

**Kilkeel Congregation Of
The Presbyterian Church In Ireland
Unaudited Financial Statements
31 December 2022**

PURDY QUINN

Chartered Accountants
Northern Bank House
42 Greencastle Street
KILKEEL
Co Down
BT34 4BH

Kilkeel Congregation Of The Presbyterian Church In Ireland

Financial Statements

Year ended 31 December 2022

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Kilkeel Congregation Of The Presbyterian Church In Ireland

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Kilkeel Congregation Of The Presbyterian Church In Ireland

Charity registration number NIC105176

Principal office 18 Newcastle Street
Kilkeel
Co Down
BT34 4AF

The trustees

Rev. Stephen Johnston
Mr John Peacock
Dr David Orr
Mr Robert Adair
Mr George McCullough
Mr Oswald Wallace
Mr Francis Newell
Mr James Graham
Mr Edmund Donaldson
Mr James G McCullough (Resigned 24 Apr 2023)
Mr Ivan Bloomer (Resigned 24 Apr 2023)
Mr Samuel Hamilton (Resigned 24 Apr 2023)
Mr David McCulla
Mr Wesley Hanna
Mr Merwyn Aiken
Mr Samuel Burns
Mr Edward Graham
Mr Robert Graham
Mr David Parke
Mr Sydney A Hanna

Independent examiner

Purdy Quinn
Northern Bank House
42 Greencastle Street
KILKEEL
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Kilkeel Congregation Of The Presbyterian Church In Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least two or three times 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. Kilkeel 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.

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.

Kilkeel Congregation Of The Presbyterian Church In Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

Description and Purpose

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

Kilkeel 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.

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.

The congregational mission is the following...
This is why Kilkeel Presbyterian Church exists...

We exist to...

Know and glorify God, and Produce Christ-like disciples.
Committed to witnessing and showing love to all people everywhere.

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 six 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...

- Sunday School
- Youth Fellowship
- Girl's Brigade & Boys Brigade
- Presbyterian Woman (PW)
- Youth Club
- Mothers and Toddlers
- Life Builders
- Bowling Club

Activities and Objectives

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and 7.00pm. 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.

At 31 December 2022 there were 182 communicant members and 300 families connected with the congregations. The average weekly attendance at morning worship is 200.

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 supported by elders.

Kilkeel Congregation Of The Presbyterian Church In Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities *(continued)*

Mission and outreach

The congregation seeks to reach into the local community with the Gospel. It is engaged in community outreach across the whole community. The Church also takes an interest in work overseas and has a particular interest in Christian work in Uganda.

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 Sunday School project and any other special appeals.

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 Committee diligently maintain the property (main Church Building, Church Halls & the Manse). During 2022 there was no major structural work done on the property.

Organisations

Sunday School meets on Sunday morning (excluding July, August and early September). Activities include singing, Bible stories and quizzes.

Youth Fellowship meets on Sunday evenings for the youth. Activities include teaching and friendship.

Girl's Brigade & Boys Brigade are uniformed organisations that meet through the week for fun, friendship and the teaching of basic Christian principles.

Presbyterian Woman (PW) meet on the 2nd Thursday of each month for Christian fellowship and instruction on basic Christian truths.

Youth Club meet on Friday nights for fun, games and social time together with a Christian "centre spot".

Mums and Toddlers meet on Tuesday mornings and both parents and children enjoy time for social interaction and refreshments.

Bowling Club meet on Tuesday & Friday evenings for social interaction and friendship.

Life Builders Gym is open each day, with the exception of Sunday.

Kilkeel Congregation Of The Presbyterian Church In Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities *(continued)*

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.

Financial review

The congregation's main source of income is members' contributions through the Weekly Freewill Offering.

Total income of the congregation during the year was £235,229, compared to £211,099 in the previous year.

Total expenditure for the year amounted to £233,740 (2021 - £195,626).

A surplus of £1,489 was reported for the year ended 31 December 2022 (2021 - £15,473).

Reserves Policy

The trustees consider it appropriate to hold £15,000 as a General Reserve.

