

Gortnessy Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105673

Details

Status Received

Registered 2016-08-10

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

Contact

Address 32 Temple Road
Strathfoyle
Londonderry
BT47 6ub
BT47 6UB

Phone 02871860294

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
2025-12-31	£41,241	£35,843	£0	0

Trustees

Name	Role	Appointed
Jack Smyth		
Margaret Mccay		
Rev Seth Wright		
Richard Manning		
Ross Hyndman		
Sydney Cooke		
Trevor Millar		

Gortnessy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105673

Accounts

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

**Financial Statements
For the year ended 31 December 2025**

Registered Charity in Northern Ireland (NIC 105673)

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts					
Donations and legacies	2	21,706	4,272	25,978	26,662
Charitable activities	3	0	275	275	275
Other trading activities	4	200	0	200	200
Investment Income	5	5,905	4,869	10,774	11,333
Other	6	586	3428	4,014	559
Total Receipts		28,397	12,844	41,241	39,029
Payments					
Raising funds	7	332	0	332	348
Charitable activities	8	24,709	10,802	35,511	38,885
Total Payments		25,041	10,802	35,843	39,233
Net receipts / (payments)		3,356	2,042	5,398	-204
Transfers between funds		0	0	0	0
Net movement in funds		3,356	2,042	5,398	-204
Funds brought forward		27,420	14,802	42,222	42,426
Funds carried forward	12	<u>30,776</u>	<u>16,844</u>	<u>47,620</u>	<u>42,222</u>

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		27,421	14,801	42,222	42,426
Net movement in funds		3,356	2,042	5,398	-204
Bank and Cash at end of year	12	30,777	16,843	47,620	42,222
Bank & Cash Balances					
Bank Current Accounts				47,403	42,016
Cash in Hand				217	206
				47,620	42,222
Financial Investments	11			498,352	460,167
Total Funds per Statistical Return		Subtotal		545,972	502,389
Other Assets					
Fixed Assets	10			1,704,208	1,704,208
Property	11			275,000	275,000
Gift Aid receivable on donations				4,500	4,000
				2,529,680	2,485,597
Liabilities					
Accruals and Sundry Creditors				-810	-750
Total Assets				<u>2,528,870</u>	<u>2,484,847</u>

Approved by the Kirk Session on 11/03/2026 and signed on its behalf by

Ross Hyndman
Clerk Of Session

11/03/2026

Richard Manning
Treasurer

11/03/2026

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2025

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.

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (continued)
for the year ended 31 December 2025

2. DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Recorded giving	17,015	3,171	20,186	20,574
Loose collections	39	0	39	85
Donations and gifts	345	675	1,020	1,599
Gift Aid	4,307	426	4,733	4,404
	<u>21,706</u>	<u>4,272</u>	<u>25,978</u>	<u>26,662</u>

3. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Income from charitable activities	0	0	0	0
Fees from weddings and funerals	0	0	0	0
Fundraising events	0	0	0	0
Membership fees	0	275	275	275
Grants	0	0	0	0
	<u>0</u>	<u>275</u>	<u>275</u>	<u>275</u>

4. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Letting of premises	200	0	200	200
Trading income	0	0	0	0
	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>

5. INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Deposit interest	108	0	108	132
General Investment Fund	141	0	141	131
Rents from property	5,656	4,869	10,525	11,070
	<u>5,905</u>	<u>4,869</u>	<u>10,774</u>	<u>11,333</u>

6. OTHER INCOME	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Other income inc Insurance Proceeds	586	3428	4,014	559
	<u>586</u>	<u>3428</u>	<u>4014</u>	<u>559</u>

7. RAISING FUNDS	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
FWO envelopes	332	0	332	348
Fundraising events	0	0	0	0
	<u>332</u>	<u>0</u>	<u>332</u>	<u>348</u>

8. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
General Assembly Assessments (inc Stipend)	748	0	748	1190
Presbytery fees	259	0	259	245
Ministry and support staff costs	5,591	0	5,591	6424
Congregational running expenses	14,508	10,802	25,310	27336
Donations to Missions and charities	3,603	0	3,603	3690
	<u>24709</u>	<u>10802</u>	<u>35511</u>	<u>38885</u>

9. OTHER EXPENDITURE	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

The congregation owns the Church Premises, Hall, Session House, Sexton House and Monument situated at 84 Kilnappy Road, Drumahoe, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,704,208 at 31/10/25.

