	Payments	Surplus/ (Deficit)	Transfer	Balance at End
	£	£	£	£	£	£
Unrestricted Funds						
General Account	104,635	127,008	141,331	-14,323	0	90,312

		104,635	127,008	141,331	-14,323	0	90,312
	Restricted Funds						
	Property Fund	46,807	40,253	43,797	-3,544	-6,560	36,703
	Bridging Fund Current Account	1,320	0	0	0	-1,320	0
	Loan Account	-7,880	0	0	0	7,880	0
	Bowling Club	2,650	372	240	132	0	2,782
	Boys' Brigade	3,281	2,337	3,337	-1,000	0	2,281
	Girls' Brigade	5,991	12,261	12,323	-62	0	5,929
	Men's Club	1,309	2,504	2,093	411	0	1,720
	Missionary & Student	1,203	6,649	3,988	2,661	0	3,864
	Presbyterian Women	1,859	2,855	2,485	370	0	2,229
	Sunday School	897	1,772	2,220	-448	0	449
	Toddler Time	2,750	1,599	1,431	168	0	2,918
	Benevolent Fund	575	154	0	154	0	729
	Youth Club	10,019	2,218	3,335	-1,117	0	8,902
	Youth Fellowship	1,489	0	300	-300	0	1,189
	Total Organisations	72,270	72,974	75,549	-2,575	0	69,695
	Missions & Charities	0	17283	17283	0	0	0
		72,270	90,257	92,832	(2,575)	0	69,695
	Total	176,905	217,265	234,163	(16,898)	0	160,007

Kilfennan Congregation of the Presbyterian Church of Ireland

Northern Ireland - Charity number 105604

Accounts

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)						
For the Year Ended 31 December 2023						
	Note	Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations & Legacies	2	150,998	15,574	109,268	275,840	167,183
Charitable Activities	3	0	0	14,260	14,260	11,674
Investment Income	5	2,180	0	341	2,521	900
Other	6	2,823	0	0	2,823	1,044
		156,001	15,574	123,869	295,444	180,801
Total Receipts		156,001	15,574	123,869	295,444	180,801
Payments						
Raising Funds	7	988	0	0	988	1,077
Charitable Activities	8	121,450	15,574	36,416	173,440	204,119
Other	9	0	0	0	0	20,420
Total Payments		122,438	15,574	36,416	174,428	225,616
Net Receipts / (Payments)		33,563	0	87,453	121,016	(44,815)
Transfer Between Accounts		(10,000)	0	10,000	0	0
Net Movement in Funds		23,563	0	97,453	121,016	(44,815)
Funds Brought Forward		86,654	0	42,296	128,950	181,867
Net Loans Repaid		(5,582)	0	(67,479)	(73,061)	(8,102)
Funds Carried Forward	12	104,635	0	72,270	176,905	128,950

STATEMENT OF ASSETS AND LIABILITIES						
For the Year Ended 31 December 2023						
	Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2023	Total 2022	
	£	£	£	£	£	
Funds Reconciliation						
Bank and Cash at Start of Year	86,654	0	42,296	128,950	181,867	
Net Movement in Funds	23,563		97,453	121,016	(44,815)	
Net Loans Received	(5,582)		(67,479)	(73,061)	(8,102)	
Bank and Cash at End of Year	104,635	0	72,270	176,905	128,950	
Bank and Cash Balances						
Current Accounts	11,428		72,045	83,473	48,671	
Deposit Accounts	93,207		0	93,207	80,017	
Cash in Hand	0		225	225	262	
	104,635	0	72,270	176,905	128,950	
Other Assets						
Fixed Assets	10			3,632,380	3,378,959	
- Buildings & Contents						
Investments	11			39,259	37,360	
Gift Aid Receivable on Donations				25,000	25,000	
				3,873,544	3,570,269	
Liabilities						
Loans				0	(67,479)	
Accruals				(360)	(300)	
				(360)	(67,779)	
				3,873,184	3,502,490	
Approved by the Kirk Session at a meeting on 10 June 2024 and signed on its behalf by						
<u>Joyce Smith</u>			<u>Charles Kane</u>			
Joyce Smith, Clerk of Session			Charles Kane, Treasurer			
<u>10-06-24</u>			<u>10-06-24</u>			

KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND						
NOTES TO THE ACCOUNTS						
For the Year Ended 31 December 2023						
1	ACCOUNTING POLICIES					
	BASIS OF FINANCIAL STATEMENTS					
	As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payment 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	Organisation Funds	Total 2023	Total 2022
		£	£	£	£	£
	Recorded Giving	79,588	12,844	30,587	123,019	107,280
	Loose Collections	2,308		-	2,308	19,491
	Donations and Gifts	10,043		10,051	20,094	7,156
	In Memoriam/Lieu of Flowers	-		190	190	845
	Gift Aid	16,419	2,730	6,482	25,631	28,089
	Legacies and Bequests	42,640		61,958	104,598	4,322
		150,998	15,574	109,268	275,840	167,183
3	CHARITABLE ACTIVITIES					
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2023	Total 2022
		£	£	£	£	£
	Fundraising Events	-		7,186	7,186	5,875
	Membership Fees	-		2,034	2,034	1,559
	Grants	-		5,040	5,040	4,240
		-	-	14,260	14,260	11,674

KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND						
NOTES TO THE ACCOUNTS						
For the Year Ended 31 December 2023						
4 OTHER TRADING ACTIVITIES						
		Unrestricted	Restricted	Organisation	Total	Total
		Funds	Funds	Funds	2023	2022
		£	£	£	£	£
Letting of Premises		-	-	-	-	-
		-	-	-	-	-
5 INVESTMENT INCOME						
		Unrestricted	Restricted	Organisation	Total	Total
		Funds	Funds	Funds	2023	2022
		£	£	£	£	£
Investment Interest		991			991	715
Bank Interest		1,189		341	1,530	185
		2,180	-	341	2,521	900
6 OTHER INCOME						
		Unrestricted	Restricted	Organisation	Total	Total
		Funds	Funds	Funds	2023	2022
		£	£	£	£	£
Periodicals & Calendars		214	-	-	214	-
Other Income		2,609			2,609	1,044
		2,823	-	-	2,823	1,044
EXPENDITURE						
7 Raising Funds						
		Unrestricted	Restricted	Organisation	Total	Total
		Funds	Funds	Funds	2023	2022
		£	£	£	£	£
FWO Envelopes		988			988	1,077
Fundraising Events		-	-	-	-	-
		988	-	-	988	1,077

KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND						
NOTES TO THE ACCOUNTS						
For the Year Ended 31 December 2023						
8	CHARITABLE ACTIVITIES					
		Unrestricted	Restricted	Organisation	Total	Total
		Funds	Funds	Funds	2023	2022
		£	£	£	£	£
	General Assembly Assessments	18,120			18,120	17,188
	Presbytery Fees	1,030			1,030	986
	Ministry and Support Staff Costs	70,326			70,326	64,196
	Congregational Running Expenses	26,503		23,639	50,142	92,384
	Donations to Missions and Charities	1,289	15,574	10,156	27,019	23,892
	Governance Costs	4,182		2,621	6,803	5,473
		121,450	15,574	36,416	173,440	204,119
9	OTHER EXPENDITURE					
		Unrestricted	Restricted	Organisation	Total	Total
		Funds	Funds	Funds	2023	2022
		£	£	£	£	£
	Earmarked Interest				0	0
	Other				0	8491
	Purchase of Fixed Assets				0	11929
	Capital Building Costs				0	0
		0	0	0	0	20420
10	FIXED ASSETS					
	The congregation owns the church premises situated at 54 Rosstown Road, Londonderry BT47 6ST and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,225,838					
	The congregation also owns the manse situated at 15 Caw Hill Park, Londonderry BT47 6LU for the minister which has an insurance value of £406,542					
		Total	£3,632,380			
11	INVESTMENTS					
	The congregation has the following investments. Amounts are shown at market valuation.					
					Total	Total
					2023	2022
					£	£
	1,717 shares General Investment Fund (£13.3269 p/share)				22882	20983
	Other Permanent Endowments				16377	16377
					39259	37360

KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2023

12 FUND BALANCES

	Balance at			Surplus/		Balance at
	Start	Receipts	Payments	(Deficit)	Transfer	End
	£	£	£	£	£	£
Unrestricted Funds						
General Account	86,654	156,001	122,438	33,563	-15,582	104,635
	86,654	156,001	122,438	33,563	-15,582	104,635
Restricted Funds						
Property Fund	22,225	37,119	12,537	24,582	0	46,807
Bridging Fund Current Account	1,336	10	26	-16	0	1,320
Loan Account	0	61,988	2,389	59,599	-67,479	-7,880
Bowling Club	1,498	253	101	152	1,000	2,650
Boys' Brigade	2,600	2,148	2,967	-819	1,500	3,281
Girls' Brigade	2,786	9,632	7,927	1,705	1,500	5,991
Men's Club	925	2,318	1,934	384	0	1,309
Missionary & Student	666	3,181	2,644	537	0	1,203
Presbyterian Women	1,036	2,702	1,879	823	0	1,859
Sunday School	1,345	1,379	1,827	-448	0	897
Toddler Time	1,811	1,350	1,411	-61	1,000	2,750
Benevolent Fund	372	203	0	203	0	575
Youth Club	4,207	1,586	774	812	5,000	10,019
Youth Fellowship	1,489	0	0	0	0	1,489
Total Organisations	42,296	123,869	36,416	87,453	-57,479	72,270
Missions & Charities	0	15,574	15,574	0	0	0
	42,296	139,443	51,990	87,453	(57,479)	72,270
Total	128,950	295,444	174,428	121,016	(73,061)	176,905

