

# Knock Congregation of The Presbyterian Church in Ireland

## Trustees' annual report

Year ended 31 December 2023

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2023.

### Reference and administrative details

**Registered charity name** Knock Congregation of The Presbyterian Church in Ireland  
**Charity registration number** NI104502  
**Principal office** 53 King's Road  
Belfast  
BT5 6JH

### The Trustees

Rev M Gray (Appointed 2 June 2023)  
Mr P Brown  
Rev M Casement  
Dr S Craig  
Mr R Dekker  
Mr B Ditty  
Miss H Donaldson  
Mr J Gourley  
Mr M Hamilton (Resigned 15 June 2023)  
Mr S Jemphrey  
Mr W Leitch  
Mr I Long  
Mr N Martin  
Mr J Moore  
Mr C Mounstephen  
Mr D Mounstephen  
Mr T Mounstephen  
Mr M McCartney  
Mr I McClatchey  
Mr J McClelland  
Mr D McConkey  
Mr F McDowell  
Mr S McKee  
Mr C McLoughlin  
Mr J McWatters  
Dr P Orr  
Mr A Spratt  
Mr H Wilson  
Mr K Woodrow  
Keith

**Auditor** Miscampbell & Co  
Chartered Accountants & Statutory Auditor  
6 Annadale Avenue  
Belfast  
BT7 3JH

**Bankers** Danske Bank Limited  
Donegall Square West  
Belfast  
BT1 6JS

**Solicitors** King & Gowdy Solicitors  
298 Upper Newtownards Road  
Belfast  
BT4 3EJ

# Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

## Structure, governance, 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 and setting the remuneration of key staff having regard to relevant national statistics. 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 congregation. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ordained Minister in active duty in the congregation has no deliberative role but only a casting vote.

Stated meetings of the Kirk Session are held at least nine times in each year.

To be chosen for the office of the Eldership in the congregation a person must be a voting member and a regular attender at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. The newly elected Elders undergo a 6-week training period of induction and then participate in the ongoing Elders training programme which covers all aspects of their role as both Elders and Trustees.

### The Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery which generally superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Knock Presbyterian Church has been assigned to the East Belfast 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 representative Elders appointed by the Kirk Session of each congregation. The congregation is represented at the regular meetings of Presbytery by our Minister and one of the Elders. This provides an important link between the congregations and the wider structures of the church.

### 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, administrative, and judicial authority in dealing with all matters brought before it. The General Assembly is normally constituted during a week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ordained Ministers of each congregation, retired Ministers and representative Elders appointed by the Kirk Session of each congregation. The ordained Minister and one of our Elders are nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### 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.

# Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

## Objectives and activities

Knock Presbyterian Church is a congregation of the Presbyterian Church in Ireland.

The **Vision** of Knock Presbyterian Church 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; and is relevant to people of this time and place.

The **Mission** of Knock Presbyterian Church is, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Now summarised as Making Mature Disciples.

The **Values** of Knock Presbyterian Church are that we aim to live out our 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.

To fulfil the Church's Mission, Vision and Values, the Elders are developing the following nine key areas with a focus on intergenerationality. Each year, specific, and measurable Action Plans are agreed by the Elders which will develop these key areas and it is the delivery of these Action Plans which will determine the success or otherwise of the key areas:

- **Worship** - To engage each member in vital and meaningful worship of God.
- **Prayer** - The Elders continue to develop the prayer life of the congregation by creating many opportunities for individual and corporate prayer, recognising that without prayer the work of the Church is in vain.
- **Pastoral Care** - It is each member's responsibility to pastorally care for each other with Elders having particular responsibility to ensure that there are congregational structures in place to deliver every member pastoral care.
- **Mission** – It is each member's responsibility to engage in the work of Christian mission to wherever God has placed them. In addition, Elders encourage all of the Church members to support those members working in full or part-time home or overseas mission work prayerfully, practically, and financially and to support the home and overseas mission partnerships in the Church.
- **Youth** - Elders continue to put a priority on the nurture, discipleship, and leadership development of our young people as well as the transition and engagement of our young people into the full life of the Church.
- **Discipleship** - The Church fully engages with its membership helping them to grow in Christ through the development of Learning Spaces and to engage in fellowship through Community Spaces.
- **Evangelism** - Developing ways of sharing the gospel in the Church and in the community.
- **Outreach & Community Service** - Developing ways for the Church to reach out into the community.
- **Property** - Deploying our premises to provide an inviting space, welcoming to all of the community.

# Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report *(continued)*

Year ended 31 December 2023

## Achievements and performance

### Minister Vacancy

Following the congregational meeting on 25 October 2022, where the congregation agreed to hear candidates for the Minister Vacancy by Hearing Committee (which was appointed at that meeting), the Vacancy Commission approached the subsequent list of Ministers submitted by members of the congregation and the Minister applications received from the advertisement for the role of Minister. In January 2023, Rev Gareth MacLean stepped down from his role as Vacancy Commission Convenor and Rev Robert Beggs was appointed by Presbytery as Vacancy Commission Convenor. Following a Session interview in January 2023, a hearing and follow up interview by the appointed Hearing Committee and a subsequent congregational meeting in March 2023, Rev Martin Gray was called by the congregation to be the Minister of Knock and was installed on 2 June 2023.

### Strategy

With Rev Gray now in place as Minister, Session will, through the 2024 year, develop a long-term strategy for Knock Church for the coming years.

Throughout the 2023 year, Session has continued to progress the following nine key areas of development, which incorporate Action Plans.

### Worship Services

Session's vision for worship services is to increase the intergenerational family feel of Church, move to more regular single morning worship services over time and to create a hunger for more.

Following a short transition period for member consultation, single morning worship services at 10.30am commenced on 5 February 2023 reuniting our Church family once again. Session instigated a review process (through to June 2023) of this single morning service, engaging with, listening to, and inviting comment from members of the congregation. The intention of the review was to support the Ministers, staff, and volunteers in the shaping of the worship services. Rev Gray and the staff team will regularly review the worship services with the intergenerational vision and encourage more member participation in these services.

Evening worship services at 6.30pm alternated with the Engage Sunday evening programme up to June 2023 with the Engage programme moving to once a month from September 2023 onwards.

A new sound desk for the Church was purchased in 2023 which has significantly enhanced sound management in the worship services. New lighting has also been put in place at the front of the Church interior during the year to better illumine the pulpit.

### Prayer

Session's vision for prayer is to grow the corporate prayer life of the Church as a foundation for Church life.

Session continues to provide as many opportunities for individual and corporate prayer as possible. The Powerhouse Prayer Gathering meets on the first and third Wednesday of each month in the Bell Hall at 7.45pm and corporate prayer times are available before the Sunday morning and evening services/Engage programme. There were corporate prayer weeks in January 2023 and September 2023. A Prayer Room was also available for individual prayer during the King's Cross Club Holiday Bible Club week and the Church is open for individual prayer each Tuesday morning between 9am and 1pm. The monthly Knock Central Prayer Resource is e-mailed to members and is available in large print at the back of the Church to take away and is given to those who are visited by the Pastoral Assistant. Session would encourage all members of the congregation to take part in this important work. The Prayer Intercissors group (praying for members), continues to be busy supporting members who are grieving, struggling, hurting, alone or in pain. The Prayer Ministry group (praying with members on request) recommenced in the North Transept of the Church in February 2023 after the first morning service in the month. In due course, Session will be giving consideration to ways of equipping the congregation on how to pray.

The PCI Moderator of the General Assembly, the Rev Sam Mawhinney, attended the Knock Powerhouse Prayer Gathering in October 2023 (as part of a Moderator's tour of East Belfast Presbytery), which was led by Rick Hill (Secretary for the Council for Mission in Ireland), who gave an update on the work of the Council for Mission in Ireland and an opportunity to pray for this work.

### Pastoral Care

It is each member's responsibility to pastorally care for each other with Session having particular responsibility to ensure that structures are in place to deliver every member pastoral care. These structures include: (i) Pastorates, for members not in small groups, which are led by Elders who are supported by Pastoral Visitors from the congregation; (ii) Small Groups, where members pastorally care for each other; (iii) the Pastoral Assistant, for members who are housebound, in hospital, or in nursing or care homes; and (iv) the Minister, for members requiring more critical pastoral care.