11. INVESTMENTS

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

		Total 2025	Total 2024
		£	£
Combined Investments (Davy)		<u>493,303</u>	<u>454,891</u>
General Investment Fund - Minister	per PCI	1,376	1,438
General Investment Fund - Sunday School	per PCI	<u>3,673</u>	<u>3,838</u>
		<u>5,049</u>	<u>5,276</u>
Total Financial Investments		<u>498,352</u>	<u>460,167</u>
Farmland - 28.5 acres	Per Valuation 30/01/2025	<u>275,000</u>	<u>275,000</u>

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (continued)
 for the year ended 31 December 2025

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	27,421	28,397	-25,041	3,356	0	30,777
Restricted Funds						
B & R Funds	14,595	12,569	-10,538	2,031	0	16,626
Bowling Club	206	275	-264	11		217
Total Restricted	14,801	12,844	-10,802	2,042	0	16,843
Endowment Funds	0	0	0	0		0
Total	<u>42,222</u>	<u>41,241</u>	<u>-35,843</u>	<u>5,398</u>	<u>0</u>	<u>47,620</u>

Gortnessy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105673

Accounts

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

**Financial Statements
For the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC 105673)

GORTNESSY PRESBYTERIAN CHURCH 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 £	Total 2024 £	Total 2023 £
Receipts					
Donations and legacies	2	22,287	4,375	26,662	26,282
Charitable activities	3	0	275	275	180
Other trading activities	4	200	0	200	200
Investment Income	5	4,912	6,421	11,333	9,885
Other	6	559	0	559	900
Total Receipts		27,958	11,071	39,029	37,447
Payments					
Raising funds	7	348	0	348	352
Charitable activities	8	25,549	13,336	38,885	30,414
Other	9	0	0	0	0
Total Payments		25,897	13,336	39,233	30,766
Net receipts / (payments)		2,061	-2,265	-204	6,681
Transfers between funds		0	0	0	0
Net movement in funds		2,061	-2,265	-204	6,681
Funds brought forward		25,359	17,067	42,426	35,745
Funds carried forward	12	<u>27,420</u>	<u>14,802</u>	<u>42,222</u>	<u>42,426</u>

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

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		25,360	17,066	42,426	35,745
Net movement in funds		2,061	-2,265	-204	6,681
Bank and Cash at end of year	12	27,421	14,801	42,222	42,426
Bank & Cash Balances					
Bank Current Accounts				42,016	42,255
Cash in Hand				206	171
				42,222	42,426
Financial Investments	11			460,167	428,272
Total Funds per Statistical Return		Subtotal		502,389	470,698
Other Assets					
Fixed Assets	10			1,704,208	1,623,055
Other Investments/Property	11			275,000	161,000
Gift Aid receivable on donations				4,000	4,000
				2,485,597	2,258,753
Liabilities					
Accruals and Sundry Creditors				-750	-750
Total Assets				<u>2,484,847</u>	<u>2,258,003</u>

Approved by the Kirk Session on 20/02/2025 and signed on its behalf by

Ross Hyndman
Clerk Of Session

20/02/2025

Richard Manning
Treasurer

20/02/2025

GORTNESSY PRESBYTERIAN CHURCH 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

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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.

