

Donacloney Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105113

Details

Status Received

Registered 2016-08-16

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

Contact

Address 61 Moygannon Road
Donaghcloney
Craigavon
County Armagh
BT66 7pn
BT66 7PN

Phone 028 3882 0548

Website www.donacloneypresbyterian.org.uk

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	£138,771	£118,584	£0	2

Trustees

Name	Role	Appointed
Brian Turkington		
Desmond Hilary		
George Stevenson		
Gilbert Alexander		
Ian Williams		
Rev R.A. Moffett		
Richard Fleming		
Wayne Buttery		
William Thompson		

Donacloney Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105113

Accounts

Donacloney Congregation of the Presbyterian Church in Ireland

**Statement of Congregational Committee's responsibilities
for the Financial Statements**

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the independent examiners as stated in their report.

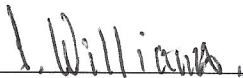
The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the Congregational Committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The Congregational Committee is responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable it to ensure that the financial statements comply with the disclosure regulations.

It is also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Mr Ian Williams
Signed on behalf of the Congregational Committee.

06.08.2025

Date

Donacloney Congregation of the Presbyterian Church in Ireland

**Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
for the year ended 31 December 2024**

	Unrestricted	Restricted	2024 Total	2023 Total	
	£	£	£	£	
Income from:					
Regular Direct Giving	86,615	43,369	129,984	131,887	
Donations and Legacies	-	3,480	3,480	11,426	
Other Trading Activities	-	4,727	4,727	3,336	
Investment Income	-	578	578	272	
Other Income Sources	-	-	-	-	
TOTAL INCOME	86,615	52,155	138,771	146,922	
Expenditure on:					
Charitable Activities:					
Central Church Assessments	17,299	-	17,299	16,903	
Ministry and Support Staff	50,796	-	50,796	48,377	
Life and Work	740	4,084	4,825	3,772	
Governance	1,819	257	2,076	2,147	
Property and Equipment	14,755	12,406	27,161	51,615	
Grants to Missions and Charities	-	16,428	16,428	17,940	
TOTAL EXPENDITURE	85,409	33,174	118,584	140,752	
NET INCOME / (EXPENDITURE) FOR THE YEAR	1,207	18,980	20,186	6,170	
Transfers	6-7				
Other recognised gains / (losses):					
Gains on revaluation of fixed assets	-	420,280	420,280	76,410	
Net income before other recognised gains or losses	1,207	18,980	20,186	6,170	
Net movement in Funds	1,207	18,980	20,186	6,170	
Reconciliation of Funds					
Fund Balances brought forward	6-7	30,189	4,046,186	4,076,373	3,851,624
Fund Balances carried forward	6-7	31,396	4,485,446	4,516,840	3,934,204

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 13 to 16 form an integral part of these financial statements.

Donacloney Congregation of the Presbyterian Church in Ireland

**Balance Sheet
as at 31 December 2024**

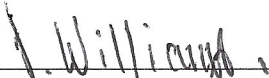
	Notes	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	2	<u>4,354,484</u>	<u>3,934,204</u>
Current Assets			
Cash at bank & in hand		<u>162,358</u>	<u>142,168</u>
Net Current Assets		162,358	142,168
Net Assets		<u><u>4,516,842</u></u>	<u><u>4,076,372</u></u>
Funds			
Unrestricted Funds	6	31,396	30,187
Restricted Funds	7	130,962	111,982
Restricted Capital Funds	7	<u>4,354,484</u>	<u>3,934,204</u>
		<u><u>4,516,842</u></u>	<u><u>4,076,372</u></u>

For the year ended 31 December 2024 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees and signed on their behalf:



 Mr Ian Williams
 Trustee

06.08.2025

 Date

The notes on pages 13 to 16 form an integral part of these financial statements.

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Donacloney Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Donacloney Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised when the charity has entitlement to the funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wishes to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements
for the year ended 31 December 2024

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.

The church is not registered for VAT purposes; therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Operating leases

The church has no operating leases.

j) Tangible fixed assets and depreciation

Donacloney Presbyterian Church list the insurance renewal value of the fixed asset items.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure are applied to charitable purposes only.

m) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2024

2. FIXED ASSETS

The congregation owns the Church premises situated at 56 Moygannon Road, Donaghcloney and the associated fixtures, fittings, plant and machinery. The Arthur J Gallagher latest renewal on 31 October 2024 determined the insurance values as follows:

Church Building and contents	£2,586,589
Church Hall and contents	£1,173,295
Manse	£554,246
Youth Centre and contents	£40,354
	<u>£4,354,484</u>

3. EMPLOYEES

Employment Costs	2024	2023
	£	£
Wages and Salaries	36,845	35,091
Social Security Costs	<u>3,829</u>	<u>3,656</u>
	40,674	38,747

Number of Employees

The average number of employees, including the minister of the congregation, during the year 2024 was 2 (2023 = 2).

