

West Congregation of the Presbyterian Church in Ireland

Trustees Annual Report and Financial Statements

For the year ended 31 December 2022

CONTENTS

Trustees annual report	1 - 9
Independent examiners report	10
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13 - 20

WEST 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 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

West Congregation of the Presbyterian Church in Ireland
15-19 Ballymoney Road
Ballymena
BT43 5BS

Registered Charity in Northern Ireland (NIC105589)

CHARITY TRUSTEES

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

Dr David Allen	Mr Mark Livingstone	Miss Jennifer McLernon
Mrs Ethel Armstrong	Mr William Maurice Livingstone	Miss Anna Morison
Mrs Sarah Armstrong	Mr Charles Lynn	Mr Samuel Murray
Mrs Mari Baxter	Mrs Elizabeth Lynn	Mrs Alison Ramsey
Mrs Margaret Alexandra Boyd	Mrs Angela McClintock	Mr Alan Sheppard
Miss Anne Dines	Mr Edward McConnell	Miss Hilary Taylor
Mrs Annie Erwin	Mrs Fiona McConnell	Dr Scott Wharry
Mr Bryan Gormley	Mr Robert McCready	Mr Graham Wilson
Rev Daniel John Kane B.Sc., B.D.	Mr James McKane	Mrs Janet Wilson
Rev Linda Mary Keys	Mrs Laura McKane	Mr Robert Wilson
Mr Harry Lamont	Mr Mark McKane	Mr William Wilson
Dr David Linton		

PRINCIPAL OFFICE BEARERS

Minister	Rev Daniel John Kane B.Sc., B.D.
Clerk of Session	Miss Anne Dines
Treasurer	Mr William Maurice Livingstone

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

INDEPENDENT EXAMINER

Steven Potter FCA
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Danske Bank
1-2 Broadway
Ballymena
BT43 7AA

SOLICITORS

McKervill Neilly
1 Broadway Ave
Ballymena
BT43 7AA

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

In January 2022 the Covid infection rate increased, and this prompted the return of restrictions. While we were able to retain in-person worship at two Sunday morning services, most groups and organisations decided not to meet or to meet virtually via Zoom, including Ignite, our Bible Study group and the Prayer Triplets.

In February 2022, the Musical Director returned and the choir were pleased to start the New Year with an evening of singing favourite hymns.

The first Kirk Session meeting was held in February 2022 and took the format of a group discussion on how to 'press the reset button' in West Church. Rev. Kane encouraged the members of Kirk Session to read Tony Merida's book Love Your Church. This was followed on 19th March 2022 by an Away Day at Carnmoney Presbyterian Church facilitated by Mr Rick Hill, PCI's Development Officer.

Then, on Tuesday 15th February 2022 Kirk Session received the latest "Revised PCI Covid-19 Mitigations & Measures" agreed at a meeting of the General Council of PCI on Monday 14th February 2022. This followed the Health Minister for NI's decision to remove most of the legal regulations concerning COVID-19 restrictions including the very few legal requirements which still applied to churches.

So, in the four-week period leading up to Easter, Hope Café resumed at 4.30pm on Sunday afternoons. Then, in early April 2022, there was a further relaxation of the COVID restrictions and in-person worship began to look slightly more normal, including the resumption of Communion Services using gloves, tons and extra spacing of the wine cups.

In April 2022, we celebrated the arrival of our new Deaconess with a Service of Induction, led by the Ballymena Presbytery. Since then, she and her husband and daughter have settled into West Church with ease and have been making an invaluable contribution. They have been getting to know the congregation and she has been engaged in numerous pastoral visits among our older members. As time has gone by her gifts with children and families has become apparent and therefore her job description has been extended from eight to ten sessions a week to incorporate this valuable role.

In and around the Easter period more children's activities began to start up with a Crèche Party on a Saturday morning 2nd April 2022 and a Scouts Service on 10th May 2022.

At a Kirk Session meeting on 24th May 2022, it was decided to create a Listening Task Group. Their remit was to plan how to share the ideas Rick Hill had discussed on the Away Day in March 2022 with the congregation and then, listen to their responses. So that together West Church could build forward.

On Sunday 29th May Mrs Sharon Garlough Brown, the award-winning author whose best-known book called Sensible Shoes visited West Church and preached at the Sunday morning service.

In early June 2022, a very successful celebration of the Queen's Platinum Jubilee was held. The Social Area was decorated with royal memorabilia and a picnic took place in the church grounds. In addition, there was a vibrant display of various items created by the Craft Class on Thursday mornings.