This amount had been achieved during 2021 and the General Reserve remained reasonable at 31 December 2022 with a balance of £17,523 (2021- £17,718).

Restricted Funds are held at levels consider appropriate given the purpose of the fund.

The trustees consider it appropriate to hold a minimum of £9,000 in the Property/Building Reserve. The balance at 31 December 2022 was £7,185 (2021 – 16,900).

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.

Kilkeel Congregation Of The Presbyterian Church In Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Statement of Trustee Responsibilities

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a Receipts and Payment Account and a Statement of Assets and Liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 24.04.2023 and signed on behalf of the board of trustees by:


.....
Rev. Stephen Johnston
Trustee


.....
Dr David Orr
Trustee

Kilkeel Congregation Of The Presbyterian Church In Ireland

Independent Examiner's Report to the Trustees of Kilkeel Congregation Of The Presbyterian Church In Ireland

Year ended 31 December 2022

I report on the financial statements for the Year ended 31 December 2022, which comprise the statement of financial activities, statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to 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 the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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 examiner's statement

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.


Una Cunningham FCA
Association of Chartered Accountants in Ireland

Date 20/7/2023

PURDY QUINN
Chartered Accountants
Northern Bank House
42 Greencastle Street
KILKEEL
Co Down
BT34 4BH

Kilkeel Congregation Of The Presbyterian Church In Ireland

Statement of Financial Activities (Receipts & Payments Account)

Year ended 31 December 2022

				2022	2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Receipts					
Donations and legacies	4	105,685	81,143	186,828	175,872
Charitable activities	5	673	35,393	36,066	17,156
Other trading activities	6	347	–	347	128
Investment income	7	239	11,058	11,297	16,813
Other income	8	291	100	391	490
		<u>107,235</u>	<u>127,694</u>	<u>234,929</u>	<u>210,459</u>
Proceeds from the sales of assets for charity's own use		-	300	300	640
Total receipts		<u>107,235</u>	<u>127,994</u>	<u>235,229</u>	<u>211,099</u>
Expenditure on charitable activities	9,10	<u>112,855</u>	<u>100,484</u>	<u>213,339</u>	<u>174,975</u>
		112,855	100,484	213,339	174,975
Purchase of fixed assets for charity's own use		-	13,151	13,151	7,027
Refurbishment of charity buildings for own use		-	7,250	7,250	13,624
Total payments		<u>112,855</u>	<u>120,885</u>	<u>233,740</u>	<u>195,626</u>
Net (payments)/receipts		<u>(5,620)</u>	<u>7,109</u>	<u>1,489</u>	<u>15,473</u>
Transfers between funds		5,425	(5,425)	–	–
Net movement in funds		<u>(195)</u>	<u>1,684</u>	<u>1,489</u>	<u>15,473</u>
Reconciliation of funds					
Total funds brought forward		<u>17,718</u>	<u>63,156</u>	<u>80,874</u>	<u>65,401</u>
Total funds carried forward		<u>17,523</u>	<u>64,840</u>	<u>82,363</u>	<u>80,874</u>

The notes on pages 10 to 18 form part of these financial statements.

Kilkeel Congregation Of The Presbyterian Church In Ireland

Statement of Assets & Liabilities

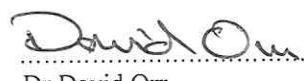
31 December 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Funds Reconciliation					
Bank funds & cash at start of the year		17,718	63,156	80,874	65,401
Movement in year		(195)	1,684	1,489	15,473
Bank funds & cash at end of the year		<u>17,523</u>	<u>64,840</u>	<u>82,363</u>	<u>80,874</u>
				2022	2021
				£	£
Bank Funds & Cash					
Cash at bank and in hand				82,363	80,874
Bank loan				-	-
Net Bank & Cash Funds				<u>82,363</u>	<u>80,874</u>
Other Assets					
Fixed assets- Charity assets	11			3,743,839	3,482,081
Investment Property	12			441,797	410,974
Other investments-PCI	13			10,828	11,798
Prepayments				3,804	3,497
Debtors				22,956	21,819
				<u>4,223,224</u>	<u>3,930,169</u>
Liabilities					
Accruals				3,223	2,657
				<u>3,223</u>	<u>2,657</u>

These financial statements were approved by the board of trustees and authorised for issue on 24/12/2023 and are signed on behalf of the board by:



 Rev. Stephen Johnston
 Trustee



 Dr David Orr
 Trustee

The notes on pages 10 to 18 form part of these financial statements.

