

**West Congregation of the Presbyterian Church in Ireland**

**Trustees Annual Report and Financial Statements**

**For the year ended 31 December 2024**

## CONTENTS

Trustees annual report	1 - 7
Independent examiners report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 18

**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 2024.

**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 Mari Baxter	Mr Charles Lynn	Mr Samuel Murray
Mrs Margaret Alexandra Boyd	Mrs Elizabeth Lynn	Mrs Alison Ramsey
Miss Anne Dines	Mrs Angela McClintock	Mr Alan Sheppard
Mrs Annie Erwin	Mrs Fiona McConnell	Miss Hiliary Taylor
Mr Bryan Gormley	Mr Robert McCready	Dr Scott Wharry
Rev Daniel John Kane B.Sc., B.D.	Mr James McKane	Mr Graham Wilson
Rev Linda Mary Keys	Mrs Laura McKane	Mr Robert Wilson
Dr David Linton	Mr Mark McKane	Mr William Wilson

**PRINCIPAL OFFICE BEARERS**

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

**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)

On the first Sunday in January 2024, West Church members gathered together to celebrate Communion and Kirk Session was pleased to note the increase in attendance. Then, later in January 2024 the Rev. Keys organised a 24-hour Bible readathon which was an encouraging experience.

At the February 2024 meeting of Kirk Session Rev. Kane updated the elders about the ongoing partnership with Kells Presbyterian Church, Co. Meath and his intention to take a small group from West Church to Kells on Palm Sunday to lead a 'messy church' service.

On Sunday 18<sup>th</sup> February 2024 we welcomed the Scouts together with their families and friends into West Church to celebrate their Founder's Day. In the evening, as a church family, we celebrated Communion together again and in the four-week period leading up to Easter we met in the Social Area for Hope Café. This series which was linked to the study in Romans that the Home Groups were following continued for a further five-week period after Easter.

In April 2024, Kirk Session looked forward to the Spring Concert which the Musical Director, the choir and musicians were planning to put on. Then, on the third Sunday in June 2024, the choir journeyed over the Border to lead worship and maintain the sixty-year link with the congregation in Kells Presbyterian Church, Co Meath.

At the beginning of September 2024, the Witness, Mission and Evangelism Task Group which was set up by Kirk Session and lead by the Rev Keys as a part of the Building Forward Programme organised a Family Fun Day. This was a successful event which attracted folk into West Church to learn about the full programme of activities that happen throughout the week. It was followed on Sunday 15<sup>th</sup> September 2024 by our annual *Back to School with God Sunday*.

On 24<sup>th</sup> September 2024 Dr Sharon Jones from the Belfast School of Theology 'came through the wardrobe' into West Church and organised a seven-week course which explored C.S. Lewis' Chronicles of Narnia with a special focus on the big ideas from Christian theology that infuse them.

Autumn saw the start-up of Home Groups again with five groups meeting on different nights and in different venues to allow as many people as possible to attend. The groups studied another resource from the Bible Society entitled *The Bible Course* presented by Andrew Ollerton and it encouraged the participants to read through the whole Bible.

Hope Café recommenced on the Sunday afternoon directly after Harvest and worship was led by some of the pupils from Jordanstown Special School. +

At a meeting of Kirk Session on 8<sup>th</sup> October 2024 it was decided to elect ten new members to the Congregational Committee to serve for a period of six years. This was carried out under the Code of the Presbyterian Church in Ireland Para. 61.2 Method 2.

October 2024 saw the launch of Operation Christmas Child Shoebox Appeal. This was another occasion when the members of West Church demonstrated their generosity by filling shoeboxes with gifts for children in other countries.

On 13<sup>th</sup> October 2024 we had the opportunity to give thanks to God for His goodness and faithfulness throughout the year when we celebrated *Harvest Sunday*. The church had been creatively decorated. Then, on Sunday 10<sup>th</sup> November 2024 West Church hosted the Civic Service of Remembrance and there was a display of interesting memorabilia from the two World Wars created by a couple members of the congregation.

On Sunday 20<sup>th</sup> October it was great to see the families of the GB girls coming together in the sanctuary for their annual enrolment service.

On 26<sup>th</sup> October 2024 a Family Quiz Night was organised which was good craic and raised money for the Christmas Shoebox Appeal.