Following Rev Robert Beggs resignation as Pastoral Assistant in June 2023, Rev Doug Bradley was re-appointed as Pastoral Assistant in October 2023 to support Rev Gray in his pastoral care responsibilities. The Bereavement Team continues to draw alongside those members of the congregation who are grieving for the loss of loved ones.

# Knock Congregation of The Presbyterian Church in Ireland

## Trustees' annual report *(continued)*

### Year ended 31 December 2023

#### Mission

We are all called to the work of mission in our daily lives through the Great Commission and we should take every opportunity to encourage each other in this work. Session recognises that there are a number of members of the congregation who work in full time or part time ministry or mission either in an individual capacity or with a mission organisation and pray that through their obedience to God's calling, in his service, God would prosper their work and would bless them and the organisations for which they work.

The Uganda Partnership's theme for the final year is 'Finishing Well', being thankful for what the partnership has taught Knock over the years and praying for the ongoing work of the Diocese of Muhabura in Uganda. The Tear Fund service in February 2023 led by Chris Thompson from Tearfund NI provided an opportunity to bring an update on the partnership to the congregation and to enhance the fundraising profile in this final year of the partnership.

Given that the partnership with Strand Presbyterian Church in East Belfast has come to an end and the partnership with Tear Fund and the Diocese of Muhabura in Uganda will be coming to an end early in the 2024 year, Session is exploring the opportunity of a gospel partnership with a Church in the Republic of Ireland.

East Belfast Presbytery has designated Tullycarnet as a Mission Priority Area. In 2023 Rev Richard McIlhatton became the Vacancy Commission Convenor for Tullycarnet Presbyterian Church for a 3-year period and made an application for a Student Assistant and a Community Outreach Worker. Both of these appointments were made during the year. Knock continues to provide practical and financial support for the mission and ministry work at Tullycarnet Presbyterian Church.

As part of East Belfast Presbytery's Mission Plan, Knock has been 'clustered' with Orangefield Presbyterian Church and Kirkpatrick Memorial Presbyterian Church to share resources as we reach out together with the gospel message to the local community and support some of the more under resourced Churches in the Presbytery in the work that they do. Plans are being developed for the Sessions of each of the 3 Churches in the cluster to come together in a conference in August 2024 to consider 'Mission to the Middle Class'.

The Creation Care Group, which meets to consider and implement ways in which the congregation can, collectively and individually, better care for the environment, undertook many activities during the year providing practical advice and support to the congregation on sustainable living and reducing our carbon footprint.

PW meetings continued through the year providing fellowship and support for its women members as they consider and develop ways of supporting the Church in mission.

Recognising the current active congregational involvement in mission work on an individual and corporate basis, Session will continue to develop a mission mindset in the members.

#### Youth

466 children and young people from Knock, neighbouring churches and the local community attended the Church youth summer outreach programmes which included King's Cross Holiday Bible Club, Activate, Game of Three Halves, and Adventure Days. Youth weekends were held at Castlewellan Castle on 17-19 March 2023 and 25-28 August 2023 and a P5-P7 weekend was held on 19-21 May 2023 at Kilbroney Centre, Rostrevor.

In line with Knock's vision for partnership and mission, there was a youth mission trip to Chelm in Poland in July 2023 with the Josiah Venture organisation with the aim of building relationships with our brothers and sisters in Christ in Chelm and serving their local young people's Church camp.

Greenhouse, the Sunday evening youth fellowship, continues to provide opportunities for our young people to praise God and pray with each other, to study the Bible, and to grow as disciples. The Lighthouse and MADhouse Sunday morning Bible classes help our children and teenagers to better understand the Bible and the Christian faith and the Creche allows parents of babies to hear God's Word in the Church services. The 'Deeper' and 'Mentoring' programmes for the young people in Years 13 and 14, run by the staff, as well as the OCN courses on offer, help our teenagers develop and transition into serving in Church. The Genesis group supports our young people in their faith at university or in their formative years of work as they move away from home.

