

Killeter Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105660

Details

Status Received

Registered 2016-08-09

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

Contact

Address 9 Beechlawn Drive
Castleberg
Bt81 7dh
BT81 7DH

Phone 02881670349

Activities

Purposes: THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£92,380	£81,059	£0	4

Trustees

Name	Role	Appointed
Mr Charles William Andrews		
Mr Isaac Matthew Crilly		
Mr John Stewart Young		
Mr Robert James Mckelvey		
Mr William Charles Andrews		
Mr William Stewart Hunter		

Killeter Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105660

Accounts

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

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC105660)

**KILLETER 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 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Killeter Congregation of the Presbyterian Church in Ireland
26 Carn Road, Killeter, Castleberg, County Tyrone, BT81 7UR
Registered Charity in Northern Ireland (NIC105660)

CHARITY TRUSTEES

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

Mr C W Andrews	Mr W C Andrews
Mr I M Crilly	Mr W S Hunter
Mr R J McKelvey	Mr J S Young
Rev S Gaston (appointed 14 February 2025)	

PRINCIPAL OFFICE BEARERS

Minister:	Rev S Gaston
Clerk of Session:	Mr R J McKelvey
Treasurer:	Mr C W Andrews

INDEPENDENT EXAMINER

McFarland Arnold & Co
8 Main Street, Newtownstewart, Co Tyrone, BT78 4AA

BANKERS

Ulster Bank
29 Abercorn Square, Strabane, County Tyrone, BT82 8AL

Danske Bank
South Business Centre, 45 - 48 High Street, Portadown, County Armagh, BT62 1LB

SOLICITORS

Babingtons Solicitors
74 Railway Street, Strabane, County Tyrone, BT82 8EQ

KILLETER 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held four times a 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. Killeter congregation of the Presbyterian Church has been assigned to the Omagh 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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

Killeter 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 purpose is:

'Only let your manner of life be worthy of the gospel of Christ so that whether I come and see you or am absent, I may hear of you that you are standing firm in one spirit, with one mind striving side by side for the faith of the gospel.'

Philippians 1: 27

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

- Conducting ourselves in a manner that is worthy and commending of the gospel by the quality of our lives.
- Living out the gospel in church and in the community.
- In Christ's strength and power we can live for Him (i.e. Why should people believe the gospel if they cannot see Christ in us?)
- Making our prayers more united and maintain that unity.
- Focusing on health, not on growth as our issue is not how to become bigger. We do not say to a child by this time next year you have to be this height or in five years you have to be so big. Rather we say we will look after you, provide you with food, care and exercise. If the body is healthy it will grow and become mature.

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

DESCRIPTION AND PURPOSE (cont'd)

In summary our mission plan is to identify issues in our congregation which have contributed to its health, remind ourselves of them and seek to put them into practice. We want to show care to everyone in the congregation including those who:

- Are in attendance at worship.
- Are nominal members.
- Are outside the congregation either directly (i.e. not in our area) or indirectly (i.e. through those we care for).
- Have fallen between the stools.

We will keep an eye out for people moving into the area, keep in touch with each other and be like the milkman watching out for the 'sold' sign on property.

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 twice a year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Presbyterian Women

The following organisations are held jointly with First Castlederg Presbyterian Church:

- Bowling Club
- Girl's Brigade
- Boy's Brigade

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.45am.

As well as our regular services during the year we acknowledged God's gift of new life at 1 Sacrament of Baptism during 2024 but no marriage services took place. We gave thanks for faithful services and sought to comfort those who had been bereaved.

At 31 December 2024 there were 175 communicant members and 90 families connected with the congregation. The average weekly attendance at morning worship is 64.

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

Mission and outreach

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 holds an annual collection for missionaries and supports various local charities.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or 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 our 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 carried out during the year.

Organisations

Sunday school

The Sunday school is well attended with 14 children and 6 teachers on the roll. The children enjoyed a Congregational Fun Day during the summer and the Christmas party was well supported by the children and their parents with visitors in attendance.

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

Organisations

Presbyterian Women

The Presbyterian Women meet on a monthly basis and carry out a variety of activities around the theme for the year. The women attend various events and enjoy supporting others.

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.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

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

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of 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.

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

PUBLIC BENEFIT STATEMENT

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 95 contributors during the year (2023: 78) donating a total of £22,737 (2023: £22,762).

Total income of the congregation was £92,380 compared to £120,648 in the previous year. The decrease in income is due to the timing of gift aid and bequests received during the year.

Total expenditure increased from £30,874 to £81,059 and included the tarmac of the church.

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


STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 27. 5. 2025 and signed on its behalf by:


.....
Rev S Gaston


.....
Mr RJ McKelvey

Date: 27/5/25

Date: 27-05-25

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

We report on the financial statements of Killeter Presbyterian Church for the year ended 31 December 2024, which comprise the statement of financial activities (Receipts and Payments Account), statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is our responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to 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; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

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

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

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

McFarland Arnold & Co.
Chartered Accountants

Dated: *29 May 2025*

McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA

**KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**

For the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	30,201	36,955	-	67,156	92,939
Charitable activities	3	-	4,479	-	4,479	7,325
Other trading activities	4	14,349	2,933	-	17,282	17,882
Investment Income	5	1,829	376	-	2,205	2,352
Other	6	1,258	-	-	1,258	150
		-----	-----	-----	-----	-----
Total receipts		47,637	44,743	-	92,380	120,648
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	371	-	-	371	371
Charitable activities	8	29,328	18,317	-	47,645	7,748
Other	9	-	33,043	-	33,043	22,755
		-----	-----	-----	-----	-----
Total payments		29,699	51,360	-	81,059	30,874
		-----	-----	-----	-----	-----
Net receipts / (payments)		17,938	(6,617)	-	11,321	89,774
Transfers between funds		27,663	(27,663)	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		45,601	(34,280)	-	11,321	89,774
Funds brought forward		25,378	168	200	25,746	(64,028)
		-----	-----	-----	-----	-----
Funds carried forward	12	70,979	(34,112)	200	37,067	25,746
		=====	=====	=====	=====	=====

KILLETTER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	25,378	168	200	25,746	(64,028)
Net movement in funds	45,601	(34,280)	-	11,321	89,774
	-----	-----	-----	-----	-----
Bank and Cash at end of year	70,979	(34,112)	200	37,067	25,746
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				-	60
Bank Current Accounts				167,660	166,118
Cash in Hand				-	1,327
				-----	-----
				167,660	167,505
				-----	-----
Liabilities					
Bank Loan				(130,593)	(141,759)
				-----	-----
				37,067	25,746
				=====	=====
Other Assets					
Fixed Assets – Note 10				1,241,152	660,211
Investments – Note 11				40,001	38,195
				-----	-----
				1,281,153	698,406
				=====	=====

Approved by the Kirk Session at a meeting on 27.5.25

.....
Rev S Gaston

Rev S Gaston

Date: 27/5/25

.....