During the half-term break West Church was the venue for a Holiday Bible Club which was a successful event during which Team West came together for five evenings of fun with Preschool and Primary School children and their families. Out of the Holiday Bible Club has emerged a Junior Youth Club.

## WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (Cont'd)

In November 2024, the Co-ordinator of Youth and Children's Ministry organised a Legacy event for all the fathers and father-figures in the congregation and beyond. *Legacy Dads* gives fathers a long-term, strategic game plan for raising strong children who will become the next generation of Christian leaders.

On 24<sup>th</sup> November 2024 the Sunday morning service was led by the Women's Ministry group and Sharon Heron, who is a friend of Rev. Keys from Hamilton Road Baptist Church and preached a sermon on Luke 19 about precious things being entrusted to others.

Saturday 23<sup>rd</sup> November 2024 saw the Social Area filled with people enjoying coffee and mince pies while supporting the GB and then, browsing the stalls in the Main Church Hall.

On Friday 13<sup>th</sup> December 2024 there was another wonderful *Music for Christmas Concert*. Once again, the sanctuary was filled to capacity with people enjoying the opportunity to listen to the canticle 'What Child is this?' as well as a variety of musical artists. It was a delight to hear the building resounding to the singing of Christmas carols and the evening heralded more festive music as we met together over the next two weeks for the Carol Service, the midnight Christmas Eve Service and the Christmas Morning service.

On Sunday 15<sup>th</sup> December 2024 we gathered as a church family to worship God and celebrate the ministry of Rev. Linda Keys. It was an opportunity to wish Rev. Linda every blessing in this new chapter of her life. Members of the congregation spoke about what Rev Linda's ministry had meant to them, others prayed for her as she stepped out of full-time ministry and a presentation was made on behalf of the congregation in recognition of Rev Linda's substantial contribution to the life of West Church during the past six years. This was followed by lunch in the Main Church Hall and time to have fellowship with each other.

Throughout the year services continued to be streamed for those who had the equipment to view them, CDs and DVDs were available and delivered to those who didn't have that facility. Help was also made available to those who needed it from the Hamper Ministry and Bibs and Bobs Ministry. This help was available for members and non-members alike. We are in regular contact with the Community Nursing Team who work with teenage mums and the Ballymena Breast Feeding Group meet regularly in the church building. In addition, Women's Aid use our building as a venue for their staff training. Not forgetting that the Ministry Team has, of course, continued to support the ill and bereaved as and when required.

An ongoing concern for Kirk Session has been the psychological problems resulting from the disruption of normal lifestyle experienced by everyone over the past few years and the ongoing cost of living crisis. The benefit, both spiritual and social, of members meeting in person cannot be overestimated and as circumstances have returned to normality most of our members have felt 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 congregation. 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 vote, 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.

Following *Listening to God and Others Sunday* in Autumn 2022 and the setting up of the five Task Groups in early 2023, the mission of West Church will be fulfilled through different ministries 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 a strong relationship with Jesus in order to 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, weekly food hampers, clothes for babies and young children as well as 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**

Weekly, Sunday morning services were held at 11.00am and Hope Café returned for several short blocks throughout the year at 4.30pm on Sunday afternoons.

We held our annual act of Remembrance on 10<sup>th</sup> November 2024, the Carol Service on 22<sup>nd</sup> December 2024 and a midnight Christmas Eve Service.

Home Groups resumed after the summer break in Autumn 2024 and continued throughout 2024. Likewise, prayer meetings were in the church building throughout 2024.

As well as our regular services during the year we acknowledged God's gift of new life of six children at Sacraments of Baptism. One additional adult received the sacrament of the Lord's Supper on profession of faith, plus two communicants transferred from other congregations. We conducted four marriage services and gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2024 there were 460 families connected with the congregation with 261 contributing to the F.W.O. There were 325 communicant members.

The average weekly attendance at Sunday morning worship was 300.

##### **Pastoral care**

There were regular in-house visits made by the Ministry Team and Elders in 2024. It was noted that there are still precautions for those visiting Nursing Homes.

