

Duneane Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104836

Details

Status Received

Registered 2016-08-05

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 66 Gloverstown Road
Toomebridge
Antrim
BT41 3rb
BT41 3RB

Phone 07860327384

Activities

Purposes: 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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,250	£101,094	£0	1

Trustees

Name	Role	Appointed
Mr Robert James Evans		
Mr Robert James Mckee		
Mr Ronnie Wilson		
Mr Stephen French		
Mr William Robert Arrell		
Rev Trevor Mcneill Msc Dip.Min		

Duneane Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104836

Accounts

Duneane Presbyterian Church

(Fulton Memorial)



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

As the total income of the congregation is less than £250,000.00 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis (Page 10 Trustees' Report).

We report on the accounts of Duneane Presbyterian Church for the year ended 31 December 2024, which are set out on the pages that follow.

As the Trustees of Duneane Presbyterian Church you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether any particular matters have come to my attention.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our examination included a review of the accounting records kept by Duneane Presbyterian Church and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees of Duneane Presbyterian Church concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us 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.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, and we have found no matters that require drawing to your attention.

Mr A Smyth


Mrs O O'Neill



Date: 22/5/25

22.5.2025

Verified by Rev D T McNeill
(Minister)



Date: 23/5/25

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

Statement of Financial Activities

For the period from 01 January 2024 to 31 December 2024

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Regular Direct Giving	50,255	8,959	—	59,214	58,494
Donations and Legacies	1,610	474	—	2,085	1,841
Activities that Generate Income	—	3,346	—	3,346	4,001
Investment Income	1,503	14	—	1,518	1,246
Other Income Sources	4,572	27,514	—	32,086	24,184
Total income	57,942	40,308	—	98,250	89,768
Resources used					
Central Church Assessments	8,152	—	—	8,152	7,961
Ministry and Support Staff	500	—	—	500	—
Minister	20,581	1,511	—	22,092	21,489
Other Ministry and Support Staff	590	—	—	590	1,101
Life and Work	—	5,027	—	5,027	2,113
Worship and Fellowship	2,690	110	—	2,800	4,132
Discipleship and Ministry	121	126	—	247	173
Mission and Outreach	11,218	2,778	—	13,997	6,613
Governance	2,762	211	—	2,973	3,250
Property and Equipment	—	530	—	530	1,013
Utilities	7,817	6,094	—	13,911	13,488
Repairs and Maintenance	—	17,922	—	17,922	15,843
Insurances	2,021	1,899	—	3,921	5,679
Depreciation	—	—	—	—	—
Grants to Missions and Charities	—	4,350	—	4,350	4,536
United Appeal	—	1,493	—	1,493	3,406
Other PCI Schemes	—	2,478	—	2,478	4,684
Other Missions and Charities	104	—	—	104	—
Total expenditure	56,561	44,533	—	101,094	95,488
Gains / losses on investment assets	—	—	2,481	2,481	4,356
Net income / (expenditure) resources before transfer	1,380	(4,224)	2,481	(362)	(1,362)
Transfers					
Gross transfers between funds - in	—	27,833	—	27,833	6,174
Gross transfers between funds - out	(3,718)	(24,114)	—	(27,833)	(6,174)
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	(2,337)	(506)	2,481	(362)	(1,362)
Reconciliation of funds					
Total funds brought forward	83,791	47,549	52,494	183,835	185,198
Total funds carried forward	81,454	47,043	54,976	183,473	183,835

There may be minor discrepancies in the totals if the pence are not being shown

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

<i>Represented by</i>					
Unrestricted					
General fund	41,454	—	—	41,454	43,791
Designated					
Not for Interest Use	40,000	—	—	40,000	40,000
Restricted					
ARK @ Duneane	—	0	—	0	—
Christian Guidelines	—	—	—	—	—
Digger Project	—	—	—	—	—
Duneane Bowling Club Account	—	1,148	—	1,148	1,163
Duneane PW	—	—	—	—	—
Duneane PW Account	—	—	—	—	—
Duneane Tots	—	—	—	—	—
Earl Haig Fund	—	—	—	—	—
Farm Fund	—	25,431	—	25,431	29,423
Flourish at Duneane	—	958	—	958	276
Grave Fees Fund	—	—	—	—	1,710
Harvest Fund	—	—	—	—	—
Heat & Light Fund	—	—	—	—	—
Herald Fund	—	—	—	—	—
Holiday Bible Club	—	—	—	—	—
MAD Weekend	—	—	—	—	784
Men's Activities Fund	—	—	—	—	—
Missions Fund	—	—	—	—	—
Moderator's Appeal Fund	—	—	—	—	—
Orphan Fund	—	—	—	—	—
PW Gift Aid Fund	—	—	—	—	—
Property Fund	—	18,020	—	18,020	13,592
Reach Out Fund	—	—	—	—	—
SS Gift Aid Fund	—	—	—	—	—
Screens & Projector	—	—	—	—	—
Students' Bursary	—	—	—	—	—
Sunday School Fund	—	642	—	642	598
Temporary Holding Fund	—	387	—	387	—
United Appeal Fund	—	—	—	—	—
World Development Func	—	—	—	—	—
Youth Fellowship (Revive Youth)	—	455	—	455	—
Endowment					
General Investment Fund	—	—	54,976	54,976	52,494

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

Analysis of income and expenditure
Selected period: 01 January 2024 to 31 December 2024

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Incoming resources						
<i>Regular Direct Giving</i>						
1000 - Recorded Giving (FWO Stipend and CMF)	40,603	—	—	—	40,603	39,451
1010 - Gift Aid Received on Recorded Giving	7,092	—	—	—	7,092	6,618
1020 - Loose Collections	2,559	—	46	—	2,605	2,391
1020A - Gift Aid on Loose Collections	—	—	—	—	—	479
1122 - Gift Aid on Sunday School	—	—	23	—	23	27
1141 - Mission Envelopes	—	—	3,345	—	3,345	3,501
1141A - Gift Aid on Mission Envelopes	—	—	651	—	651	622
1142 - Harvest Envelopes	—	—	2,480	—	2,480	2,940
1142A - Gift Aid on Harvest Envelopes	—	—	592	—	592	557
1146 - Presbyterian Orphan & Children's Society	—	—	1,340	—	1,340	1,300
1146A - Gift Aid on Pres Orphan & Children's Soc	—	—	153	—	153	197
1151 - Sunday School Collections	—	—	183	—	183	238
1152 - Bible Class Collections	—	—	143	—	143	169
Regular Direct Giving Totals	50,255	—	8,959	—	59,214	58,494
<i>Donations and Legacies</i>						
1120 - Gift Aid Received on Occasional Gifts	367	—	307	—	674	288
1140 - Legacies and Bequests	—	—	—	—	—	1,150
1150 - Received for Church Organisations	1,243	—	167	—	1,410	402
Donations and Legacies Totals	1,610	—	474	—	2,085	1,840
<i>Activities that Generate Income</i>						
1200 - Income from Church Events	—	—	—	—	—	135
1205 - Income from Flourish@Duneane Events	—	—	320	—	320	3,485
1205A - Gift Aid on Flourish@Duneane Events	—	—	—	—	—	47
1220 - Church Magazines	—	—	126	—	126	133
1230 - Weddings - Funerals etc	—	—	2,900	—	2,900	200
Activities that Generate Income Totals	—	—	3,346	—	3,346	4,001
<i>Investment Income</i>						
1300 - Bank and Building Society Interest	203	—	14	—	218	221
1310 - General Investment	1,299	—	—	—	1,299	1,024
Investment Income Totals	1,503	—	14	—	1,518	1,246
<i>Other Income Sources</i>						
1144A - Moderator's Appeal	—	—	—	—	—	1,909
1147 - Flourish @ Duneane Mission Boxes	—	—	1,377	—	1,377	196
1147A - Gift Aid On Flourish@Duneane Mission Box	—	—	959	—	959	186
1161 - Donation First Randalstown	1,413	—	2,702	—	4,116	2,783

There may be minor discrepancies in the totals if the pence are not being shown

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
1165 - Youth Events/Activities Receipts	—	—	2,493	—	2,493	—
1300A - Interest Savings Account	1,509	—	—	—	1,509	1,209
1410 - Rental Income	—	—	18,401	—	18,401	17,764
1460 - Miscellaneous Income	1,650	—	1,580	—	3,230	135
Other Income Sources Totals	4,572	—	27,514	—	32,086	24,184
Incoming resources Grand totals	57,942	—	40,308	—	98,250	89,768

Resources used

Central Church Assessments

2000 - Central Ministry Fund	1,562	—	—	—	1,562	1,502
2001 - Communications Dept (PCI)	437	—	—	—	437	—
2005 - Ministers Pension Scheme Fund	3,360	—	—	—	3,360	3,170
2015 - Widows of Ministers Fund	281	—	—	—	281	307
2020 - Incidental Fund	1,124	—	—	—	1,124	1,229
2025 - Prolonged Disability Fund	219	—	—	—	219	307
2030 - Ministerial Development Fund	31	—	—	—	31	137
2035 - Sick Supply Fund	6	—	—	—	6	14
2040 - Church House Repairs Fund	562	—	—	—	562	683
2045 - Apprenticeship Levy	70	—	—	—	70	66
4100 - Students Bursary	500	—	—	—	500	546
Central Church Assessments Totals	8,152	—	—	—	8,152	7,961

Ministry and Support Staff

2111 - Licensed Assistant Expenses	500	—	—	—	500	—
2100 - Minister's Stipend (inc NI)	15,403	—	—	—	15,403	14,742
2105 - Ministerial Car Allowance	2,110	—	—	—	2,110	2,010
2110 - Minister's Expenses	1,175	—	—	—	1,175	1,423
2115 - Ministerial Duties Allowance	1,407	—	—	—	1,407	1,341
2125 - ER NIC on Ministerial Allowances	486	—	—	—	486	462
2131 - Rent Manse Farmland - Minister	—	—	1,511	—	1,511	1,511
2220 - Ministry and Support Staff Training	15	—	—	—	15	—
2230 - Ministry and Support Staff Expenses	187	—	—	—	187	—
2250 - Pulpit Supplies and Guest Speakers	388	—	—	—	388	1,110
Ministry and Support Staff Totals	21,671	—	1,511	—	23,183	22,591

Life and Work

2500B - Holiday Bible Club	—	—	—	—	—	497
2500C - Youth Fellowship	—	—	5,027	—	5,027	1,410
4155A - PW Gift Aid	—	—	—	—	—	206
2251 - Guest Soloists and Singers	170	—	—	—	170	—
2255 - Organist & Deputy Organist	2,150	—	—	—	2,150	2,550
2300 - Worship Resources & Copyright Licenses	47	—	—	—	47	23
2310A - Harvest Expenses	—	—	—	—	—	100
2311 - Bowling Club Expenses	—	—	—	—	—	(20)
2315 - Flourish @ Duneane Events	—	—	110	—	110	1,060
2320 - Church Envelopes	322	—	—	—	322	308
2330 - Other	—	—	—	—	—	110

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
2400 - Christian Education and Training	121	—	—	—	121	40
2410 - Church Magazines and Literature	—	—	126	—	126	133
2500 - Childrens and Youth Ministry	519	—	779	—	1,299	1,922
2510 - Local Mission and Outreach	3,043	—	199	—	3,242	185
2530 - Church Events	806	—	—	—	806	50
2540 - Other	6,850	—	1,800	—	8,650	4,455
Life and Work Totals	14,030	—	8,042	—	22,072	13,033
Governance						
2605 - Annual Reports	205	—	—	—	205	—
2625 - Other Professional Fees	—	—	70	—	70	850
2630 - Adverts, Printing, Stationery & Postage	949	—	87	—	1,036	611
2630A - Financial & Other Software	179	—	—	—	179	170
2635 - Other Sundry Expenses	170	—	24	—	195	184
2635A - Copyright Licence	645	—	—	—	645	613
2640 - Bank Interest and Charges	200	—	30	—	230	302
2650 - Presbytery Fees	412	—	—	—	412	518
Governance Totals	2,762	—	211	—	2,973	3,250
Property and Equipment						
2259 - Tools and Equipment	—	—	118	—	118	640
2626 - Rental Management Fees	—	—	411	—	411	373
3000 - Electricity, Oil, Gas - Church & Halls	6,931	—	—	—	6,931	10,140
3005 - Rates and Ground Rent - Church & Halls	4	—	—	—	4	4
3010 - Water Rates - Church & Halls	—	—	264	—	264	251
3020 - Electricity, Oil, Gas - Manse	—	—	3,031	—	3,031	—
3025 - Rates and Ground Rent - Manse	635	—	—	—	635	608
3030 - Water Rates - Manse	245	—	—	—	245	184
3045 - Rates and Ground Rent - Other Properties	—	—	1,833	—	1,833	1,877
3050 - Water Rates - Other Properties	—	—	965	—	965	420
2256 - Church Cleaning	—	—	4,108	—	4,108	3,610
2257 - Maintenance of Grounds	—	—	2,338	—	2,338	3,947
3100 - Repairs etc - Church and Halls	—	—	4,119	—	4,119	—
3110 - Repairs etc - Manse	—	—	5,282	—	5,282	4,522
3120 - Repairs etc - Other Property	—	—	240	—	240	1,955
3130 - Repairs etc - Equipment	—	—	1,834	—	1,834	1,809
3200 - Insurance	2,021	—	1,899	—	3,921	5,679
Property and Equipment Totals	9,838	—	26,446	—	36,285	36,025
Grants to Missions and Charities						
4000 - United Appeal	—	—	4,350	—	4,350	4,536
4125 - Presbyterian Orphan and Childrens Societ	—	—	1,493	—	1,493	1,497
4145 - Moderators' Appeals	—	—	—	—	—	1,909
2515 - Other Missions & Charities	—	—	2,478	—	2,478	4,684
4205 - Christians Against Poverty	104	—	—	—	104	—
Grants to Missions and Charities Totals	104	—	8,321	—	8,426	12,626
Resources used Grand totals	56,561	—	44,533	—	101,094	95,488