Kilkeel Congregation Of The Presbyterian Church In Ireland

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 18 Newcastle Street, Kilkeel, Newry, BT34 4AF, Co Down.

2. Statement of compliance

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.

3. Accounting policies

Going concern

There are no material uncertainties about the charity's ability to continue.

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.

Kilkeel Congregation Of The Presbyterian Church In Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Free Will Offering	90,535	–	90,535
Gift Aid	12,647	10,561	23,208
Loose collections	2,332	–	2,332
Sundry small gifts	30	–	30
Faith mission	–	575	575
General mission	–	24,414	24,414
Mid-week offering	141	–	141
PCI Childrens Society	–	765	765
United Appeal	–	5,967	5,967
Mourne Wall Challenge	–	16,215	16,215
Poppy appeal	–	65	65
Ukraine	–	430	430
Other donations	–	12,151	12,151
Legacies			
Legacies & bequests	–	5,000	5,000
Grants			
Grants received	–	5,000	5,000
CJRS grants	–	–	–
Life builder grants	–	–	–
	<u>105,685</u>	<u>81,143</u>	<u>186,828</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Free Will Offering	89,424	–	89,424
Gift Aid	12,882	9,859	22,741
Loose collections	919	–	919
Sundry small gifts	30	–	30
Faith mission	–	–	–
General mission	–	28,492	28,492
Mid-week offering	37	–	37
PCI Childrens Society	–	867	867
United Appeal	–	6,842	6,842
Mourne Wall Challenge	–	–	–
Poppy appeal	–	125	125
Ukraine	–	–	–
Other donations	–	3,331	3,331
Legacies			
Legacies & bequests	–	–	–

Kilkeel Congregation Of The Presbyterian Church In Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2022

4. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants received	405	8,592	8,997
CJRS grants	–	7,677	7,677
Life builder grants	–	6,390	6,390
	<u>103,697</u>	<u>72,175</u>	<u>175,872</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Church Magazines	673	–	673
Presbyterian Women	–	1,851	1,851
Boys Brigade	–	55	55
Girls Brigade	–	2,373	2,373
Youth Club	–	682	682
Anchor Boys	–	669	669
Sunday School	–	445	445
Mums & Toddlers	–	2,515	2,515
Life Builders	–	26,160	26,160
Bowling Fellowship	–	643	643
	<u>673</u>	<u>35,393</u>	<u>36,066</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Church Magazines	108	–	108
Presbyterian Women	–	1,325	1,325
Boys Brigade	–	–	–
Girls Brigade	–	819	819
Youth Club	–	–	–
Anchor Boys	–	279	279
Sunday School	–	252	252
Mums & Toddlers	–	87	87
Life Builders	–	13,983	13,983
Bowling Fellowship	–	303	303
	<u>108</u>	<u>17,048</u>	<u>17,156</u>

Kilkeel Congregation Of The Presbyterian Church In Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2022

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Rent of land	132	132	128	128
Elders Men Conference	135	135	–	–
Elders Books	80	80	–	–
	<u>347</u>	<u>347</u>	<u>128</u>	<u>128</u>

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from investment properties	–	11,040	11,040
Bank interest received	–	18	18
Other investment income- dividends	239	–	239
	<u>239</u>	<u>11,058</u>	<u>11,297</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from investment properties	–	16,560	16,560
Bank interest received	–	23	23
Other investment income- dividends	230	–	230
	<u>230</u>	<u>16,583</u>	<u>16,813</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other income	129	100	229
Grave fees	–	–	–
Refund of expenditure	162	–	162
	<u>291</u>	<u>100</u>	<u>391</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Other income	90	–	90
Grave fees	–	400	400
Refund of expenditure	–	–	–
	<u>90</u>	<u>400</u>	<u>490</u>