Mr RJ McKelvey

Date: 27-05-25

and signed on its behalf by:

KILLETER 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 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 2024	Total 2023
	£	£	£	£	£
Recorded giving	22,737	29,458	-	52,195	52,882
Loose collections	280	1,103	-	1,383	225
Donations and gifts	820	80	-	900	1,070
Gift aid	6,364	6,314	-	12,678	24,162
Legacies and bequests	-	-	-	-	14,600
	-----	-----	-----	-----	-----
	30,201	36,955	-	67,156	92,939
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Grants	-	4,479	-	4,479	7,325
	-----	-----	-----	-----	-----
	-	4,479	-	4,479	7,325
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of land and property	14,349	2,933	-	17,282	17,282
Other	-	-	-	-	600
	-----	-----	-----	-----	-----
	14,349	2,933	-	17,282	17,882
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	1,083	176	-	1,259	1,171
General Investment Fund	746	200	-	946	745
Other	-	-	-	-	436
	-----	-----	-----	-----	-----
	1,829	376	-	2,205	2,352
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Other income	1,258	-	-	1,258	150
	-----	-----	-----	-----	-----
	1,258	-	-	1,258	150
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO and building fund envelopes	371	-	-	371	371
	-----	-----	-----	-----	-----
	371	-	-	371	371
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly assessments	3,703	-	-	3,703	2,251
Presbytery fees	550	-	-	550	342
Ministry and support staff costs	-	-	-	-	-
Congregational running expenses	23,925	6,401	-	30,326	1,472
Organisational running expenses	-	-	-	-	2,313
Donations to missions and charities	-	11,916	-	11,916	1,370
Governance costs	1,150	-	-	1,150	-
	-----	-----	-----	-----	-----
	29,328	18,317	-	47,645	7,748
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Property expenses	-	-	-	-	4,485
Letting of land and property expenses	-	-	-	-	1,092
Other expenses	-	-	-	-	6,079
Tarmac	-	22,000	-	22,000	-
Bank loan interest	-	11,043	-	11,043	11,099
	-----	-----	-----	-----	-----
	-	33,043	-	33,043	22,755
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the following premises and the associated fixtures, fittings, plant and machinery which have insurance values as follows:

		2024
		£
Church Building	26 Carn Road, Killeter, Co Tyrone, BT81 7UR	946,167
Manse		291,338
Manse Outbuildings		3,647

		1,241,152

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2024	2023
	£	£
General Investment Fund	40,001	38,195
	-----	-----
	40,001	38,195
	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Transfer s	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	25,378	47,637	(29,699)	17,938	27,663	70,979
	-----	-----	-----	-----	-----	-----
	25,378	47,637	(29,699)	17,938	27,663	70,979
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property	(24,779)	33,165	(33,094)	71	(28,125)	(52,833)
Mission and charity	11,785	5,754	(11,916)	(6,162)	462	6,085
Other	8,752	5,744	(6,071)	(327)	-	8,425
Organisational	4,410	80	(279)	(199)	-	4,211
	-----	-----	-----	-----	-----	-----
	168	44,743	(51,360)	(6,617)	(27,663)	(34,112)
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment	200	-	-	-	-	200
	-----	-----	-----	-----	-----	-----
	200	-	-	-	-	200
	-----	-----	-----	-----	-----	-----
Total	25,746	92,380	(81,059)	11,321	-	37,067
	-----	-----	-----	-----	-----	-----

Killeter Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105660

Accounts

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

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

**KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Killeter Congregation of the Presbyterian Church in Ireland
26 Carn Road, Killeter, Castlederg, County Tyrone, BT81 7UR
Registered Charity in Northern Ireland (NIC105660)

CHARITY TRUSTEES

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

Mr C W Andrews
Mr I M Crilly
Mr R J McKelvey

Mr W C Andrews
Mr W S Hunter
Mr J S Young

PRINCIPAL OFFICE BEARERS

Minister:

Vacant

Clerk of Session:

Mr R J McKelvey

Treasurer:

Mr C W Andrews

INDEPENDENT EXAMINER

Lisa Hamilton

Lisdoo Road, Urney, Strabane, County Tyrone, BT82 9RQ

BANKERS

Ulster Bank

29 Abercorn Square, Strabane, County Tyrone, BT82 8AL

Danske Bank

South Business Centre, 45 - 48 High Street, Portadown, County Armagh, BT62 1LB

SOLICITORS

Babingtons Solicitors

74 Railway Street, Strabane, County Tyrone, BT82 8EQ

**KILLETER 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.

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Stated meetings of the Kirk Session are held four times a 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. Killeter congregation of the Presbyterian Church has been assigned to the Omagh 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.

**KILLETER 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.

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TRUSTEES ANNUAL REPORT (cont'd)**

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

STRUCTURE AND MANAGEMENT

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

DESCRIPTION AND PURPOSE (cont'd)

In summary our mission plan is to identify issues in our congregation which have contributed to its health, remind ourselves of them and seek to put them into practice. We want to show care to everyone in the congregation including those who:

- Are in attendance at worship.
- Are nominal members.
- Are outside the congregation either directly (i.e. not in our area) or indirectly (i.e. through those we care for).
- Have fallen between the stools.

We will keep an eye out for people moving into the area, keep in touch with each other and be like the milkman watching out for the 'sold' sign on property.

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 twice a year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Presbyterian Women

The following organisations are held jointly with First Castlederg Presbyterian Church:

- Bowling Club
- Girl's Brigade
- Boy's Brigade

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.45am.

As well as our regular services during the year we acknowledge God's gift of new life at 2 Sacraments of Baptism, we conduct marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved.

At 31 December 2023 there were 175 communicant members and 90 families connected with the congregation. The average weekly attendance at morning worship is 64.

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

Mission and outreach

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 holds an annual collection for missionaries and supports various local charities.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or 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 our 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 carried out during the year.

Organisations

Sunday school

The Sunday school is well attended with 14 children and 6 teachers on the roll. The children enjoyed a Congregational Fun Day during the summer and the Christmas party was well supported by the children and their parents with visitors in attendance.