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

Statement of Assets and Liabilities (by fund)

As at: 31 December 2024

	Balance	Previous balance
Investments		
6200: General investment fund - Asset		
General Investment Fund Endowment	54,976.62	52,494.66
	54,976.62	52,494.66
Investments	54,976.62	52,494.66
Cash at bank and in hand		
6300: Duneane Pres Church No 1 Ac - Asset		
ARK @ Duneane Restricted	(0.50)	—
Farm Fund Restricted	25,431.25	29,423.82
Flourish at Duneane Restricted	958.52	276.41
Grave Fees Fund Restricted	—	1,710.00
MAD Weekend Restricted	—	784.96
Sunday School Fund Restricted	642.91	598.21
Temporary Holding Fund Restricted	387.50	—
Youth Fellowship (Revive Youth) Restricted	455.00	—
General fund Unrestricted	41,454.00	43,791.53
Property Fund Restricted	18,020.21	13,592.92
	87,348.89	90,177.85
6310: Duneane Bowling Club No 1 Ac - Asset		
Duneane Bowling Club Account Restricted	250.27	280.00
	250.27	280.00
6311: Duneane Bowling Club No 2 Ac - Asset		
Duneane Bowling Club Account Restricted	897.90	883.20
	897.90	883.20
Cash at bank and in hand	88,497.06	91,341.05
Investments		
6303: National Savings Account (NS&I) - Asset		
Not for Interest Use Designated	40,000.00	40,000.00
	40,000.00	40,000.00
Investments	40,000.00	40,000.00
Grand Total	183,473.68	183,835.71

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

Fund movement summary
Selected period: 01 January 2024 to 31 December 2024

Func	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
ARKDuneane - ARK @ Duneane	—	—	297.50	297.00	—	—	(0.50)
ChrisGuide - Christian Guidelines	—	—	—	—	—	—	—
DiggerProj - Digger Project	—	—	—	—	—	—	—
DunBowl - Duneane Bowling Club Account	1,163.20	14.97	30.00	—	—	—	1,148.17
DuneanePW - Duneane PW	—	—	—	—	—	—	—
DunPwAc - Duneane PW Account	—	—	—	—	—	—	—
DunTots - Duneane Tots	—	—	199.00	199.00	—	—	—
EarlHaig - Earl Haig Fund	—	—	—	—	—	—	—
Farm - Farm Fund	29,423.82	16,426.52	5,419.09	(15,000.00)	—	—	25,431.25
Flourish - Flourish at Duneane	276.41	2,909.11	2,674.00	447.00	—	—	958.52
GenInvest - General Investment Fund	52,494.66	—	—	—	2,481.96	—	54,976.62
GraveFees - Grave Fees Fund	1,710.00	2,900.00	300.00	(4,310.00)	—	—	—
Harvest - Harvest Fund	—	—	—	—	—	—	—
HeatLight - Heat & Light Fund	—	—	—	—	—	—	—
Herald - Herald Fund	—	—	—	—	—	—	—
HolBibleCl - Holiday Bible Club	—	—	43.50	43.50	—	—	—
MadWeekend - MAD Weekend	784.96	—	—	(784.96)	—	—	—
MenActF - Men's Activities Fund	—	—	—	—	—	—	—
ModAppeal - Moderator's Appeal Fund	—	—	—	—	—	—	—
NatSavings - Not for Interest Use	40,000.00	—	—	—	—	—	40,000.00
Orphan - Orphan Fund	—	1,493.75	1,493.75	—	—	—	—
PWGiftAid - PW Gift Aid Fund	—	—	—	—	—	—	—
Reachout - Reach Out Fund	—	—	—	—	—	—	—
SSGiftAid - SS Gift Aid Fund	—	23.75	—	(23.75)	—	—	—
ScreenProj - Screens & Projector	—	—	—	—	—	—	—
StudentBur - Students' Bursary	—	—	—	—	—	—	—
SunSchool - Sunday School Fund	598.21	373.25	352.30	23.75	—	—	642.91
Holding - Temporary Holding Fund	—	1,927.50	1,540.00	—	—	—	387.50
UnAppeal - United Appeal Fund	—	—	4,350.00	4,350.00	—	—	—
WorldDev - World Development Fund	—	—	—	—	—	—	—
YouthFello - Youth Fellowship (Revive Youth)	—	2,493.00	5,201.00	3,163.00	—	—	455.00
General - General fund	43,791.53	57,942.04	56,561.28	(3,718.29)	—	—	41,454.00
Property - Property Fund	13,592.92	7,750.40	22,633.11	19,310.00	—	—	18,020.21
Missions - Missions Fund	—	3,996.25	—	(3,996.25)	—	—	—
Totals	183,835.71	98,250.54	101,094.53	—	2,481.96	—	183,473.64

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

Balance sheet (Presbyterian Church of Ireland)
As at: 31 December 2024

	General Fund £stg	Restricted Funds £stg	Endowment Funds £stg	At 31/12/2024 £stg	At 31/12/2023 £stg
Fixed assets					
Investments	—	—	54,976	54,976	52,494
Total fixed assets	—	—	54,976	54,976	52,494
Current assets					
Investments	40,000	—	—	40,000	40,000
Cash at bank and in hand	41,454	47,043	—	88,497	91,341
Total current assets	81,454	47,043	—	128,497	131,341
Net current assets less current liabilities	81,454	47,043	—	128,497	131,341
Net assets	81,454	47,043	54,976	183,473	183,835
Funds of the church	81,454	47,043	54,976	183,473	183,835

Duneane Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104836

Accounts

Duneane Presbyterian Church

(Fulton Memorial)



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

As the total income of the congregation is less than £250,000.00 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis (Page 10 Trustees' Report).

We report on the accounts of Duneane Presbyterian Church for the year ended 31 December 2023, which are set out on the pages that follow.

As the Trustees of Duneane Presbyterian Church you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether any particular matters have come to my attention.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our examination included a review of the accounting records kept by Duneane Presbyterian Church and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees of Duneane Presbyterian Church concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us 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.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, and we have found no matters that require drawing to your attention.

Mr A Smyth

Mrs O O'Neill



Date: 21/5/24

21.05.24

Verified by Rev D T McNeill
(Minister)



Date: 25/5/24

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2023

Duneane Presbyterian Church - NIC104836

Statement of Financial Activities

For the period from 01 January 2023 to 31 December 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Incoming resources</i>					
Regular Direct Giving	48,583.66	9,911.24	—	58,494.90	61,438.18
Donations and Legacies	388.63	1,452.95	—	1,841.58	1,326.30
Activities that Generate Income	—	4,001.33	—	4,001.33	1,820.00
Investment Income	1,234.80	11.28	—	1,246.08	1,282.30
Other Income Sources	1,777.55	22,407.41	—	24,184.96	19,006.23
Total income	51,984.64	37,784.21	—	89,768.85	84,873.01
<i>Resources used</i>					
Central Church Assessments	7,961.25	—	—	7,961.25	7,070.25
Ministry and Support Staff	—	—	—	—	584.73
Minister	19,978.62	1,511.25	—	21,489.87	19,814.50
Other Ministry and Support Staff	1,101.34	—	—	1,101.34	571.00
Life and Work	—	2,113.69	—	2,113.69	1,805.73
Worship and Fellowship	3,382.81	750.00	—	4,132.81	2,779.31
Discipleship and Ministry	40.00	133.00	—	173.00	290.16
Mission and Outreach	4,642.34	1,971.39	—	6,613.73	9,424.42
Governance	1,746.95	1,503.67	—	3,250.62	1,684.03
Property and Equipment	—	1,013.38	—	1,013.38	2,507.38
Utilities	10,938.83	2,549.89	—	13,488.72	10,046.71
Repairs and Maintenance	—	15,843.46	—	15,843.46	15,788.42
Insurances	1,929.11	3,750.60	—	5,679.71	4,836.69
Grants to Missions and Charities	—	—	—	—	—
United Appeal	—	4,536.00	—	4,536.00	3,905.00
Other PCI Schemes	—	3,406.50	—	3,406.50	3,193.75
Other Missions and Charities	750.00	3,934.00	—	4,684.00	2,038.00
Total expenditure	52,471.25	43,016.83	—	95,488.08	86,340.08
Gains / losses on investment assets	—	—	4,356.54	4,356.54	(4,311.63)
Net income / (expenditure) resources before transfer	(486.61)	(5,232.62)	4,356.54	(1,362.69)	(5,778.70)
<i>Transfers</i>					
Gross transfers between funds - in	—	6,174.48	—	6,174.48	15,622.27
Gross transfers between funds - out	(2,357.42)	(3,817.06)	—	(6,174.48)	(15,622.27)
<i>Other recognised gains / losses</i>					
Net movement in funds	(2,844.03)	(2,875.20)	4,356.54	(1,362.69)	(5,778.70)
<i>Reconciliation of funds</i>					
Total funds brought forward	86,635.56	50,424.72	48,138.12	185,198.40	190,977.10
Total funds carried forward	83,791.53	47,549.52	52,494.66	183,835.71	185,198.40

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2023

Represented by

Unrestricted					
General fund	43,791.53	—	—	43,791.53	46,635.56
Designated					
Not for Interest Use	40,000.00	—	—	40,000.00	40,000.00
Restricted					
Duneane Bowling Club Account	—	1,163.20	—	1,163.20	1,225.83
Duneane PW	—	—	—	—	206.01
Duneane PW Account	—	—	—	—	47.35
Duneane Tots	—	—	—	—	25.05
Farm Fund	—	29,423.82	—	29,423.82	20,215.80
Flourish at Duneane	—	276.41	—	276.41	758.00
Grave Fees Fund	—	1,710.00	—	1,710.00	1,510.00
MAD Weekend	—	784.96	—	784.96	784.96
Property Fund	—	13,592.92	—	13,592.92	24,235.69
Sunday School Fund	—	598.21	—	598.21	1,416.03
Endowment					
General Investment Fund	—	—	52,494.66	52,494.66	48,138.12

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2023

Duneane Presbyterian Church - NIC104836

Analysis of income and expenditure Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
Incoming resources						
<i>Regular Direct Giving</i>						
1000 - Recorded Giving (FWO Stipend and CMF)	39,451.50	—	—	—	39,451.50	41,627.00
1010 - Gift Aid Received on Recorded Giving	6,618.75	—	—	—	6,618.75	6,858.30
1020 - Loose Collections	2,068.66	—	323.10	—	2,391.76	1,627.00
1020A - Gift Aid on Loose Collections	444.75	—	34.50	—	479.25	—
1121 - Gift Aid on PW	—	—	—	—	—	206.01
1122 - Gift Aid on Sunday School	—	—	27.55	—	27.55	—
1141 - Mission Envelopes	—	—	3,501.00	—	3,501.00	3,446.00
1141A - Gift Aid on Mission Envelopes	—	—	622.50	—	622.50	561.25
1142 - Harvest Envelopes	—	—	2,940.00	—	2,940.00	2,940.00
1142A - Gift Aid on Harvest Envelopes	—	—	557.50	—	557.50	587.50
1142B - Harvest Loose Offering	—	—	—	—	—	130.00
1143 - World Development Envelopes	—	—	—	—	—	260.00
1143A - Gift Aid on World Development	—	—	—	—	—	55.00
1144 - Heat & Light Donations	—	—	—	—	—	—
1144B - Gift Aid on Moderator's Appeal	—	—	—	—	—	—
1145 - Leprosy Mission	—	—	—	—	—	—
1145B - Gift Aid on Earl Haig	—	—	—	—	—	—
1146 - Presbyterian Orphan & Children's Society	—	—	1,300.00	—	1,300.00	2,425.00
1146A - Gift Aid on Pres Orphan & Children's Soc	—	—	197.50	—	197.50	141.25
1146B - Gift Aid on Students' Bursary	—	—	—	—	—	—
1151 - Sunday School Collections	—	—	238.39	—	238.39	305.70
1152 - Bible Class Collections	—	—	169.20	—	169.20	268.17
Regular Direct Giving Totals	48,583.66	—	9,911.24	—	58,494.90	61,438.18
<i>Donations and Legacies</i>						
1110 - Gift Days - Special Collections and Dona	—	—	—	—	—	—
1120 - Gift Aid Received on Occasional Gifts	288.63	—	—	—	288.63	48.30
1130 - Gifts in Kind	—	—	—	—	—	—
1140 - Legacies and Bequests	—	—	1,150.00	—	1,150.00	—
1150 - Received for Church Organisations	100.00	—	302.95	—	402.95	1,278.00
1160 - Donations from Church Organisations	—	—	—	—	—	—
Donations and Legacies Totals	388.63	—	1,452.95	—	1,841.58	1,326.30
<i>Activities that Generate Income</i>						
1200 - Income from Church Events	—	—	135.00	—	135.00	—
1205 - Income from Flourish@Duneane Events	—	—	3,485.83	—	3,485.83	190.00
1205A - Gift Aid on Flourish@Duneane Events	—	—	47.50	—	47.50	—
1210 - Sale or Rental of Books/CDs/DVDs etc	—	—	—	—	—	—
1220 - Church Magazines	—	—	133.00	—	133.00	120.00
1230 - Weddings - Funerals etc	—	—	200.00	—	200.00	1,510.00
Activities that Generate	—	—	4,001.33	—	4,001.33	1,820.00