At the beginning of September 2022 there was a Back to School with God Sunday which saw an increase in the number of young families attending the Sunday morning service and we were joined by the Principal of Carniny PS.

Listening Sunday took place on 25th September 2022 when Rick Hill and Andrew Dickson from PCI led morning worship, followed by small group discussions involving most of the congregation in the Social Area. After this, there was time to fill in the online survey. A supplementary group discussion session was held on 10th October 2022 in the evening.

Then, we had the opportunity to give thanks for God's goodness and faithfulness throughout the year on 9th October 2022 when we celebrated Harvest Sunday. The church had been creatively decorated by a team of talented helpers.

Autumn 2022 saw the inauguration of Prayer and Praise Evenings in the sanctuary and this provided time to come together informally as a church family to praise God while listening to what He was saying to us through the sharing of His Word.

On 9th November 2022 a Community Service of Thanksgiving for local businesses was organised by the Ballymena Church Members Forum, the Inter-ethnic forum, Ballymena BID and the Ballymena Chamber of Commerce and Industry. It was good to have the time to interact with the local community.

Then, on Sunday 13th November 2022 we were able to hold our usual Act of Remembrance which had been suspended for two years due to the pandemic and in the evening, there was a service of Remembrance and Reflection for those who were grieving

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

the loss of a loved one during the pandemic or at another time. This was a worthwhile service which was well attended and very meaningful for those came along from both our own congregation and others.

On 20th November 2022 the Sunday morning service was ably led by the Women's Ministry and involved a couple from PCI Overseas Mission.

During the period May to December 2022 there were several retirements from Kirk Session and this prompted a change in the make-up of the districts overseen by the remaining elders. This was completed in time for materials to be delivered to the congregation before Christmas.

On Sunday 13th December 2022, West Church was delighted to hold a Christmas Lunch for around one hundred and fifty Ukrainian refugees who now live in and around the Ballymena area. This was very well received and it is hoped to repeat this event in the future.

16th December 2022 saw the return of the long-awaited *Music for Christmas*. This proved a very successful evening which saw the sanctuary filled with members and non-members enjoying the opportunity to listen to a wide variety of musical artists and genres. It was a delight to hear the building resounding to the singing of Christmas carols. This evening heralded the festive season including the Carol Service, the midnight Christmas Eve Service and the Christmas Morning service.

Also, 18th December 2022 welcomed the WildWest Service back again and this proved a colourful and exuberant opportunity to worship God together as a family led by the children.

Services continued to be streamed for those who had the equipment to view them, CDS and DVDs were available, and delivered to those who had not that facility. Help was also made available to those who needed it from the Hamper and Compassion Ministries. This help was available for members and non-members alike. As we have come out of the pandemic the Minister has, of course, continued to support the ill and bereaved to the limit of what was allowed with restrictions in place at any time.

A concern for Kirk Session has been the psychological problems resulting from the disruption of normal lifestyle experienced by everyone over the past few years. The benefit, both spiritual and social, of members meeting in person cannot be overestimated and it is our hope that as circumstances return to normality that even the most vulnerable will feel more confident, and comfortable, about attending church again.

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, the ordained associate 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, have no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least five 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 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. Members are then elected if they obtain the support of two-thirds of those attending a special meeting of qualified voters.

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

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. West Church, Ballymena Presbyterian Church has been assigned to the Ballymena Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations, ministers who have retired from active duty, and a representative 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

West 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.

Our vision is to be a vibrant growing church in which people of all ages are becoming more like Jesus, active in His service and reaching out in His love to our community and beyond.

The mission of West Church will be fulfilled through Ministry Teams with the following aims: -

Worship – developing skill, ideas and resources that can be used in services of worship to bring pleasure to God. [using creative arts such as music, drama etc.]

Discipleship – creating opportunities for individuals to grow in their confidence, knowledge and application of the scriptures to their lives, and therefore build intimate relationships with Jesus and become more like him. [through Home Bible Study Groups, Christianity Explored Courses etc.]

Fellowship – creating opportunities for bringing people together so that our sense of community is deepened as we get to know each other better, making everyone to feel welcome in God's family at West Church. [through after-church tea and coffee, social events, congregational lunches etc.]

