

# INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CREMORE PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

## **Respective responsibilities of trustees and examiner.**

As the charity trustees of the Cremore Presbyterian Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. You have considered that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that independent examination by a suitably qualified person is appropriate.

I can confirm that I am qualified to undertake the independent examination because I am a retired Financial Adviser who has worked in the banking industry for over 40 years.

It is my responsibility to:

- examine these accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- 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.
- to state whether any matters have come to my attention.

## **Basis of independent examiner's report**

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. My 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 you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

## **Independent examiner's statement**

I have completed my examination following the Directions of the Charity Commission for Northern Ireland. I can confirm that no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 63 of the Charities Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met, and that no further information is required to enable a proper understanding of the accounts to be reached.

My work has been undertaken on a voluntary basis and no fee shall be raised to the charity for my examination.



Colin H Whiteside  
Retired Financial Adviser  
20 Goragh Road  
Newry  
BT35 6PZ

Date: 10/05/2024

## 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 also 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 Minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held twice per year and further meetings are held as needed.

### The Eldership

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.

### 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. Cremore Presbyterian Church is part of 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 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.

Cremore 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 Gods 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 congregation's mission purpose is to bring the people of our district together so that they may worship God, make a commitment to Jesus Christ as Saviour and Lord and share in fellowship, and to equip and mobilise them for effective Christian witness in the local community and beyond.

#### ACTIVITIES AND OBJECTIVES.

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's 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 prayer and bible study meetings and has a range of organisations including:

Sunday School — to educate the young in the basics of the faith, open to all children.

Presbyterian Women — for Presbyterian women to have fellowship and to worship together.

Burning Bush — a club for older people which meets twice per month and is open to all.

Holiday Bible Club — an annual series of events for children and young people, open to all.

#### ACHIEVEMENTS AND PERFORMANCE.

Worship and prayer.

The congregation meets for worship each Sunday at 11:05am. There are evening services at 7:00pm on specific Sundays. During the week there are regular meetings in homes or in Church buildings for Bible Study and prayer and which provide an opportunity for members to meet together for fellowship.

As well as our regular services we administer the Sacrament of Baptism, conduct marriage services and give thanks for faithful services and seek to comfort the bereaved during the year as need arises.

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 and Ruling Elders.

United Appeal.

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 carry out 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.

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 the 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 Congregational property was maintained and repaired as necessary. All of our property continues to be in a good condition.

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.

## 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 only private benefit flowing from our purpose is related to Ministers, Missionaries, and Employees 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 Commission's public benefit requirement statutory guidance.

## FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Total income was £25247 compared to £23893 the previous year.

Total expenditure was £26443 compared to ££17002 in the previous year.

## TRUSTEES 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.

Approved by the Kirk Session at a meeting on 14<sup>TH</sup> May 2024 and signed on its behalf by:



Rev Mark Wilson Minister.

WILSON - MINISTER.



Wilbert McKee — Clerk of Session