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

4. PENSION COSTS

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

The contributions made by the congregation during the year were:	2024	2023
	£8,844	£8,423

Donacloney Congregation of the Presbyterian Church in Ireland

**Notes to the Financial Statements
for the year ended 31 December 2024**

5. RELATED PARTY TRANSACTIONS

One of the Trustees, the minister of the congregation received remuneration of £36,845 and expenses of £7,036 for acting in that capacity. Pension contribution of £8,844 was paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, no trustees claimed expenses during the year in connection with their duties.

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

- £17,298 for congregational assessments
- £7,181 towards the United Appeal
- £855 towards the World Development Appeal.

There were no other related party transactions.

6. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 01.01.2024	Incoming Funds	Amounts Expended	Transfers	Balance at 31.12.2024
	£	£	£		£
General Fund	30,187	86,615	(85,409)	-	31,394

7. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 01.01.2024	Incoming Funds	Amounts Expended	Transfers	Balance at 31.12.2024
	£	£	£		£
Property Fund	98,184	31,718	(12,663)	-	117,239
Mission Fund	(8,609)	20,436	(19,558)	-	(7,731)
Organisations	22,407		(954)	-	21,453
Total Restricted Funds	111,982	52,154	(33,175)	-	130,962

	Balance at 01.01.2024	Incoming Funds	Amounts Expended	Transfers	Revaluation Gain	Balance at 31.12.2024
	£	£	£	£	£	£
Capital Fund	3,934,204	-	-	-	420,280	4,354,484

Donacloney Congregation of the Presbyterian Church in Ireland

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 8 and 9.

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

INCOMING RESOURCES	Unrestricted	Restricted			TOTAL	
		No.1 A/C	Property	Mission		Organisations
		£	£	£		£
Regular Direct Giving						
Recorded Giving	70,648.40	10,454.00	11,064.60		92,167.00	
Gift Aid on Recorded Giving	11,758.00	3,997.50	1,776.25		17,531.75	
Loose Collections	2,365.05				2,365.05	
Received for Stipend	940.00				940.00	
Gift Days / Special Collections / Donations		11,117.00	4,476.68		15,593.68	
Gift Aid received on Occasional Gifts	778.99		482.00		1,260.99	
Gift Aid on received for Stipend	125.00				125.00	
Total Regular Direct Givings	86,615.44	25,568.50	17,799.53		129,983.47	
Donations and Legacies						
Gifts received from other sources		3,480.00			3,480.00	
Total Donations and Legacies		3,480.00			3,480.00	
Other Trading Activities						
Sale of uniforms etc.						
Weddings, Funerals, etc.		2,363.10	2,364.10		4,727.20	
Total Activities that generate income		2,363.10	2,364.10		4,727.20	
Investment Income						
Bank and Building Society Interest		305.57	272.40		577.97	
Total Investment Income		305.57	272.40		577.97	
Other Income Sources						
Grants received						
Total Income Other Sources						
TOTAL INCOMING RESOURCES	86,615.44	31,717.17	20,436.03		138,768.64	

RESOURCES EXPENDED	Unrestricted	Restricted			TOTAL	
		No.1 A/C	Property	Mission		Organisations
		£	£	£		£
Central Church Assessments						
Central Ministry Fund	2,797.00				2,797.00	
PCI Pension Scheme	8,843.50				8,843.50	
Widows of Ministers Fund	503.00				503.00	
Incidental Fund	2,013.00				2,013.00	
Prolonged Disability Fund	391.00				391.00	
Ministerial Development Fund	56.00				56.00	
Sick Supply Fund	11.00				11.00	
Assembly Buildings External Work	1,006.00				1,006.00	
Students' Bursary Fund	895.00				895.00	
Communications Department	783.00				783.00	
Apprenticeship Levy						
Total Central Church Assessments	17,298.50				17,298.50	

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

RESOURCES EXPENDED	Unrestricted	Restricted			TOTAL
		No.1 A/C	Property	Mission	
	£	£	£	£	£
Ministry and Support Staff					
Minister					
Minister's Stipend	36,845.00				36,845.00
Minister's Expenses	7,036.00				7,036.00
Total Minister	43,881.00				43,881.00
Other Ministry and Support Staff					
National Insurance	3,829.00				3,829.00
ER NIC on Ministerial Expenses	971.00				971.00
Organist	1,760.00				1,760.00
Pulpit Supplies and Guest Speakers	355.00				355.00
Total Other Ministry and Support Staff	6,915.00				6,915.00
Total Ministry and Support Staff	50,796.00				50,796.00
Life and Work					
Worship and Fellowship					
Music Photocopying Licence	740.00				740.00
Total Worship and Fellowship	740.00				740.00
Mission and Outreach					
"It's Time" Special Services			980.00		980.00
Youth Fellowship			400.00		400.00
Boys' Brigade			400.00	474.00	874.00
Girls' Brigade			400.00	480.00	880.00
Love for Life			250.00		250.00
Donacloney Together			500.00		500.00
Sunday School			200.00		200.00
Total Mission and Outreach			3,130.00	954.00	4,084.00
Total Life and Work	740.00		3,130.00	954.00	4,824.00
Governance					
Independent Examiner / Audit Fees	990.00				990.00
Bank Interest and Charges		257.00			257.00
Presbytery Fees	573.00				573.00
Total Governance	1,563.00	257.00			1,820.00

