

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

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

Registered Charity in Northern Ireland (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 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:
Clerk of Session:
Treasurer:

Vacant
Mr R J McKelvey
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.

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.

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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: Lisdoo 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	64,790
Charitable activities	3	-	7,325	-	7,325	9,480
Other trading activities	4	14,949	2,933	-	17,882	17,190
Investment Income	5	2,059	293	-	2,352	900
Other	6	150	-	-	150	530
Total receipts		67,623	53,025	-	120,648	92,920
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	44,640
Transfers between funds		(69,495)	69,495	-	-	-
Net movement in funds		(13,344)	103,118	-	89,774	44,640
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	Total 2022
	£	£	£	£	
Recorded giving	22,762	30,120	-	52,882	46,750
Loose collections	-	225	-	225	2,310
Donations and gifts	315	755	-	1,070	3,500
Gift aid	12,788	11,374	-	24,162	12,220
Legacies and bequests	14,600	-	-	14,600	
	<u>50,465</u>	<u>42,474</u>	<u>-</u>	<u>92,939</u>	<u>64,780</u>

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
	-----	-----	-----	-----	-----	-----