##### **Mission and outreach**

At a local level, the congregation has been endeavoring through several outreach activities, including a Family Fun Day in September 2024, an October 2024 Half-Term Holiday Bible Club (from which has emerged a new Junior Youth Club), plus West Church's Compassion Ministries to continue to engage with the local community. It is hoped to build on these in the future.

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, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations 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

##### **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.

## **WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (Cont'd)**

#### **Organisations**

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

SWITCH and JAM (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 is held each year on Founder's Day.

Mug –n- Bean - "coffee and cake" provided free for members and non-members is held 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. 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.

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.

## WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (Cont'd)

#### FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 261 families contributing during the year (2023: 278), donating a total of £221,186 (2023: £229,425).

Total income of the congregation during the year was £358,536, compared to £565,264 in the previous year.

Total expenditure increased from £353,873 to £377,058, due to general increases in running costs and salaries.

#### 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.

#### 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 £299,671 - 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 16<sup>th</sup> March 2025 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 charity for the year ended 31<sup>st</sup> December 2024, 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. The charity's Trustees consider that an audit is not required for this year under section 65 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 65 of the Charities Act
- (ii) 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
- (iii) 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.

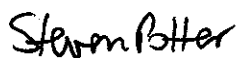
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- (i) That accounting records were not kept in accordance with section 63 of the Charities Act.
- (ii) That the accounts do not accord with those accounting records.
- (iii) That the accounts do not comply with the accounting requirements of the Charities Act.
- (iv) 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: 16<sup>th</sup> March 2025

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and Endowments from:</b>						
Donations and legacies	2	239,905	76,679	-	316,584	535,629
Charitable activities	3	13,704	15,008	-	28,712	28,699
Other trading activities	4	-	-	-	-	-
Investment income	5	12,923	91	226	13,240	936
Other income	6	-	-	-	-	-
<b>Total</b>		<b>266,532</b>	<b>91,778</b>	<b>226</b>	<b>358,536</b>	<b>565,264</b>
<b>Expenditure on:</b>						
Raising funds	7	(1,495)	-	-	(1,495)	(1,440)
Charitable activities	8	(307,081)	(68,482)	-	(375,563)	(351,106)
Other	9	-	-	-	-	(1,327)
<b>Total</b>		<b>(308,576)</b>	<b>(68,482)</b>	<b>-</b>	<b>(377,058)</b>	<b>(353,873)</b>
Net Income/(expenditure)		<b>(42,044)</b>	<b>23,296</b>	<b>226</b>	<b>(18,522)</b>	<b>211,391</b>
Transfers between funds		7,044	(5,044)	(2,000)	-	-
Net movement in funds		<b>(35,000)</b>	<b>18,252</b>	<b>(1,774)</b>	<b>(18,522)</b>	<b>211,391</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		334,671	7,782,340	27,446	8,144,457	7,933,066
Total funds carried forward		<b>299,671</b>	<b>7,800,592</b>	<b>25,672</b>	<b>8,125,935</b>	<b>8,144,457</b>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

As at 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Bequest Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Fixed assets:</b>						
Tangible assets	12	1,838	7,731,393	-	7,733,231	7,738,532
<b>Total fixed assets</b>		<b>1,838</b>	<b>7,731,393</b>	<b>-</b>	<b>7,733,231</b>	<b>7,738,532</b>
<b>Current assets:</b>						
Current Investments	13	250,000	-	25,672	275,672	277,446
Debtors	14	33,988	11,641	-	45,629	46,833
Cash at bank and in hand	15	16,151	63,558	-	79,709	91,764
<b>Total current assets</b>		<b>300,139</b>	<b>75,199</b>	<b>25,672</b>	<b>401,010</b>	<b>416,043</b>
<b>Liabilities:</b>						
Creditors: amounts falling due within one year	16	(2,306)	(6,000)	-	(8,306)	(10,118)
<b>Net current assets</b>		<b>297,833</b>	<b>69,199</b>	<b>25,672</b>	<b>392,704</b>	<b>405,925</b>
<b>Total assets less current liabilities</b>		<b>299,671</b>	<b>7,800,592</b>	<b>25,672</b>	<b>8,125,935</b>	<b>8,144,457</b>
Loan between funds		-	-	-	-	-
<b>Total net assets</b>		<b>299,671</b>	<b>7,800,592</b>	<b>25,672</b>	<b>8,125,935</b>	<b>8,144,457</b>
<b>Funds of the charity</b>						
Unrestricted funds	17	299,671	-	-	299,671	334,671
Restricted funds	17	-	7,800,592	-	7,800,592	7,782,340
Endowment funds	17	-	-	25,672	25,672	27,446
<b>Total charity funds</b>		<b>299,671</b>	<b>7,800,592</b>	<b>25,672</b>	<b>8,125,935</b>	<b>8,144,457</b>