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2023

	Unrestricted	Designated	Restricted	Endowment	This year	total Last year
Income Totals						
Investment Income						
1300 - Bank and Building Society Interest	210.66	—	11.28	—	221.94	218.77
1310 - General Investment	1,024.14	—	—	—	1,024.14	—
1311 - Asset Increase	—	—	—	—	—	—
1320 - Presbyterian Mutual Society	—	—	—	—	—	—
1330 - Other Investment Income	—	—	—	—	—	—
1331 - Interest on Bequests	—	—	—	—	—	1,063.53
Investment Income Totals	1,234.80	—	11.28	—	1,246.08	1,282.30
Other Income Sources						
1130A - Screens & Projector	—	—	—	—	—	—
1144A - Moderator's Appeal	—	—	1,909.00	—	1,909.00	—
1145A - Earl Haig	—	—	—	—	—	—
1147 - Flourish @ Duneane Mission Boxes	—	—	196.60	—	196.60	—
1147A - Gift Aid On Flourish@Duneane Mission Box	—	—	186.48	—	186.48	—
1160A - Holiday Bible Club	—	—	—	—	—	30.00
1161 - Donation First Randalstown	547.73	—	2,236.00	—	2,783.73	1,913.70
1161A - MAD Weekend	—	—	—	—	—	—
1200A - Digger Project	—	—	—	—	—	—
1300A - Interest Savings Account	1,209.82	—	—	—	1,209.82	315.79
1315 - Opening Bank balance b/f	—	—	—	—	—	—
1400 - Grants Received	—	—	—	—	—	—
1410 - Rental Income	—	—	17,764.28	—	17,764.28	14,846.74
1420 - Insurance Claims Recoverable	—	—	—	—	—	1,900.00
1430 - Loans Received	—	—	—	—	—	—
1440 - Proceed from Sale of Fixed Assets	—	—	—	—	—	—
1450 - Gains on Sale of Fixed Assets	—	—	—	—	—	—
1460 - Miscellaneous Income	20.00	—	115.05	—	135.05	—
1461 - Men's Activities	—	—	—	—	—	—
Other Income Sources Totals	1,777.55	—	22,407.41	—	24,184.96	19,006.23
Incoming resources Grand totals	51,984.64	—	37,784.21	—	89,768.85	84,873.01

Resources used

Central Church Assessments

2000 - Central Ministry Fund	1,502.00	—	—	—	1,502.00	1,309.00
2005 - Ministers Pension Scheme Fund	3,170.00	—	—	—	3,170.00	2,996.00
2010 - Retired Ministers Fund	—	—	—	—	—	—
2015 - Widows of Ministers Fund	307.00	—	—	—	307.00	272.00
2020 - Incidental Fund	1,229.00	—	—	—	1,229.00	1,009.00
2025 - Prolonged Disability Fund	307.00	—	—	—	307.00	218.00
2030 - Ministerial Development Fund	137.00	—	—	—	137.00	125.00
2035 - Sick Supply Fund	14.00	—	—	—	14.00	16.00
2040 - Church House Repairs Fund	683.00	—	—	—	683.00	545.00
2041 - Special Assembly	—	—	—	—	—	—
2045 - Apprenticeship Levy	66.25	—	—	—	66.25	62.25
4100 - Students Bursary	546.00	—	—	—	546.00	518.00
Central Church Assessments Totals	7,961.25	—	—	—	7,961.25	7,070.25

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2023

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Ministry and Support Staff						
2106 - Licensed Assistant Car Allowance	—	—	—	—	—	494.73
2111 - Licensed Assistant Expenses	—	—	—	—	—	20.00
2126 - ER NIC on Licensed Assistant Allowances	—	—	—	—	—	70.00
2100 - Minister's Stipend (inc NI)	14,742.42	—	—	—	14,742.42	13,748.75
2105 - Ministerial Car Allowance	2,010.00	—	—	—	2,010.00	1,914.00
2110 - Minister's Expenses	1,423.20	—	—	—	1,423.20	900.00
2115 - Ministerial Duties Allowance	1,341.00	—	—	—	1,341.00	1,277.00
2120 - Min's Allow in Lieu of Manse	—	—	—	—	—	—
2125 - ER NIC on Ministerial Allowances	462.00	—	—	—	462.00	463.50
2130 - Minister's Interest or Investments	—	—	—	—	—	—
2131 - Rent Manse Farmland - Minister	—	—	1,511.25	—	1,511.25	1,511.25
2200 - Associate Minister	—	—	—	—	—	—
2210 - Other Ministry and Support Staff	—	—	—	—	—	—
2220 - Ministry and Support Staff Training	—	—	—	—	—	—
2230 - Ministry and Support Staff Expenses	—	—	—	—	—	—
2240 - Retired Minister	—	—	—	—	—	—
2250 - Pulpit Supplies and Guest Speakers	1,101.34	—	—	—	1,101.34	571.00
2260 - Vacancy Convener	—	—	—	—	—	—
Ministry and Support Staff Totals	21,079.96	—	1,511.25	—	22,591.21	20,970.23
Life and Work						
2500A - MAD Weekend	—	—	—	—	—	—
2500B - Holiday Bible Club	—	—	497.18	—	497.18	496.68
2500C - Youth Fellowship	—	—	1,410.50	—	1,410.50	1,309.05
2500D - Men's Activity Func	—	—	—	—	—	—
4150A - Sunday School Gift Aid	—	—	—	—	—	—
4155A - PW Gift Aid	—	—	206.01	—	206.01	—
2251 - Guest Soloists and Singers	—	—	—	—	—	100.00
2255 - Organist & Deputy Organist	2,550.00	—	—	—	2,550.00	1,800.00
2300 - Worship Resources & Copyright Licenses	23.85	—	—	—	23.85	575.75
2310 - Social Events	—	—	—	—	—	—
2310A - Harvest Expenses	100.00	—	—	—	100.00	—
2311 - Bowling Club Expenses	—	—	(20.00)	—	(20.00)	20.00
2315 - Flourish @ Duneane Events	400.00	—	660.00	—	1,060.00	—
2320 - Church Envelopes	308.96	—	—	—	308.96	283.56
2330 - Other	—	—	110.00	—	110.00	—
2400 - Christian Education and Training	40.00	—	—	—	40.00	170.16
2400A - Study Books	—	—	—	—	—	—
2410 - Church Magazines and Literature	—	—	133.00	—	133.00	120.00
2420 - Other	—	—	—	—	—	—
2500 - Childrens and Youth Ministry	37.34	—	1,885.46	—	1,922.80	2,232.32
2510 - Local Mission and Outreach	100.00	—	85.00	—	185.00	820.00
2520 - Publicity & web site	—	—	—	—	—	—
2530 - Church Events	50.00	—	—	—	50.00	330.00
2530A - Digger Project	—	—	—	—	—	—
2540 - Other	4,455.00	—	0.93	—	4,455.93	6,042.10
Life and Work Totals	8,065.15	—	4,968.08	—	13,033.23	14,299.62

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2023

	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Governance						
2600 - Kirk Sessions/Committee Training etc	—	—	—	—	—	—
2605 - Annual Reports	—	—	—	—	—	18.00
2610 - Investment Advisers	—	—	—	—	—	—
2615 - Independent Examiner/Audit Fees	—	—	—	—	—	—
2620 - Legal Fees	—	—	—	—	—	—
2625 - Other Professional Fees	—	—	850.00	—	850.00	—
2630 - Adverts, Printing, Stationery & Postage	59.65	—	552.34	—	611.99	481.36
2630A - Financial & Other Software	170.00	—	—	—	170.00	184.00
2635 - Other Sundry Expenses	184.28	—	—	—	184.28	237.04
2635A - Copyright Licence	613.28	—	—	—	613.28	—
2640 - Bank Interest and Charges	200.83	—	101.33	—	302.16	253.42
2645 - Loan Interest	—	—	—	—	—	—
2646 - Loan Repayment	—	—	—	—	—	—
2650 - Presbytery Fees	518.91	—	—	—	518.91	510.21
Governance Totals	1,746.95	—	1,503.67	—	3,250.62	1,684.03
Property and Equipment						
2259 - Tools and Equipment	—	—	640.00	—	640.00	2,134.00
2535 - Car Park Extension	—	—	—	—	—	—
2626 - Rental Management Fees	—	—	373.38	—	373.38	373.38
3100A - Screens & Projector	—	—	—	—	—	—
3000 - Electricity, Oil, Gas - Church & Halls	10,140.78	—	—	—	10,140.78	7,376.86
3005 - Rates and Ground Rent - Church & Halls	4.81	—	—	—	4.81	4.81
3010 - Water Rates - Church & Halls	—	—	251.62	—	251.62	236.67
3015 - Telephone & Internet - Church & Halls	—	—	—	—	—	—
3020 - Electricity, Oil, Gas - Manse	—	—	—	—	—	—
3025 - Rates and Ground Rent - Manse	608.86	—	—	—	608.86	577.12
3030 - Water Rates - Manse	184.38	—	—	—	184.38	260.91
3035 - Telephone & Internet - Manse	—	—	—	—	—	—
3040 - Electricity, Oil, Gas - Other Properties	—	—	—	—	—	—
3045 - Rates and Ground Rent - Other Properties	—	—	1,877.33	—	1,877.33	1,157.19
3050 - Water Rates - Other Properties	—	—	420.94	—	420.94	433.15
3055 - Telephone & Internet - Other Properties	—	—	—	—	—	—
2256 - Church Cleaning	—	—	3,610.10	—	3,610.10	2,643.63
2257 - Maintenance of Grounds	—	—	3,947.34	—	3,947.34	6,174.00
2258 - Petrol	—	—	—	—	—	—
3100 - Repairs etc - Church and Halls	—	—	—	—	—	2,712.00
3100B - Service Fire Extinguishers	—	—	—	—	—	150.60
3110 - Repairs etc - Manse	—	—	4,522.00	—	4,522.00	420.00
3120 - Repairs etc - Other Property	—	—	1,955.00	—	1,955.00	2,655.60
3130 - Repairs etc - Equipment	—	—	1,809.02	—	1,809.02	1,032.59
3140 - Repairs etc - Vehicles	—	—	—	—	—	—
3200 - Insurance	1,929.11	—	3,750.60	—	5,679.71	4,836.69
3300 - Depreciation - Church and Halls	—	—	—	—	—	—
3310 - Depreciation - Manse	—	—	—	—	—	—
3320 - Depreciation - Other Property	—	—	—	—	—	—
3330 - Depreciation - Equipment	—	—	—	—	—	—
3340 - Depreciation - Vehicles	—	—	—	—	—	—
3350 - Asset Decrease	—	—	—	—	—	—
Property and Equipment Totals	12,867.94	—	23,157.33	—	36,025.27	33,179.20

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2023

	Unrestricted	Designated	Restricted	Endowment	total	
					This year	Last year
Grants to Missions and Charities						
4000 - United Appea	—	—	4,536.00	—	4,536.00	3,905.00
4105 - Irish Mission	—	—	—	—	—	—
4110 - Kinghan Mission	—	—	—	—	—	—
4115 - Shankill Road Mission	—	—	—	—	—	—
4120 - Nightlight	—	—	—	—	—	—
4125 - Presbyterian Orphan and Childrens Societ	—	—	1,497.50	—	1,497.50	2,678.75
4130 - Orphans and Children of Ministers and Mi	—	—	—	—	—	—
4135 - Old age, Pres. Women & Indigent Ladies	—	—	—	—	—	—
4140 - World Development Appeal	—	—	—	—	—	315.00
4145 - Moderators' Appeals	—	—	1,909.00	—	1,909.00	—
4150 - Youth and Childrens Ministry	—	—	—	—	—	200.00
2515 - Other Missions & Charities	750.00	—	3,934.00	—	4,684.00	2,038.00
4200 - City Missions	—	—	—	—	—	—
4205 - Christians Aganist Poverty	—	—	—	—	—	—
4210 - Bible Translation & Distribution Agencie	—	—	—	—	—	—
4220 - Bible Colleges	—	—	—	—	—	—
4230 - Christian Aid	—	—	—	—	—	—
4240 - Tear Fund	—	—	—	—	—	—
4250 - Earl Haig/RUC/UDR	—	—	—	—	—	—
4260 - Other Agencies	—	—	—	—	—	—
4270 - Grants to Individuals	—	—	—	—	—	—
Grants to Missions and Charities Totals	750.00	—	11,876.50	—	12,626.50	9,136.75
Resources used Grand totals	52,471.25	—	43,016.83	—	95,488.08	86,340.08

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2023

Duneane Presbyterian Church - NIC104836

Statement of Assets and Liabilities (by fund)

As at: 31 December 2023

	Balance	Previous balance
Investments		
6200: General investment fund - Asset		
General Investment Fund Endowment	52,494.66	48,138.12
	52,494.66	48,138.12
Investments	52,494.66	48,138.12
Cash at bank and in hand		
6300: Duneane Pres Church No 1 Ac - Asset		
Duneane PW Restricted	—	206.01
Duneane Tots Restricted	—	25.05
Farm Fund Restricted	29,423.82	20,215.80
Flourish at Duneane Restricted	276.41	758.00
Grave Fees Fund Restricted	1,710.00	1,510.00
MAD Weekend Restricted	784.96	784.96
Sunday School Fund Restricted	598.21	1,416.03
General fund Unrestricted	43,791.53	46,635.56
Property Fund Restricted	13,592.92	24,235.69
	90,177.85	95,787.10
6305: Duneane PW Account - Asset		
Duneane PW Account Restricted	—	47.35
	—	47.35
6310: Duneane Bowling Club No 1 Ac - Asset		
Duneane Bowling Club Account Restricted	280.00	353.55
	280.00	353.55
6311: Duneane Bowling Club No 2 Ac - Asset		
Duneane Bowling Club Account Restricted	883.20	872.28
	883.20	872.28
Cash at bank and in hand	91,341.05	97,060.28
Investments		
6303: National Savings Account (NS&I) - Asset		
Not for Interest Use Designated	40,000.00	40,000.00
	40,000.00	40,000.00
Investments	40,000.00	40,000.00
Grand Total	183,835.71	185,198.40

DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2023

Duneane Presbyterian Church - NIC104836 Fund movement summary Selected period: 01 January 2023 to 31 December 2023