Knock Youth reaches out to the local community through the busy Church Youth Club on Friday evenings and through the large number of uniformed organisations (Girls and Boys Beavers, Cubs, Scouts, and Explorer Scouts) meeting on the Church premises through the week. In light of the success of the first 3 years of the Duke of Edinburgh Scheme at Knock, Session has signed a further 3-year Duke of Edinburgh Licence Agreement.

Session's application to the Education Authority for a further 3-year funding package commencing in April 2023 to cover the cost of the Youth Support Worker positions and associated programmes was successful with an initial 12-month fund allocation. The Education Authority have continued to assess Knock youth programmes as 'outstanding'.

During 2023, 10 pairs of fathers and sons completed a 6-month pilot for the Legacy Award (a programme of adventure and faith development for fathers and sons) organised and managed by Exodus.

# Knock Congregation of The Presbyterian Church in Ireland

## Trustees' annual report *(continued)*

**Year ended 31 December 2023**

### **Discipleship**

The 'Engage' programme ran on alternate Sunday evenings, providing intentional opportunities for the formation of disciples in terms of core beliefs, spiritual discipline, contemporary issues, and evangelism, through a discipleship curriculum and through complementary interactive learning.

Session continues to identify opportunities to create space for relationships to be initiated and developed through the 4 new inter-generational Connect groups as well as opportunities to have fellowship together at a breakfast, a lunch, or a dinner on specific Sundays.

Following a review of Small Groups by Session, some new Groups have formed, some Groups have closed, and some members have moved Small Groups or joined one of the 4 Connect Groups.

Whilst Session and Rev Gray consider the structure of the Ministerial leadership in the congregation, the Family Ministry Coordinator role responsibilities have been picked up in part by other staff and in part by volunteers over the short to medium term.

Music Ministry saw the formation of new praise groups throughout the year, alongside choral groups, and orchestral groups. Younger members continue to develop their praise leading gifts and skills at the Greenhouse youth fellowship on Sunday evenings.

As we move towards 'Every Member' ministry in the Church, a Ministry Fair was held after a morning service in March 2023 to promote Church ministries and organisations and to recruit new volunteers with taster sessions for these volunteers being run in April 2023.

The monthly Lunch Club continued to provide regular fellowship, encouragement, and support for the older members of the congregation through the year.

### **Evangelism**

Women's and Men's Ministry programmes and events continued throughout the year, providing Bible teaching, fellowship, prayer and discipleship development opportunities for members and those people that they invite.

As part of our welcome to new members, Session agreed that there would be 3 Knock Welcome coffee mornings a year, one in each term. A fixed Welcome point has also been developed in the Crush Hall with a further fixed Welcome point to be developed in the front vestibule of the Church. Rev Gray is working with a small team to develop Knock's 'Welcome Experience' which includes the 'Vision of a Great Welcome' and an 'Action Plan.'

A Hope Explored course was run on 24 and 31 January and 7 February 2023. Members were encouraged to invite those they knew to the course. The next Hope Explored course will be run on 17 and 24 and 31 January 2024 at a local coffee shop.

The Community Carol Service on Sunday 17 December 2023 filled the Church, with some of the uniformed organisations involved in leading the service. The more traditional Carol Service was held on Sunday 24 December 2023.

Session and staff continue to support the work of the SU E3 schools' ministry programme and in particular Jax McCallum, the new East Belfast SU E3 worker.

### **Outreach and Serving the Community**

In light of the ongoing success of the Warm Hub at Knock in welcoming our community each Tuesday in the Bell Hall through the Winter months, Session changed the name to the Community Hub which now meets on Tuesday mornings throughout the year with members of the Community Support Group volunteering to serve at the Hub which provides free hospitality, free wi-fi, papers, board games and a friendly welcome.

As part of the Church's outreach to asylum seekers, 12 Church volunteers have attended Welcome Churches NI training through 2023 to meet asylum seeking families in Belfast with the intention of talking to them about the Christian faith and inviting them to Knock to worship.

Session continues to give consideration to practical ways in which Ukrainian refugees coming to Belfast can be supported by Knock. Several members of the congregation continue to host Ukrainian refugee families and individuals.