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

RESOURCES EXPENDED	Unrestricted	Restricted			
	No. 1 A/C	Property	Mission	Organisations	TOTAL
	£	£	£	£	£
Property and Equipment					
Utilities					
Advertising and Stationery	1,347.00				1,347.00
Light & Heat	5,169.00				5,169.00
Sundries	1,144.00				1,144.00
Water Charges	461.00				461.00
Total Utilities	8,121.00				8,121.00
Repairs and Maintenance					
Fire Defence		1,987.00			1,987.00
Church and Manse Boilers Service		144.00			144.00
Graveyard Upkeep		830.00			830.00
Roof Repair		450.00			450.00
Furniture for Hagan Room		3,744.00			3,744.00
Repairs to Stained Glass Window		1,620.00			1,620.00
Architect		466.00			466.00
Church Hall Repairs Work		2,310.00			2,310.00
Manse		360.00			360.00
Fees for Manse Land		494.00			494.00
Total Repairs and Maintenance		12,406.00			12,406.00
Insurances					
Insurance	6,634.00				6,634.00
Total Insurances	6,634.00				6,634.00
Total Property and Equipment	14,755.00	12,406.00			27,161.00

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

RESOURCES EXPENDED					
	Unrestricted	Restricted			
	No.1 A/C	Property	Mission	Organisations	TOTAL
	£	£	£	£	£
Grants to Missions and Charities					
United Appeal					
United Appeal			7,181.00		7,181.00
Total United Appeal			7,181.00		7,181.00
Other Schemes					
Presbyterian Children's Society			442.00		442.00
Lord Enniskillen Memorial Fund			285.00		285.00
Gift Aid for Children's Society (2023)			128.00		128.00
World Development Appeal			1,073.00		1,073.00.00
Total Other Schemes			1,928.00		1,928.00
Other Missions and Charities					
Students' Bursary Fund			1,319.00		1,319.00
Asia Link			500.00		500.00
Belfast City Mission			500.00		500.00
Faith Mission			500.00		500.00
Good News for Everyone			500.00		500.00
London City Mission			500.00		500.00
Messianic Mission			500.00		500.00
Mission Africa			500.00		500.00
New Tribes Mission			500.00		500.00
Revival Movement Association			500.00		500.00
Seafarers' Christian Friend Society			500.00		500.00
Slavic Gospel Mission			500.00		500.00
Wycliffe Bible Translators			500.00		500.00
Total Oter Missions and Charities			7,319.00		7,319.00
Total Grants to Missions and Charities			16,428.00		16,428.00
Total Resources Expended	85,152.50	12,663.00	19,558.00	954.00	118,327.50

Donacloney Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105113

Accounts

Donacloney Congregation of the Presbyterian Church in Ireland

Statement of Congregational Committee's responsibilities for the Financial Statements

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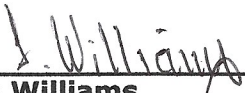
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In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Mr Ian Williams

Signed on behalf of the Congregational Committee.

26.10.2024

Date

Donacloney Congregation of the Presbyterian Church in Ireland

**Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 December 2023**

	Unrestricted £	Restricted	2023 Total £	2022 Total £
Income from:				
Regular Direct Giving	85,364	46,523	131,887	135,973
Donations and Legacies	-	11,426	11,426	5,446
Other Trading Activities	-	3,336	3,336	2,108
Investment Income	-	272	272	405
Other Income Sources	-	-	-	3,400
Total Income	85,364	61,558	146,922	147,332
Expenditure on:				
Charitable Activities:				
Central Church Assessments	16,903	-	16,903	15,838
Ministry and Support Staff	48,377	-	48,377	47,475
Life and Work	802	2,969	3,772	12,578
Governance	1,872	275	2,147	1,888
Property and Equipment	14,763	36,851	51,615	96,572
Grants to Missions and Charities	217	17,723	17,940	17,131
Total Expenditure	82,933	57,818	140,752	191,481
Net Income / (Expenditure) for the Year	2,431	3,739	6,170	(44,149)
Transfers	6-7	-	-	-
Other recognised gains / (losses):				
Gains on revaluation of fixed assets	-	76,410	76,410	269,149
Net Income before other recognised gains or losses	2,431	3,739	6,170	225,000
Net movement in Funds	2,431	3,739	6,170	225,000
Reconciliation of Funds				
Fund Balances Brought Forward	6-7	27,756	3,966,037	3,993,793
Fund Balances Carried Forward	6-7	30,187	3,969,776	3,999,963
			3,993,794	

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 13 to 16 form an integral part of these financial statements.

