

Charity Commission for Northern Ireland Registration Number: NIC104554



BLOOMFIELD PRESBYTERIAN CHURCH
A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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



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Information

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name Bloomfield Congregation of the Presbyterian Church in Ireland

Charity Commission for NI Registration Number NIC104554

Operational Address 447 Beersbridge Road
Belfast
BT5 5DW

Charity Trustees (Kirk Session)

Rev Frank Sellar
Mr David Bell
Mr Kenny Chambers
Mr James Cousley
Mr Brian Crooks
Mr Alan Galbraith
Mr Geoff Gordon
Mr James Gordon
Mr Paul Gregg
Mr Ken Groves
Mrs Sharon Groves
Mr Mark Harbinson
Mr Peter Huey
Miss Karen Jardine

Mr Mark Keown
Mr Geoffrey Kernahan
Mr Trevor Lee
Mrs Elizabeth M.E. Lewis
Mr Colin Maguire
Mr Willam McCord Manson
Mr James McClure
Mr Malcolm McClure
Mr Stephen McDonald
Dr Neil McDougall
Mr John McKibbin
Mr Brian James McNarry
Mr Thomas Carlisle Reid
Mr Kirk David Shilliday

Mr Andrew Shott
Mr Ian Simons
Mr Graham Simpson
Mrs Jill Simpson
Mr Adam Cameron Smyth
Mr Michael Stoneman
Mr David Thompson

Elders who retired in the year
Mrs Susan Giffen (21 Nov 23)

Elders who resigned in the year
Mr John Armstrong (21 Feb 23)

MANAGEMENT INFORMATION

Principal Office Bearers

Rev Frank Sellar	MINISTER
Mr Andrew Shott	CLERK OF SESSION
Mrs Rebecca Foster	TREASURER

OTHER INFORMATION

Independent Auditor Diamond & Skillen
Chartered Accountants and Registered Auditor
Sinclair House
89/101 Royal Avenue
Belfast
BT1 1FE

Bankers Ulster Bank Limited
Connswater Branch
Arches Retail Park
Belfast
BT5 4AF

Trustees' Report for the year ended 31st December 2023

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

REFERENCE AND ADMINISTRATIVE DETAILS

The Organisation is a Charity, registered with the Charity Commission for Northern Ireland, number NIC104554. The Board of Trustees of the charity is called the "Kirk Session". Members of the Kirk Session are known as "Elders". The names of the present Elders, and any past Elders who served during the year, are given on page 2, together with the names of the charity's external advisors.

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held generally eight times a year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Bloomfield 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 an elder appointed by the Kirk Session of each 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.

DESCRIPTION AND PURPOSE

Bloomfield Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is to 'Know Jesus and share his love'.

We seek to know Jesus Christ by being, a vibrant and inclusive worshipping community, a prayerful and obedient people, and a congregation that takes the Bible seriously as the trustworthy guide for believing and living.

We seek to share Jesus' love by building loving relationships with each other and ministering to each other, reaching out in mission to our neighbourhood and beyond, living as a generous, and welcoming community that is easy to become part of.

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Bloomfield

PRESBYTERIAN CHURCH

TO KNOW JESUS AND SHARE HIS LOVE

God has revealed Himself to us as our loving Heavenly Father. He has sent His Son to be our Saviour and He has granted us His Holy Spirit to make us more like Jesus individually and corporately, and to lead us in His mission to the world.

We seek to live out our faith through commitment to God in lively worship, to the Bible in obedient discipleship, to sharing the good news of Jesus in faithful evangelism, to the world in compassionate mission, to one another in caring fellowship.

To these ends, we want every member of our covenant family to grow as a faithful disciple of Jesus Christ whose life is based on the Bible, whose ambitions are centred in Christ and whose heart is passionate about people.

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 regular bible study meetings and has a wide range of organisations including for children, youth and adults.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11am and 7pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. Livestreaming of services to homes and conducting meetings online, supplemented meeting at the church premises. As well as regular services during the year we acknowledged God's gift of new life at Sacraments of Baptism, we conducted marriage services and gave thanks for faithful service and sought to comfort those who have been bereaved during the year.

Pastoral care

The church sought to help members and the people in our community through a variety of different initiatives, including the offering of pastoral care and practical support.

Mission and outreach

At a congregation level the church is involved in a wide range of mission and outreach activities in the local parish, across Belfast city and beyond.

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 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.

Presbytery

The congregation was 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.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

The church had completed a major development project in 2020 to extend and refurbish the church halls. The work has been funded through a combination of cash reserves and a bank loan. Good progress was made on fund raising during the year for this development project. General upkeep of the church and the manse continued throughout the year.

Organisations

Church organisations continue to be effective in working out the purpose of the church by providing much appreciated programmes of activities for a range of people.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

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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 notice boards, 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 world-wide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 369 regular contributors during the year (2022: 353) donating a total of £354,335 (2022: £355,893) via Recorded Givings.

Total Income of the congregation during the year was £532,142 (2022: £510,335).

Total expenditure of the congregation during the year was £450,207 (2022: £434,780).

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the financial activities for that year. In preparing the financial statements the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; *and*
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue to function.

The Trustees are responsible for ensuring that the congregation keeps proper accounting records that are sufficient to show and explain the funds transactions and which disclose with reasonable accuracy at any time the financial position of the congregation and to enable them to ensure that the financial statements comply with the Charities SORP - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). 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 and to provide reasonable assurance that:

- The congregation is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the congregation, or for publication, is reliable; *and*
- The congregation complies with relevant laws and regulations.

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Statement as disclosure to our independent auditor

In so far as the Trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent auditor in connection with preparing their report, of which the charity's independent auditor is unaware; *and*
- the Trustees, having made enquiries of fellow Trustees and the charity's independent auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the independent auditor is aware of that information.

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The Trustees believe that the congregation should hold financial reserves because:

- It has little endowment funding and is currently dependent for income upon donations from year to year which are subject to review;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; *and*
- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

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 between three and six months operating costs calculated and reviewed annually. Reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

The level of the general fund stands at £72,773 (2022: £78,920). With operating costs (on unrestricted funds only) currently amounting to approximately £280,000 per year, this would mean a target reserve balance of between £70,000 and £140,000. The reserves held are therefore within the Reserves Policy range. The Trustees consider that the current level of reserves, taken together with the current level of income mean that the Charity's current level of reserves is adequate for its requirements. Details of the Charity's funds are shown in Note 15. An analysis of the Charity's net assets between the funds is given in Note 13. The Elders consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

RISK REVIEW

The Trustees recognize their responsibility for the identification and management of risk.

The Trustees have implemented systems and procedures to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

INDEPENDENT AUDITORS

Diamond & Skillen Chartered Accountants were reappointed as the charity's statutory auditors on 19th March 2024.

This report was approved by the Trustees on 19th March 2024 and signed on its behalf by:

F Sellar
Minister

A Shott
Clerk of Session