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GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (continued)
for the year ended 31 December 2024

2. DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Recorded giving	17,337	3,237	20,574	19,168
Loose collections	85	0	85	60
Donations and gifts	1,056	543	1,599	2,816
Gift Aid	3,809	595	4,404	4,238
	<u>22,287</u>	<u>4,375</u>	<u>26,662</u>	<u>26,282</u>

3. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from charitable activities	0	0	0	0
Fees from weddings and funerals	0	0	0	0
Fundraising events	0	0	0	0
Membership fees	0	275	275	180
Grants	0	0	0	0
	<u>0</u>	<u>275</u>	<u>275</u>	<u>180</u>

4. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Letting of premises	200	0	200	200
Trading income	0	0	0	0
	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>

5. INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Deposit interest	132	0	132	73
General Investment Fund	131	0	131	110
Rents from property	4,649	6,421	11,070	9,702
	<u>4,912</u>	<u>6,421</u>	<u>11,333</u>	<u>9,885</u>

6. OTHER INCOME	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Sale of graves	0	0	0	300
Other income	559	0	559	600
	<u>559</u>	<u>0</u>	<u>559</u>	<u>900</u>

7. RAISING FUNDS	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
FWO envelopes	348	0	348	352
Fundraising events	0	0	0	0
	<u>348</u>	<u>0</u>	<u>348</u>	<u>352</u>

8. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
General Assembly Assessments (inc Stipend)	1,190	0	1,190	1042
Presbytery fees	245	0	245	233
Ministry and support staff costs	6,424	0	6,424	5718
Congregational running expenses	14,000	13,336	27,336	19591
Donations to Missions and charities	3,690	0	3,690	3830
	<u>25549</u>	<u>13336</u>	<u>38885</u>	<u>30414</u>

9. OTHER EXPENDITURE	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

The congregation owns the Church Premises, Hall, Session House, Sexton House and Monument situated at 84 Kilnappy Road, Drumahoe, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,704,208 at 31/10/24.

11. INVESTMENTS

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

	Total 2024	Total 2023
	£	£
Combined Investments (Davy)	<u>454,891</u>	<u>423,234</u>
General Investment Fund - Minister	per PCI 1,438	1,373
General Investment Fund - Sunday School	per PCI <u>3,838</u>	<u>3,665</u>
	<u>5,276</u>	<u>5,038</u>
Total Financial Investments	<u>460,167</u>	<u>428,272</u>
Farmland - 28.5 acres	Per Valuation <u>275,000</u>	<u>161,000</u>

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (continued)
 for the year ended 31 December 2024

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	25,360	27,958	-25,897	2,061	0	27,421
Restricted Funds						
B & R Funds	16,895	10,796	-13,096	-2,300	0	14,595
Bowling Club	171	275	-240	35		206
Total Restricted	17,066	11,071	-13,336	-2,265	0	14,801
Endowment Funds	0	0	0	0		0
Total	42,426	39,029	-39,233	-204	0	42,222

Gortnessy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105673

Annual report

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

**Trustees Annual Report
For the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC105673)

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Gortnessy Congregation of the Presbyterian Church in Ireland
84 Kilnappy Road,
Drumahoe
Londonderry
BT47 3LQ
Registered Charity in Northern Ireland (NIC105673)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were
Miss Margaret McCay
Mr John Smyth
Mr Sydney Cooke
Mr Ross Hyndman
Mr Richard Manning
Mr Trevor Millar

PRINCIPAL OFFICE BEARERS

Minister - Vacant (Convenor Rev Colin McKibbin)
Clerk of Session - Mr Ross Hyndman
Treasurer - Mr Richard Manning

INDEPENDENT EXAMINER

David Douglas FCA, 1 Caw Hill Park, Londonderry, BT47 6LU

BANKERS

Danske Bank, Altnagelvin

SOLICITORS

R G Connell and Sons, 13 Main Street, Limavady, BT49 0EP

GORTNESSY 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 Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

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

The General Assembly

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

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

DESCRIPTION AND PURPOSE

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

Gortnessy 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 congregations mission purposes is, *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.*

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds a wide range of organisations including

- Sunday School
- Bowling Club
- Fun Bowls
- Woman's Group
- Some youths join with other local Churches who provide other services such as Girls Brigade and Boys Brigade.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.30am and at other times for special occasions and services.