Compassion – creating opportunities for Christian service so that we may show practical care for people both inside and outside of our congregation, making a real difference in their lives for the sake of Jesus. [practical help for the elderly, serving the community on our doorstep, monthly food hampers, financial assistance with life's basics for people in serious difficulty]

Prayer – developing and deepening the prayer life of the congregation through creating opportunities for prayer. [church prayer meetings, prayer triplets, provision of a Prayer Room, offering prayer ministry to individuals e.g., after church services and on other occasions as required]

Evangelism – encouraging people of all ages to accept Jesus as their personal saviour, and provide opportunities for witnessing to our faith through Alpha Courses, special events, street projects etc.

Global Mission – creating opportunities to learn about the growth of the Kingdom of God in other countries, encouraging support for our missionaries and to provide short-term mission opportunities. [overseas mission speakers, support for members going on short-term mission work]

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

Due to the increase in Covid infection in January 2022 and the return of more restrictions, we retained in-person worship at two Sunday morning services at 9.30am and 11.00am. However, most groups and organisations decided not to meet or to meet virtually via Zoom, including our Bible Study Group *Ignite* and the Prayer Triplets.

When the restrictions were eased in February 2022, for a four-week period leading up to Easter, Hope Café resumed at 4.30pm in the afternoon. Then, in early April 2022, there was a further relaxation of the COVID restrictions and in-person worship began to look slightly more normal, including the resumption of Communion Services using gloves, tongs and extra spacing of the wine cups.

From Easter onwards there was one Morning Service at 11am and the Evening Service continued to be suspended for the rest of the year, except for a Remembrance and Thanksgiving Service on 13th November 2022, the Carol Service on 18th December 2022 and a midnight Christmas Eve Service.

There was a request for a small group of young adults to meet during Spring 2022 and then another pre-existing Home Group from Autumn 2022 onwards. Likewise, prayer meetings resumed in the church building from September 2022.

As well as our regular services during the year we acknowledged God's gift of new life of five children at Sacraments of Baptism. Five adults received the sacrament of the Lord's Supper on profession of faith. We conducted two marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 355 communicant members and 484 families connected with the congregation.

The average weekly attendance at Sunday morning worship was 220 spread over two services up to Easter 2022 due to the reduced capacity and then meeting at one service.

Pastoral care

Regular in house visiting by Minister and Elders was not possible during the first part of the year except in the case of very serious illness or bereavement but has gradually been returning to a more normal pattern. However, there are still precautions for those visiting Nursing Homes.

Mission and outreach

At a local level, the congregation has been limited in its opportunity to engage with residents, but it is hoped that more normal outreach can be resumed in the coming year.

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 ministers and representative elders, appointed by Kirk Session. The elders report to Kirk Session regularly. This provides an important link between the congregations and the wider structures of the church.

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

General Assembly

The ministers and representative elders would normally attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast.

Organisations

During the year from September 2022, normal activities within West Church cautiously started up, but in some cases are still postponed until next year.

Wild West (Sunday School) – met weekly in different age groups (4-7 years and 8-11 years)

Youth Fellowship – met occasionally on Sunday evenings for Bible Study and discussion.

Women's Ministry – and associated organisations such as the Book Club met monthly and the Coffee and Craft Club weekly.

The Friendship Circle - for Senior Citizens from inside and outside the church met monthly.

Men United - for retired men, met weekly on Wednesday mornings and for a Christmas Lunch.

Buddies and Bundles - a Mother and Toddler group resumed on Wednesday mornings.

The Girl's Brigade – resumed meeting on Thursday evenings.

The Various Branches of Scouting (Explorer Scouts, Scouts, Cubs, Beavers and Squirrels) - met weekly on Friday evenings and follow the relevant meeting plans. An Annual Service, celebrating 100 years of scouting was held on 10th May 2022 using photographs depicting scouting during the past century and there were visits and activities away from the meeting venue. As previously detailed, the Scouts are controlled by their own separate charity registration.

West Café (Senior and Junior Youth Club) - met on Saturday evenings with between twenty and forty members. It is an open club and is often the only church interaction which many of the children will have. Activities and trips were organised.

The Indoor Bowling Club – Unfortunately the Bowling Club has not reopened and, as things stand, is unlikely to do so.

Mug –n- Bean - “coffee and cake” provided free for members and non-members resumed on Tuesday mornings from 10.00am to 12.00noon.

Volunteers

As activities have resumed during the year, the Trustees recognise that there is still work to be done and that the many and varied aspects of church life can only exist by people making a commitment, often sacrificial, to bring about the spiritual and pastoral benefits for the people under its care. Hence *Listening Sunday* in September 2022. The Trustees, where they have the required abilities, lead by example and with the aid of others, some members of the church and some not, work hard to do God's work among the people. The work of volunteers can only be recognised as invaluable.