Func	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
ARKDuneane - ARK @ Duneane	—	145.00	197.50	52.50	—	—	—
ChrisGuide - Christian Guidelines	—	—	—	—	—	—	—
DiggerProj - Digger Project	—	—	—	—	—	—	—
DunBowl - Duneane Bowling Club Account	1,225.83	11.28	73.91	—	—	—	1,163.20
DuneanePW - Duneane PW	206.01	—	—	(206.01)	—	—	—
DunPwAc - Duneane PW Account	47.35	118.00	165.35	—	—	—	—
DunTots - Duneane Tots	25.05	—	143.00	117.95	—	—	—
EarlHaig - Earl Haig Fund	—	—	—	—	—	—	—
Farm - Farm Fund	20,215.80	15,790.27	6,582.25	—	—	—	29,423.82
Flourish - Flourish at Duneane	758.00	4,049.41	4,531.00	—	—	—	276.41
GenInvest - General Investment Fund	48,138.12	—	—	—	4,356.54	—	52,494.66
GraveFees - Grave Fees Fund	1,510.00	200.00	—	—	—	—	1,710.00
Harvest - Harvest Fund	—	—	—	—	—	—	—
HeatLight - Heat & Light Fund	—	—	—	—	—	—	—
Herald - Herald Fund	—	—	—	—	—	—	—
HolBibleCl - Holiday Bible Club	—	30.00	612.18	582.18	—	—	—
MadWeekend - MAD Weekend	784.96	—	—	—	—	—	784.96
MenActF - Men's Activities Fund	—	—	—	—	—	—	—
ModAppeal - Moderator's Appeal Fund	—	1,909.00	1,909.00	—	—	—	—
NatSavings - Not for Interest Use	40,000.00	—	—	—	—	—	40,000.00
Orphan - Orphan Fund	—	1,497.50	1,497.50	—	—	—	—
PWGiftAid - PW Gift Aid Fund	—	—	206.01	206.01	—	—	—
Reachout - Reach Out Fund	—	—	—	—	—	—	—
SSGiftAid - SS Gift Aid Fund	—	27.55	—	(27.55)	—	—	—
ScreenProj - Screens & Projector	—	—	—	—	—	—	—
StudentBur - Students' Bursary	—	—	—	—	—	—	—
SunSchool - Sunday School Fund	1,416.03	502.59	1,347.96	27.55	—	—	598.21
Holding - Temporary Holding Fund	—	651.79	651.79	—	—	—	—
UnAppeal - United Appeal Fund	—	—	4,536.00	4,536.00	—	—	—
WorldDev - World Development Fund	—	—	—	—	—	—	—
YouthFello - Youth Fellowship (Revive Youth)	—	758.21	1,410.50	652.29	—	—	—
General - General fund	46,635.56	51,984.64	52,471.25	(2,357.42)	—	—	43,791.53
Property - Property Fund	24,235.69	7,970.11	18,612.88	—	—	—	13,592.92
Missions - Missions Fund	—	4,123.50	540.00	(3,583.50)	—	—	—
Totals	185,198.42	89,768.85	95,488.08	—	4,356.54	—	183,835.71

Duneane Presbyterian Church - NIC104836
 Balance sheet (Presbyterian Church of Ireland)
 As at: 31 December 2023

	General Fund £stg	Restricted Funds £stg	Endowment Funds £stg	At 31/12/2023 £stg	At 31/12/2022 £stg
Fixed assets					
Investments	—	—	52,494	52,494	48,138
Total fixed assets	—	—	52,494	52,494	48,138
Current assets					
Investments	40,000	—	—	40,000	40,000
Cash at bank and in hand	43,791	47,549	—	91,341	97,060
Total current assets	83,791	47,549	—	131,341	137,060
Net current assets less current liabilities	83,791	47,549	—	131,341	137,060
Net assets	83,791	47,549	52,494	183,835	185,198
Funds of the church	83,791	47,549	52,494	183,835	185,198

There may be minor discrepancies in the totals if the pence are not being shown

Duneane Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104836

Annual report

DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC104836)

**DUNEANE 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 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Duneane Congregation of the Presbyterian Church in Ireland, Gloverstown Road, Toomebridge, ANTRIM BT41 3RB

Registered Charity in Northern Ireland (NIC104836)

CHARITY TRUSTEES

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

Rev. Trevor McNeill MSc. Dip. Min.
Mr Robert James McKee
Mr William Robert Arrell

Mr Ronnie Wilson
Mr Robert James Evans
Mr Stephen French

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Trevor McNeill
Mr Robert McKee
Mrs Margaret Doole

INDEPENDENT EXAMINERS

Mr Alistair Smyth and Mrs Olga O'Neill

BANKERS

Danske Bank, Business Banking, PO Box 183, Donegall Square West, Belfast BT1 6JS

SOLICITORS

Ms Karen Cherry, Samuel Cummings & Sons, Solicitors, 39 Linenhall Street, BALLYMENA BT43 5AJ

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland (PCI), 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 and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk session are held on average four times per year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery, which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Duneane Congregation of the Presbyterian Church has been assigned to the Templepatrick Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty, and an elder appointed by the Kirk Session of the congregation.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

Duneane Congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable its members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is... ***'By the grace of God, through the sufficiency of Christ, and relying on the Holy Spirit at all times, to invite all peoples into a living, vibrant, and growing relationship with Jesus Christ and HIS church; joyfully celebrating God's love and reaching out to the world in mission with love and compassion'.***

- *This is increasingly exemplified by love for God, and love and concern for others;*
- *We are committed to the historic Christian gospel as revealed in the Bible, and to the Reformed Truths of the Presbyterian Church in Ireland;*
- *We seek to be relevant in our approach to worship to the people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice].*

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of groupings including:

- Sunday School
- Revive Youth (Youth fellowship)
- Duneane Tots (Parent and children group)
- Flourish@Duneane (Women's fellowship)
- Mid-Week fellowship

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.00pm (noon). Alongside this, in 2023, there has been an outdoor drive-in service at Easter, as well as weekly outdoor Mission services in both June and September, which were well attended. Furthermore, there were also an Autumn and a Winter evening service and a Christmas day service. Some services also continue to be provided to the congregation via a WhatsApp group that the members were invited to join.

The Mid-Week Fellowship once again provided an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at one service of blessing, gave thanks for faithful services and sought to comfort those who had been bereaved during the year in accordance with government guidelines.

At 31 December 2023 there were 74 communicant members and 90 families connected with the congregations. The average week attendance at morning worship is 60-80.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are usually visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors. On occasion hospital and home visits continue to be impacted by localised Covid outbreaks with regard to visits so, on occasion, this was replaced by phone calls.

Mission and outreach

At a local level the congregation assists the Jam Store Food-Bank, which encourages wider participation amongst members of every community in Randalstown. This continued and continued to grow throughout 2023, in accordance with government and PCI guidance. Every year the church organizes a Holiday Bible Club for children of the area. In 2023, this was again at the end of June. On special occasions such as Christmas and festivals, the church participates in outreach to the community by practical means such as catering, or participating in, for example, community choirs.

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 congregation in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care. The congregation also contributes to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

The congregation was normally represented at the regular meetings of Presbytery by our minister and/or one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June 2023.

Property

No major repairs or refurbishment projects were undertaken during the year.

Organisations/Groupings

- Mid-Week Fellowship attracts approximately 25 people per week.
- Sunday School and Bible Class has approximately 40 children.
- Flourish@Duneane continues to cater for all of the women in the church's community; its activities include the Christ, Coffee, Craft and Chat monthly meetings.
- The Holiday Bible Club was held in June 2023.
- Revive Youth is a monthly youth fellowship that takes place during the school year.

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

- ARK @ Duneane for younger children (pre-school and primary) occurs on a monthly basis, also during the school year.
- Duneane Tots takes place every Tuesday morning during term-time.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees, and helping with organisations and other church activities, including the management and marshalling of the drive-in services.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community, such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries, or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided, and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide, which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering (FWO). There were 74 contributors during the year [77 in previous year, 2022] donating a total of £35,951.50 (£41,127 in previous year, 2022), a reduction of £5,175.50.

Total Income of the congregation during the year was £89,768.85 compared to £84,873 in the previous year. This was mainly due to an increase of just over £2,181 in income generating activities, an increase of over £500 in donations and legacies, as well as an increase of approximately £5,179 from other income sources, which offset the decrease in FWO.

Total expenditure increased by approximately £9,148 from to £86,340 (2022) to £95,488 in 2023, mainly of the result of increases in costs such as the £3,442 in the cost of Utilities, £891 additional Central Assessment costs, and £843 increase in insurance.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on Thursday, 31st of October 2024 and signed on its behalf by

Rev. T. McNeill

Mr. R. McKee

31 October 2024

31 October 2024

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

As the total income of the congregation is less than £250,000.00 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis (Page 10 Trustee’s report).

We report on the accounts of Duneane Presbyterian Church for the year ended 31 December 2023 which are set out on the attached Statement of Financial Activity and Statement of Assets and Liabilities.

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 our responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether any particular matters have come to my attention.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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 any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

That accounting records were not kept in accordance with section 63 of the Charities Act.

That the accounts do not accord with those accounting records

That the accounts do not comply with the accounting requirements of the Charities Act.

That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, and we have found no matters that require drawing to your attention.

Signed: Mr. Alistair Smyth Signed: Mrs. Olga O’Neill

Address: 42 Groggan Road, Randalstown Address: Pipe Road, Randalstown

Date: 21 May 2024 Date: 21 May 2024

DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Incoming resources</i>					
Regular Direct Giving	48,583.66	9,911.24	—	58,494.90	61,438.18
Donations and Legacies	388.63	1,452.95	—	1,841.58	1,326.30
Activities that Generate Income	—	4,001.33	—	4,001.33	1,820.00
Investment Income	1,234.80	11.28	—	1,246.08	1,282.30
Other Income Sources	1,777.55	22,407.41	—	24,184.96	19,006.23
Total income	51,984.64	37,784.21	—	89,768.85	84,873.01
<i>Resources used</i>					
Central Church Assessments	7,961.25	—	—	7,961.25	7,070.25
Ministry and Support Staff	—	—	—	—	584.73
Minister	19,978.62	1,511.25	—	21,489.87	19,814.50
Other Ministry and Support Staff	1,101.34	—	—	1,101.34	571.00
Life and Work	—	2,113.69	—	2,113.69	1,805.73
Worship and Fellowship	3,382.81	750.00	—	4,132.81	2,779.31
Discipleship and Ministry	40.00	133.00	—	173.00	290.16
Mission and Outreach	4,642.34	1,971.39	—	6,613.73	9,424.42
Governance	1,746.95	1,503.67	—	3,250.62	1,684.03
Property and Equipment	—	1,013.38	—	1,013.38	2,507.38
Utilities	10,938.83	2,549.89	—	13,488.72	10,046.71
Repairs and Maintenance	—	15,843.46	—	15,843.46	15,788.42
Insurances	1,929.11	3,750.60	—	5,679.71	4,836.69
Grants to Missions and Charities	—	—	—	—	—
United Appeal	—	4,536.00	—	4,536.00	3,905.00
Other PCI Schemes	—	3,406.50	—	3,406.50	3,193.75
Other Missions and Charities	750.00	3,934.00	—	4,684.00	2,038.00
Total expenditure	52,471.25	43,016.83	—	95,488.08	86,340.08
Gains / losses on investment assets	—	—	4,356.54	4,356.54	(4,311.63)
Net income / (expenditure) resources before transfer	(486.61)	(5,232.62)	4,356.54	(1,362.69)	(5,778.70)
<i>Transfers</i>					
Gross transfers between funds - in	—	6,174.48	—	6,174.48	15,622.27
Gross transfers between funds - out	(2,357.42)	(3,817.06)	—	(6,174.48)	(15,622.27)
<i>Other recognised gains / losses</i>					
Net movement in funds	(2,844.03)	(2,875.20)	4,356.54	(1,362.69)	(5,778.70)
<i>Reconciliation of funds</i>					
Total funds brought forward	86,635.56	50,424.72	48,138.12	185,198.40	190,977.10
Total funds carried forward	83,791.53	47,549.52	52,494.66	183,835.71	185,198.40

/contd.

Represented by

Unrestricted					
General fund	43,791.53	—	—	43,791.53	46,635.56
Designated					
Not for Interest Use	40,000.00	—	—	40,000.00	40,000.00
Restricted					
Duneane Bowling Club Account	—	1,163.20	—	1,163.20	1,225.83
Duneane PW	—	—	—	—	206.01
Duneane PW Account	—	—	—	—	47.35
Duneane Tots	—	—	—	—	25.05
Farm Fund	—	29,423.82	—	29,423.82	20,215.80
Flourish at Duneane	—	276.41	—	276.41	758.00
Grave Fees Fund	—	1,710.00	—	1,710.00	1,510.00
MAD Weekend	—	784.96	—	784.96	784.96
Property Fund	—	13,592.92	—	13,592.92	24,235.69
Sunday School Fund	—	598.21	—	598.21	1,416.03
Endowment					
General Investment Fund	—	—	52,494.66	52,494.66	48,138.12

**DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES (By Fund)**

As at 31 December 2023

	Balance	Previous balance
Investments		
6200: General investment fund - Asset		
General Investment Fund Endowment	52,494.66	48,138.12
	<u>52,494.66</u>	<u>48,138.12</u>
Investments	52,494.66	48,138.12
Cash at bank and in hand		
6300: Duneane Pres Church No 1 Ac - Asset		
Duneane PW Restricted	—	206.01
Duneane Tots Restricted	—	25.05
Farm Fund Restricted	29,423.82	20,215.80
Flourish at Duneane Restricted	276.41	758.00
Grave Fees Fund Restricted	1,710.00	1,510.00
MAD Weekend Restricted	784.96	784.96
Sunday School Fund Restricted	598.21	1,416.03
General fund Unrestricted	43,791.53	46,635.56
Property Fund Restricted	13,592.92	24,235.69
	<u>90,177.85</u>	<u>95,787.10</u>
6305: Duneane PW Account - Asset		
Duneane PW Account Restricted	—	47.35
	<u>—</u>	<u>47.35</u>
6310: Duneane Bowling Club No 1 Ac - Asset		
Duneane Bowling Club Account Restricted	280.00	353.55
	<u>280.00</u>	<u>353.55</u>
6311: Duneane Bowling Club No 2 Ac - Asset		
Duneane Bowling Club Account Restricted	883.20	872.28
	<u>883.20</u>	<u>872.28</u>
Cash at bank and in hand	91,341.05	97,060.28
Investments		
6303: National Savings Account (NS&I) - Asset		
Not for Interest Use Designated	40,000.00	40,000.00
	<u>40,000.00</u>	<u>40,000.00</u>
Investments	40,000.00	40,000.00
Grand Total	183,835.71	185,198.40

/contd.

**DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023 (contd.)

Other Assets

Fixed Assets – Note 2

- Church Premises	£2,820,784	£2,820,784
- Fixtures, Fittings & Equipment	--	--
- Vehicles	--	--
- Investments – Note 3	£1,777,180	£1,722,169
	<u>£4,597,964</u>	<u>£4,542,953</u>

**DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
FUND MOVEMENT SUMMARY - Year Ended 31 December 2023**

Func	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
ARKDuneane - ARK @ Duneane	—	145.00	197.50	52.50	—	—	—
ChrisGuide - Christian Guidelines	—	—	—	—	—	—	—
DiggerProj - Digger Project	—	—	—	—	—	—	—
DunBowl - Duneane Bowling Club Account	1,225.83	11.28	73.91	—	—	—	1,163.20
DuneanePW - Duneane PW	206.01	—	—	(206.01)	—	—	—
DunPwAc - Duneane PW Account	47.35	118.00	165.35	—	—	—	—
DunTots - Duneane Tots	25.05	—	143.00	117.95	—	—	—
EarlHaig - Earl Haig Fund	—	—	—	—	—	—	—
Farm - Farm Fund	20,215.80	15,790.27	6,582.25	—	—	—	29,423.82
Flourish - Flourish at Duneane	758.00	4,049.41	4,531.00	—	—	—	276.41
GenInvest - General Investment Fund	48,138.12	—	—	—	4,356.54	—	52,494.66
GraveFees - Grave Fees Fund	1,510.00	200.00	—	—	—	—	1,710.00
Harvest - Harvest Fund	—	—	—	—	—	—	—
HeatLight - Heat & Light Fund	—	—	—	—	—	—	—
Herald - Herald Fund	—	—	—	—	—	—	—
HolBibleCl - Holiday Bible Club	—	30.00	612.18	582.18	—	—	—
MadWeekend - MAD Weekend	784.96	—	—	—	—	—	784.96
MenActF - Men's Activities Fund	—	—	—	—	—	—	—
ModAppeal - Moderator's Appeal Fund	—	1,909.00	1,909.00	—	—	—	—
NatSavings - Not for Interest Use	40,000.00	—	—	—	—	—	40,000.00
Orphan - Orphan Fund	—	1,497.50	1,497.50	—	—	—	—
PWGiftAid - PW Gift Aid Fund	—	—	206.01	206.01	—	—	—
Reachout - Reach Out Fund	—	—	—	—	—	—	—
SSGiftAid - SS Gift Aid Fund	—	27.55	—	(27.55)	—	—	—
ScreenProj - Screens & Projector	—	—	—	—	—	—	—
StudentBur - Students' Bursary	—	—	—	—	—	—	—
SunSchool - Sunday School Fund	1,416.03	502.59	1,347.96	27.55	—	—	598.21
Holding - Temporary Holding Fund	—	651.79	651.79	—	—	—	—
UnAppeal - United Appeal Fund	—	—	4,536.00	4,536.00	—	—	—
WorldDev - World Development Fund	—	—	—	—	—	—	—
YouthFello - Youth Fellowship (Revive Youth)	—	758.21	1,410.50	652.29	—	—	—
General - General fund	46,635.56	51,984.64	52,471.25	(2,357.42)	—	—	43,791.53
Property - Property Fund	24,235.69	7,970.11	18,612.88	—	—	—	13,592.92
Missions - Missions Fund	—	4,123.50	540.00	(3,583.50)	—	—	—
Totals	185,198.42	89,768.85	95,488.08	—	4,356.54	—	183,835.71

**DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
BALANCE SHEET (DETAILED)**

As at 31 December 2023

	General Fund £stg	Restricted Funds £stg	Endowment Funds £stg	At 31/12/2023 £stg	At 31/12/2022 £stg
Fixed assets					
Investments	—	—	52,494	52,494	48,138
Total fixed assets	—	—	52,494	52,494	48,138
Current assets					
Investments	40,000	—	—	40,000	40,000
Cash at bank and in hand	43,791	47,549	—	91,341	97,060
Total current assets	83,791	47,549	—	131,341	137,060
Net current assets less current liabilities	83,791	47,549	—	131,341	137,060
Net assets	83,791	47,549	52,494	183,835	185,198
Funds of the church	83,791	47,549	52,494	183,835	185,198

Approved by the Kirk Session at a meeting on 31 October 2024 and signed on its behalf by:

Rev. D. Trevor McNeill

Robert McKee

**DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. FIXED ASSETS

The congregation owns the Church premises (Church & Hall) situated at Gloverstown Road/Church Road, Toomebridge, and the associated fixtures, fittings, plant and machinery; these have an insurance value of £2,281,818.80. It also owns the Manse located at 15 Ballynafey Road, Randalstown with an insurance value of £538,964.87.

3. INVESTMENTS

The congregation has the following investments; amounts are shown at last market valuation.

	2023	2022
General Investment Fund	52,494	48,138
Property	1,684,686	1,634,031
Other investments (NS&I)	40,000	40,000
	<u>1,777,180</u>	<u>1,722,169</u>

Duneane Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104836

Annual return

Duneane Presbyterian Church

(Fulton Memorial)



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

As the total income of the congregation is less than £250,000.00 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis (Page 10 Trustees' Report).

We report on the accounts of Duneane Presbyterian Church for the year ended 31 December 2023, which are set out on the pages that follow.

As the Trustees of Duneane Presbyterian Church you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether any particular matters have come to my attention.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our examination included a review of the accounting records kept by Duneane Presbyterian Church and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees of Duneane Presbyterian Church concerning any such matters.

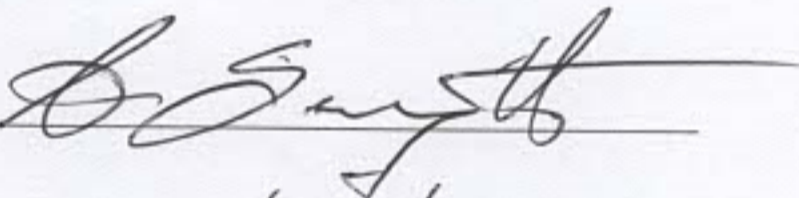
Our role is to state whether any material matters have come to our attention giving us cause to believe:

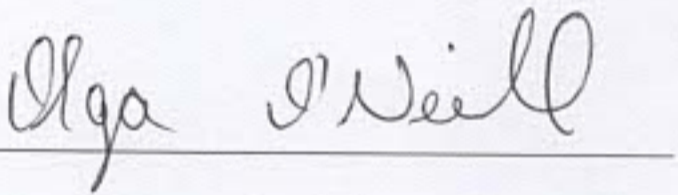
- 1) That accounting records were not kept in accordance with section 63 of the Charities Act.
- 2) That the accounts do not accord with those accounting records.
- 3) That the accounts do not comply with the accounting requirements of the Charities Act.
- 4) That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, and we have found no matters that require drawing to your attention.

Mr A Smyth

Mrs O O'Neill

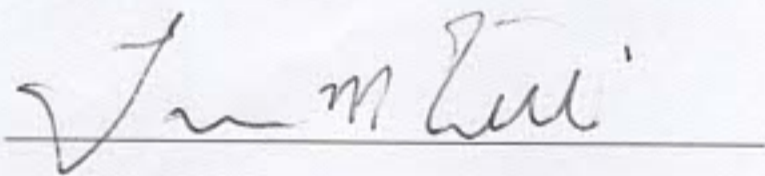




Date: 21/5/24

21.05.24

Verified by Rev D T McNeill
(Minister)



Date: 25/5/24

Duneane Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104836

Accounts

Duneane Presbyterian Church

(Fulton Memorial)



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

As the total income of the congregation is less than £250,000.00 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis (Page 10 Trustees' Report).

We report on the accounts of Duneane Presbyterian Church for the year ended 31 December 2022, which are set out on the pages that follow.

As the Trustees of Duneane Presbyterian Church you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether any particular matters have come to my attention.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our examination included a review of the accounting records kept by Duneane Presbyterian Church and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees of Duneane Presbyterian Church concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:


Duneane Presbyterian Church Financial Statements 2022


- 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.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, and we have found no matters that require drawing to your attention.

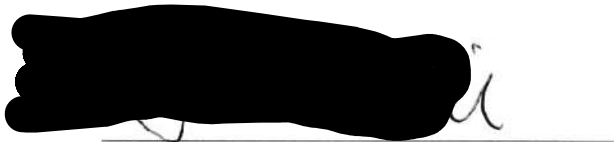
Mr A Smyth

Mrs O O'Neill


Date: 15/5/23


15.5.23

Verified by Rev D T McNeill
(Minister)


Date: 15/5/23

Duneane Presbyterian Church Financial Statements 2022

Duneane Presbyterian Church - NIC104836

Statement of Financial Activities

For the period from 01 January 2022 to 31 December 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Regular Direct Giving	50,112	11,325	—	61,438	59,947
Donations and Legacies	348	978	—	1,326	504
Activities that Generate Income	—	1,820	—	1,820	900
Investment Income	1,280	1	—	1,282	1,259
Other Income Sources	1,821	17,184	—	19,006	19,815
Total income	53,562	31,310	—	84,873	82,427
Resources used					
Central Church Assessments	7,070	—	—	7,070	7,188
Ministry and Support Staff	584	—	—	584	1,751
Minister	18,303	1,511	—	19,814	19,370
Other Ministry and Support Staff	571	—	—	571	967
Life and Work	—	1,805	—	1,805	1,167
Worship and Fellowship	2,759	20	—	2,779	2,251
Discipleship and Ministry	170	120	—	290	365
Mission and Outreach	7,196	2,228	—	9,424	9,669
Governance	1,593	90	—	1,684	1,879
Property and Equipment	1,299	1,208	—	2,507	7,461
Utilities	8,219	1,827	—	10,046	5,774
Repairs and Maintenance	33	15,754	—	15,788	13,159
Insurances	1,800	3,036	—	4,836	4,179
Depreciation	—	—	—	—	—
Grants to Missions and Charities	—	—	—	—	—
United Appeal	—	3,905	—	3,905	3,828
Other PCI Schemes	—	3,193	—	3,193	270
Other Missions and Charities	500	1,538	—	2,038	5,455
Total expenditure	50,100	36,239	—	86,340	84,737
Gains / losses on investment assets	—	—	(4,311)	(4,311)	52,449*
Net income / (expenditure) resources before transfer	3,462	(4,929)	(4,311)	(5,778)	50,138*
Transfers					
Gross transfers between funds - in	—	15,622	—	15,622	24,879
Gross transfers between funds - out	(2,394)	(13,227)	—	(15,622)	(24,879)
Other recognised gains/ losses					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	1,067	(2,534)	(4,311)	(5,778)	50,138
Reconciliation of funds					
Total funds brought forward	85,567	52,959	52,449	190,977	140,838
Total funds carried forward	86,635	50,424	48,138	185,199	190,977

* Total asset value £52,449 previously recorded in Note 3 – Actual gain 2021 £5,680.00

/contd.