Approved by the Kirk Session at a meeting on 16<sup>th</sup> March 2025 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 off 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 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving	192,006	29,180	-	221,186	229,425
Loose collections	1,763	2,190	-	3,953	4,627
Donations and gifts	12,040	32,296	-	44,336	58,973
Organisation and membership fees	-	1,370	-	1,370	1,338
Gift aid	34,096	11,643	-	45,739	46,949
Legacies and bequests	-	-	-	-	194,317
	<u>239,905</u>	<u>76,679</u>	<u>-</u>	<u>316,584</u>	<u>535,629</u>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Income from charitable activities	13,704	15,008	-	28,712	28,699
	<u>13,704</u>	<u>15,008</u>	<u>-</u>	<u>28,712</u>	<u>28,699</u>

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Other trading activities	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Bank interest received	150	91	-	241	936
Investment income received	12,773	-	226	12,999	-
	<u>12,923</u>	<u>91</u>	<u>226</u>	<u>13,240</u>	<u>936</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 2024	Total Funds 2023
	£	£	£	£	£
Other income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
FWO envelopes	1,495	-	-	1,495	1,440
	<u>1,495</u>	<u>-</u>	<u>-</u>	<u>1,495</u>	<u>1,440</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
General Assembly Assessments	18,934	-	-	18,934	19,010
Presbytery fees	899	-	-	899	948
Ministry and support staff costs	215,052	-	-	215,052	188,329
Congregational running expenses	69,896	38,526	-	108,422	90,494
Donations to missions and charities	-	29,799	-	29,799	48,056
Governance costs	2,300	157	-	2,457	4,269
	<u>307,081</u>	<u>68,482</u>	<u>-</u>	<u>375,563</u>	<u>351,106</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Other expenditure	-	-	-	-	1,327
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,327</u>

**WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (Cont'd)**

**10. EMPLOYEES**

**Employment Costs**

	2024	2023
	£	£
Wages and salaries	155,045	144,035
Social Security costs	20,234	10,144
Pension contributions	24,376	23,032
Other expenses	15,397	11,118
	<u>215,052</u>	<u>188,329</u>

**Number of employees**

The average number of employees during the year was

	2024	2023
	No	No
Average number of employees	8	7

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

**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 2024	Total 2023
	£	£
Contributions	23,357	22,306

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

12. TANGIBLE FIXED ASSETS

	Fixtures & fittings £	Buildings & contents £	Total £
<b>COST OR VALUATION</b>			
At 1 January 2024	7,310,019	449,732	7,759,751
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>7,310,019</u>	<u>449,732</u>	<u>7,759,751</u>
<b>DEPRECIATION</b>			
At 1 January 2024	931	20,288	21,219
Charge for the year	327	4,974	5,301
Eliminated on disposal	-	-	-
At 31 December 2024	<u>1,258</u>	<u>25,262</u>	<u>26,520</u>
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>7,308,761</u>	<u>424,470</u>	<u>7,733,231</u>
At 31 December 2023	<u>7,309,088</u>	<u>429,444</u>	<u>7,738,532</u>

13. INVESTMENTS

	2024 £	2023 £
Value as at 1 <sup>st</sup> January 2024	27,446	30,773
Increase/(decrease) in value	226	(1,327)
Transfer to General Account	(2,000)	(2,000)
Progressive Investment	250,000	250,000
Value as at 31 <sup>st</sup> December 2024	<u>275,672</u>	<u>277,446</u>