Kilkeel Congregation Of The Presbyterian Church In Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advancement of Religion	82,413	81,329	163,742
Support costs	30,442	19,155	49,597
	<u>112,855</u>	<u>100,484</u>	<u>213,339</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Advancement of Religion	78,676	52,259	130,936
Support costs	30,760	13,280	44,039
	<u>109,436</u>	<u>65,539</u>	<u>174,975</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Advancement of Religion	163,742	47,468	211,2100	172,756
Governance costs	–	2,129	2,129	2,219
	<u>163,742</u>	<u>49,597</u>	<u>213,339</u>	<u>174,975</u>

11. Charity assets

The congregation own the following properties which are in use by the charity.

- Church premises and Donaldson Hall situated at Newcastle Street, Kilkeel
- Mission Hall
- Eadie Hall
- Boyd Hall
- The Manse

The congregation also own all associated fixtures, fittings, plant and machinery within these premises.

These properties had an insurance value of £3,743,839 (2021 - £3,482,081) at last renewal date.

12. Investment property

The congregation own an investment property which is not in use by the charity and is rented to a third party.

The investment property had an insurance value of £441,797 (2021 - £410,974) at last renewal date.

13. Other investments

The congregation own shares in the General Investment Fund - Presbyterian Church Ireland. The market value of these shares at the year totalled £10,828 (2021 - £11,798).

Kilkeel Congregation Of The Presbyterian Church In Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2022

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	<u>17,718</u>	<u>107,235</u>	<u>(112,855)</u>	<u>5,425</u>	<u>17,523</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2 021
	£	£	£	£	£
General funds	<u>11,651</u>	<u>104,253</u>	<u>(109,436)</u>	<u>11,250</u>	<u>17,718</u>

Kilkeel Congregation Of The Presbyterian Church In Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

14. Analysis of charitable funds *(continued)*

Restricted funds	At 1 Jan	Income	Expenditure	Asset	Transfers	At 31 Dec
	2022			expenditure		2022
	£	£	£	£	£	£
United Appeal Fund	–	6,745	(9,175)	–	2,430	–
Uganda Project	1,699	1,500	(2,018)	–	(1,181)	–
General Missions Fund	12,296	25,573	(9,250)	–	(11,799)	16,820
PCI Childrens Society	–	400	(400)	–	–	–
Faith Mission Fund	–	265	(265)	–	–	–
Property Fund	16,900	26,469	(22,349)	(8,315)	(5,520)	7,185
Poppy Appeal	–	65	(65)	–	–	–
Mourne Stimulus Fund	–	420	(420)	–	–	–
Open Doors Fund	–	3,717	(4,453)	–	736	–
Moderators Appeal Fund	–	4,910	(6,000)	–	1,090	–
Wakisa Girls School Fund	1,362	901	(1,000)	–	1,546	2,809
Special Mission Fund	12,775	1	–	–	–	12,776
Irish Mission (Karen & Rhona) Fund	–	120	(4,800)	–	4,680	–
International Justice Mission	–	–	–	–	–	–
R.N.L.I. Fund	–	–	(50)	–	50	–
Fisherman's Mission	–	–	(50)	–	50	–
Irish Mission D Boyd	–	–	(2,400)	–	2,400	–
One Mission Society Forsythe	–	–	(1,200)	–	1,200	–
PCI Youth Worker	–	3,000	(3,000)	–	–	–
CJRS grant	–	–	–	–	–	–
Mourne Wall Challenge	–	16,215	(16,215)	–	–	–
Boys Brigade	1,512	56	(1,125)	–	–	443
Girls Brigade	1,710	4,374	(2,897)	–	(787)	2,400
Youth Club	2,338	681	(274)	–	–	2,745
Anchor Boys	671	664	(625)	–	–	710
Bowling Fellowship	1,560	645	(248)	–	(120)	1,837
Sunday School	101	445	(250)	–	(200)	96
Mums & Toddlers	1,048	2,515	(798)	–	–	2,765
Life Builders	7,097	26,461	(8,019)	(12,086)	–	13,453
Presbyterian Women	2,087	1,852	(3,138)	–	–	801
	<u>63,156</u>	<u>127,994</u>	<u>(100,484)</u>	<u>(20,401)</u>	<u>(5,425)</u>	<u>64,840</u>