Duneane Presbyterian Church Financial Statements 2022

Represented by

Unrestricted					
General fund	46,635	—	—	46,635	45,567
Designated					
Not for Interest Use	40,000	—	—	40,000	40,000
Restricted					
Christian Guidelines	—	—	—	—	—
Digger Project	—	—	—	—	—
Duneane Bow ling Club Account	—	1,225	—	1,225	1,274
Duneane PW	—	206	—	206	—
Duneane PW Account	—	47	—	47	1,473
Duneane Tots	—	25	—	25	25
Earl Haig Fund	—	—	—	—	—
Farm Fund	—	20,215	—	20,215	24,392
Flourish at Duneane	—	758	—	758	—
Grave Fees Fund	—	1,510	—	1,510	—
Harvest Fund	—	—	—	—	—
Heat & Light Fund	—	—	—	—	—
Herald Fund	—	—	—	—	—
Holiday Bible Club	—	—	—	—	0
MAD Weekend	—	784	—	784	784
Men's Activities Fund	—	—	—	—	—
Missions Fund	—	—	—	—	0
Moderator's Appeal Fund	—	—	—	—	—
Orphan Fund	—	—	—	—	112
PW Gift Aid Fund	—	—	—	—	—
Property Fund	—	24,235	—	24,235	22,585
Reach Out Fund	—	—	—	—	—
SS Gift Aid Fund	—	—	—	—	—
Screens & Projector	—	—	—	—	0
Students' Bursary	—	—	—	—	—
Sunday School Fund	—	1,416	—	1,416	2,312
Temporary Holding Fund	—	—	—	—	—
United Appeal Fund	—	—	—	—	0
World Development Fund	—	—	—	—	—
Youth Fellow ship (Revive Youth)	—	—	—	—	0
Endow ment					
General Investment Fund	—	—	48,138	48,138	52,449

There may be minor discrepancies in the totals if the pence are not being shown

Duneane Presbyterian Church Financial Statements 2022

Analysis of income and expenditure Selected period: 01 January 2022 to 31 December 2022

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Incoming resources						
Regular Direct Giving						
1000 - Recorded Giving (FWO Stipend and CMF)	41,627	—	—	—	41,627	37,904
1010 - Gift Aid Received on Recorded Giving	6,858	—	—	—	6,858	7,015
1020 - Loose Collections	1,627	—	—	—	1,627	6,572
1020A - Gift Aid on Loose Collections	—	—	—	—	—	—
1121 - Gift Aid on PW	—	—	206	—	206	287
1122 - Gift Aid on Sunday School	—	—	—	—	—	—
1141 - Mission Envelopes	—	—	3,446	—	3,446	3,290
1141A - Gift Aid on Mission Envelopes	—	—	561	—	561	648
1142 - Harvest Envelopes	—	—	2,940	—	2,940	3,050
1142A - Gift Aid on Harvest Envelopes	—	—	587	—	587	644
1142B - Harvest Loose Offering	—	—	130	—	130	—
1143 - World Development Envelopes	—	—	260	—	260	265
1143A - Gift Aid on World Development	—	—	55	—	55	5
1144 - Heat & Light Donations	—	—	—	—	—	—
1144B - Gift Aid on Moderator's Appeal	—	—	—	—	—	—
1145 - Leprosy Mission	—	—	—	—	—	—
1145B - Gift Aid on Earl Haig	—	—	—	—	—	—
1146 - Presbyterian Orphan & Children's Society	—	—	2,425	—	2,425	—
1146A - Gift Aid on Pres Orphan & Children's Soc	—	—	141	—	141	112
1146B - Gift Aid on Students' Bursary	—	—	—	—	—	—
1151 - Sunday School Collections	—	—	305	—	305	97
1152 - Bible Class Collections	—	—	268	—	268	55
Regular Direct Giving Totals	50,112	—	11,325	—	61,438	59,947
Donations and Legacies						
1110 - Gift Days - Special Collections and Dona	—	—	—	—	—	—
1120 - Gift Aid Received on Occasional Gifts	48	—	—	—	48	35
1130 - Gifts in Kind	—	—	—	—	—	—
1140 - Legacies and Bequests	—	—	—	—	—	—
1150 - Received for Church Organisations	300	—	978	—	1,278	469
1160 - Donations from Church Organisations	—	—	—	—	—	—
Donations and Legacies Totals	348	—	978	—	1,326	504
Activities that Generate Income						
1200 - Income from Church Events	—	—	—	—	—	—
1205 - Income from Flourish@Duneane Events	—	—	190	—	190	—
1210 - Sale or Rental of Books/CDs/DVDs etc	—	—	—	—	—	—
1220 - Church Magazines	—	—	120	—	120	—
1230 - Weddings - Funerals etc	—	—	1,510	—	1,510	900
Activities that Generate Income Totals	—	—	1,820	—	1,820	900

/contd.

Duneane Presbyterian Church Financial Statements 2022

Investment Income

1300 - Bank and Building Society Interest	216	—	1	—	218	235
1310 - General Investment	—	—	—	—	—	—
1311 - Asset Increase	—	—	—	—	—	—
1320 - Presbyterian Mutual Society	—	—	—	—	—	—
1330 - Other Investment Income	—	—	—	—	—	—
1331 - Interest on Bequests	1,063	—	—	—	1,063	1,024

Investment Income Totals	1,280	—	1	—	1,282	1,259
---------------------------------	-------	---	---	---	-------	-------

Other Income Sources

1130A - Screens & Projector	—	—	—	—	—	—
1144A - Moderator's Appeal	—	—	—	—	—	—
1145A - Earl Haig	—	—	—	—	—	131
1147 - PW Mission Boxes	—	—	—	—	—	988
1160A - Holiday Bible Club	—	—	30	—	30	—
1161 - Donation First Randalstown	1,505	—	408	—	1,913	1,394
1161A - MAD Weekend	—	—	—	—	—	—
1200A - Digger Project	—	—	—	—	—	—
1300A - Interest Savings Account	315	—	—	—	315	6
1315 - Opening Bank balance b/f	—	—	—	—	—	—
1400 - Grants Received	—	—	—	—	—	—
1410 - Rental Income	—	—	14,846	—	14,846	15,049
1420 - Insurance Claims Recoverable	—	—	1,900	—	1,900	—
1430 - Loans Received	—	—	—	—	—	—
1440 - Proceed from Sale of Fixed Assets	—	—	—	—	—	—
1450 - Gains on Sale of Fixed Assets	—	—	—	—	—	—
1460 - Miscellaneous Income	—	—	—	—	—	2,244
1461 - Men's Activities	—	—	—	—	—	—

Other Income Sources Totals	1,821	—	17,184	—	19,006	19,815
------------------------------------	-------	---	--------	---	--------	--------

Incoming resources Grand totals	53,562	—	31,310	—	84,873	82,427
--	--------	---	--------	---	--------	--------

Resources used

Central Church Assessments

2000 - Central Ministry Fund	1,309	—	—	—	1,309	1,463
2005 - Ministers Pension Scheme Fund	2,996	—	—	—	2,996	2,922
2010 - Retired Ministers Fund	—	—	—	—	—	—
2015 - Widows of Ministers Fund	272	—	—	—	272	335
2020 - Incidental Fund	1,009	—	—	—	1,009	1,127
2025 - Prolonged Disability Fund	218	—	—	—	218	244
2030 - Ministerial Development Fund	125	—	—	—	125	159
2035 - Sick Supply Fund	16	—	—	—	16	24
2040 - Church House Repairs Fund	545	—	—	—	545	640
2041 - Special Assembly	—	—	—	—	—	—
2045 - Apprenticeship Levy	62	—	—	—	62	61
4100 - Students Bursary	518	—	—	—	518	213

Central Church Assessments Totals	7,070	—	—	—	7,070	7,188
--	-------	---	---	---	-------	-------

/contd.

Duneane Presbyterian Church Financial Statements 2022

Property and Equipment

2259 - Tools and Equipment	1,299	—	835	—	2,134	2,847
2535 - Car Park Extension	—	—	—	—	—	—
2626 - Rental Management Fees	—	—	373	—	373	220
3100A - Screens & Projector	—	—	—	—	—	4,393
3000 - Electricity, Oil, Gas - Church & Halls	7,376	—	—	—	7,376	3,799
3005 - Rates and Ground Rent - Church & Halls	4	—	—	—	4	4
3010 - Water Rates - Church & Halls	—	—	236	—	236	223
3015 - Telephone & Internet - Church & Halls	—	—	—	—	—	—
3020 - Electricity, Oil, Gas - Manse	—	—	—	—	—	—
3025 - Rates and Ground Rent - Manse	577	—	—	—	577	572
3030 - Water Rates - Manse	260	—	—	—	260	128
3035 - Telephone & Internet - Manse	—	—	—	—	—	—
3040 - Electricity, Oil, Gas - Other Properties	—	—	—	—	—	—
3045 - Rates and Ground Rent - Other Properties	—	—	1,157	—	1,157	663
3050 - Water Rates - Other Properties	—	—	433	—	433	382
3055 - Telephone & Internet - Other Properties	—	—	—	—	—	—
2256 - Church Cleaning	—	—	2,643	—	2,643	1,380
2257 - Maintenance of Grounds	—	—	6,174	—	6,174	6,120
2258 - Petrol	—	—	—	—	—	—
3100 - Repairs etc - Church and Halls	—	—	2,712	—	2,712	2,569
3100B - Service Fire Extinguishers	—	—	150	—	150	96
3110 - Repairs etc - Manse	—	—	420	—	420	389
3120 - Repairs etc - Other Property	—	—	2,655	—	2,655	2,239
3130 - Repairs etc - Equipment	33	—	999	—	1,032	365
3140 - Repairs etc - Vehicles	—	—	—	—	—	—
3200 - Insurance	1,800	—	3,036	—	4,836	4,179
3300 - Depreciation - Church and Halls	—	—	—	—	—	—
3310 - Depreciation - Manse	—	—	—	—	—	—
3320 - Depreciation - Other Property	—	—	—	—	—	—
3330 - Depreciation - Equipment	—	—	—	—	—	—
3340 - Depreciation - Vehicles	—	—	—	—	—	—
3350 - Asset Decrease	—	—	—	—	—	—

Property and Equipment Totals	11,352	—	21,827	—	33,179	30,574
--------------------------------------	--------	---	--------	---	--------	--------

Grants to Missions and Charities

4000 - United Appeal	—	—	3,905	—	3,905	3,828
4105 - Irish Mission	—	—	—	—	—	—
4110 - Kinghan Mission	—	—	—	—	—	—
4115 - Shankill Road Mission	—	—	—	—	—	—
4120 - Nightlight	—	—	—	—	—	—
4125 - Presbyterian Orphan and Childrens Societ	—	—	2,678	—	2,678	—
4130 - Orphans and Children of Ministers and Mi	—	—	—	—	—	—
4135 - Old age, Pres. Women & Indigent Ladies	—	—	—	—	—	—
4140 - World Development Appeal	—	—	315	—	315	270
4145 - Moderators' Appeals	—	—	—	—	—	—
4150 - Youth and Childrens Ministry	—	—	200	—	200	—
2515 - Other Missions & Charities	500	—	1,538	—	2,038	4,149
4200 - City Missions	—	—	—	—	—	1,100
4205 - Christians Aganist Poverty	—	—	—	—	—	—
4210 - Bible Translation & Distribution Agencie	—	—	—	—	—	75
4220 - Bible Colleges	—	—	—	—	—	—
4230 - Christian Aid	—	—	—	—	—	—
4240 - Tear Fund	—	—	—	—	—	—
4250 - Earl Haig/RUC/UDR	—	—	—	—	—	131
4260 - Other Agencies	—	—	—	—	—	—
4270 - Grants to Individuals	—	—	—	—	—	—

Grants to Missions and Charities Totals	500	—	8,636	—	9,136	9,553
--	-----	---	-------	---	-------	-------

Resources used Grand totals	50,100	—	36,239	—	86,340	84,737
------------------------------------	--------	---	--------	---	--------	--------

There may be minor discrepancies in the totals if the pence are not being shown

/contd.

Duneane Presbyterian Church Financial Statements 2022

Ministry and Support Staff

2106 - Licensed Assistant Car Allow ance	494	—	—	—	494	1,259
2111 - Licensed Assistant Expenses	20	—	—	—	20	320
2126 - ER NIC on Licensed Assistant Allow ances	70	—	—	—	70	172
2100 - Minister's Stipend (inc NI)	13,748	—	—	—	13,748	13,343
2105 - Ministerial Car Allow ance	1,914	—	—	—	1,914	1,872
2110 - Minister's Expenses	900	—	—	—	900	965
2115 - Ministerial Duties Allow ance	1,277	—	—	—	1,277	1,248
2120 - Min's Alice in Lieu of Manse	—	—	—	—	—	—
2125 - ER NIC on Ministerial Allow ances	463	—	—	—	463	430
2130 - Minister's Interest on Investments	—	—	—	—	—	—
2131 - Rent Manse Farmland - Minister	—	—	1,511	—	1,511	1,511
2200 - Associate Minister	—	—	—	—	—	—
2210 - Other Ministry and Support Staff	—	—	—	—	—	—
2220 - Ministry and Support Staff Training	—	—	—	—	—	—
2230 - Ministry and Support Staff Expenses	—	—	—	—	—	—
2240 - Retired Minister	—	—	—	—	—	—
2250 - Pulpit Supplies and Guest Speakers	571	—	—	—	571	967
2260 - Vacancy Convener	—	—	—	—	—	—
Ministry and Support Staff Totals	19,458	—	1,511	—	20,970	22,088

Life and Work

2500A - MAD Weekend	—	—	—	—	—	—
2500B - Holiday Bible Club	—	—	496	—	496	225
2500C - Youth Fellow ship	—	—	1,309	—	1,309	942
2500D - Men's Activity Fund	—	—	—	—	—	—
4150A - Sunday School Gift Aid	—	—	—	—	—	—
4155A - PW Gift Aid	—	—	—	—	—	—
2251 - Guest Soloists and Singers	100	—	—	—	100	740
2255 - Organist & Deputy Organist	1,800	—	—	—	1,800	460
2300 - Worship Resources & Copyright Licenses	575	—	—	—	575	632
2310 - Social Events	—	—	—	—	—	—
2310A - Harvest Expenses	—	—	—	—	—	150
2311 - Bow ling Club Expenses	—	—	20	—	20	—
2315 - Flourish @ Duneane Events	—	—	—	—	—	—
2320 - Church Envelopes	283	—	—	—	283	269
2330 - Other	—	—	—	—	—	—
2400 - Christian Education and Training	170	—	—	—	170	44
2400A - Study Books	—	—	—	—	—	10
2410 - Church Magazines and Literature	—	—	120	—	120	—
2420 - Other	—	—	—	—	—	310
2500 - Childrens and Youth Ministry	203	—	2,028	—	2,232	1,280
2510 - Local Mission and Outreach	620	—	200	—	820	1,361
2520 - Publicity & w eb site	—	—	—	—	—	—
2530 - Church Events	330	—	—	—	330	104
2530A - Digger Project	—	—	—	—	—	—
2540 - Other	6,042	—	—	—	6,042	6,923
Life and Work Totals	10,125	—	4,174	—	14,299	13,454

Governance

2600 - Kirk Sessions/Committee Training etc	—	—	—	—	—	—
2605 - Annual Reports	18	—	—	—	18	—
2610 - Investment Advisers	—	—	—	—	—	—
2615 - Independent Examiner/Audit Fees	—	—	—	—	—	—
2620 - Legal Fees	—	—	—	—	—	—
2625 - Other Professional Fees	—	—	—	—	—	70
2630 - Adverts, Printing, Stationery & Postage	481	—	—	—	481	916
2630A - Financial & Other Softw are	184	—	—	—	184	91
2635 - Other Sundry Expenses	215	—	22	—	237	94
2635A - Copyright Licence	—	—	—	—	—	—
2640 - Bank Interest and Charges	184	—	68	—	253	208
2645 - Loan Interest	—	—	—	—	—	—
2646 - Loan Repayment	—	—	—	—	—	—
2650 - Presbytery Fees	510	—	—	—	510	497
Governance Totals	1,593	—	90	—	1,684	1,879

/contd.