Donacloney Congregation of the Presbyterian Church in Ireland

**Balance Sheet
as at 31 December 2023**


	Notes	2023 £	2022 £
Fixed assets			
Tangible Fixed Assets	2	3,934,204	3,857,794
Current assets			
Cash at bank & in hand		<u>142,168</u>	<u>135,999</u>
		142,168	135,999
Net Current Assets		142,168	135,999
Net Assets		<u><u>4,076,372</u></u>	<u><u>3,993,793</u></u>
Funds			
Unrestricted Funds	6	30,187	27,756
Restricted Funds	7	111,982	108,243
Restricted Capital Funds	7	3,934,204	3,857,794
		<u><u>4,076,372</u></u>	<u><u>3,993,793</u></u>

For the year ended 31 December 2022 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees and signed on their behalf:



 Mr Ian Williams
 Trustee

26.10.2024

 Date

The notes on pages 13 to 16 form an integral part of these financial statements.

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Donacloney Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Donacloney Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised when the charity has entitlement to the funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Operating leases

The church has no operating leases.

j) Tangible fixed assets and depreciation

Donacloney Presbyterian Church list the insurance renewal value of the fixed asset items.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

m) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2023

2. FIXED ASSETS

The congregation owns the Church premises situated at 56 Moygannon Road, Donacloney and the associated fixtures, fittings, plant and machinery. The Arthur J Gallagher latest renewal on 1 October 2023 determined the insurance values as follows:

Church Building and contents	£2,463,418
Manse	£527,853
Church Halls and contents	£904,501
Youth centre and contents	<u>£38,432</u>

3. EMPLOYEES

Employment Costs	2023 £	2022 £
Wages and Salaries	35,091	35,180
Social Security Costs	<u>3,656</u>	<u>4,473</u>
	<u>38,746</u>	<u>39,653</u>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was:

2023	2022
2	2

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

4. PENSION COSTS

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

The contributions made by the congregation during the year were:

	2023 £	2022 £
Contributions	8,423	8,021

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

5. RELATED PARTY TRANSACTIONS

One of the Trustees, the minister of the congregation received remuneration of £33,420 and expenses of £6,382 for acting in that capacity. Pension contribution of £8,423 was paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, no trustees claimed expenses during the year in connection with their duties.

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

£16,903 for congregational assessments
£7,531 towards the United Appeal
£873 towards the World Development Appeal.

There were no other related party transactions.

6. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/23 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/23 £
General Fund	27,758	85,364	(82,933)		30,189

7. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/23 £	Incoming Funds £	Amounts Expended £	Transfers £	Revaluation Gain £	Balance at 31/12/23 £
Property Fund	94,394	40,916	(37,126)	-		98,184
Mission Fund	(6,704)	17,869	(19,773)	-		(8,609)
Organisations	20,553	2,773	(919)	-		22,407
Total Restricted Funds	108,243	61,557	(57,819)	-		111,982
Capital Fund	3,857,794	-	-	-	76,410	3,934,204

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 8 and 9.

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2023**

INCOMING RESOURCES

	Unrestricted No1 £	Property £	Restricted Mission £	Organisations £	Total £
Regular Direct Giving					
Recorded Giving	70,802	10862.5	11,065	-	92,729
Gift Aid Received on Recorded Giving	10,390	3589.0	1,776	-	15,755
Loose Collections	3,358	0.0	-	-	3,358
Gift Days/Special Collections/Donations	-	11429.0	4,368	2,773	18,570
Gift Aid Received on Occasional Gifts	690	0.0	660	-	1,350
Stipend and Gift Aid for Stipend	125	0.0	-	-	125
Total Regular Direct Giving	85,364	25880.5	17,869	2,773	131,887
Donations and Legacies					
Gifts		11426.0			11,426
Total Donations and Legacies	-	11426.0	-	-	11,426
Other Trading Activities					
Sale of uniforms etc	-	505.8	-		506
Weddings, funerals, etc	-	2830.0	-		2,830
Total Activities that Generate Income	-	3335.8	-	-	3,336
Investment Income					
Bank and Building Society Interest	-	272.4	-		272
Total Investment Income	-	272.4	-	-	272
Other Income Sources					
Grants Received	-	0.0	-		-
Total Other Income Sources	-	0.0	-	-	-
TOTAL INCOMING RESOURCES	85,364	40916	17,869	2,773	146,922

RESOURCES EXPENDED

	Unrestricted No1 £	Property £	Restricted Mission £	Organisations £	Total £
Central Church Assessments					
Central Ministry Fund	2,641	0.0	-	-	2,641
PCI Pension Scheme	8,423	0.0	-	-	8,423
Widows of Ministers Fund	540	0.0	-	-	540
Incidental Fund	2,160	0.0	-	-	2,160
Prolonged Disability Fund	540	0.0	-	-	540
Ministerial Development Fund	240	0.0	-	-	240
Sick Supply Fund	24	0.0	-	-	24
Assembly Buildings External Work	1,200	0.0	-	-	1,200
Students Bursary Fund	960	0.0	-	-	960
Apprenticeship Levy	175	0.0	-	-	175
Total Central Church Assessments	16,903	0.0	-	-	16,903

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2023**

RESOURCES EXPENDED ctd...