Kilfennan Congregation of the Presbyterian Church of Ireland

Northern Ireland - Charity number 105604

Annual report

KILFENNAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

2023-2024

2023-2024

2023-2024

The Trustees who served during the year or who were members of the church at the end of the year were:

Mr. David Boyd
Mr. David Boyd
Mrs. Helen Davidson
Mrs. Jane Duff
Mrs. Ruth Duff
Mr. Stewart Duff
Mr. John Duff
Mrs. Susan Duff
Mr. Charles Duff
Mrs. Sylvia Duff
Mr. David Duff
Dr. David Duff
Mrs. Susan Duff

Mr. William McIlroy
Mr. John McIlroy
Mr. John McIlroy
Mrs. Margaret Duff
Mrs. Jane Duff
Mr. Thomas Duff
Mr. Thomas Duff
Mr. Thomas Duff
Mr. Thomas Duff
Mr. Thomas Duff

Registered Charity in Northern Ireland (NIC 105604)

2023-2024

2023-2024

2023-2024

**KILFENNAN PRESBYTERIAN CHURCH 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 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilfennan congregation of the Presbyterian Church in Ireland
54 Rosstown Road,
Londonderry
BT47 6ST

Registered Charity in Northern Ireland (NIC105604)

CHARITY TRUSTEES

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

**Mr. Campbell Bolton
Mr. Derek Boyd
Mrs. Alison Buchanan
Mr. Ivan Craig
Mrs. Ruth Dale
Mr. Ronald Dale
Mr. Will Doran
Rev Russell Edgar
Mr. Charles Kane
Mr. Arbin Kydd
Mr. David Lynch
Dr. David Mackey
Mr. David McClean**

Mr. William McElhinney

**Mr Jonny Montgomery
Mr. Keith Moore
Miss. Pamela Royle
Mrs Margaret Scott
Mrs Joyce Smith**

**Mr. Rodney Smith
Mr. Terence Smith
Mr. Alistair Stewart
Mr. David Thompson**

PRINCIPAL OFFICE BEARERS

**Minister
Clerk of Session
Treasurer**

**Rev. Russell Edgar
Mrs. Joyce Smith
Mr. Charles Kane**

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

INDEPENDENT EXAMINER

David Douglas FCA Chartered Accountant
1 Caw Hill Park
Londonderry
BT 47 6LU

BANKERS

Ulster Bank Limited
Clooney Terrace
Waterside
Londonderry
Co Londonderry
BT47 1AS

SOLICITORS (not formally appointed but normally used)

A D McClay
1 Limavady Road
Londonderry
BT47 6JU

KILFENNAN PRESBYTERIAN CHURCH 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 congregations. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held 8 times in each year.

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

The General Assembly

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

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

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation continues to be the advancement of religion.

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

The congregation's mission purposes are to Make and Mature Disciples. Kilfennan Congregation believes that the Church is mandated by Jesus to be intentional in the making of disciples.

The Congregation believes that becoming a disciple of Jesus Christ is much more than becoming a member of the Church and requires a personal response of saving faith in Christ.

To mature disciples is through the teaching of Jesus; disciples mature as they grow in their faith in Him, as they live out their faith and as they serve Christ both in the local Church and Community.

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

- a) Holding services of worship and other religious activities -these, and all that follows, are open to anyone of appropriate age and/or gender to access, without regard to whether they are members of our congregation.
- b) Through prayer - support our members, our own Church, other Christian Churches, the community and leaders in society and government.
- c) Organising meetings and events that promote our charitable purpose.
- d) Participating in the life of the local community.
- e) Participating in and supporting what the Presbyterian Church in Ireland and the supervising Presbytery does.
- f) Supporting other secular and Christian organisations and charities through volunteering, financial gifts and prayer.

ACTIVITIES AND OBJECTIVES

The congregation normally meets for worship every Sunday morning and evening and visitors are welcome to join.

The Sacrament of the Lords Supper was held on 3 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.

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

The congregation holds regular Bible study meetings and has a wide range of organisations meeting as shown below.

Organisation Schedule

Kidszone	Choir
Totszone (crèche for young children)	Men's Club
Teens zone	Boys Brigade
Youth Fellowship	Connect Bible studies and Home Groups
Presbyterian Women's meeting	Girls Brigade
Bowling Club	Table Tennis Club
Youth Club	Toddler Time
Coffee Time	Young Adults
Other Ad hoc Activities	
Missionary and Student Committee	Pastoral Visitation (as and when)
Elders Congregational District Visitation (biannually and in time of specific need)	Community Hub

Objectives:

The congregation's common objectives of all the various Church Activities as set out above are as follows:

Objective 1: To deepen and strengthen our relationships with each other within the church family and to build trust and a sense of belonging amongst all members.

