

# **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, 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 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**

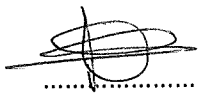
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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**

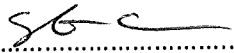
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	30,201	36,955	-	67,156	92,939
Charitable activities	3	-	4,479	-	4,479	7,325
Other trading activities	4	14,349	2,933	-	17,282	17,882
Investment Income	5	1,829	376	-	2,205	2,352
Other	6	1,258	-	-	1,258	150
		-----	-----	-----	-----	-----
<b>Total receipts</b>		47,637	44,743	-	92,380	120,648
		-----	-----	-----	-----	-----
<b>Payments</b>						
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
		-----	-----	-----	-----	-----
<b>Total payments</b>		29,699	51,360	-	81,059	30,874
		-----	-----	-----	-----	-----
<b>Net receipts / (payments)</b>		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)
		-----	-----	-----	-----	-----
<b>Funds carried forward</b>	12	70,979	(34,112)	200	37,067	25,746
		=====	=====	=====	=====	=====


**KILLETER 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
	£	£	£	£	£
<b>Funds Reconciliation</b>					
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
	=====	=====	=====	=====	=====
 <b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				-	60
Bank Current Accounts				167,660	166,118
Cash in Hand				-	1,327
				-----	-----
				167,660	167,505
				-----	-----
 <b>Liabilities</b>					
Bank Loan				(130,593)	(141,759)
				-----	-----
				37,067	25,746
				=====	=====
 <b>Other Assets</b>					
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

and signed on its behalf by:

  
 .....  
 Rev S Gaston

  
 .....  
 Mr RJ McKelvey

Date: 27/5/25

Date: 27-05-25

## 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
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**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
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**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**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payments</b>	<b>Surplus / (Deficit)</b>	<b>Transfer s</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
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
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
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)
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Endowment	200	-	-	-	-	200
	-----	-----	-----	-----	-----	-----
	200	-	-	-	-	200
	-----	-----	-----	-----	-----	-----
<b>Total</b>	-----	-----	-----	-----	-----	-----
	25,746	92,380	(81,059)	11,321	-	37,067
	-----	-----	-----	-----	-----	-----