	Unrestricted No1 £	Property £	Restricted Mission Organisations £	
Ministry and Support Staff				
Minister				
Minister's Stipend	35,091	-	-	-
Minister's Expenses	6,701	-	-	-
Total Minister	<u>41,792</u>	-	-	-
Other Ministry and Support Staff				
Other Ministry and Support Staff		-	-	-
National Insurance	3,656	-	-	-
ER NIC on Ministerial Expenses	925			
Organist	1,760			
Pulpit Supplies and Guest Speakers	245	-	-	-
Total Other Ministry and Support Staff	<u>6,586</u>	-	-	-
Total Ministry and Support Staff	<u>48,377</u>	-	-	-
Life and Work				
Worship and Fellowship				
Music Photocopying Licence	704	-	-	-
Total Worship and Fellowship	<u>704</u>	-	-	-
Discipleship and Ministry				
Wider World Magazine	98	-	-	-
Total Discipleship and Ministry	<u>98</u>	-	-	-
Mission and Outreach				
Coffee Morning costs	-	-	-	
Tuesday Fellowship	-	-	-	
Church Summer Outreach	-	-	-	
Youth Fellowship	-	-	550	
Boys' Brigade	-	-	400	376
Girls' Brigade	-	-	400	543
PW - Ladies Group	-	-	-	
Support for Stuart McKimm	-	-	500	-
Sunday School	-	-	200	
Total Mission and Outreach	<u>-</u>	-	<u>2,050</u>	<u>919</u>
Total Life and Work	<u>802</u>	-	<u>2,050</u>	<u>919</u>
Governance				
Independent Examiner/Audit Fees	990	-	-	-
Bank Interest and Charges	-	275	-	-
Presbytery Fees	882	-	-	-
Total Governance	<u>1,872</u>	<u>275</u>	-	-

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

RESOURCES EXPENDED ctd...

	Unrestricted No1 £	Property £	Restricted Mission Organisations £ £	
Property and Equipment				
Utilities				
Advertising & Stationery	995	-	-	-
Light & Heat	6,315	-	-	-
Sundries	706	-	-	-
Water Charges	438	-	-	-
Total Utilities	8,454	-	-	-
Repairs and maintenance				
Asbestos Survey	-	-	-	-
Fire Defence	-	467	-	-
Church / Manse Boiler Service	-	135	-	-
Piano Tuning & Organ Repair	-	210	-	-
Notice Board Repair	-	750	-	-
Graveyard Upkeep	-	1,846	-	-
Hedgecutting	-	-	-	-
Manse Doors Repairs	-	-	-	-
Alexander Grave Repairs	-	-	-	-
Architect	-	2,520	-	-
Church Hall Repairs Work	-	12,126	-	-
Meeting House Refurbishment Phase II	-	18,291	-	-
ABC Building Control	-	-	-	-
Conn & Fenton Solicitors	-	-	-	-
Manse Land	-	476	-	-
Fees for Manse Land	-	29	-	-
Total Repairs and Maintenance	-	36,851	-	-
Insurances				
Insurance	6,308	-	-	-
Total Insurances	6,308	-	-	-
Total Property and Equipment	14,763	36,851	-	-

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2023**

RESOURCES EXPENDED ctd...

	Unrestricted No1 £	Property £	Restricted Mission £	Organisations £	Total £
Grants to Missions and Charities					
United Appeal					
United Appeal	-	-	7,531	-	7,531
Total United Appeal	-	-	7,531	-	7,531
Other Schemes					
Presbyterian Children's Society	-	-	629	-	629
Lord Enniskillen Memorial Fund	217	-	-	-	217
World Development Appeal	-	-	1,138	-	1,138
Total Other Schemes	217	-	1,767	-	1,984
Other Missions and Charities					
Turkey Appeal	-	-	875	-	875
Royal British Legion	-	-	150	-	150
London City Mission	-	-	500	-	500
Belfast City Mission	-	-	500	-	500
Seafarers' Christian Friend Society	-	-	500	-	500
Messianic Mission	-	-	500	-	500
Slavic Gospel Mission	-	-	500	-	500
Revival Movement Association	-	-	500	-	500
Good News for Everyone	-	-	500	-	500
Faith Mission	-	-	500	-	500
Mission Africa	-	-	500	-	500
New Tribes Mission	-	-	500	-	500
Asia Link	-	-	500	-	500
Wycliffe Bible Translators	-	-	500	-	500
Banbridge High school	-	-	100	-	100
Mr Philip Dunn (EMF)	-	-	100	-	100
Mr Colin Hylands (Youth Challenge)	-	-	100	-	100
Students Bursary Fund	-	-	1,100	-	1,100
Total Other Missions & Charities	-	-	8,425	-	8,425
Total Grants to Missions and Charities	217	-	17,723	-	17,940
TOTAL RESOURCES EXPENDED	82,933	37,126	19,773	919	140,752