Objective 2: To see every member utilising their gifts effectively in support of the church's ministry.

Objective 3: To see all members grow in their faith and Christian life and developing closer relationships with each other and support for each other.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer.

The congregation normally meet regularly for worship each Sunday at 11.30am and at 6.30pm.

During the week the two Connect Bible Studies and two Home Groups provide an opportunity for members to meet for fellowship, to study the scriptures and for a time of prayer. A short time for prayer is also held before the evening service. Prayer Triplets have been set up where members can meet to pray for the needs of the church and community.

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

As well as our regular services during the year we sought to comfort those who had been bereaved during the year.

At 31 December 2023 and following revision there were 644 communicant members and 311 families connected with the congregation. The normal average weekly attendance at morning worship during 2023 was 225.

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, elders or by one of the congregation's pastoral visitors.

Mission and outreach

At a local level the congregation has a range of normal weekly activities focused on the following groups:

Young people

- Many young people have attended organisations such as Boy's Brigade (15), Girl's Brigade (100), Youth Fellowship (10) and Young Adults {15}. At each activity there are opportunities for the truth of God's word to be explained for example in Bible Classes, epilogues, participative bible study.
- Toddlers/Mothers/Grandmothers/Guardians met weekly enjoying sharing and caring for each other.

All age groups

- Many folk in all age groups have met together for activities with a strong emphasises on social interaction which helps to address the feeling of isolation e.g. Bowling club (40), Men's Club (50), Table tennis Club (12). The church is open on a Friday morning for Coffee and a chat.

Senior Folks

- A team of visitors from the Church have visited the more senior members who may not be able to get out to church based activities; this is an invaluable way of maintaining contact and encouraging these folks in their Christian life.

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

The congregation participates in the local community as follows:

- The church has a team of visitors who visit shut in members twice per year.
- Others visit several members in care in local residential homes.
- Making the church available to the Blood Transfusion Service (3 occasions) for blood donation sessions with approximately 150 donations per occasion.
- A Holiday Bible club is organised at the end of the summer and is publicised in the community.
- Kilfennan Community Hub operates on a Wednesday and Friday morning for anyone in the community to avail of. Soup lunches were organised a few times through this venture. Coffee time continues each Friday morning alongside the Hub.
- Community/church family events were organised at Halloween with a light party being held and at Christmas time when a film night was held as well as carols around the Christmas tree. These were well attended by both the church family and the local community and there was a great buzz around the church.
- An Impact team organised a week of reaching out to the young people in the community as well as doing some gardening for older members in the local area.

During 2023 the congregation reached out to others in need with financial support and volunteering as follows:

- A focus on Tear Fund was maintained which encouraged members to offer prayerful and financial support to those across the world in poverty and need.
- Local mission efforts were also supported during the year.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own.

The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project as well as other special appeals.

Presbytery

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

General Assembly

The General Assembly of the Presbyterian Church in Ireland met during 2022 and a representative Elder of the congregation was able to attend.

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

Organisations

The following is a brief summary of the main organisations of the congregation and their activities which progressively recommenced during 2022 as the congregation continued to emerge from Covid restrictions.

Kidszone for all children of primary school age met during our morning service for Bible teaching, activities and praise. This has proved beneficial to all who attend.

Teenszone and Bible Class (11 to 15 years) meet every Sunday morning from 10.30 to 11.00am.

Both the above share God's Word in an age appropriate way and engages those attending in worship.

A Crèche (renamed Totzone) is provided during Sunday morning worship for very young children.

A Youth Fellowship group is held fortnightly after evening worship and provides an opportunity for approximately 10 young people of secondary school age to grow in their Christian faith. A Young Adults group [15 in number] meets fortnightly on a Saturday evening, allowing friendships to develop as well as nurturing their faith and service.

A Bowling Club and Men's Club meet weekly providing recreation and fellowship for a membership of approximately 40 and 50 respectively. A newly formed Table Tennis Club (12 approximately in number) meets weekly, providing an opportunity for both men and women to enjoy playing games and having fellowship.

Both Boys Brigade and Girls Brigade meet weekly and follow the parent organisation's format with badge work and awards programme with average attendance of 15 and 100 respectively.

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.

Confirmation of Child Protection Arrangements

The Trustees are acquainted with what is happening within Kiltinnan Presbyterian Church – we do this through a system of Link Elders for each organisation who report to the Trustees (i.e. at monthly Session meetings on a periodic and rotational basis. Any relevant issues arising in between reporting periods are raised as a specific item of business.

The Kirk Session has issued written guidance for organisations and organisational leaders affiliated to Kiltinnan Presbyterian Church. This document is to be read in conjunction with the Child Protection Policy for those organisational leaders associated with children and young people activities.