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

Organisations

Presbyterian Women

The Presbyterian Women meet on a monthly basis and carry out a variety of activities around the theme for the year. The women attend various events and enjoy supporting others.

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.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

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

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of 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.

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

PUBLIC BENEFIT STATEMENT

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 78 contributors during the year (2022: 80) donating a total of £22,762 (2022: £22,198).

Total income of the congregation was £120,648 compared to £92,920 in the previous year. The increase in income is due to the timing of gift aid and bequests received during the year.

Total expenditure decreased from £48,279 to £30,874 as a result of a reduction in ministry and support costs.

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

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 11th June 2024 and signed on its behalf by:

William C Andrews
.....
Mr WC Andrews


.....
Mr RJ McKelvey

Date: 11.6.24.

Date: 11.6.24.

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

I report on the financial statements of the charity for the year ended 31 December 2023, which comprise the statement of financial activities (Receipts and Payments Account), statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to 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; and
- to 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 the 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 REPORT TO THE TRUSTEES OF KILLETER CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

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.

Lisa Hamilton

Name: Lisa Hamilton

Relevant professional qualification: ACA

Address: Lisdoon Road, Urney, Strabane, County Tyrone, BT82 9RQ

Date: 11 / 06 / 2024

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
For the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	
Receipts						
Donations and legacies	2	50,465	42,474	-	92,939	64,799
Charitable activities	3	-	7,325	-	7,325	9,488
Other trading activities	4	14,949	2,933	-	17,882	17,199
Investment Income	5	2,059	293	-	2,352	900
Other	6	150	-	-	150	530
Total receipts		67,623	53,025	-	120,648	92,926
Payments						
Raising funds	7	(371)	(-)	(-)	(371)	(360)
Charitable activities	8	(4,736)	(3,012)	(-)	(7,748)	(28,500)
Other	9	(6,365)	(16,390)	(-)	(22,755)	(19,410)
Total payments		(11,472)	(19,402)	(-)	(30,874)	(48,270)
Net receipts / (payments)		56,151	33,623	-	89,774	44,646
Transfers between funds		(69,495)	69,495	-	-	-
Net movement in funds		(13,344)	103,118	-	89,774	44,646
Funds brought forward		38,722	(102,950)	200	(64,028)	(108,660)
Funds carried forward	12	25,378	168	200	25,746	(64,020)

**KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	38,722	(102,950)	200	(64,028)	(108,669)
Net movement in funds	(13,344)	103,118	-	89,774	44,641
	-----	-----	-----	-----	-----
Bank and Cash at end of year	25,378	168	200	25,746	(64,028)
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				60	60
Bank Current Accounts				166,118	86,474
Cash in Hand				1,327	-
				-----	-----
				167,505	86,534
				-----	-----
Liabilities					
Bank Loan				(141,759)	(150,562)
				-----	-----
				25,746	(64,028)
				=====	=====
Other Assets					
Fixed Assets – Note 10				660,211	660,211
Investments – Note 11				38,195	27,607
				-----	-----
				698,406	687,818
				=====	=====

Approved by the Kirk Session at a meeting on 11th June 2024 and signed on its behalf by:


.....
Mr CW Andrews


.....
Mr RJ McKelvey

Date: 11. 6. 24

Date: 11. 6. 24

KILLETER 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 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	Tot 202
	£	£	£	£	
Recorded giving	22,762	30,120	-	52,882	46,75
Loose collections	-	225	-	225	2,31
Donations and gifts	315	755	-	1,070	3,50
Gift aid	12,788	11,374	-	24,162	12,22
Legacies and bequests	14,600	-	-	14,600	
	-----	-----	-----	-----	-----
	50,465	42,474	-	92,939	64,79
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Grants	-	7,325	-	7,325	9,484
	-	7,325	-	7,325	9,484

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of land and property	14,349	2,933	-	17,282	17,132
Other	600	-	-	600	66
	14,949	2,933	-	17,882	17,198

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	1,036	135	-	1,171	80
General Investment Fund	587	158	-	745	773
Other	436	-	-	436	55
	2,059	293	-	2,352	908

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Other income	150	-	-	150	531
	-----	-----	-----	-----	-----
	150	-	-	150	531
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO and building fund envelopes	371	-	-	371	362
	-----	-----	-----	-----	-----
	371	-	-	371	362
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly assessments	2,251	-	-	2,251	6,797
Presbytery fees	342	-	-	342	-
Ministry and support staff costs	-	-	-	-	13,382
Congregational running expenses	1,431	41	-	1,472	3,051
Organisational running expenses	212	2,101	-	2,313	940
Donations to missions and charities	500	870	-	1,370	3,976
Governance costs	-	-	-	-	360
	-----	-----	-----	-----	-----
	4,736	3,012	-	7,748	28,506
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Property expenses	4,485	-	-	4,485	4,597
Letting of land and property expenses	-	1,092	-	1,092	1,398
Other expenses	1,880	4,199	-	6,079	2,813
New church building fittings and equipment	-	-	-	-	3,719
Bank loan interest	-	11,099	-	11,099	6,884
	6,365	16,390	-	22,755	19,411

10. FIXED ASSETS

The congregation owns the Church premises situated at 26 Carn Road, Killeter, Castlederg, County Tyrone, BT81 7UR and the associated fixtures, fittings, plant and machinery.

	2023	2022
	£	£
New church building costs	660,211	660,211
	660,211	660,211

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2023	2022
	£	£
General Investment Fund	38,195	27,607
	38,195	27,607

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfers £	Balance at end £
Unrestricted Funds						
General Fund	38,722	67,623	(11,472)	56,151	(69,495)	25,378
	-----	-----	-----	-----	-----	-----
	38,722	67,623	(11,472)	56,151	(69,495)	25,378
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property	(121,931)	39,771	(12,619)	27,152	70,000	(24,779)
Mission and charity	7,405	5,250	(870)	4,380	-	11,785
Other	7,277	5,537	(4,062)	1,475	-	8,752
Organisational	4,299	2,467	(1,851)	616	(505)	4,410
	-----	-----	-----	-----	-----	-----
	(102,950)	53,025	(19,402)	33,623	69,495	168
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment	200	-	(-)	-	-	200
	-----	-----	-----	-----	-----	-----
	200	-	(-)	-	-	200
	-----	-----	-----	-----	-----	-----
Total	(64,028)	120,648	(30,874)	89,774	-	25,746
	-----	-----	-----	-----	-----	-----

Killeter Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105660

Annual report

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

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

**KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Killeter Congregation of the Presbyterian Church in Ireland
26 Carn Road, Killeter, Castlederg, County Tyrone, BT81 7UR
Registered Charity in Northern Ireland (NIC105660)

CHARITY TRUSTEES

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

Mr C W Andrews
Mr I M Crilly
Mr R J McKelvey

Mr W C Andrews
Mr W S Hunter
Mr J S Young

PRINCIPAL OFFICE BEARERS

Minister:

Vacant

Clerk of Session:

Mr R J McKelvey

Treasurer:

Mr C W Andrews

INDEPENDENT EXAMINER

Lisa Hamilton

Lisdoo Road, Urney, Strabane, County Tyrone, BT82 9RQ

BANKERS

Ulster Bank

29 Abercorn Square, Strabane, County Tyrone, BT82 8AL

Danske Bank

South Business Centre, 45 - 48 High Street, Portadown, County Armagh, BT62 1LB

SOLICITORS

Babingtons Solicitors

74 Railway Street, Strabane, County Tyrone, BT82 8EQ

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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KILLETER 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held four times a year.