As well as our regular services during the year we would acknowledge God's gift of new life and there was 1 Sacraments of Baptism and no marriage services during this year. The kirk Session gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2024 there were 150 communicant members and 55 of families connected with the congregations. The average week attendance at morning worship is approx 30 -35.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or elders. During the year regular telephone calls and visits were made to the congregation by Elders.

Mission and outreach

At a local level the congregation services are open to all members of the community and members visit other local congregations to support and encourage them in their work. During the year the congregation made a number of donations to the following external missions and agencies,

- World development
- Moderators Appeal
- Belfast City Mission
- Shoe box appeal
- Tear fund
- Royal British Legion
- Mission Aviation Fellowship

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

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

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

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister/convenor 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/Convenor 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, in June.

Property

No major repairs or refurbishments during this year.

Organisations

Bowling Club

The Bowling Club meets on Monday nights from mid-September to mid-May. Two teams participate in the Waterside Churches league and at the end of the season, they have Internal Club Competitions for perpetual trophies.

Fun Bowls

Fun Bowls meet on a Tuesday night from mid-September to the end of June. The time is spent with conversations, fellowship, tea and non-competitive bowls.

The Womans' Group

The Womans' Group meet on the third Wednesday of the month from October to May. They invite speakers on health, home industries and other topics. They also spend a night wrapping shoe boxes for the Shoe Box Appeal.

Sunday School

Sunday School meet at 11.00am every Sunday (excluding summer) to instruct and explain the truths and meaning of the Scriptures and Catechisms. There are 5 children in the Junior Class.

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.

TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

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

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

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 63 contributors during the year 59 in previous year, 2023. They donated a total of £15,202.80 (£ 14,351.00 2023)

Total Income of the congregation (including the Bowls Club) during the year was £39,028.74, compared to £37, 447.68 in the previous year.

Total expenditure (including the Bowls Club) increased from £30,766.65 to £39,232.45.

Copy of Financial Report Attached.

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 congregations 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 Monday the 8th February 2024 and signed on its behalf by

Mr Ross Hyndman

14th March 2025

Clerk of Session

Mr Richard Manning

14th March 2025

Treasurer

Gortnessy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105673

Annual return

Independent examiners report to the charity trustees of Gortnessy Presbyterian Church

I report on the accounts of the charity for the year ended 31 December 2024

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent Examiners Statement

The charity's gross income did exceed £250,000.

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

Signed: *David Douglas*

Name: David Joseph James Douglas FCA (Chartered Accountant)

Address: 1 Caw Hill Park, Londonderry BT47 6LU

Date: **14th March 2025**

Gortnessy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105673

Accounts

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

**Financial Statements
For the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC 105673)

GORTNESSY PRESBYTERIAN CHURCH 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 £	Total 2023 £	Total 2022 £
Receipts					
Donations and legacies	2	21,106	5,176	26,282	52,707
Charitable activities	3	0	180	180	100
Other trading activities	4	200	0	200	0
Investment Income	5	4,830	5,055	9,885	10,631
Other	6	300	600	900	0
Total Receipts		26,436	11,011	37,447	63,438
Payments					
Raising funds	7	352	0	352	316
Charitable activities	8	23,830	6,584	30,414	59,142
Other	9	0	0	0	0
Total Payments		24,182	6,584	30,766	59,458
Net receipts / (payments)		2,254	4,427	6,681	3,980
Transfers between funds		0	0	0	-60,000
Net movement in funds		2,254	4,427	6,681	-56,020
Funds brought forward		23,105	12,640	35,745	91,765
Funds carried forward	12	<u>25,359</u>	<u>17,067</u>	<u>42,426</u>	<u>35,745</u>