Duneane Presbyterian Church Financial Statements 2022

Property and Equipment

2259 - Tools and Equipment	1,299	—	835	—	2,134	2,847
2535 - Car Park Extension	—	—	—	—	—	—
2626 - Rental Management Fees	—	—	373	—	373	220
3100A - Screens & Projector	—	—	—	—	—	4,393
3000 - Electricity, Oil, Gas - Church & Halls	7,376	—	—	—	7,376	3,799
3005 - Rates and Ground Rent - Church & Halls	4	—	—	—	4	4
3010 - Water Rates - Church & Halls	—	—	236	—	236	223
3015 - Telephone & Internet - Church & Halls	—	—	—	—	—	—
3020 - Electricity, Oil, Gas - Manse	—	—	—	—	—	—
3025 - Rates and Ground Rent - Manse	577	—	—	—	577	572
3030 - Water Rates - Manse	260	—	—	—	260	128
3035 - Telephone & Internet - Manse	—	—	—	—	—	—
3040 - Electricity, Oil, Gas - Other	—	—	—	—	—	—
Properties						
3045 - Rates and Ground Rent - Other Properties	—	—	1,157	—	1,157	663
Properties						
3050 - Water Rates - Other Properties	—	—	433	—	433	382
3055 - Telephone & Internet - Other Properties	—	—	—	—	—	—
Properties						
2256 - Church Cleaning	—	—	2,643	—	2,643	1,380
2257 - Maintenance of Grounds	—	—	6,174	—	6,174	6,120
2258 - Petrol	—	—	—	—	—	—
3100 - Repairs etc - Church and Halls	—	—	2,712	—	2,712	2,569
3100B - Service Fire Extinguishers	—	—	150	—	150	96
3110 - Repairs etc - Manse	—	—	420	—	420	389
3120 - Repairs etc - Other Property	—	—	2,655	—	2,655	2,239
3130 - Repairs etc - Equipment	33	—	999	—	1,032	365
3140 - Repairs etc - Vehicles	—	—	—	—	—	—
3200 - Insurance	1,800	—	3,036	—	4,836	4,179
3300 - Depreciation - Church and Halls	—	—	—	—	—	—
3310 - Depreciation - Manse	—	—	—	—	—	—
3320 - Depreciation - Other Property	—	—	—	—	—	—
3330 - Depreciation - Equipment	—	—	—	—	—	—
3340 - Depreciation - Vehicles	—	—	—	—	—	—
3350 - Asset Decrease	—	—	—	—	—	—
Property and Equipment Totals	11,352	—	21,827	—	33,179	30,574

Grants to Missions and Charities

4000 - United Appeal	—	—	3,905	—	3,905	3,828
4105 - Irish Mission	—	—	—	—	—	—
4110 - Kinghan Mission	—	—	—	—	—	—
4115 - Shankill Road Mission	—	—	—	—	—	—
4120 - Nightlight	—	—	—	—	—	—
4125 - Presbyterian Orphan and Childrens Societ	—	—	2,678	—	2,678	—
4130 - Orphans and Children of Ministers and Mi	—	—	—	—	—	—
4135 - Old age, Pres. Women & Indigent Ladies	—	—	—	—	—	—
4140 - World Development Appeal	—	—	315	—	315	270
4145 - Moderators' Appeals	—	—	—	—	—	—
4150 - Youth and Childrens Ministry	—	—	200	—	200	—
2515 - Other Missions & Charities	500	—	1,538	—	2,038	4,149
4200 - City Missions	—	—	—	—	—	1,100
4205 - Christians Aganist Poverty	—	—	—	—	—	—
4210 - Bible Translation & Distribution	—	—	—	—	—	75
Agencie						
4220 - Bible Colleges	—	—	—	—	—	—
4230 - Christian Aid	—	—	—	—	—	—
4240 - Tear Fund	—	—	—	—	—	—
4250 - Earl Haig/RUC/UDR	—	—	—	—	—	131
4260 - Other Agencies	—	—	—	—	—	—
4270 - Grants to Individuals	—	—	—	—	—	—
Grants to Missions and Charities Totals	500	—	8,636	—	9,136	9,553

Resources used Grand totals

Resources used Grand totals	50,100	—	36,239	—	86,340	84,737
------------------------------------	---------------	----------	---------------	----------	---------------	---------------

There may be minor discrepancies in the totals if the pence are not being shown

Duneane Presbyterian Church Financial Statements 2022

Statement of Assets and Liabilities (by fund) As at: 31 December 2022

	Balance	Previous balance
Investments		
6200: General investment fund - Asset		
General Investment Endowment Fund	48,138.12	52,449.75
	48,138.12	52,449.75
Investments	48,138.12	52,449.75
Cash at bank and in hand		
6300: Duneane Pres Church No 1 Ac - Asset		
Duneane PW Restricted	206.01	—
Duneane Tots Restricted	25.05	25.05
Farm Fund Restricted	20,215.80	24,392.50
Flourish at Duneane Restricted	758.00	—
Grave Fees Fund Restricted	1,510.00	—
Holiday Bible Club Restricted	—	(0.39)
MAD Weekend Restricted	784.96	784.96
Orphan Fund Restricted	—	112.50
Screens & Projector Restricted	—	(0.20)
Sunday School Fund Restricted	1,416.03	2,312.58
United Appeal Fund Restricted	—	(0.89)
Youth Fellowship (Revive Youth) Restricted	—	(0.06)
General fund Unrestricted	46,635.56	45,567.78
Property Fund Restricted	24,235.69	22,585.21
Missions Fund Restricted	—	0.33
	95,787.10	95,779.37
6305: Duneane PW Account - Asset		
Duneane PW Account Restricted	47.35	1,473.51
	47.35	1,473.51
6310: Duneane Bowling Club No 1 Ac - Asset		
Duneane Bowling Club Account Restricted	353.55	203.28
	353.55	203.28
6311: Duneane Bowling Club No 2 Ac - Asset		
Duneane Bowling Club Account Restricted	872.28	1,071.19
	872.28	1,071.19
Cash at bank and in hand	97,060.28	98,527.35
Investments		
6303: National Savings Account (NS&I) - Asset		
Not for Interest Use Designated	40,000.00	40,000.00
	40,000.00	40,000.00
Investments	40,000.00	40,000.00
Grand Total	185,198.40	190,977.10

Duneane Presbyterian Church Financial Statements 2022

Fund movement summary Selected period: 01 January 2022 to 31 December 2022

Fund	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Journal Entries Losses	Fund balances Carried forward
ARKDuneane - ARK @	—	—	—	—	—	—
Duneane						
ChrisGuide - Christian	—	—	—	—	—	—
Guidelines						
DiggerProj - Digger	—	—	—	—	—	—
Project						
DunBow I - Duneane	1,274	1	50	—	—	1,225
Bow ling Club Account						
DuneanePW - Duneane	—	206	—	—	—	206
PW						
DunPw Ac - Duneane PW	1,473	270	1,696	—	—	47
Account						
DunTots - Duneane Tots	25	—	—	—	—	25
EarlHaig - Earl Haig Fund	—	—	—	—	—	—
Farm - Farm Fund	24,392	13,479	7,656	(10,000)	—	20,215
Flourish - Flourish at	—	958	200	—	—	758
Duneane						
GenInvest - General	52,449	—	—	—	(4,311)	48,138
Investment Fund						
GraveFees - Grave Fees	—	1,510	—	—	—	1,510
Fund						
Harvest - Harvest Fund	—	—	—	—	—	—
HeatLight - Heat & Light	—	—	—	—	—	—
Fund						
Herald - Herald Fund	—	—	—	—	—	—
HolBibleCl - Holiday Bible	0	30	496	467	—	—
Club						
MadWeekend - MAD	784	—	—	—	—	784
Weekend						
MenActF - Men's Activities	—	—	—	—	—	—
Fund						
ModAppeal - Moderator's	—	—	—	—	—	—
Appeal Fund						
NatSavings - Not for	40,000	—	—	—	—	40,000
Interest Use						
Orphan - Orphan Fund	112	2,566	2,678	—	—	—
PWGiftAid - PW Gift Aid	—	—	—	—	—	—
Fund						
Reachout - Reach Out	—	—	—	—	—	—
Fund						
SSGiftAid - SS Gift Aid	—	—	—	—	—	—
Fund						
ScreenProj - Screens &	0	—	—	0	—	—
Projector						
StudentBur - Students'	—	—	—	—	—	—
Bursary						
SunSchool - Sunday	2,312	573	1,470	—	—	1,416
School Fund						
Holding - Temporary	—	—	—	—	—	—
Holding Fund						
UnAppeal - United Appeal	0	—	3,905	3,905	—	—
Fund						
WorldDev - World	—	315	315	—	—	—
Development Fund						
YouthFello - Youth	0	60	1,309	1,249	—	—
Fellow ship (Revive Youth)						
General - General fund	45,567	53,562	50,100	(2,394)	—	46,635
Property - Property Fund	22,585	7,332	15,682	9,999	—	24,235
Missions - Missions Fund	0	4,007	780	(3,227)	—	—
Totals	190,977	84,873	86,340	—	(4,311)	185,198

Duneane Presbyterian Church Financial Statements 2022

Balance sheet (Presbyterian Church of Ireland) As at: 31 December 2022

	General Fund £stg	Restricted Funds £stg	Endowment Funds £stg	At 31/12/2022 £stg	At 31/12/2021 £stg
Fixed assets					
Investments	—	—	48,138.12	48,138.12	52,449.75
Total fixed assets	—	—	48,138.12	48,138.12	52,449.75
Current assets					
Investments	40,000.00	—	—	40,000.00	40,000.00
Cash at bank and in hand	46,635.56	50,424.72	—	97,060.28	98,527.35
Total current assets	86,635.56	50,424.72	—	137,060.28	138,527.35
Net current assets less current liabilities	86,635.56	50,424.72	—	137,060.28	138,527.35
Net assets	86,635.56	50,424.72	48,138.12	185,198.40	190,977.10
Funds of the church	86,635.56	50,424.72	48,138.12	185,198.40	190,977.10

Duneane Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104836

Annual report

DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC104836)

**DUNEANE 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 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Duneane Congregation of the Presbyterian Church in Ireland, Gloverstown Road, Toomebridge, ANTRIM BT41 3RB

Registered Charity in Northern Ireland (NIC104836)

CHARITY TRUSTEES

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

Rev. Trevor McNeill Dip. Min.
Mr Robert James McKee
Mr William Robert Arrell

Mr Ronnie Wilson
Mr Robert James Evans
Mr Stephen French

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Trevor McNeill
Mr Robert McKee
Mrs Margaret Doole

INDEPENDENT EXAMINERS

Mr Alistair Smyth and Mrs Olga O'Neill

BANKERS

Danske Bank, Business Banking, PO Box 183, Donegall Square West, Belfast BT1 6JS

SOLICITORS

Ms Karen Cherry, Samuel Cummings & Sons, Solicitors, 39 Linenhall Street, BALLYMENA BT43 5AJ

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland (PCI), 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 and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk session are held on average 4 times a year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Duneane Congregation of the Presbyterian Church has been assigned to the Templepatrick Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty, and an elder appointed by the Kirk Session of the congregation.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

Duneane Congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable its members to play their part in fulfilling God's mission to our world.

The congregations mission purpose is... ***'By the grace of God, through the sufficiency of Christ, and relying on the Holy Spirit at all times, to invite all peoples into a living, vibrant, and growing relationship with Jesus Christ and HIS church; joyfully celebrating God's love and reaching out to the world in mission with love and compassion'.***

- *This is increasingly exemplified by love for God, and love and concern for others;*
- *We are committed to the historic Christian gospel as revealed in the Bible, and to the Reformed Truths of the Presbyterian Church in Ireland;*
- *We seek to be relevant in our approach to worship to the people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice].*

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of groupings including amongst others:

- Sunday School
- Revive Youth (Youth fellowship)
- Duneane Tots (Parent and children group)
- Flourish@Duneane (Women's fellowship)
- Mid-Week fellowship

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation normally meets for worship each Sunday at 12.00pm (noon). Alongside this, in 2022, there has been an outdoor drive-in service at Easter, as well as weekly outdoor Mission services in both June and September, which were well attended. Furthermore, there were also an Autumn and a Winter evening service. Some services also continue to be provided to the congregation via a WhatsApp group that the members were invited to join.

The Mid-Week Fellowship once again provided an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at one Sacrament of Baptism, gave thanks for faithful services and sought to comfort those who had been bereaved during the year in accordance with government guidelines.

At 31 December 2022 there were 74 communicant members and 90 families connected with the congregations; the average week attendance at morning worship is 60-80.

Pastoral Care

Members of the congregation who are unable to attend church due to sickness or age are usually visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors. However, hospital and home visits continued to be impacted with regard to visits in line with guidance so this was replaced by phone calls and socially distanced visits to outside people's homes. At times, this was also not permitted.

Mission and Outreach

At a local level the congregation assists the JAM (Jesus And Me) Store Food-Bank, which encourages wider participation amongst members of every community in Randalstown. This continued throughout 2022 on a greatly increased basis, in accordance with government and PCI guidance. Every year the church organizes a Holiday Bible Club for children of the area. In 2022, this was again at the end of June, albeit outside. On special occasions such as Christmas and festivals, the church participates in outreach to the community by practical means such as catering, or participating in, for example, community choirs.

The congregation supports the United Appeal for Mission, which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

The congregation was normally represented at the regular meetings of Presbytery by our minister and/or one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June 2022.