Donacloney Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105113

Annual report

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

**Financial Statements
for the year ended 31 December 2023**

NI Charity Commission Registration No: 105113

Donacloney Congregation of the Presbyterian Church in Ireland

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Donacloney Congregation of the Presbyterian Church in Ireland

Trustees Annual Report for the year ended 31 December 2023

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

Donacloney Congregation of the Presbyterian Church in Ireland
56 Moygannon Road
Donaghcloney
CRAIGAVON
BT66 7PN

Registered Charity in Northern Ireland (NIC 105113)

CHARITY TRUSTEES

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

Gilbert Alexander	Wayne Buttery	Richard Fleming	Desmond Hilary
Errol McDowell	Adrian Moffett	George Stevenson	William Thompson
Brian Turkington	Ian Williams		

PRINCIPAL OFFICE BEARERS

Minister	Adrian Moffett
Clerk of Session	Ian Williams
Treasurer	Ian Williams

INDEPENDENT EXAMINERS

JL Grant
Independent Examiners
216 Ballymena Road
Doagh
Ballyclare
BT39 0TP

BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Donacloney Congregation of the Presbyterian Church in Ireland

Trustees Annual Report ctd... for the year ended 31 December 2023

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held in January, April, August and October.

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 when the name of the member is put to the voting members of the congregation.

Presbytery

Under the form of governance of the Presbyterian Church in Ireland, the corporate oversight of a congregation is the responsibility of a Presbytery. The Presbytery superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly 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 representative elders, each of whom is appointed by the Kirk Session of a congregation assigned to the Presbytery by the General Assembly. Donacloney Congregation of the Presbyterian Church in Ireland has been assigned to the Iveagh Presbytery of the Presbyterian Church in Ireland.

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 normally is constituted during the third 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

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

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

The congregation's mission is to serve its community, society and the world, in the Name of Christ, for the advancement of His Kingdom.

Donacloney Congregation of the Presbyterian Church in Ireland

Trustees Annual Report ctd... for the year ended 31 December 2023

ACTIVITIES AND OBJECTIVES

Donacloney Congregation of the Presbyterian Church in Ireland seeks to pursue its mission in the following ways:

- In its visible presence
- By the encouraging and equipping of its members
- Through organisations for children and young people and organised events
- By providing for the work of others
- In co-operation with other churches

ACHIEVEMENTS AND PERFORMANCE

Visible Presence

Donacloney Presbyterian Church normally meets every Sunday as a church family made up of all sorts of families with a warm welcome to visitors to the congregation. The congregation regularly meets each Sunday at 11.30am and, on the last Sunday of each month, at 6.30pm. When it meets, the congregation expresses its praise of Almighty God, engages in prayer and, through the reading of and preaching from the Bible, hears afresh the call to believe the Christian Gospel and to live in accordance with the Christian faith. The Sacrament of the Lord's Supper was observed three times in 2023; 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. At 31st December 2023 there were 93 communicant members of the Presbyterian Church in Ireland on the roll of the congregation and a total of 155 families connected with the congregation.

Donacloney Presbyterian Church has its own meetinghouse, church hall and graveyard. These are maintained by members of the congregation. In 2023, teams in monthly rotation kept the graveyard tidy and volunteers cleaned the meetinghouse and church hall, on rota and in special efforts. Such efforts, the regular Sunday gatherings, the special services at Harvest time and Christmas, and the online ministry that continued weekly until the end of August 2022, remind the community of the presence of the church in its midst.

Also, in 2023, the church hall was used by the local general medical practice for vaccination clinics.

Encouraging and Equipping

As a church, Donacloney congregation recognises that it needs to do more than just be present if it is to serve its community, society and the world in the Name of Christ for the advancement of His kingdom. Its members encourage one another, and help one another be equipped, to live out the Gospel of Jesus Christ in their everyday occupations. When the congregation gathered each week in 2023, it focused first on the call to "just believe" that emerges from the Gospel of Mark's presentation of the earthly ministry of the Lord Jesus Christ.

The congregation also was encouraged, in its studies in the Acts of the Apostles, to make the most of every opportunity to share the Good News of the Lord Jesus Christ. Further studies in the Gospel Mark emphasised how the Lord Jesus Christ is above all. In a number of Sunday morning gatherings, the congregation was led to consider what the Bible teaches concerning the qualifications and duties of the eldership. Subsequently, two ruling elders were elected, ordained and installed to the oversight of the congregation. A 2023 came towards its close, readings in the Prophecy of Micha provided a basis for the celebration of the Shepherd Hope which lies at the heart of the Christian faith.