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		23,106	12,639	35,745	91,765
Net movement in funds		2,254	4,427	6,681	-56,020
Bank and Cash at end of year	12	25,360	17,066	42,426	35,745
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts				42,255	35,464
Cash in Hand				171	281
				42,426	35,745
Financial Investments	11			428,272	399,927
Total Funds per Statistical Return		Subtotal		470,698	435,672
Other Assets					
Fixed Assets	10			1,623,055	1,404,480
Other Investments/Property	11			161,000	161,000
Gift Aid receivable on donations				4,000	3,000
				2,258,753	2,004,152
Liabilities					
Accruals and Sundry Creditors				-750	-600
Total Assets				<u>2,258,003</u>	<u>2,003,552</u>

Approved by the Kirk Session on 23/03/2024 and signed on its behalf by

Ross Hyndman
Clerk Of Session

23/03/2024

Richard Manning
Treasurer

23/03/2024

GORTNESSY PRESBYTERIAN CHURCH 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.

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (continued)
 for the year ended 31 December 2023

2. DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Recorded giving	16,124	3,044	19,168	18,322
Loose collections	60	0	60	19
Donations and gifts	1,256	1,560	2,816	30,840
Gift Aid	3,666	572	4,238	3,526
	<u>21,106</u>	<u>5,176</u>	<u>26,282</u>	<u>52,707</u>
3. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from charitable activities	0	0	0	0
Fees from weddings and funerals	0	0	0	0
Fundraising events	0	0	0	0
Membership fees	0	180	180	100
Grants	0	0	0	0
	<u>0</u>	<u>180</u>	<u>180</u>	<u>100</u>
4. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Letting of premises	200	0	200	0
Trading income	0	0	0	0
	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>
5. INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Deposit interest	73	0	73	33
General Investment Fund	110	0	110	114
Rents from property	4,647	5,055	9,702	10,484
	<u>4,830</u>	<u>5,055</u>	<u>9,885</u>	<u>10,631</u>
6. OTHER INCOME	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Insurance claims	300	0	300	0
Other income	0	600	600	0
	<u>300</u>	<u>600</u>	<u>900</u>	<u>0</u>
7. RAISING FUNDS	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
FWO envelopes	352	0	352	316
Fundraising events	0	0	0	0
	<u>352</u>	<u>0</u>	<u>352</u>	<u>316</u>
8. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
General Assembly Assessments (inc Stipend)	1042	0	1,042	772
Presbytery fees	233	0	233	206
Ministry and support staff costs	5718	0	5,718	2610
Congregational running expenses	13007	6584	19,591	51582
Donations to Missions and charities	3830	0	3,830	3972
	<u>23830</u>	<u>6584</u>	<u>30414</u>	<u>59142</u>
9. OTHER EXPENDITURE	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

The congregation owns the Church Premises, Hall, Session House, Sexton House and Monument situated at 84 Kilnappy Road, Drumahoe, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,623,055.

11. INVESTMENTS

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

	Total 2023	Total 2022
	£	£
Combined Investments (Davy)	<u>423,234</u>	<u>395,308</u>
General Investment Fund - Minister	per PCI 1,373	1,259
General Investment Fund - Sunday School	per PCI <u>3,665</u>	<u>3,360</u>
	<u>5,038</u>	<u>4,619</u>
Total Financial Investments	<u>428,272</u>	<u>399,927</u>
Farmland - 28.5 acres	<u>161,000</u>	<u>161,000</u>

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (continued)
 for the year ended 31 December 2023

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	23,106	26,436	-24,182	2,254	0	25,360
Restricted Funds						
B & R Funds	12,358	10,831	-6,294	4,537	0	16,895
Bowling Club	281	180	-290	-110		171
Total Restricted	12,639	11,011	-6,584	4,427	0	17,066
Endowment Funds	0	0	0	0		0
Total	<u>35,745</u>	<u>37,447</u>	<u>-30,766</u>	<u>6,681</u>	<u>0</u>	<u>42,426</u>