The Trustees have reviewed their Child Protection Policy and are satisfied that it is sufficient and current and that controls are in place to ensure effective safeguarding.

KILFENNAN PRESBYTERIAN CHURCH 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 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 by notice boards, printed material, press advertisement, websites, and social media or in other ways.

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

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

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

2022-2023

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. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

2022-2023

KILFENNAN PRESBYTERIAN CHURCH 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 196 contributing families during the year [190 in 2022] contributing a total of £79,588 [£75,760 in 2022]. This represents an increase in Freewill Offering for the year of £3,828.

Total Income of the congregation during the year was £295,444, compared to £180,800 in the previous year in the main due to Legacies and Bequests of £104,598. Total expenditure reduced to £174,428 compared to £225,616 in the previous year in the main due to lower Capital Costs with much of the Capital expenditure being completed.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

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. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are responsible and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the 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.

As the congregation's total income (excluding the Legacies and Bequests of £104,598 outlined above) 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.

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on ongoing basis the congregation's current activities and other financial commitments.

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

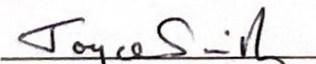
RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 3 month's normal expenditure. At the year-end unrestricted reserves were £104,635 and are sufficient to meet this policy. The Trustees wish to continue to hold this level of unrestricted reserves through careful management of expenditure over the succeeding years.

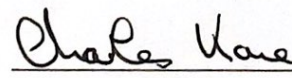
RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented including a uniform Audit for all Organisation Accounts/Funds and a circulation of "Guidance for Organisation Leaders" to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. The risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 10th June 2024 and signed on its behalf by


Joyce Smith, Clerk of Session

2024


Charles Kane, Treasurer

2024

Kilfennan Congregation of the Presbyterian Church of Ireland

Northern Ireland - Charity number 105604

Annual return

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

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

I report on the accounts of Kilfennan Presbyterian Church for the year ended 31st December 2023.

Respective responsibilities of Charity Trustees and Examiner

As the Charity Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 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. The 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 Examiners 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.

Signed:

David Douglas

David Douglas FCA, Chartered Accountant

1 Caw Hill Park
Londonderry
BT47 6LU

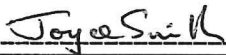
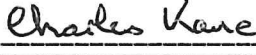
Dated: 11th June 2024

Kilfennan Congregation of the Presbyterian Church of Ireland

Northern Ireland - Charity number 105604

Accounts

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)						
For the Year Ended 31 December 2022						
	Note	Unrestricted	Restricted	Organisation	Total	Total
		Funds	Funds	Funds	2022	2021
		£	£	£	£	£
Receipts						
Donations & Legacies	2	101,750	17,425	48,008	167,183	186,441
Charitable Activities	3	0	0	11,674	11,674	4,154
Other Trading Activities	4	0	0	0	0	3,658
Investment Income	5	729	0	171	900	917
Other	6	832	0	212	1,044	2,220
		103,311	17,425	60,065	180,801	197,389
Total Receipts		103,311	17,425	60,065	180,801	197,389
Payments						
Raising Funds	7	1,077	0	0	1,077	1,166
Charitable Activities	8	111,931	17,425	74,763	204,119	151,596
Other	9	0	0	20,420	20,420	4,866
Total Payments		113,008	17,425	95,183	225,616	157,628
Net Receipts / (Payments)		-9697	0	-35118	(44,815)	39,761
Transfer Between Accounts		-39920	0	39920	0	0
					0	
Net Movement in Funds		-49617	0	4802	(44,815)	39,761
Funds Brought Forward		136271	0	45,596	181,867	155,050
Loans Repaid/(Received)				(8,102)	(8,102)	(12,944)
Funds Carried Forward	12	86,654	0	42,296	128,950	181,867

STATEMENT OF ASSETS AND LIABILITIES						
For the Year Ended 31 December 2022						
		Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2022	Total 2021
		£	£	£	£	£
Funds Reconciliation						
Bank and Cash at Start of Year		136,271	0	45,596	181,867	155,050
Net Movement in Funds		(49,617)	0	4,802	(44,815)	39,761
Loans Received				(8,102)	(8,102)	(12,944)
Bank and Cash at End of Year		86,654	0	42,296	128,950	181,867
Bank and Cash Balances						
Current Accounts		6,637		42,034	48,671	49,725
Deposit Accounts		80,017		0	80,017	131,895
Cash in Hand		0		262	262	247
		86,654	0	42,296	128,950	181,867
Other Assets						
Fixed Assets	10				3,378,959	2,989,582
- Buildings & Contents						
Investments	11				37,360	39,240
Gift Aid Receivable on Donations					25,000	25,000
					3,570,269	3,235,689
Liabilities						
Loans					(67,479)	(75,580)
Accruals					(300)	(270)
					(67,779)	(75,850)
					3,502,490	3,159,839
Approved by the Kirk Session at a meeting on 12th June 2023 and signed on its behalf by						
						
