

ROSTREVOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC105140)

ROSTREVOR 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

ROSTREVOR congregation of the Presbyterian Church in Ireland
C/O 14 Greenpark Road, Rostrevor, Newry, County Down, BT34 3EY

Registered Charity in Northern Ireland (NIC105140)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were

Mrs D Henderson-Temple
Mrs K Hanna
Mr D Hanna

Mr J Hart
Mr WR Prescott
Mrs B Murdoch

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session

Rev. J Maguire (Convener)
Mrs D Henderson-Temple
Mr WR Prescott
Mr G Glenny (Interim from 2025)

Treasurer

Mrs K Hanna

INDEPENDENT EXAMINER

Neil Cousins
Kilkeel

BANKERS

Danske Bank, Newry branch

ROSTREVOR 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.

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. ROSTREVOR congregation of the Presbyterian Church has been assigned to the Newry 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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

ROSTREVOR 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*

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

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 held prior to covid regular bible study meetings and has a wide range of organisations including

- Sunday School
- Presbyterian Women
- Bible Study Group
- Crafts & Creations (New initiative formed in 2024)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 10.00am and following the service refreshments and fellowship are enjoyed in the church hall. 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.

As well as our regular services during the year, we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2024 there were 35 communicant members and 35 of families connected with the congregation. The average week attendance at morning worship is 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, elders or by one of the congregation's pastoral visitors.

Mission and outreach

Donations to external missions include United Appeal, World Development, Presbyterian Orphans, Christian Aid and Hopeful Horizons. The congregation has 2 Christmas Appeals each year, one in the form of a shoe box appeal and the other a 'Care for Others' Appeal. Each year at Harvest Service time the produce and non-perishable items which have decorated the meeting house are donated to the local food bank. As part of our world mission The Water Club raises funds to focus on the provision of water project in areas where there is no fresh water source; & also collects and donates wheelchairs, medical & school equipment to Ghana & other countries. The Annual Autumn Fayre which is supported by the community raises funds for missionary work. The Rostrevor Presbyterian Youth Centre is a Residential Centre which stands within the grounds of the church.

ROSTREVOR 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 and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

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

Property

There have been no major repairs or refurbishment projects during the year.

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.

ROSTREVOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND 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 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 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.

**ROSTREVOR 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 32 contributors during the year [35, 2023] donating a total of £16,832 (£15,594 in 2023).

Total Income of the congregation during the year was £57,071, compared to £55,501 in the previous year.

Total church expenditure increased from £32,044 in 2023 to £54,841 in 2024.

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) 208 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 23rd October 2025 and signed on its behalf by

D Henderson Temple

W.R. Prescott



Date: 23rd October 2025

Date: 23rd October 2025

ROSTREVOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	20,413			20,413	24,301
Charitable activities	3	11,811			11,811	7,750
Other trading activities	4	7,919			7,919	7,550
Investment Income	5	3,368			3,368	3,162
Other	6	13,560			13,560	12,738
		-----	-----	-----	-----	-----
Sale of Investments		0			0	0
Sale of fixed assets		0			0	0
Loans Received		0			0	0
		-----	-----	-----	-----	-----
Total Receipts		57,071			57,071	55,501
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	0			0	0
Charitable activities	8	38,970			38,970	32,044
Investment costs		0			0	0
Other	9	15,871			15,871	0
		-----	-----	-----	-----	-----
Purchase of Investments		0			0	0
Purchase of fixed assets		0			0	0
Loan Repayments		0			0	0
		-----	-----	-----	-----	-----
Total Payments		54,841			54,841	32,044
		-----	-----	-----	-----	-----
Net receipts / (payments)		2,230			2,230	23,457
Transfers between funds		0			0	0
		-----	-----	-----	-----	-----
Net movement in funds		2,230			2,230	23,457
Funds brought forward		192,535			192,535	169,078
		-----	-----	-----	-----	-----
Funds carried forward	12	194,765			194,765	192,535
		=====	=====	=====	=====	=====

ROSTREVOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	192,535			192,535	169,078
Net movement in funds	2,230			2,230	23,457
	-----	-----	-----	-----	-----
Bank and Cash at end of year	194,765			194,765	192,535
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				22,012	22,012
Bank Current Accounts				172,753	170,523
Cash in Hand				0	0
				-----	-----
				194,765	192,535
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church & Hall Premises				1,084,079	1,084,079
- Fixtures, Fittings & Equipment				0	0
- Vehicles				0	0
Investments – Note 11				113,560	112,715
Gift Aid receivable on donations				0	0
				-----	-----
				1,392,404	1,389,329
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				1,392,404	1,389,329
				=====	=====

Approved by the Kirk Session at a meeting on 23rd October 2025 and signed on its behalf by

D Henderson Temple



Date: 23rd October 2025

W.R. Prescott



Date: 23rd October 2025

ROSTREVOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Recorded giving:					
Loose collections	3,582			3,582	3,707
Donations and gifts	16,832			16,832	15,594
Gift Aid	0			0	0
Legacies and bequest	0			0	5,000
	----- 20,413 -----	----- 0 -----	----- 0 -----	----- 20,413 -----	----- 24,301 -----

ROSTREVOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals					
Fundraising events	11,811			11,811	7,750
Membership fees					
Grants					
	-----	-----	-----	-----	-----
	11,811			11,811	7,750
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2023
	£	£	£	£	£
Letting of premises	7,920			7,920	7,550
Trading income	0			0	0
	-----	-----	-----	-----	-----
	7,920			7,920	7,550
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2023
	£	£	£	£	£
Deposit interest	364			364	380
General Investment Fund	0			0	0
Rents investment properties	0			0	0
Other investment income	3,004			3,004	2,782
	-----	-----	-----	-----	-----
	3,368			3,368	3,162
	-----	-----	-----	-----	-----

ROSTREVOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	0			0	0
Other income	13,560			13,560	0
	-----	-----	-----	-----	-----
	13,560			13,560	0
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	0			0	0
Fundraising events	0			0	0
	-----	-----	-----	-----	-----
	0			0	0
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	7,427			7,427	3,194
Presbytery fees	338			338	217
Ministry and support staff costs	0			0	0
Congregational running expenses	20,235			20,235	23,725
Donations to Missions and charities	10,970			10,970	4,908
Governance costs	0			0	0
	-----	-----	-----	-----	-----
	38,970			38,970	32,044
	-----	-----	-----	-----	-----

ROSTREVOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	15,871			15,871	0
	-----	-----	-----	-----	-----
	15,871			15,871	0
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises & Hall situated at 8 Warrenpoint Road, Rostrevor BT34 3EB and the associated fixtures, fittings, plant and machinery. These have an insurance value of £739,185 & £344,894 respectively.

11. INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund	44,258	43,918
Property	0	0
Other investments	69,302	68,797
	-----	-----
	113,560	112,715
	-----	-----

ROSTREVOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Church Current Account	144,399	41,220	37,698			147,921
Youth Centre Current Account	18,352	13,560	15,871			16,041
PW Current Account	5,282	1,640	1,274			5,648
Sunday School Current Account	2,491	644	0			3,135
Progressive Account	22,012	0	0			22,012
Craft & Creations	0	7	0			7
	-----	-----	-----	-----	-----	-----
	192,535	57,071	54,841	0	0	194,765
	-----	-----	-----	-----	-----	-----
Restricted Funds	-----	-----	-----	-----	-----	-----
	0	0	0		0	0
	-----	-----	-----	-----	-----	-----
Endowment Funds	-----	-----	-----	-----	-----	-----
	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----
	192,535	57,071	54,841	0	0	194,765
	-----	-----	-----	-----	-----	-----