To celebrate the King's Coronation, a Community based All-Age Street Party was held at Knock on 6 May 2023 at which 80 Knock Church volunteers assisted with over 600 folks from the community attending.

The Community Support Group coffee morning in November 2023 in conjunction with the Creation Care group plant sale raised funds to go towards East Belfast Mission Christmas Appeal.

The Badminton Club, Drama Society, Wednesday Walkers, Saturday Striders, Craft Group, Knock Tots, Contact Centre, and Special Friends of Knock activities continue to provide fellowship and outreach opportunities to the community.

# Knock Congregation of The Presbyterian Church in Ireland

Trustees' annual report (continued)

Year ended 31 December 2023

## Property

The 'On The King's Road' (OTKR) Knock Church hall development mission project, which aims to provide an inviting space welcoming to all, was put on 'Pause' at the start of 2023 given the rising interest rates, rising inflation, 'cost of living' crisis and high construction costs with the 'Pause' to be reviewed in April 2023. The project pre-tender cost estimate in March 2023 was £4,662,000 which included fit out costs, VAT, and professional fees but excluded funding costs. In April 2023, the Property Development Group (PDG) recommended that the project move to the 'Preparation' stage which would involve finalising design proposals and tender documentation, seeking pledges from Church members to confirm the level of financial support for the project and initial discussions with Church organisations about preparing for the building work commencing. At the 31 December 2023 there was £1,213,789 in the OTKR fund with £2,360,398 being pledged in total by 177 members of the congregation over the next 10 years. The PDG referenced the several break points that exist within the project up to contractor appointment.

The 12-month letting of 51 King's Road (owned by the Church), was extended by Session for a further 12 months in May 2023, following Presbytery approval. As the tenant plans to leave in April 2024 and with the impending Church Hall property development it is intended to use the 51 King's Road property to relocate the Administration Office, Vestry, and Music Room.

Following consultation with the Planning Officer and the Conservation Officer of Belfast City Council (as Knock Church lies within a Conservation Area) in relation to Knock's Planning Application to replace the Church's 5 sets of exterior wooden doors (due to their poor condition), Knock has instructed its architect to prepare the appropriate paperwork and to advise the Planning Officer that Knock will be progressing with replacing the three side exterior wooden doors of the Church on a like for like basis and will be refurbishing the two front exterior wooden doors of the Church putting in place two new aluminium glass doors just behind the two front exterior wooden doors.

## Communication

Session is developing a Communications Strategy and through the year, the Communications Group has engaged with the congregation through a Communications survey and has met with various Church member focus groups to obtain feedback on existing Church communications. The Communications Group has also undertaken an audit of current communication channels which will help develop the strategy. As a further part of this strategy development process, Session also approved a Knock 'Digital Media' policy and has also updated the layout of the Church weekly e-mail issued to members and updated the Church's website. A Knock Presbyterian Church Podcast has been set up to allow members and the community to listen again to the sermons preached in the morning and evening worship services. The Communications strategy will involve: putting in place a Communications Coordinator; putting in place a central hub; and developing capacity to create media content.

## Congregational Committee

In line with the Presbyterian Church in Ireland Code requirements, a new Knock Congregational Committee was appointed at the AGM in March 2023 to serve for the next three years.

## Safeguarding

As part of its responsibilities, Session continues to keep under review the Church's Child Protection Policy and Adult Safeguarding Policy. In addition, Session also put in place a Knock 'Buildings Use' policy, a Knock 'Photography on Church Premises' policy, and a Knock 'Volunteering Guidelines' document to further enhance safeguarding.

## Church Membership

At 31 December 2023, there were 729 persons on the Communion Roll, 715 families claiming connection with the congregation and 1,772 persons of all ages claiming connection with the congregation. In the 2023 year, there were 30 new communicant members, 16 baptisms, 2 weddings and 22 funerals.

## Financial review

The congregation's main source of income is members' contributions through Weekly freewill Offering and donations for Mission.