Joyce Smith, Clerk of Session				Charles Kane, Treasurer		

KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND							
NOTES TO THE ACCOUNTS							
for the Year Ended 31 December 2022							
1 ACCOUNTING POLICIES							
BASIS OF FINANCIAL STATEMENTS							
As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payment 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	Organisation Funds	Total 2022	Total 2021
			£	£	£	£	£
	Recorded Giving		75,760		31,520	107,280	116,017
	Loose Collections		2,103	14,744	2,644	19,491	7,781
	Donations and Gifts		3,440		3,716	7,156	6,430
	In Memoriam/Lieu of Flowers		-		845	845	2,255
	Gift Aid		17,447	2,681	7,961	28,089	20,486
	Legacies and Bequests		3,000		1,322	4,322	33,472
			101,750	17,425	48,008	167,183	186,441
3 CHARITABLE ACTIVITIES							
			Unrestricted Funds	Restricted Funds	Organisation Funds	Total 2022	Total 2021
			£	£	£	£	£
	Income from Charitable Activities		-			-	36
	Fundraising Events		-		5,875	5,875	-
	Membership Fees		-		1,559	1,559	508
	Grants		-		4,240	4,240	3,610
			-	-	11,674	11,674	4,154

KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND							
NOTES TO THE ACCOUNTS							
For the Year Ended 31 December 2022							
8	CHARITABLE ACTIVITIES						
			Unrestricted	Restricted	Organisation	Total	Total
			Funds	Funds	Funds	2022	2021
			£	£	£	£	£
	General Assembly Assessments		17,188			17188	10267
	Presbytery Fees		986			986	986
	Ministry and Support Staff Costs		64,196			64196	17541
	Congregational Running Expenses		23,548		68836	92384	95196
	Donations to Missions and Charities		540	17425	5927	23892	20151
	Governance Costs		5,473			5473	7455
			111931	17425	74763	204119	151596
9	OTHER EXPENDITURE						
			Unrestricted	Restricted	Organisation	Total	Total
			Funds	Funds	Funds	2022	2021
			£	£	£	£	£
	Earmarked Interest					0	0
	Other				8491	8491	1743
	Purchase of Fixed Assets				11929	11929	3123
	Capital Building Costs					0	0
			0	0	20420	20420	4866
10	FIXED ASSETS						
	The congregation owns the church premises situated at 54 Rosstown Road, Londonderry BT47 6ST and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,000,780.						
	The congregation also owns the manse situated at 15 Caw Hill Park, Londonderry BT47 6LU for the minister which has an insurance value of £378,179.						
11	INVESTMENTS						
	The congregation has the following investments. Amounts are shown at market valuation.						
						Total	Total
						2022	2021
						£	£
	1,717 shares General Investment Fund (£12.2209 p/share)					20983	22863
	Other Permanent Endowments					16377	16377
						37360	39240

KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND								
NOTES TO THE ACCOUNTS								
For the Year Ended 31 December 2022								
12	FUND BALANCES							
		Balance at			Surplus/		Balance at	
		Start	Receipts	Payments	(Deficit)	Transfer	End	
		£	£	£	£	£	£	
Unrestricted Funds								
	General Account	136271	103311	113008	-9697	-39920	86654	
		136271	103311	113008	-9697	39920	86654	
Restricted Funds								
	Property Fund	23126	41304	69579	-28275	27374	22225	
	Renovation Fund	198	0	56	-56	1194	1336	
	Bridging Loan Account	0	0	0	0	0	0	
	Loan Account	0	0	3331	-3331	3331	0	
	Badminton Club	802	0	5	-5	-797	0	
	Toddler Time	1994	307	291	17	-200	1811	
	Youth Club	5457	7	1257	-1250	0	4207	
	Presbyterian Women	983	2971	2718	253	-200	1036	
	Bowling Club	1386	302	40	262	-150	1498	
	Boys' Brigade	3802	2060	2762	-702	-500	2600	
	Girls' Brigade	2437	9876	9227	649	-300	2786	
	Men's Club	1878	2334	2986	-653	-301	925	
	Sunday School	1519	392	566	-174	0	1345	
	Youth Fellowship	1489	0	0	0	0	1489	
	Missionary & Student	354	310	2365	-2055	2367	666	
	Benevolent Fund	170	202	0	202	0	372	
	Total Organisations	45596	60064	95183	-35119	31820	42296	
	Missions & Charities	0	17425	17425	0	0	0	
		45,596	77,489	112,608	(35,119)	31,820	42,296	
	Total	181,867	180,800	225,616	(44,816)	71,740	128,950	