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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. Killeter congregation of the Presbyterian Church has been assigned to the Omagh 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.

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

STRUCTURE AND MANAGEMENT

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

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

DESCRIPTION AND PURPOSE (cont'd)

In summary our mission plan is to identify issues in our congregation which have contributed to its health, remind ourselves of them and seek to put them into practice. We want to show care to everyone in the congregation including those who:

- Are in attendance at worship.
- Are nominal members.
- Are outside the congregation either directly (i.e. not in our area) or indirectly (i.e. through those we care for).
- Have fallen between the stools.

We will keep an eye out for people moving into the area, keep in touch with each other and be like the milkman watching out for the 'sold' sign on property.

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 twice a year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Presbyterian Women

The following organisations are held jointly with First Castlederg Presbyterian Church:

- Bowling Club
- Girl's Brigade
- Boy's Brigade

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.45am.

As well as our regular services during the year we acknowledge God's gift of new life at 2 Sacraments of Baptism, we conduct marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved.

At 31 December 2023 there were 175 communicant members and 90 families connected with the congregation. The average weekly attendance at morning worship is 64.

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

Mission and outreach

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 holds an annual collection for missionaries and supports various local charities.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or 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 our 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 carried out during the year.

Organisations

Sunday school

The Sunday school is well attended with 14 children and 6 teachers on the roll. The children enjoyed a Congregational Fun Day during the summer and the Christmas party was well supported by the children and their parents with visitors in attendance.

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

Organisations

Presbyterian Women

The Presbyterian Women meet on a monthly basis and carry out a variety of activities around the theme for the year. The women attend various events and enjoy supporting others.

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.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

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

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of 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.

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

PUBLIC BENEFIT STATEMENT

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 78 contributors during the year (2022: 80) donating a total of £22,762 (2022: £22,198).

Total income of the congregation was £120,648 compared to £92,920 in the previous year. The increase in income is due to the timing of gift aid and bequests received during the year.

Total expenditure decreased from £48,279 to £30,874 as a result of a reduction in ministry and support costs.

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

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 11th June 2024 and signed on its behalf by:


.....
Mr WC Andrews


.....
Mr RJ McKelvey

Date: 11.6.24.

Date: 11.6.24.

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

I report on the financial statements of the charity for the year ended 31 December 2023, which comprise the statement of financial activities (Receipts and Payments Account), statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to 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; and
- to 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 the 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 REPORT TO THE TRUSTEES OF KILLETER CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

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.

Lisa Hamilton

Name: Lisa Hamilton

Relevant professional qualification: ACA

Address: Lisdoon Road, Urney, Strabane, County Tyrone, BT82 9RQ

Date: 11 / 06 / 2024

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
For the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	
Receipts						
Donations and legacies	2	50,465	42,474	-	92,939	64,799
Charitable activities	3	-	7,325	-	7,325	9,488
Other trading activities	4	14,949	2,933	-	17,882	17,199
Investment Income	5	2,059	293	-	2,352	900
Other	6	150	-	-	150	53
Total receipts		67,623	53,025	-	120,648	92,929
Payments						
Raising funds	7	(371)	(-)	(-)	(371)	(36)
Charitable activities	8	(4,736)	(3,012)	(-)	(7,748)	(28,500)
Other	9	(6,365)	(16,390)	(-)	(22,755)	(19,410)
Total payments		(11,472)	(19,402)	(-)	(30,874)	(48,276)
Net receipts / (payments)		56,151	33,623	-	89,774	44,644
Transfers between funds		(69,495)	69,495	-	-	-
Net movement in funds		(13,344)	103,118	-	89,774	44,644
Funds brought forward		38,722	(102,950)	200	(64,028)	(108,660)
Funds carried forward	12	25,378	168	200	25,746	(64,028)

**KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	38,722	(102,950)	200	(64,028)	(108,669)
Net movement in funds	(13,344)	103,118	-	89,774	44,641
	-----	-----	-----	-----	-----
Bank and Cash at end of year	25,378	168	200	25,746	(64,028)
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				60	60
Bank Current Accounts				166,118	86,474
Cash in Hand				1,327	-
				-----	-----
				167,505	86,534
				-----	-----
Liabilities					
Bank Loan				(141,759)	(150,562)
				-----	-----
				25,746	(64,028)
				=====	=====
Other Assets					
Fixed Assets – Note 10				660,211	660,211
Investments – Note 11				38,195	27,607
				-----	-----
				698,406	687,818
				=====	=====

Approved by the Kirk Session at a meeting on 11th June 2024 and signed on its behalf by:


.....
Mr CW Andrews


.....
Mr RJ McKelvey

Date: 11. 6. 24

Date: 11. 6. 24

KILLETER 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 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	Tot 202
	£	£	£	£	
Recorded giving	22,762	30,120	-	52,882	46,75
Loose collections	-	225	-	225	2,31
Donations and gifts	315	755	-	1,070	3,50
Gift aid	12,788	11,374	-	24,162	12,22
Legacies and bequests	14,600	-	-	14,600	
	-----	-----	-----	-----	-----
	50,465	42,474	-	92,939	64,79
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Grants	-	7,325	-	7,325	9,484
	-	7,325	-	7,325	9,484

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of land and property	14,349	2,933	-	17,282	17,132
Other	600	-	-	600	66
	14,949	2,933	-	17,882	17,198

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	1,036	135	-	1,171	80
General Investment Fund	587	158	-	745	773
Other	436	-	-	436	55
	2,059	293	-	2,352	908