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.

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

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 Commission's public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 275 families contributing during the year (2021: 279), donating a total of £168,900 (2021: £181,875).

Total income of the congregation during the year was £337,681, compared to £341,198 in the previous year.

Total expenditure increased from £236,506 to £306,569, due to increases in costs and the additional cost of opening up activities again post Covid restrictions.

RESPONSIBILITIES IN RESPECT TO 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 congregations 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
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (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.

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.

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (Cont'd)

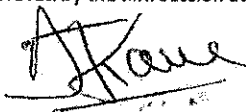
RESERVES POLICY

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 at least 2 month's normal expenditure. At the year-end unrestricted reserves were £147,508 - which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level, as the funding of its present activities is dependent of the ongoing financial support of members.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented 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.

Approved by the Kirk Session at a meeting on 30 March 2023 and signed on its behalf by -



Rev Daniel John Kane
Minister



Mr William Maurice Livingstone
Treasurer

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out within this document.

Respective responsibilities of charity 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:

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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.

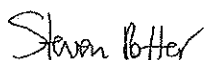
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

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 matter (1) to (4) listed above and, in connection with following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Steven Potter FCA
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
Co Antrim
BT42 1HL

Date: 30 March 2023

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and Endowments from:						
Donations and legacies	2	202,872	117,216	-	320,088	331,870
Charitable activities	3	11,144	6,029	-	17,173	6,395
Other trading activities	4	-	-	-	-	-
Investment income	5	414	6	-	420	2,933
Other income	6	-	-	-	-	-
Total		214,430	123,251	-	337,681	341,198
Expenditure on:						
Raising funds	7	(1,520)	-	-	(1,520)	(1,439)
Charitable activities	8	(248,324)	(52,413)	-	(300,737)	(235,067)
Other	9	-	-	(4,312)	(4,312)	-
Total		(249,844)	(52,413)	(4,312)	(306,569)	(236,506)
Net Income/(expenditure)		(35,414)	70,838	(4,312)	31,112	104,692
Transfers between funds		3,100	(1,100)	(2,000)	-	-
Net movement in funds		(32,314)	69,738	(6,312)	31,112	104,692
Reconciliation of funds:						
Total funds brought forward		179,822	7,685,047	37,085	7,901,954	7,797,262
Total funds carried forward		147,508	7,754,785	30,773	7,933,066	7,901,954

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

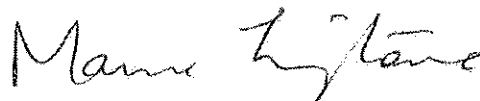
As at 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Bequest Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets:						
Tangible assets	12	1,838	7,722,495	-	7,724,333	7,728,506
Total fixed assets		1,838	7,722,495	-	7,724,333	7,728,506
Current assets:						
Current Investments	13	-	-	30,773	30,773	37,085
Debtors	14	31,050	16,476	-	47,526	53,321
Cash at bank and in hand	15	36,130	101,814	-	137,944	147,751
Total current assets		67,180	118,290	30,773	216,243	238,157
Liabilities:						
Creditors: amounts falling due within one year	16	(1,510)	(6,000)	-	(7,510)	(64,709)
Net current assets		65,670	112,290	30,773	208,733	173,448
Total assets less current liabilities		67,508	7,834,785	30,773	7,933,066	7,901,954
Loan between funds		80,000	(80,000)	-	-	-
Creditors: amounts falling due after one year	17	-	-	-	-	-
Total net assets		147,508	7,754,785	30,773	7,933,066	7,901,954
Funds of the charity						
Unrestricted funds	18	147,508	-	-	147,508	179,822
Restricted funds	18	-	7,754,785	-	7,754,785	7,685,047
Endowment funds	18	-	-	30,773	30,773	37,085
Total charity funds		147,508	7,754,785	30,773	7,933,066	7,901,954

Approved by the Kirk Session at a meeting on 30 March 2023 and signed on its behalf by



Rev Daniel John Kane
Minister



Mr William Maurice Livingstone
Treasurer

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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 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.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

1. ACCOUNTING POLICIES (Cont'd)

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

Governance costs

These are shown within charitable activities and include the costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible Fixed Assets

The assets of the Church comprise:

- Church building, stores, and contents
- Church hall building and contents
- Manse

Details of historical costs of the above assets purchased prior to 1 January 2018 are not available. This being the case all assets purchased prior to 1 January 2018 are included in the balance sheet at valuation at 1 January 2018. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life currently exceeds 50 years. This will be reviewed regularly by the Trustees.