Gortnessy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105673

Annual report

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

**Trustees Annual Report
For the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105673)

GORTNESSY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Gortnessy Congregation of the Presbyterian Church in Ireland
84 Kilnappy Road,
Drumahoe
Londonderry
BT47 3LQ
Registered Charity in Northern Ireland (NIC105673)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were
Miss Margaret McCay
Mr John Smyth
Mr Sydney Cooke
Mr Ross Hyndman
Mr Richard Manning
Mr Trevor Millar

PRINCIPAL OFFICE BEARERS

Minister - Vacant (Convenor Rev Colin McKibbin)
Clerk of Session - Mr Ross Hyndman
Treasurer - Mr Richard Manning

INDEPENDENT EXAMINER

David Douglas FCA, 1 Caw Hill Park, Londonderry, BT47 6LU

BANKERS

Danske Bank, Altnagelvin

SOLICITORS

R G Connell and Sons, 13 Main Street, Limavady, BT49 0EP

GORTNESSY 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 Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

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

The General Assembly

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

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

DESCRIPTION AND PURPOSE

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

Gortnessy 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 congregations mission purposes is, *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.*

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds a wide range of organisations including

- Sunday School
- Bowling Club
- Fun Bowls
- Woman's Group
- Some youths join with other local Churches who provide other services such as Girls Brigade and Boys Brigade.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.30am and at other times for special occasions and services.

As well as our regular services during the year we would acknowledge God's gift of new life and there was 1 Sacraments of Baptism and no marriage services during this year. The kirk Session gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 149 communicant members and 55 of families connected with the congregations. The average week attendance at morning worship is approx 30.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or elders. During the year regular telephone calls and visits were made to the congregation by Elders.

Mission and outreach

At a local level the congregation services are open to all members of the community and members visit other local congregations to support and encourage them in their work. During the year the congregation made a number of donations to the following external missions and agencies,

- World development
- Moderators Appeal
- Belfast City Mission
- Shoe box appeal
- Tear fund
- Royal British Legion
- Mission Aviation Fellowship

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

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

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

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister/convenor 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/Convenor 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, in June.

Property

No major repairs or refurbishments during this year.

Organisations

Bowling Club

The Bowling Club meets on Monday nights from mid-September to mid-May. Two teams participate in the Waterside Churches league and at the end of the season, they have Internal Club Competitions for perpetual trophies.

Fun Bowls

Fun Bowls meet on a Tuesday night from mid-September to the end of June. The time is spent with conversations, fellowship, tea and non-competitive bowls.

The Womans' Group

The Womans' Group meet on the third Wednesday of the month from October to May. They invite speakers on health, home industries and other topics. They also spend a night wrapping shoe boxes for the Shoe Box Appeal.

Sunday School

Sunday School meet at 11.00am every Sunday (excluding summer) to instruct and explain the truths and meaning of the Scriptures and Catechisms. There are 5 children in the Junior Class and 3 children in the Senior Class.

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.

TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

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

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

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 59 contributors during the year 57 in previous year, 2022. They donated a total of £14,351 (£ 13841: 2022) Total Specified Sources were £17,652 (£16,558:2022)

Total Income of the congregation during the year was £37,447, compared to £63,438 in the previous year.

Total expenditure decreased from £59,458 to £30,766.

Copy of Financial Report Attached.

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 congregations 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 Monday the 23rd March 2024 and signed on its behalf by

Mr Ross Hyndman

23rd March 2024

Clerk of Session

Mr Richard Manning

23rd March 2024

Treasurer

Gortnessy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105673

Annual return

Independent examiners report to the charity trustees of Gortnessy Presbyterian Church

I report on the accounts of the charity for the year ended 31 December 2023

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent Examiners Statement

The charity's gross income did exceed £250,000.

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

Signed: *David Douglas*

Name: David Joseph James Douglas FCA (Chartered Accountant)

Address: 1 Caw Hill Park, Londonderry BT47 6LU

Date: *23rd March 2024*