During the year total income was £1,089,997 (2022: £921,630). The total income for the year included bequests received of £24,371 (2022: £14,841). In 2023, donations, net of expenditure, in respect of On the King's Road building project, were £243,052 (2022: £86,603 deficit). The net surplus for the year is £416,344 (2022: net surplus £52,135) which has increased net assets at 31 December 2023 to £2,273,122 (2022: £1,856,778).

The Church's Investment Policy is to invest any surplus funds in zero risk Bank Treasury Deposits and to obtain interest on these funds. At 31 December 2023, there was £1,512,780 (2022 £1,290,640) held in Treasury Deposits. The Church also owns the Church property which is carried at cost and is fully depreciated. The Manse residential property for its Minister and a residential house on the Church site are valued in total at £600,000 (2022: £600,000). The Church has a low-risk attitude in all of its activities and seeks to mitigate risks where at all possible.

## Funds

During the year significant progress has been made regarding the On the King's Road project with a decision to proceed to contract tendering being taken in December 2023. As the project reaches this important milestone, the fund which until now has been earmarked as a designated fund, has been re-designated as a restricted fund. The balance on the fund at 31 December is £1,213,789.

# Knock Congregation of The Presbyterian Church in Ireland

## Trustees' annual report *(continued)*

Year ended 31 December 2023

### Reserves policy

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold the equivalent of at least three month's normal running costs in cash reserves. At the year end unrestricted reserves were £113,893 (2022: £97,843).

### Going Concern

After reviewing the Church's future plans, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. The Church therefore continues to adopt the going concern basis in preparing its financial statements.

### Plans for future periods

#### Church' Vision

As well as developing a long-term strategy for Knock for the coming years, the Elders will continue to develop the 9 key areas of the Church, implementing and allocating resources as required, as they work towards delivering the Church's Vision, through its Mission and Values, to extend Christ's kingdom in the congregation, the local community and throughout the world.

#### Property

Following the progress in the OTKR project in 2023, an update to the pre-tender estimate of the cost of the property development is expected in early February 2024. Following this, tender documents will be issued to contractors in March 2024, and these are expected to be validated by the end of April 2024 when the congregation will know the actual cost of the Church hall property development work. A congregational meeting will then be required (likely in May 2024) to appoint a contractor and commence the work, with the contractor expected to be on site in summer 2024 for a minimum of 15 months. The PDG has advised that the congregation and Church ministries and organisations will need to be prepared for the development contract starting which will involve:

- organisations donating or sustainably disposing (with the help of the Knock Creation Care group) of any materials which they no longer require;
- an advance purchase of bicycle racks in preparation for when Knock does not have car parking facilities when the contractor is on site. This should encourage Knock members to walk or to cycle to Church leaving car parking spaces for those who need them; and
- engaging with other Churches, schools, and community groups regarding the use of their halls and property by Knock Church ministries and organisations during the development period. The Church sanctuary will be available throughout the development period.

### Auditors

Following a tender process by Congregational Committee, Session, as Charity Trustees, approved the recommendation of the Congregational Committee that Miscampbell & Co be appointed as auditors of the Church accounts for the year ended 31 December 2023. A resolution proposing that they be re-appointed will be put at the Annual General Meeting.

### Trustee Responsibilities

Members of Session are mindful of their Trustee responsibilities in charity law, given that Knock Presbyterian Church is a registered charity. Session works closely with the Congregational Committee to ensure that the necessary structures, policies, procedures, and mechanisms are in place and that legal and regulatory requirements are being met to deliver good governance as benchmarked by the Charities Commission NI. Members of Session undertake appropriate training to meet their responsibilities under charity law.

### Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

# Knock Congregation of The Presbyterian Church in Ireland

## Trustees' annual report *(continued)*

### Year ended 31 December 2023

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' annual report was approved on 20 February 2024 and signed on behalf of the board of Trustees by:

**Hugo Wilson**

~~Hugo Wilson~~ ANGPP9JO...

Trustee

# Knock Congregation Of The Presbyterian Church In Ireland

## Independent auditor's report to the members of Knock Congregation Of The Presbyterian Church In Ireland

Year ended 31 December 2023

### Opinion

We have audited the financial statements of Knock Congregation Of The Presbyterian Church In Ireland (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.