From 1 January 2018 any tangible fixed assets purchased for use by the charity will be capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £1,000 does not need to be shown as assets and will simply be written off as expenditure in the year of purchase.

Depreciation is recorded on all tangible fixed assets acquired from 1 January 2018 other than freehold land, at rates calculated to write of the cost less estimated residual value, of each asset over its expected useful life as follows

Buildings	- straight line over 50 years
Fixtures, fittings, and equipment	- straight line over 10 years

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Recorded giving	168,900	-	-	168,900	181,875
Loose collections	1,208	2,053	-	3,261	792
Donations and gifts	1,200	91,919	-	93,119	91,852
Organisation and membership fees	-	1,270	-	1,270	650
Gift aid	31,565	15,975	-	47,540	55,156
Legacies and bequests	-	6,000	-	6,000	1,545
	<u>202,872</u>	<u>117,216</u>	<u>-</u>	<u>320,088</u>	<u>331,870</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from charitable activities	11,144	6,029	-	17,173	6,395
	<u>11,144</u>	<u>6,029</u>	<u>-</u>	<u>17,173</u>	<u>6,395</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Other trading activities	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5. INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank interest received	414	6	-	420	343
Income from investments	-	-	-	-	2,590
	<u>414</u>	<u>6</u>	<u>-</u>	<u>420</u>	<u>2,933</u>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Grants	-	-	-	-	-
Other income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
FWO envelopes	1,520	-	-	1,520	1,439
	<u>1,520</u>	<u>-</u>	<u>-</u>	<u>1,520</u>	<u>1,439</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
General Assembly Assessments	18,803	-	-	18,803	18,653
Presbytery fees	954	-	-	954	1,091
Ministry and support staff costs	161,759	-	-	161,759	137,868
Congregational running expenses	45,685	16,154	-	61,839	40,415
Donations to missions and charities	18,924	36,170	-	55,094	33,267
Governance costs	2,199	89	-	2,288	3,773
	<u>248,324</u>	<u>52,413</u>	<u>-</u>	<u>300,737</u>	<u>235,067</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Other expenditure	-	-	4,312	4,312	-
	<u>-</u>	<u>-</u>	<u>4,312</u>	<u>4,312</u>	<u>-</u>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

10. EMPLOYEES

Employment Costs

	2022	2021
	£	£
Wages and salaries	41,090	34,025
Social Security costs	-	-
Pension contributions	286	466
	<u>41,376</u>	<u>34,491</u>

Number of employees

The average number of employees during the year was

	2022	2021
	No	No
Average number of employees	6	6

There were no employees in receipt of employee benefits in excess of £60,000.

The minister, associate and deaconess of the congregation are employees of the Presbyterian Church in Ireland, which is a separate charity, but they have not been reflected in the employee costs above. The congregation pays an assessment to the Presbyterian Church in Ireland for the costs associated with the minister, associate, and deaconess. The following amounts were paid during the year:

	Total 2022	Total 2021
	£	£
Minister stipend	47,681	46,632
Associate	20,756	20,584
	<u>68,437</u>	<u>67,216</u>

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career averaged revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total 2022	Total 2021
	£	£
Contributions	16,425	16,598

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

12. TANGIBLE FIXED ASSETS

	Fixtures & fittings £	Buildings & contents £	Total £
COST OR VALUATION			
At 1 January 2022	440,510	7,299,743	7,740,253
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>440,510</u>	<u>7,299,743</u>	<u>7,740,253</u>
DEPRECIATION			
At 1 January 2022	11,263	484	11,747
Charge for the year	4,052	121	4,173
Eliminated on disposal	-	-	-
At 31 December 2022	<u>15,315</u>	<u>605</u>	<u>15,920</u>
NET BOOK VALUE			
At 31 December 2022	<u>425,195</u>	<u>7,299,138</u>	<u>7,724,333</u>
At 31 December 2021	<u>429,247</u>	<u>7,299,259</u>	<u>7,728,506</u>

13. INVESTMENTS

	2022 £	2021 £
Value as at 1 st January 2022	37,085	36,495
Increase/(decrease) in value	(4,312)	2,590
Transfer to General Account	(2,000)	(2,000)
Value as at 31 st December 2022	<u>30,773</u>	<u>37,085</u>