The congregation's Sunday School and Junior Bible Class continued throughout the year. At the end of 2023, 12 children were enrolled in Sunday School and 4 young people in Bible Class. Eight young people were associated with the Sunday evening youth fellowship. Members of the Youth Fellowship participated at a wider level, including the "Follow" course

organised under the auspices of PCI's Genera; Assembly

The Tuesday Fellowship provides an opportunity for members each week to meet together for fellowship, to study the Scriptures and to pray. The monthly Ladies' Group also provided encouragement and equipping to those who attended and provided a venue for friendship and

Donacloney Congregation of the Presbyterian Church in Ireland

Trustees Annual Report ctd... for the year ended 31 December 2023

As well as these ways of equipping and encouraging one another, members of the congregation are also encouraged into faith and service by the minister. The congregation recognises, however, that all its members are called to serve in the Name of Christ for the advancement of His kingdom.

Organisations & Organised Events

The 1st Donacloney Boys' Brigade Company and the 219th NI (Donacloney Presbyterian) Company of the Girl's Brigade operate under the oversight of the Kirk Session of Donacloney Presbyterian Church. These organisations follow the programmes devised by the Boys' Brigade in Northern Ireland and GBNI respectively to address the physical, mental, emotional and spiritual aspects of the lives of children and young people. At the end of 2023, there were 63 girls and 11 leaders enrolled in the congregation's GB Company, and 65 boys and 10 leaders enrolled in its BB Company.

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.

Providing for Work of Others

Donacloney congregation of the Presbyterian Church in Ireland seeks to serve beyond the reach of its own members. The congregation supports Dr Suresh and Mrs Roja Vemulapalli in their work with Indian Village Ministries and forwarded £300 to this work from the Midweek Fellowship Fund. Gifts of £500 were given to each of Asia Link, the Belfast City Mission, the Faith Mission, Good News for Everyone, the London City Mission, the Messianic Mission, Mission Africa, New Tribes Mission, the Revival Movement Association, the Seamen's Christian Friend Society, the Slavic Gospel Mission and Wycliffe Bible Translators from the congregation's main account. In addition, £873 was donated to the PCI World Development Appeal and £510 to the Presbyterian Children's Society and £700 to a special appeal for those affected by the earthquake in Turkey and Syria in February

The congregation provided in other ways too. Non-perishable foodstuffs were donated by members of the congregation throughout the month of October and forwarded to the Via Wings charity in Dromore. Christmas gifts were parcelled up in shoeboxes for the Samaritan's Purse "Operation Christmas Child." Members of the congregation helped to supply cakes, biscuits and other pastries for the CEF Mourne Area Christian Youth in Action Team, and for its Intes-Camp. Throughout the year, the congregation provided for the work of others for the advancement of Christ's Kingdom.

In Co-operation with Other Churches

Donacloney Presbyterian Church is one congregation of one Reformed Church in the wider Body of Christ. It seeks to fulfil its mission in co-operation with other churches and congregations where appropriate. A week of special services was held from 11th - 15th April 2022 in conjunction with Donacloney Parish (Church of Ireland), Donacloney Elim Church, Donacloney Methodist Church and Waringstown Presbyterian Church. The churches in Donacloney also prayed and worked together in relation to special efforts in outreach, under the title "Donacloney Together." These special efforts included a "Band Night" and a "Quiz Night" held in Donacloney Presbyterian Church Hall and gift and literature distribution during the village's "Christmas Light Switch-On" event. The churches also came together for a special service following the demise of Her Majesty Queen Elizabeth II.

The church hall was used as the venue for Nexus, a work among older teenagers organised by young leaders from various churches in the area. The congregation hosted the annual praise service for the Bann District of the Girl's Brigade in Northern Ireland, and the annual united evening service and mission in Ireland rally for Iveagh Presbytery.

The minister and representative elders of the congregation participate fully in the work of Presbytery and the meetings of the General Assembly. Other members of the congregation give their support to events arranged by neighbouring churches. Members of the congregation's Ladies' Group also welcomed visitors from, and went as visitors to, other church's women's

Donacloney Congregation of the Presbyterian Church in Ireland

Trustees Annual Report ctd... for the year ended 31 December 2023

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. This, however, 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 with whom the Presbyterian Church in Ireland is in direct and indirect contact, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with, and support for, both Christian and other secular organisations, charities and individual members of the public.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 120 contributors during the year (128 in previous year, 2022) donating a total of £89,521 (£104,078 in previous year).

Total Income of the congregation during the year was £146,922 compared to £147,332 in the previous year.

Total expenditure decreased from £191,482 to £140,752. The decrease in expenditure in part is because of a major capital project in 2022. This work entailed two projects; one to remodel the meeting-house annexe and the other to replace the Church Hall stage with a store for chairs and tables. For both of these projects, the greater part of the expenditure occurred in the last financial year., but each required a degree of expenditure in 2023 as well. The Congregational Committee is grateful for all those who have continued to contribute to the churches funds throughout 2023.

Donacloney Congregation of the Presbyterian Church in Ireland

**Trustees Annual Report ctd...
for the year ended 31 December 2023**

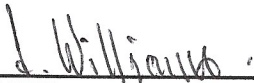
STATEMENT OF TRUSTEE RESPONSIBILITIES

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.