14. DEBTORS

	2024 £	2023 £
Gift aid recoverable	45,629	46,833
	<u>45,629</u>	<u>46,833</u>

15. CASH AT BANK AND IN HAND

	2024 £	2023 £
General Account	(292)	9,108
Repairs Account	15,928	35,976
Special Mission Fund	19,834	18,971
Dr Craig Memorial Fund	24,573	4,335
Women's Ministry	3,879	3,715
Choir	1,507	3,811
Men United	567	1,699
Friendship Circle	3,053	3,126
Women's Ministry C&C	585	477
Indoor Bowling Club	-	244
Buddies & Bundles	214	298
Girls Brigade	6,715	6,596
Compassion	3,146	3,408
	<u>79,709</u>	<u>91,764</u>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

16. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,306	4,118
Other loans	6,000	6,000
	<u>8,306</u>	<u>10,118</u>

17. FUND BALANCES

(i) Unrestricted Funds

	2024	2023
	£	£
General fund	5,098	40,335
Investment Account	250,000	250,000
Dr Craig Account	44,573	44,336
	<u>299,671</u>	<u>334,671</u>

(ii) Restricted Funds

	2024	2023
	£	£
Property Account	7,747,221	7,733,138
General Account	13,225	6,414
Special Mission Fund	19,939	19,414
Women's Ministry	4,419	3,715
Choir	1,507	3,811
Men United	567	1,699
Friendship Circle	3,053	3,126
Women's Ministry Coffee & Craft	585	477
Indoor Bowling Club	-	244
Buddies & Bundles	214	298
Girls Brigade	6,715	6,596
Compassion	3,146	3,408
	<u>7,800,592</u>	<u>7,782,340</u>

(iii) Endowment Funds

	2024	2023
	£	£
Robert L Orr Memorial Fund	25,672	27,446
	<u>25,672</u>	<u>27,446</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 £
<b>Unrestricted Funds</b>					
General Account	40,335	253,658	(308,468)	19,573	5,098
Investment Account	250,000	12,773	-	(12,773)	250,000
Dr Craig Account	44,336	101	(108)	244	44,573
	<b>334,671</b>	<b>266,532</b>	<b>(308,576)</b>	<b>7,044</b>	<b>299,671</b>
<b>Restricted Funds</b>					
Property Account	7,733,138	35,165	(21,082)	-	7,747,221
General Account	6,414	33,226	(26,415)	-	13,225
Special Mission Fund	19,414	525	-	-	19,939
Women's Ministry	3,715	3,428	(2,724)	-	4,419
Choir	3,811	5,678	(3,482)	(4,500)	1,507
Men United	1,699	2,392	(3,424)	(100)	567
Friendship Circle	3,126	1,436	(1,509)	-	3,053
Women's Ministry Coffee & Craft	477	1,945	(1,837)	-	585
Indoor Bowling Club	244	-	-	(244)	-
Buddies & Bundles	298	748	(832)	-	214
Girls Brigade	6,596	5,847	(5,528)	(200)	6,715
Compassion	3,408	1,388	(1,650)	-	3,146
	<b>7,782,340</b>	<b>91,778</b>	<b>(68,482)</b>	<b>(5,044)</b>	<b>7,800,592</b>
<b>Endowment Funds</b>					
Robert L Orr Memorial Fund	27,446	226	-	(2,000)	25,672
	<b>27,446</b>	<b>226</b>	<b>-</b>	<b>(2,000)</b>	<b>25,672</b>
<b>Total</b>	<b>8,144,457</b>	<b>358,536</b>	<b>(377,058)</b>	<b>-</b>	<b>8,125,935</b>

18. RELATED PARTY TRANSACTIONS

A number of the trustees received remuneration during the year: the minister of the congregation received remuneration of £52,569 and expenses of £7,036 for acting in that capacity. Pension contributions of £12,617 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 £23,761 and expenses of £4,596 for acting in that capacity. Pension contributions of £5,703 were paid by the congregation in respect of the associate to the Presbyterian Church in Ireland Pension Scheme (2009). The Deaconess of the congregation received remuneration of £20,991 and expenses of £3,766 for acting in that capacity. Pension contributions of £5,038 were paid by the congregation in respect of the deaconess to the Presbyterian Church in Ireland Pension Scheme (2009). The church organist, who was ordained as an Elder in 2019, received remuneration of £10,055 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:

- £18,934 for congregational assessments
- £16,325 towards the United Appeal

There were no other related party transactions.