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Other income	150	-	-	150	531
	-----	-----	-----	-----	-----
	150	-	-	150	531
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO and building fund envelopes	371	-	-	371	362
	-----	-----	-----	-----	-----
	371	-	-	371	362
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly assessments	2,251	-	-	2,251	6,797
Presbytery fees	342	-	-	342	-
Ministry and support staff costs	-	-	-	-	13,382
Congregational running expenses	1,431	41	-	1,472	3,051
Organisational running expenses	212	2,101	-	2,313	940
Donations to missions and charities	500	870	-	1,370	3,976
Governance costs	-	-	-	-	360
	-----	-----	-----	-----	-----
	4,736	3,012	-	7,748	28,506
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Property expenses	4,485	-	-	4,485	4,597
Letting of land and property expenses	-	1,092	-	1,092	1,398
Other expenses	1,880	4,199	-	6,079	2,813
New church building fittings and equipment	-	-	-	-	3,719
Bank loan interest	-	11,099	-	11,099	6,884
	6,365	16,390	-	22,755	19,411

10. FIXED ASSETS

The congregation owns the Church premises situated at 26 Carn Road, Killeter, Castlederg, County Tyrone, BT81 7UR and the associated fixtures, fittings, plant and machinery.

	2023 £	2022 £
New church building costs	660,211	660,211
	660,211	660,211

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2023 £	2022 £
General Investment Fund	38,195	27,607
	38,195	27,607

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfers £	Balance at end £
Unrestricted Funds						
General Fund	38,722	67,623	(11,472)	56,151	(69,495)	25,378
	-----	-----	-----	-----	-----	-----
	38,722	67,623	(11,472)	56,151	(69,495)	25,378
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property	(121,931)	39,771	(12,619)	27,152	70,000	(24,779)
Mission and charity	7,405	5,250	(870)	4,380	-	11,785
Other	7,277	5,537	(4,062)	1,475	-	8,752
Organisational	4,299	2,467	(1,851)	616	(505)	4,410
	-----	-----	-----	-----	-----	-----
	(102,950)	53,025	(19,402)	33,623	69,495	168
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment	200	-	(-)	-	-	200
	-----	-----	-----	-----	-----	-----
	200	-	(-)	-	-	200
	-----	-----	-----	-----	-----	-----
Total	(64,028)	120,648	(30,874)	89,774	-	25,746
	-----	-----	-----	-----	-----	-----

Killeter Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105660

Annual return

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

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

**KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Killeter Congregation of the Presbyterian Church in Ireland
26 Carn Road, Killeter, Castlederg, County Tyrone, BT81 7UR
Registered Charity in Northern Ireland (NIC105660)

CHARITY TRUSTEES

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

Mr C W Andrews
Mr I M Crilly
Mr R J McKelvey

Mr W C Andrews
Mr W S Hunter
Mr J S Young

PRINCIPAL OFFICE BEARERS

Minister:

Vacant

Clerk of Session:

Mr R J McKelvey

Treasurer:

Mr C W Andrews

INDEPENDENT EXAMINER

Lisa Hamilton

Lisdoo Road, Urney, Strabane, County Tyrone, BT82 9RQ

BANKERS

Ulster Bank

29 Abercorn Square, Strabane, County Tyrone, BT82 8AL

Danske Bank

South Business Centre, 45 - 48 High Street, Portadown, County Armagh, BT62 1LB

SOLICITORS

Babingtons Solicitors

74 Railway Street, Strabane, County Tyrone, BT82 8EQ

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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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. Killeter congregation of the Presbyterian Church has been assigned to the Omagh 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.

**KILLETER 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held four times a year.

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

STRUCTURE AND MANAGEMENT

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

DESCRIPTION AND PURPOSE (cont'd)

In summary our mission plan is to identify issues in our congregation which have contributed to its health, remind ourselves of them and seek to put them into practice. We want to show care to everyone in the congregation including those who:

- Are in attendance at worship.
- Are nominal members.
- Are outside the congregation either directly (i.e. not in our area) or indirectly (i.e. through those we care for).
- Have fallen between the stools.

We will keep an eye out for people moving into the area, keep in touch with each other and be like the milkman watching out for the 'sold' sign on property.

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 twice a year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Presbyterian Women

The following organisations are held jointly with First Castlederg Presbyterian Church:

- Bowling Club
- Girl's Brigade
- Boy's Brigade

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.45am.

As well as our regular services during the year we acknowledge God's gift of new life at 2 Sacraments of Baptism, we conduct marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved.

At 31 December 2023 there were 175 communicant members and 90 families connected with the congregation. The average weekly attendance at morning worship is 64.

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

Mission and outreach

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 holds an annual collection for missionaries and supports various local charities.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or 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 our 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 carried out during the year.

Organisations

Sunday school

The Sunday school is well attended with 14 children and 6 teachers on the roll. The children enjoyed a Congregational Fun Day during the summer and the Christmas party was well supported by the children and their parents with visitors in attendance.

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

Organisations

Presbyterian Women

The Presbyterian Women meet on a monthly basis and carry out a variety of activities around the theme for the year. The women attend various events and enjoy supporting others.

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.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

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

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of 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.

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

PUBLIC BENEFIT STATEMENT

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 78 contributors during the year (2022: 80) donating a total of £22,762 (2022: £22,198).

Total income of the congregation was £120,648 compared to £92,920 in the previous year. The increase in income is due to the timing of gift aid and bequests received during the year.

Total expenditure decreased from £48,279 to £30,874 as a result of a reduction in ministry and support costs.

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

STATEMENT OF TRUSTEE RESPONSIBILITIES

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


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

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

Approved by the Kirk Session at a meeting on 11th June 2024 and signed on its behalf by:


.....
Mr WC Andrews

Date: 11.6.24.


.....
Mr RJ McKelvey

Date: 11.6.24.

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

I report on the financial statements of the charity for the year ended 31 December 2023, which comprise the statement of financial activities (Receipts and Payments Account), statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to 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; and
- to 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 the 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 REPORT TO THE TRUSTEES OF KILLETER CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

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.