14. DEBTORS

	2022 £	2021 £
Gift aid recoverable	47,526	53,321
Other debtors	-	-
	<u>47,526</u>	<u>53,321</u>

15. CASH AT BANK AND IN HAND

	2022 £	2021 £
General Account	34,463	52,506
Repairs Account	44,382	53,862
Special Mission Fund	17,669	15,769
Dr Craig Memorial Fund	19,603	9,603
Women's Ministry	3,088	3,252
Choir	3,695	1,974
Men United	2,378	488
Friendship Circle	3,287	159
Women's Ministry C&C	699	411
Indoor Bowling Club	244	244
Buddies & Bundles	320	593
Girls Brigade	5,073	5,688
Compassion	3,043	3,202
	<u>137,944</u>	<u>147,751</u>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

16. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Danske Bank Loan	-	23,119
Accruals	1,510	35,590
Other loans	6,000	6,000
	<u>7,510</u>	<u>64,709</u>

17. CREDITORS: amounts falling due after one year

	2022	2021
	£	£
Danske Bank Loan	-	-
	<u>-</u>	<u>-</u>

18. FUND BALANCES

(i) Unrestricted Funds

	2022	2021
	£	£
General fund	48,005	80,319
Dr Craig Account	99,503	99,503
	<u>147,508</u>	<u>179,822</u>

(ii) Restricted Funds

	2022	2021
	£	£
Property Account	7,689,047	7,639,908
General Account	25,284	12,839
Special Mission Fund	18,189	16,189
Women's Ministry	3,426	3,252
Choir	3,695	1,974
Men United	2,378	488
Friendship Circle	3,287	159
Women's Ministry Coffee & Craft	799	511
Indoor Bowling Club	244	244
Buddies & Bundles	320	593
Girls Brigade	5,073	5,688
Compassion	3,043	3,202
	<u>7,754,785</u>	<u>7,685,047</u>

(iii) Endowment Funds

	2022	2021
	£	£
Robert L Orr Memorial Fund	30,773	37,085
	<u>30,773</u>	<u>37,085</u>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

(iv) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted Funds					
General Account	80,319	214,430	(249,844)	3,100	48,005
Dr Craig Account	99,503	-	-	-	99,503
	<u>179,822</u>	<u>214,430</u>	<u>(249,844)</u>	<u>3,100</u>	<u>147,508</u>
Restricted Funds					
Property Account	7,639,908	53,252	(4,112)	-	25,284
General Account	12,839	44,846	(32,400)	-	7,689,047
Special Mission Fund	16,189	2,500	-	(500)	18,189
Women's Ministry	3,252	5,572	(5,299)	(100)	3,426
Choir	1,974	1,802	(80)	-	3,695
Men United	488	4,898	(2,808)	(200)	2,378
Friendship Circle	159	3,943	(815)	-	3,287
Women's Ministry Coffee & Craft	511	1,333	(1,045)	-	799
Indoor Bowling Club	244	-	-	-	244
Buddies & Bundles	593	506	(679)	(100)	320
Girls Brigade	5,688	3,499	(3,915)	(200)	5,073
Compassion	3,202	1,100	(1,260)	-	3,043
	<u>7,685,047</u>	<u>123,251</u>	<u>(52,413)</u>	<u>(1,100)</u>	<u>7,754,785</u>
Endowment Funds					
Robert L Orr Memorial Fund	37,085	-	(4,312)	(2,000)	30,773
	<u>37,085</u>	<u>-</u>	<u>(4,312)</u>	<u>(2,000)</u>	<u>30,773</u>
Total	<u>7,901,954</u>	<u>337,681</u>	<u>(306,569)</u>	<u>-</u>	<u>7,933,066</u>

19. RELATED PARTY TRANSACTIONS

A number of the trustees received remuneration during the year: the minister of the congregation received remuneration of £47,681 and expenses of £6,382 for acting in that capacity. Pension contributions of £11,444 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009); the associate minister of the congregation received remuneration of £20,756 and expenses of £3,507 for acting in that capacity. Pension contributions of £4,981 were paid by the congregation in respect of the associate to the Presbyterian Church in Ireland Pension Scheme (2009); the church organist, who was ordained as an Elder in 2019, received remuneration of £6,384 for acting in that capacity.

During the year, the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

- £18,803 for congregational assessments
- £17,500 towards the United Appeal
- £14,900 towards the Moderators Appeal inc. World Development Appeal

There were no other related party transactions.