Kilfennan Congregation of the Presbyterian Church of Ireland

Northern Ireland - Charity number 105604

Annual report

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

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

Registered Charity in Northern Ireland (NIC 105604)

KILFENNAN PRESBYTERIAN CHURCH 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 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilfennan congregation of the Presbyterian Church in Ireland
54 Rosstowney Road,
Londonderry
BT47 6ST

Registered Charity in Northern Ireland (NIC105604)

CHARITY TRUSTEES

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

Mr. Campbell Bolton	Mr. William McElhinney
Mr. Derek Boyd	Mr. John McNeilly
Mrs. Alison Buchanan	Mr Jonny Montgomery
Mr. Ivan Craig	Mr. Keith Moore
Mrs. Ruth Dale	Miss. Pamela Royle
Mr. Ronald Dale	Mrs Margaret Scott
Mr. Will Doran	Mrs Joyce Smith
Rev Russell Edgar	
Mr. Charles Kane	Mr. Rodney Smith
Mr. Arbin Kydd	Mr. Terence Smith
Mr. David Lynch	Mr. Alistair Stewart
Dr. David Mackey	Mr. David Thompson
Mr. David McClean	

PRINCIPAL OFFICE BEARERS

Minister	Rev. Russell Edgar
Clerk of Session	Mrs. Joyce Smith
Treasurer	Mr. Charles Kane

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

INDEPENDENT EXAMINER

David Douglas FCA Chartered Accountant
1 Caw Hill Park
Londonderry
BT 47 6LU

BANKERS

Ulster Bank Limited
Clooney Terrace
Waterside
Londonderry
Co Londonderry
BT47 1AS

SOLICITORS (not formally appointed but normally used)

A D McClay
1 Limavady Road
Londonderry
BT47 6JU

KILFENNAN PRESBYTERIAN CHURCH 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 congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held 7 times in each year.

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

The General Assembly

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

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

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation continues to be the advancement of religion.

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

The congregation's mission purposes are to Make and Mature Disciples. Kilfennan Congregation believes that the Church is mandated by Jesus to be intentional in the making of disciples.

The Congregation believes that becoming a disciple of Jesus Christ is much more than becoming a member of the Church and requires a personal response of saving faith in Christ.

To mature disciples is through the teaching of Jesus; disciples mature as they grow in their faith in Him, as they live out their faith and as they serve Christ both in the local Church and Community.

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

- a) Holding services of worship and other religious activities -these, and all that follows, are open to anyone of appropriate age and/or gender to access, without regard to whether they are members of our congregation.
- b) Through prayer - support our members, our own Church, other Christian Churches, the community and leaders in society and government.
- c) Organising meetings and events that promote our charitable purpose.
- d) Participating in the life of the local community.
- e) Participating in and supporting what the Presbyterian Church in Ireland and the supervising Presbytery does.
- f) Supporting other secular and Christian organisations and charities through volunteering, financial gifts and prayer.

ACTIVITIES AND OBJECTIVES

The congregation normally meets for worship every Sunday morning and evening and visitors are welcome to join.

The Sacrament of the Lords Supper was held on 3 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.

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

The congregation holds regular Bible study meetings and has a wide range of organisations meeting as shown below.

Organisation Schedule

Kidszone	Choir
Totszone (crèche for young children)	Men's Club
Teens zone	Boys Brigade
Youth Fellowship	Midweek Bible study and Home Groups
Presbyterian Women's meeting	Girls Brigade
Bowling Club	Table Tennis Club
Youth Club	
Other Ad hoc Activities	
Missionary and Student Committee	Church Visitors Group (as and when)
Elders Congregational District Visitation (biannually and in time of specific need)	Community Hub

Objectives:

The congregation's common objectives of all the various Church Activities as set out above are as follows:

Objective 1: To deepen and strengthen our relationships with each other within the church family and to build trust and a sense of belonging amongst all members.

Objective 2: To see every member utilising their gifts effectively in support of the church's ministry.

Objective 3: To see all members grow in their faith and Christian life and developing closer relationships with each other and support for each other.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meet regularly for worship each Sunday at 11.30am and at 6.30pm.

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

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

As well as our regular services during the year we sought to comfort those who had been bereaved during the year.

At 31 December 2022 and following revision there were 644 communicant members and 311 families connected with the congregation. The normal average weekly attendance at morning worship during 2022 was 225.

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, elders or by one of the congregation's pastoral visitors.

Mission and outreach

At a local level the congregation has a range of normal weekly activities focused on the following groups:

Young people

- Many young people have attended organisations such as Boy's Brigade (40), Girl's Brigade (100) and Youth Fellowship (10). At each activity there are opportunities for the truth of God's word to be explained for example in Bible Classes, epilogues, participative bible study.
- Toddlers/Mothers/Grandmothers/Guardians met weekly enjoying sharing and caring for each other.