Lisa Hamilton

Name: Lisa Hamilton

Relevant professional qualification: ACA

Address: Lisdoon Road, Urney, Strabane, County Tyrone, BT82 9RQ

Date: 11 / 06 / 2024

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
For the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	
Receipts						
Donations and legacies	2	50,465	42,474	-	92,939	64,799
Charitable activities	3	-	7,325	-	7,325	9,488
Other trading activities	4	14,949	2,933	-	17,882	17,199
Investment Income	5	2,059	293	-	2,352	900
Other	6	150	-	-	150	530
Total receipts		67,623	53,025	-	120,648	92,926
Payments						
Raising funds	7	(371)	(-)	(-)	(371)	(360)
Charitable activities	8	(4,736)	(3,012)	(-)	(7,748)	(28,500)
Other	9	(6,365)	(16,390)	(-)	(22,755)	(19,410)
Total payments		(11,472)	(19,402)	(-)	(30,874)	(48,270)
Net receipts / (payments)		56,151	33,623	-	89,774	44,656
Transfers between funds		(69,495)	69,495	-	-	-
Net movement in funds		(13,344)	103,118	-	89,774	44,656
Funds brought forward		38,722	(102,950)	200	(64,028)	(108,660)
Funds carried forward	12	25,378	168	200	25,746	(64,020)

**KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	38,722	(102,950)	200	(64,028)	(108,669)
Net movement in funds	(13,344)	103,118	-	89,774	44,641
	-----	-----	-----	-----	-----
Bank and Cash at end of year	25,378	168	200	25,746	(64,028)
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				60	60
Bank Current Accounts				166,118	86,474
Cash in Hand				1,327	-
				-----	-----
				167,505	86,534
				-----	-----
Liabilities					
Bank Loan				(141,759)	(150,562)
				-----	-----
				25,746	(64,028)
				=====	=====
Other Assets					
Fixed Assets – Note 10				660,211	660,211
Investments – Note 11				38,195	27,607
				-----	-----
				698,406	687,818
				=====	=====

Approved by the Kirk Session at a meeting on 11th June 2024 and signed on its behalf by:


.....
Mr CW Andrews


.....
Mr RJ McKelvey

Date: 11. 6. 24

Date: 11. 6. 24

KILLETER 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 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	Tot 202
	£	£	£	£	
Recorded giving	22,762	30,120	-	52,882	46,75
Loose collections	-	225	-	225	2,31
Donations and gifts	315	755	-	1,070	3,50
Gift aid	12,788	11,374	-	24,162	12,22
Legacies and bequests	14,600	-	-	14,600	
	-----	-----	-----	-----	-----
	50,465	42,474	-	92,939	64,79
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Grants	-	7,325	-	7,325	9,484
	-----	-----	-----	-----	-----
	-	7,325	-	7,325	9,484
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of land and property	14,349	2,933	-	17,282	17,132
Other	600	-	-	600	66
	-----	-----	-----	-----	-----
	14,949	2,933	-	17,882	17,198
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	1,036	135	-	1,171	80
General Investment Fund	587	158	-	745	773
Other	436	-	-	436	55
	-----	-----	-----	-----	-----
	2,059	293	-	2,352	908
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Other income	150	-	-	150	531
	-----	-----	-----	-----	-----
	150	-	-	150	531
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO and building fund envelopes	371	-	-	371	362
	-----	-----	-----	-----	-----
	371	-	-	371	362
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly assessments	2,251	-	-	2,251	6,797
Presbytery fees	342	-	-	342	-
Ministry and support staff costs	-	-	-	-	13,382
Congregational running expenses	1,431	41	-	1,472	3,051
Organisational running expenses	212	2,101	-	2,313	940
Donations to missions and charities	500	870	-	1,370	3,976
Governance costs	-	-	-	-	360
	-----	-----	-----	-----	-----
	4,736	3,012	-	7,748	28,506
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Property expenses	4,485	-	-	4,485	4,597
Letting of land and property expenses	-	1,092	-	1,092	1,398
Other expenses	1,880	4,199	-	6,079	2,813
New church building fittings and equipment	-	-	-	-	3,719
Bank loan interest	-	11,099	-	11,099	6,884
	6,365	16,390	-	22,755	19,411

10. FIXED ASSETS

The congregation owns the Church premises situated at 26 Carn Road, Killeter, Castlederg, County Tyrone, BT81 7UR and the associated fixtures, fittings, plant and machinery.

	2023	2022
	£	£
New church building costs	660,211	660,211
	660,211	660,211

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2023	2022
	£	£
General Investment Fund	38,195	27,607
	38,195	27,607

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfers £	Balance at end £
Unrestricted Funds						
General Fund	38,722	67,623	(11,472)	56,151	(69,495)	25,378
	-----	-----	-----	-----	-----	-----
	38,722	67,623	(11,472)	56,151	(69,495)	25,378
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property	(121,931)	39,771	(12,619)	27,152	70,000	(24,779)
Mission and charity	7,405	5,250	(870)	4,380	-	11,785
Other	7,277	5,537	(4,062)	1,475	-	8,752
Organisational	4,299	2,467	(1,851)	616	(505)	4,410
	-----	-----	-----	-----	-----	-----
	(102,950)	53,025	(19,402)	33,623	69,495	168
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment	200	-	(-)	-	-	200
	-----	-----	-----	-----	-----	-----
	200	-	(-)	-	-	200
	-----	-----	-----	-----	-----	-----
Total	(64,028)	120,648	(30,874)	89,774	-	25,746
	-----	-----	-----	-----	-----	-----

Killeter Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105660

Accounts

**KILLETER 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

Killeter congregation of the Presbyterian Church in Ireland
26 Carn Road, Killeter, Castledearg, County Tyrone, BT81 7UR
Registered Charity in Northern Ireland (NIC105660)

CHARITY TRUSTEES

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

Rev R N Orr	Mr C W Andrews
Mr W C Andrews	Mr I M Crilly
Mr R J McKelvey	Mr J S Young
Mr W S Hunter	

PRINCIPAL OFFICE BEARERS

Minister:	Rev R N Orr (resigned 1 December 2022)
Clerk of Session:	Mr I Crilly
Treasurer:	Mr C Andrews

INDEPENDENT EXAMINER

Lisa Hamilton
Lisdoo Road, Urney, Strabane, County Tyrone, BT82 9RQ

BANKERS

Ulster Bank
29 Abercorn Square, Strabane, County Tyrone, BT82 8AL

Danske Bank
South Business Centre, 45 - 48 High Street, Portadown, County Armagh, BT62 1LB

SOLICITORS

Babingtons Solicitors
74 Railway Street, Strabane, County Tyrone, BT82 8EQ

KILLETER 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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

Killeter 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 purpose is:

'Only let your manner of life be worthy of the gospel of Christ so that whether I come and see you or am absent, I may hear of you that you are standing firm in one spirit, with one mind striving side by side for the faith of the gospel.'