Property

No major repairs or refurbishment projects were undertaken during the year.

Organisations/Groupings

- Mid-Week Fellowship attracts around 25 people per week.
- Sunday School and Bible Class has around 40 children
- The PW Women did not recommence but has been replaced by Flourish@Duneane to cater for all of the women in Duneane Presbyterian Church's community.
- The Holiday Bible Club was held in June 2022.
- FM@Duneane, which was a monthly youth fellowship has been replaced by Revive Youth.

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

- ARK @ Duneane for younger children (pre-school and primary) has commenced on a monthly basis.
- Duneane Tots resumed and takes place every Tuesday morning.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities including the management and marshalling of the drive-in services.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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 77 contributors during the year [76 in previous year, 2021] donating a total of £41,127 (£36,454 in previous year, 2021)

Total income of the congregation during the year was £84,873 compared to £82,427 in the previous year. This was mainly due to an increase of £1,490 in direct giving, £816 in donations and gifts, and £1,820 in income generating activities but was partially offset by a decrease of £809 from other income sources.

Total expenditure increased from to £84,737 (2021) to £86,340 in 2022, mainly of the result of the almost £4,273 increase in the cost of Utilities. This variation was offset mainly by the reduction of £1,118 in Ministry and Support Staff Costs and a decrease of £195 in Governance costs.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 29th October 2023 and signed on its behalf by

Rev. T. McNeill
29th October 2023

Mr. R. McKee
29th October 2023

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

As the total income of the congregation is less than £250,000.00 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis (Page 7 Trustee’s report).

We report on the accounts of Duneane Presbyterian Church for the year ended 31 December 2021 which are set out on the attached Statement of Financial Activity and Statement of Assets and Liabilities.

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 our responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether any particular matters have come to my attention.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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 any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

That accounting records were not kept in accordance with section 63 of the Charities Act.

That the accounts do not accord with those accounting records

That the accounts do not comply with the accounting requirements of the Charities Act.

That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, and we have found no matters that require drawing to your attention.

Signed: Mr. Alistair Smyth

Signed: Mrs. Olga O’Neill

Address: 42 Groggan Road, Randalstown

Address: Pipe Road, Randalstown

Date: 15 May 2023

Date: 15 May 2023

DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Regular Direct Giving	50,112	11,325	—	61,438	59,947
Donations and Legacies	348	978	—	1,326	504
Activities that Generate Income	—	1,820	—	1,820	900
Investment Income	1,280	1	—	1,282	1,259
Other Income Sources	1,821	17,184	—	19,006	19,815
Total income	53,562	31,310	—	84,873	82,427
Resources used					
Central Church Assessments	7,070	—	—	7,070	7,188
Ministry and Support Staff	584	—	—	584	1,751
Minister	18,303	1,511	—	19,814	19,370
Other Ministry and Support Staff	571	—	—	571	967
Life and Work	—	1,805	—	1,805	1,167
Worship and Fellowship	2,759	20	—	2,779	2,251
Discipleship and Ministry	170	120	—	290	365
Mission and Outreach	7,196	2,228	—	9,424	9,669
Governance	1,593	90	—	1,684	1,879
Property and Equipment	1,299	1,208	—	2,507	7,461
Utilities	8,219	1,827	—	10,046	5,774
Repairs and Maintenance	33	15,754	—	15,788	13,159
Insurances	1,800	3,036	—	4,836	4,179
Depreciation	—	—	—	—	—
Grants to Missions and Charities	—	—	—	—	—
United Appeal	—	3,905	—	3,905	3,828
Other PCI Schemes	—	3,193	—	3,193	270
Other Missions and Charities	500	1,538	—	2,038	5,455
Total expenditure	50,100	36,239	—	86,340	84,737
Gains / losses on investment assets	—	—	(4,311)	(4,311)	52,449*
Net income / (expenditure) resources before transfer	3,462	(4,929)	(4,311)	(5,778)	50,138*
Transfers					
Gross transfers between funds - in	—	15,622	—	15,622	24,879
Gross transfers between funds - out	(2,394)	(13,227)	—	(15,622)	(24,879)
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	1,067	(2,534)	(4,311)	(5,778)	50,138
Reconciliation of funds					
Total funds brought forward	85,567	52,959	52,449	190,977	140,838
Total funds carried forward	86,635	50,424	48,138	185,199	190,977

* Total asset value £52,449 previously recorded in Note 3 – Actual gain 2021 £5,680.00

/contd.

Represented by

Unrestricted					
General fund	46,635	—	—	46,635	45,567
Designated					
Not for Interest Use	40,000	—	—	40,000	40,000
Restricted					
Christian Guidelines	—	—	—	—	—
Digger Project	—	—	—	—	—
Duneane Bow ling Club Account	—	1,225	—	1,225	1,274
Duneane PW	—	206	—	206	—
Duneane PW Account	—	47	—	47	1,473
Duneane Tots	—	25	—	25	25
Earl Haig Fund	—	—	—	—	—
Farm Fund	—	20,215	—	20,215	24,392
Flourish at Duneane	—	758	—	758	—
Grave Fees Fund	—	1,510	—	1,510	—
Harvest Fund	—	—	—	—	—
Heat & Light Fund	—	—	—	—	—
Herald Fund	—	—	—	—	—
Holiday Bible Club	—	—	—	—	0
MAD Weekend	—	784	—	784	784
Men's Activities Fund	—	—	—	—	—
Missions Fund	—	—	—	—	0
Moderator's Appeal Fund	—	—	—	—	—
Orphan Fund	—	—	—	—	112
PW Gift Aid Fund	—	—	—	—	—
Property Fund	—	24,235	—	24,235	22,585
Reach Out Fund	—	—	—	—	—
SS Gift Aid Fund	—	—	—	—	—
Screens & Projector	—	—	—	—	0
Students' Bursary	—	—	—	—	—
Sunday School Fund	—	1,416	—	1,416	2,312
Temporary Holding Fund	—	—	—	—	—
United Appeal Fund	—	—	—	—	0
World Development Fund	—	—	—	—	—
Youth Fellowship (Revive Youth)	—	—	—	—	0
Endow ment					
General Investment Fund	—	—	48,138	48,138	52,449

* Minor discrepancies due to pence not being shown

**DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES (By Fund)**

As at 31 December 2022

		Balance	Previous balance
Investments			
6200: General investment fund - Asset			
General Investment Fund	Endowment	48,138.12	52,449.75
		<u>48,138.12</u>	<u>52,449.75</u>
	Investments	48,138.12	52,449.75
Cash at bank and in hand			
6300: Duneane Pres Church No 1 Ac - Asset			
Duneane PW	Restricted	206.01	—
Duneane Tots	Restricted	25.05	25.05
Farm Fund	Restricted	20,215.80	24,392.50
Flourish at Duneane	Restricted	758.00	—
Grave Fees Fund	Restricted	1,510.00	—
Holiday Bible Club	Restricted	—	(0.39)
MAD Weekend	Restricted	784.96	784.96
Orphan Fund	Restricted	—	112.50
Screens & Projector	Restricted	—	(0.20)
Sunday School Fund	Restricted	1,416.03	2,312.58
United Appeal Fund	Restricted	—	(0.89)
Youth Fellowship (Revive Youth)	Restricted	—	(0.06)
General fund	Unrestricted	46,635.56	45,567.78
Property Fund	Restricted	24,235.69	22,585.21
Missions Fund	Restricted	—	0.33
		<u>95,787.10</u>	<u>95,779.37</u>
6305: Duneane PW Account - Asset			
Duneane PW Account	Restricted	47.35	1,473.51
		<u>47.35</u>	<u>1,473.51</u>
6310: Duneane Bowling Club No 1 Ac - Asset			
Duneane Bowling Club Account	Restricted	353.55	203.28
		<u>353.55</u>	<u>203.28</u>
6311: Duneane Bowling Club No 2 Ac - Asset			
Duneane Bowling Club Account	Restricted	872.28	1,071.19
		<u>872.28</u>	<u>1,071.19</u>
	Cash at bank and in hand	97,060.28	98,527.35

/contd.

**DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022 (contd.)

Other Assets

Fixed Assets – Note 2

- Church Premises	£2,820,784	£2,623,986
- Fixtures, Fittings & Equipment		
- Vehicles		
- Investments – Note 3	£1,722,169	£1,520,029
	<u>£4,542,953</u>	<u>£4,144,015</u>

DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
FUND MOVEMENT SUMMARY - Year Ended 31 December 2022

Fund	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
ChrisGuide - Christian Guidelines	—	—	—	—	—	—	—
DiggerProj - Digger Project	—	—	—	—	—	—	—
DunBowl - Duneane Bowling Club Account	1,274.47	1.36	50.00	—	—	—	1,225.83
DuneanePW - Duneane PW	—	206.01	—	—	—	—	206.01
DunPwAc - Duneane PW Account	1,473.51	270.42	1,696.58	—	—	—	47.35
DunTots - Duneane Tots	25.05	—	—	—	—	—	25.05
EarlHaig - Earl Haig Fund	—	—	—	—	—	—	—
Farm - Farm Fund	24,392.50	13,479.31	7,656.01	(10,000.00)	—	—	20,215.80
Flourish - Flourish at Duneane	—	958.00	200.00	—	—	—	758.00
GenInvest - General Investment Fund	52,449.75	—	—	—	(4,311.63)	—	48,138.12
GraveFees - Grave Fees Fund	—	1,510.00	—	—	—	—	1,510.00
Harvest - Harvest Fund	—	—	—	—	—	—	—
HeatLight - Heat & Light Fund	—	—	—	—	—	—	—
Herald - Herald Fund	—	—	—	—	—	—	—
HolBibleCl - Holiday Bible Club	(0.39)	30.00	496.68	467.07	—	—	—
MadWeekend - MAD Weekend	784.96	—	—	—	—	—	784.96
MenActF - Men's Activities Fund	—	—	—	—	—	—	—
ModAppeal - Moderator's Appeal Fund	—	—	—	—	—	—	—
NatSavings - Not for Interest Use	40,000.00	—	—	—	—	—	40,000.00
Orphan - Orphan Fund	112.50	2,566.25	2,678.75	—	—	—	—
PWGiftAid - PW Gift Aid Fund	—	—	—	—	—	—	—
Reachout - Reach Out Fund	—	—	—	—	—	—	—
SSGiftAid - SS Gift Aid Fund	—	—	—	—	—	—	—
ScreenProj - Screens & Projector	(0.20)	—	—	0.20	—	—	—
StudentBur - Students' Bursary	—	—	—	—	—	—	—
SunSchool - Sunday School Fund	2,312.58	573.87	1,470.42	—	—	—	1,416.03
Holding - Temporary Holding Fund	—	—	—	—	—	—	—
UnAppeal - United Appeal Fund	(0.89)	—	3,905.00	3,905.89	—	—	—
WorldDev - World Development Fund	—	315.00	315.00	—	—	—	—
YouthFello - Youth Fellowship (Revive Youth)	(0.06)	60.00	1,309.05	1,249.11	—	—	—
General - General fund	45,567.78	53,562.61	50,100.34	(2,394.49)	—	—	46,635.56
Property - Property Fund	22,585.21	7,332.93	15,682.25	9,999.80	—	—	24,235.69
Missions - Missions Fund	0.33	4,007.25	780.00	(3,227.58)	—	—	—
Totals	190,977.10	84,873.01	86,340.08	—	(4,311.63)	—	185,198.40

**DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
BALANCE SHEET (DETAILED)**

As at 31 December 2022

	General Fund £stg	Restricted Funds £stg	Endowment Funds £stg	At 31/12/2022 £stg	At 31/12/2021 £stg
Fixed assets					
Investments	—	—	48,138.12	48,138.12	52,449.75
Total fixed assets	—	—	48,138.12	48,138.12	52,449.75
Current assets					
Investments	40,000.00	—	—	40,000.00	40,000.00
Cash at bank and in hand	46,635.56	50,424.72	—	97,060.28	98,527.35
Total current assets	86,635.56	50,424.72	—	137,060.28	138,527.35
Net current assets less current liabilities	86,635.56	50,424.72	—	137,060.28	138,527.35
Net assets	86,635.56	50,424.72	48,138.12	185,198.40	190,977.10
Funds of the church	86,635.56	50,424.72	48,138.12	185,198.40	190,977.10

Approved by the Kirk Session at a meeting on 29th October 2023 and signed on its behalf by

Rev. D. Trevor McNeill

Robert McKee

**DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. FIXED ASSETS

The congregation owns the Church premises (Church & Hall) situated at Gloverstown Road/Church Road, Toomebridge, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,281,818.10. It also owns the Manse located at 15 Ballynafey Road, Randalstown which has an insurance value of £538,964.87.

3. INVESTMENTS

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

	2022	2021
General Investment Fund	48,138	52,449
Property	1,634,031	1,427,580
Other investments (NS&I)	40,000	40,000
	<u>1,722,169</u>	<u>1,520,029</u>

Duneane Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104836

Annual return

Duneane Presbyterian Church

(Fulton Memorial)



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

As the total income of the congregation is less than £250,000.00 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis (Page 10 Trustees' Report).

We report on the accounts of Duneane Presbyterian Church for the year ended 31 December 2022, which are set out on the pages that follow.

As the Trustees of Duneane Presbyterian Church you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether any particular matters have come to my attention.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our examination included a review of the accounting records kept by Duneane Presbyterian Church and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees of Duneane Presbyterian Church concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us 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.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, and we have found no matters that require drawing to your attention.

Mr A Smyth



Date:

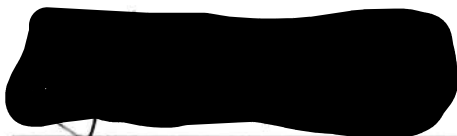
15/5/23

Mrs O O'Neill



15.5.23

Verified by Rev D T McNeill
(Minister)



Date:

15/5/23