All age groups

- Many folk in all age groups have met together for activities with a strong emphasises on social interaction which helps to address the feeling of isolation e.g. Bowling club (40), Men's Club (50), Table tennis Club (12). The church is open on a Friday morning for Coffee and a chat.

Senior Folks

- A team of visitors from the Church have visited the more senior members who may not be able to get out to church based activities; this is an invaluable way of maintaining contact and encouraging these folks in their Christian life.

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

The congregation participates in the local community as follows:

- The church has a team of visitors who visit shut in members twice per year.
- Others visit several members in care in local residential homes.
- Making the church available to the Blood Transfusion Service (3 occasions) for blood donation sessions with approximately 150 donations per occasion.
- A Holiday Bible club is organised at the end of the summer and is publicised in the community.
- Kilfennan Community Hub operates on a Wednesday and Friday morning for anyone in the community to avail of.

During 2022 the congregation reached out to others in need with financial support and volunteering as follows:

- A focus on Tear Fund was maintained which encouraged members to offer prayerful and financial support to those across the world in poverty and need.
- Local mission efforts were also supported during the year.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own.

The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project as well as other special appeals.

Presbytery

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

General Assembly

The General Assembly of the Presbyterian Church in Ireland met during 2022 and a representative Elder of the congregation was able to attend.

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

Organisations

The following is a brief summary of the main organisations of the congregation and their activities which progressively recommenced during 2022 as the congregation continued to emerge from Covid restrictions.

Kidszone for all children of primary school age met during our morning service for Bible teaching, activities and praise. This has proved beneficial to all who attend.

Teenszone and Bible Class (11 to 15 years) meet every Sunday morning from 10.30 to 11.00am.

Both the above share God's Word in an age appropriate way and engages those attending in worship.

A Crèche (renamed Totzone) is provided during Sunday morning worship for very young children.

A Youth Fellowship group is held fortnightly after evening worship and provides an opportunity for approximately 10 young people of secondary school age to grow in their Christian faith.

A Bowling Club and Men's Club meet weekly providing recreation and fellowship for a membership of approximately 40 and 50 respectively. A newly formed Table Tennis Club (12 approximately in number) meets weekly, providing an opportunity for both men and women to enjoy playing games and having fellowship.

Both Boys Brigade and Girls Brigade meet weekly and follow the parent organisation's format with badge work and awards programme with average attendance of 40 and 100 respectively.

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.

Confirmation of Child Protection Arrangements

The Trustees are acquainted with what is happening within Kilfennan Presbyterian Church – we do this through a system of Link Elders for each organisation who report to the Trustees (i.e. at monthly Session meetings on a periodic and rotational basis. Any relevant issues arising in between reporting periods are raised as a specific item of business.

The Kirk Session has issued written guidance for organisations and organisational leaders affiliated to Kilfennan Presbyterian Church. This document is to be read in conjunction with the Child Protection Policy for those organisational leaders associated with children and young people activities.

The Trustees have reviewed their Child Protection Policy and are satisfied that it is sufficient and current and that controls are in place to ensure effective safeguarding.

KILFENNAN PRESBYTERIAN CHURCH 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 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 by notice boards, printed material, press advertisement, websites, and social media or in other ways.

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

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

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

**KILFENNAN PRESBYTERIAN CHURCH 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 190 contributing families during the year [186 in 2021] contributing a total of £75,760 [£72,136 in 2021]. This represents an increase in Freewill Offering for the year of £3,624.

Total Income of the congregation during the year was £180,800, compared to £197,389 in the previous year. Total expenditure increased to £225,616 compared to £157,628 in the previous year in the main due to Capital Costs in the upgrade of the multi-media system and associated cabling together with an increase in staffing costs now employing a full-time minister after our time of vacancy.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

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. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are responsible and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the 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.

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.

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 3 month's normal expenditure. At the year end unrestricted reserves were £86,654 and are sufficient to meet this policy. The Trustees wish to continue to hold this level of unrestricted reserves through careful management of expenditure over the succeeding years.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented including a uniform Audit for all Organisation Accounts/Funds and a circulation of "Guidance for Organisation Leaders" to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. The risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 11th September 2023 and signed on its behalf by

Joyce Smith

Joyce Smith, Clerk of Session

11th September 2023

Charles Kane

Charles Kane, Treasurer

11th September 2023

Kilfennan Congregation of the Presbyterian Church of Ireland

Northern Ireland - Charity number 105604

Annual return

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

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

I report on the accounts of Kilfennan Presbyterian Church for the year ended 31st December 2022.

Respective responsibilities of Charity Trustees and Examiner

As the Charity Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 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. The 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 Examiners 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.

Signed: 

David Douglas FCA, Chartered Accountant

1 Caw Hill Park
Londonderry
BT47 6LU

Dated: 11th September 2023