Philippians 1: 27

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

- Conducting ourselves in a manner that is worthy and commending of the gospel by the quality of our lives.
- Living out the gospel in church and in the community.
- In Christ's strength and power we can live for Him (i.e. Why should people believe the gospel if they cannot see Christ in us?)
- Making our prayers more united and maintain that unity.
- Focusing on health, not on growth as our issue is not how to become bigger. We do not say to a child by this time next year you have to be this height or in five years you have to be so big. Rather we say we will look after you, provide you with food, care and exercise. If the body is healthy it will grow and become mature.

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

DESCRIPTION AND PURPOSE (cont'd)

In summary our mission plan is to identify issues in our congregation which have contributed to its health, remind ourselves of them and seek to put them into practice. We want to show care to everyone in the congregation including those who:

- Are in attendance at worship.
- Are nominal members.
- Are outside the congregation either directly (i.e. not in our area) or indirectly (i.e. through those we care for).
- Have fallen between the stools.

We will keep an eye out for people moving into the area, keep in touch with each other and be like the milkman watching out for the 'sold' sign on property.

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 twice a year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Presbyterian Women

The following organisations are held jointly with First Castlederg Presbyterian Church:

- Bowling Club
- Girl's Brigade
- Boy's Brigade

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.45am.

As well as our regular services during the year we acknowledge God's gift of new life at any Sacraments of Baptism, we conduct marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved.

At 31 December 2022 there were 178 communicant members and 90 families connected with the congregation. The average weekly attendance at morning worship is 55.

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

Mission and outreach

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 holds an annual collection for missionaries and supports various local charities.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or 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 our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast.

Property

The newly constructed church building is doing well.

Organisations

Sunday school

The Sunday school is very well attended with 18 children and 6 teachers on the roll. The children enjoyed a Congregational Fun Day during the summer and the Christmas party was well supported by the children and their parents with visitors in attendance.

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

Organisations

Presbyterian Women

The Presbyterian Women meet on a monthly basis and carry out a variety of activities around the theme for the year. The women attend various events and enjoy supporting others.

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.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

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

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of 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.

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

PUBLIC BENEFIT STATEMENT

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 80 contributors during the year (2021: 80) donating a total of £22,198 (2021: £21,705).

Total income of the congregation during the year was £92,920 compared to £92,943 in the previous year.

Total expenditure decreased from £77,297 to £48,279 due to £14,251 being included in prior year for work to the newly constructly church building, and £9,095 for repairs and maintenance of land.

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


STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 26-10-23.....2023 and signed on its behalf by:


.....
Mr WS Hunter


.....
Mr RJ McKelvey

Date: 26-10-23

Date: 26-10-23

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

I report on the financial statements of the charity for the year ended 31 December 2022, which comprise the statement of financial activities (Receipts and Payments Account), statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to 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; and
- to 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 the 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 REPORT TO THE TRUSTEES OF KILLETER CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

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.

Lisa Hamilton

Name: Lisa Hamilton

Relevant professional qualification: ACA

Address: Lisdoon Road, Urney, Strabane, County Tyrone, BT82 9RQ

Date: 27/10/2023

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
For the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	32,001	32,798	-	64,799	56,784
Charitable activities	3	-	9,484	-	9,484	19,517
Other trading activities	4	14,414	2,784	-	17,198	12,341
Investment Income	5	726	182	-	908	786
Other	6	425	106	-	531	3,515
		-----	-----	-----	-----	-----
Total receipts		47,566	45,354	-	92,920	92,943
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	(362)	-	(-)	(362)	(354)
Charitable activities	8	(25,563)	(2,943)	(-)	(28,506)	(27,869)
Other	9	(7,788)	(11,623)	(-)	(19,411)	(49,074)
		-----	-----	-----	-----	-----
Total payments		(33,713)	(14,566)	(-)	(48,279)	(77,297)
		-----	-----	-----	-----	-----
Net receipts / (payments)		13,853	30,788	-	44,641	15,646
Transfers between funds		(1,800)	1,800	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		12,053	32,588	-	44,641	15,646
Funds brought forward		26,669	(135,538)	200	(108,669)	(124,315)
		-----	-----	-----	-----	-----
Funds carried forward	12	38,722	(102,950)	200	(64,028)	(108,669)
		=====	=====	=====	=====	=====

**KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	26,669	(135,538)	200	(108,669)	(124,315)
Net movement in funds	12,053	32,588	-	44,641	15,646
	-----	-----	-----	-----	-----
Bank and Cash at end of year	38,722	(102,950)	200	(64,028)	(108,669)
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				60	60
Bank Current Accounts				86,474	50,535
Cash in Hand				-	-
				-----	-----
				86,534	50,595
				-----	-----
Liabilities					
Bank Loan				(150,562)	(159,264)
				-----	-----
				(64,028)	(108,669)
				=====	=====
Other Assets					
Fixed Assets – Note 10				660,211	660,211
Investments – Note 11				27,607	70,753
				-----	-----
				687,818	730,964
				=====	=====

Approved by the Kirk Session at a meeting on 26-10-.....2023 and signed on its behalf by:

C.W. Andrews.
Mr CW Andrews

W.S. Hunter
Mr WS Hunter

Date: 26-10-23.

Date: 26-10-23

KILLETER 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 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	22,198	24,561	-	46,759	51,998
Loose collections	-	2,312	-	2,312	926
Donations and gifts	3,502	-	-	3,502	3,860
Gift aid	6,301	5,925	-	12,226	-
	-----	-----	-----	-----	-----
	32,001	32,798	-	64,799	56,784
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Grants	-	9,484	-	9,484	19,517
	-----	-----	-----	-----	-----
	-	9,484	-	9,484	19,517
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of land and property	14,348	2,784	-	17,132	12,281
Other	66	-	-	66	60
	-----	-----	-----	-----	-----
	14,414	2,784	-	17,198	12,341
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	61	19	-	80	42
General Investment Fund	610	163	-	773	744
Other	55	-	-	55	-
	-----	-----	-----	-----	-----
	726	182	-	908	786
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Other income	425	106	-	531	3,515
	-----	-----	-----	-----	-----
	425	106	-	531	3,515
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO and building fund envelopes	362	-	-	362	354
	-----	-----	-----	-----	-----
	362	-	-	362	354
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly assessments	6,797	-	-	6,797	6,229
Presbytery fees	-	-	-	-	280
Ministry and support staff costs	13,382	-	-	13,382	14,196
Congregational running expenses	3,051	-	-	3,051	3,959
Organisational running expenses	645	295	-	940	417
Donations to missions and charities	1,328	2,648	-	3,976	1,648
Governance costs	360	-	-	360	1,140
	-----	-----	-----	-----	-----
	25,563	2,943	-	28,506	27,869
	-----	-----	-----	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Property expenses	4,597	-	-	4,597	5,915
Letting of land and property expenses	378	1,020	-	1,398	11,458
Purchase of investments	-	-	-	-	-
Other expenses	2,813	-	-	2,813	4,800
New church building costs	-	-	-	-	14,251
New church building fittings and equipment	-	3,719	-	3,719	7,472
Bank loan interest	-	6,884	-	6,884	5,178
	-----	-----	-----	-----	-----
	7,788	11,623	-	19,411	49,074
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 26 Carn Road, Killeter, Castlederg, County Tyrone, BT81 7UR and the associated fixtures, fittings, plant and machinery.