Kilkeel Congregation Of The Presbyterian Church In Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2022

14. Analysis of charitable funds (continued)

Restricted funds	At 1 Jan 2021 £	Income £	Expenditure £	Asset expenditure £	Transfers £	At 31 Dec 2021 £
United Appeal Fund	–	7,635	(9,175)	–	1,540	–
Uganda Project	1,868	2,000	(2,169)	–	–	1,699
General Missions Fund	7,865	20,173	(7,277)	–	(8,465)	12,296
PCI Childrens Society	–	434	(500)	–	66	–
Faith Mission Fund	–	–	–	–	–	–
Property Fund	9,282	31,887	(10,469)	–	(13,800)	16,900
Poppy Appeal	–	125	(125)	–	–	–
Mourne Stimulus Fund	–	–	–	–	–	–
Open Doors Fund	–	3,340	(3,514)	–	174	–
Moderators Appeal Fund	–	–	–	–	–	–
Wakisa Girls School Fund	1,800	420	(1,491)	–	633	1,362
Special Mission Fund	12,770	5	–	–	–	12,775
Irish Mission (Karen & Rhona) Fund	–	288	(5,088)	–	4,800	–
International Justice Mission	–	188	(300)	–	112	–
R.N.L.I. Fund	–	–	(50)	–	50	–
Fisherman's Mission	–	–	(300)	–	300	–
Irish Mission D Boyd	–	–	(2,400)	–	2,400	–
One Mission Society Forsythe	–	–	(1,200)	–	1,200	–
PCI Youth Worker	–	5,500	(5,500)	–	–	–
CJRS grant	–	7,677	(7,677)	–	–	–
Mourne Wall Challenge	–	–	–	–	–	–
Boys Brigade	267	1,401	(156)	–	–	1,512
Girls Brigade	242	2,511	(1,043)	–	–	1,710
Youth Club	2,338	–	–	–	–	2,338
Anchor Boys	530	279	(138)	–	–	671
Bowling Fellowship	1,417	304	(101)	–	(60)	1,560
Sunday School	49	252	–	–	(200)	101
Mums & Toddlers	1,057	87	(96)	–	–	1,048
Life Builders	11,858	21,013	(5,123)	(20,651)	–	7,097
Presbyterian Women	2,407	1,327	(1,647)	–	–	2,087
	<u>53,750</u>	<u>106,846</u>	<u>(65,539)</u>	<u>(20,651)</u>	<u>(11,250)</u>	<u>63,156</u>

Kilkeel Congregation Of The Presbyterian Church In Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Trustee remuneration and expenses

The Minister of the congregation, Rev Stephen Johnston is also a trustee of the charity. The Minister received remuneration of £37,583 (2021 - £36,756) and expenses/allowances of £7,772 (2021 - £7,632) in his capacity as the Minister of the congregation. Pension contributions of £9,020 (2021 - £8,821) were also paid to the Presbyterian Church in Ireland Pension Scheme (2009) in respect of Rev Stephen Johnston.

No other trustees received any remuneration and no other trustees claimed any expenses during the year in connection with their duties.

16. Related parties

The Minister, Rev Stephen Johnston (a Trustees of the Charity) represented the key management of the charity. Total remuneration paid to Rev Johnston is detailed in Note 15.

Rev. Stephen Johnston has occupied residential church property (The Manse) in his role as Minister of the congregation and was not charged rent for use of this property.

During the year the charity paid amounts totalling £585 to trustee, Mr D Orr and amounts totalling £714 to trustee Mr O Wallace. These payments represented the refund of various charity expenses paid personally by Mr Orr and Mr O Wallace, on behalf of the Church.

During the year the charity paid £4,078 to a business associated with trustee Mr O Wallace and £580 to a to business associated with trustee Mr W Hanna. Both these payments represented commercial transactions in relation to goods & services provided to the Church.