	2022	2021
	£	£
New church building costs	660,211	660,211
	-----	-----
	660,211	660,211
	-----	-----

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2022	2021
	£	£
General Investment Fund	27,607	47,403
Other investments	-	23,350
	-----	-----
	27,607	70,753
	-----	-----

KILLETER CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2022

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfers £	Balance at end £
Unrestricted Funds						
General Fund	26,669	47,566	(33,713)	13,853	(1,800)	38,722
	-----	-----	-----	-----	-----	-----
	26,669	47,566	(33,713)	13,853	(1,800)	38,722
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property	(146,681)	31,634	(6,884)	24,750	-	(121,931)
Mission and charity	3,648	6,273	(2,516)	3,757	-	7,405
Other	6,027	4,453	(3,203)	1,250	-	7,277
Organisational	1,468	2,994	(1,963)	1,031	1,800	4,299
	-----	-----	-----	-----	-----	-----
	(135,538)	45,354	(14,566)	30,788	1,800	(102,950)
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment	200	-	(-)	-	-	200
	-----	-----	-----	-----	-----	-----
	200	-	(-)	-	-	200
	-----	-----	-----	-----	-----	-----
Total	(108,669)	92,920	(48,279)	44,641	-	(64,028)
	-----	-----	-----	-----	-----	-----

Killeter Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105660

Annual report

**KILLETER 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

Killeter congregation of the Presbyterian Church in Ireland
26 Carn Road, Killeter, Castlederg, County Tyrone, BT81 7UR
Registered Charity in Northern Ireland (NIC105660)

CHARITY TRUSTEES

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

Rev R N Orr	Mr C W Andrews
Mr W C Andrews	Mr I M Crilly
Mr R J McKelvey	Mr J S Young
Mr W S Hunter	

PRINCIPAL OFFICE BEARERS

Minister:	Rev R N Orr (resigned 1 December 2022)
Clerk of Session:	Mr I Crilly
Treasurer:	Mr C Andrews

INDEPENDENT EXAMINER

Lisa Hamilton
Lisdoo Road, Urney, Strabane, County Tyrone, BT82 9RQ

BANKERS

Ulster Bank
29 Abercorn Square, Strabane, County Tyrone, BT82 8AL

Danske Bank
South Business Centre, 45 - 48 High Street, Portadown, County Armagh, BT62 1LB

SOLICITORS

Babingtons Solicitors
74 Railway Street, Strabane, County Tyrone, BT82 8EQ

**KILLETER 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held four times a 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. Killeter congregation of the Presbyterian Church has been assigned to the Omagh 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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

Killeter 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 purpose is:

'Only let your manner of life be worthy of the gospel of Christ so that whether I come and see you or am absent, I may hear of you that you are standing firm in one spirit, with one mind striving side by side for the faith of the gospel.'

Philippians 1: 27

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

- Conducting ourselves in a manner that is worthy and commending of the gospel by the quality of our lives.
- Living out the gospel in church and in the community.
- In Christ's strength and power we can live for Him (i.e. Why should people believe the gospel if they cannot see Christ in us?)
- Making our prayers more united and maintain that unity.
- Focusing on health, not on growth as our issue is not how to become bigger. We do not say to a child by this time next year you have to be this height or in five years you have to be so big. Rather we say we will look after you, provide you with food, care and exercise. If the body is healthy it will grow and become mature.

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

DESCRIPTION AND PURPOSE (cont'd)

In summary our mission plan is to identify issues in our congregation which have contributed to its health, remind ourselves of them and seek to put them into practice. We want to show care to everyone in the congregation including those who:

- Are in attendance at worship.
- Are nominal members.
- Are outside the congregation either directly (i.e. not in our area) or indirectly (i.e. through those we care for).
- Have fallen between the stools.

We will keep an eye out for people moving into the area, keep in touch with each other and be like the milkman watching out for the 'sold' sign on property.

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 twice a year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Presbyterian Women

The following organisations are held jointly with First Castlederg Presbyterian Church:

- Bowling Club
- Girl's Brigade
- Boy's Brigade

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.45am.

As well as our regular services during the year we acknowledge God's gift of new life at any Sacraments of Baptism, we conduct marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved.

At 31 December 2022 there were 178 communicant members and 90 families connected with the congregation. The average weekly attendance at morning worship is 55.

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

Mission and outreach

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 holds an annual collection for missionaries and supports various local charities.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or 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 our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast.

Property

The newly constructed church building is doing well.

Organisations

Sunday school

The Sunday school is very well attended with 18 children and 6 teachers on the roll. The children enjoyed a Congregational Fun Day during the summer and the Christmas party was well supported by the children and their parents with visitors in attendance.

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

Organisations

Presbyterian Women

The Presbyterian Women meet on a monthly basis and carry out a variety of activities around the theme for the year. The women attend various events and enjoy supporting others.

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.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

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

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of 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.

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

PUBLIC BENEFIT STATEMENT

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 80 contributors during the year (2021: 80) donating a total of £22,198 (2021: £21,705).

Total income of the congregation during the year was £92,920 compared to £92,943 in the previous year.

Total expenditure decreased from £77,297 to £48,279 due to £14,251 being included in prior year for work to the newly constructly church building, and £9,095 for repairs and maintenance of land.

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

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 26-10-.....2023 and signed on its behalf by:


.....
Mr WS Hunter


.....
Mr RJ McKelvey

Date: 26-10-23

Date: 26-10-23

Killeter Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105660

Annual return

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

I report on the financial statements of the charity for the year ended 31 December 2022, which comprise the statement of financial activities (Receipts and Payments Account), statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to 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; and
- to 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 the 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 REPORT TO THE TRUSTEES OF KILLETER CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

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.

Lisa Hamilton

Name: Lisa Hamilton

Relevant professional qualification: ACA

Address: Lisdoo Road, Urney, Strabane, County Tyrone, BT82 9RQ

Date: 27/10/2023