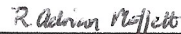
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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 Wednesday 21 August 2024 and signed on its behalf by



Ian Williams



R. Adrian Moffett

Date: 26.10.2024

Date: 26.10.24

Donacloney Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105113

Annual return

Donacloney Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Members
Year Ended 31 December 2023

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 11 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
follow the procedures laid down in the general Directions given by the Charity Commission for
- (ii) Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presents with those records. It also included a 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:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Donacloney Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Members
Year Ended 31 December 2023

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

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, we have found no matters that require drawing to your attention.

JL Grant



JL Grant, FCCA, ACCA, MSc, BEM
Independent Examiners
216 Ballymena Road
Doagh
Ballyclare
BT39 0TP

26th October 2024

Date:

Donacloney Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105113

Accounts

Donacloney Congregation of the Presbyterian Church in Ireland

Statement of Congregational Committee's responsibilities for the Financial Statements

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the independent examiners as stated in their report.

The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Mr Ian Williams

Signed on behalf of the Congregational Committee.

21.07.23
Date

Donacloney Congregation of the Presbyterian Church in Ireland

**Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 December 2022**

	Unrestricted £	Restricted	2022 Total £	2021 Total £
Income from:				
Regular Direct Giving	84,576	51,397	135,973	123,230
Donations and Legacies	835	4,611	5,446	7,136
Other Trading Activities	-	2,108	2,108	968
Investment Income	-	405	405	345
Other Income Sources	-	3,400	3,400	3,805
Total Income	85,411	61,921	147,332	135,484
Expenditure on:				
Charitable Activities:				
Central Church Assessments	15,838	-	15,838	15,286
Ministry and Support Staff	46,900	575	47,475	45,139
Life and Work	731	11,847	12,578	5,414
Governance	1,530	358	1,888	1,692
Property and Equipment	14,618	81,954	96,572	10,936
Grants to Missions and Charities	216	16,915	17,131	16,974
Total Expenditure	79,833	111,649	191,482	95,441
Net Income / (Expenditure) for the Year	5,578	(49,728)	(44,150)	40,043
Transfers	6-7 (1,278)	1,278	-	-
Other recognised gains / (losses):				
Gains on revaluation of fixed assets	-	269,149	269,149	170,888
Net Income before other recognised gains or losses	4,300	220,699	224,999	210,931
Net movement in Funds	4,300	220,699	224,999	210,931
Reconciliation of Funds				
Fund Balances Brought Forward	6-7 23,456	3,745,338	3,768,794	3,557,863
Fund Balances Carried Forward	6-7 27,756	3,966,037	3,993,793	3,768,794

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 13 to 16 form an integral part of these financial statements.

Donacloney Congregation of the Presbyterian Church in Ireland

**Balance Sheet
as at 31 December 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible Fixed Assets	2	3,857,794	3,588,645
Current assets			
Cash at bank & in hand		<u>135,999</u>	<u>180,149</u>
		135,999	180,149
Net Current Assets		135,999	180,149
Net Assets		<u><u>3,993,793</u></u>	<u><u>3,768,794</u></u>
Funds			
Unrestricted Funds	6	27,756	23,456
Restricted Funds	7	108,243	156,693
Restricted Capital Funds	7	3,857,794	3,588,645
		<u><u>3,993,793</u></u>	<u><u>3,768,794</u></u>

For the year ended 31 December 2022 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees and signed on their behalf:



 Mr Ian Williams
 Trustee

21.07.23
 Date

The notes on pages 13 to 16 form an integral part of these financial statements.

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Donacloney Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Donacloney Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised when the charity has entitlement to the funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Operating leases

The church has no operating leases.

j) Tangible fixed assets and depreciation

Donacloney Presbyterian Church list the insurance renewal value of the fixed asset items.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

m) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

2. FIXED ASSETS

The congregation owns the Church premises situated at 56 Moygannon Road, Donacloney and the associated fixtures, fittings, plant and machinery. The Arthur J Gallagher latest renewal on 31 October 2022 determined the insurance values as follows:

Church Building and contents	£2,291,552
Manse	£491,027
Church Halls and contents	£1,039,464
Youth centre and contents	£35,751

3. EMPLOYEES

Employment Costs

	2022	2021
	£	£
Wages and Salaries	35,180	34,444
Social Security Costs	4,473	4,153
	<u>39,652</u>	<u>38,597</u>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was:

2022	2021
2	2

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

4. PENSION COSTS

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

The contributions made by the congregation during the year were:

	2022	2021
	£	£
Contributions	8,021	7,844

Donacloney Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements for the year ended 31 December 2022

5. RELATED PARTY TRANSACTIONS

One of the Trustees, the minister of the congregation received remuneration of £33,420 and expenses of £6,382 for acting in that capacity. Pension contribution of £8,021 was paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, no trustees claimed expenses during the year in connection with their duties.

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

£15,838 for congregational assessments
 £6,582 towards the United Appeal
 £1,312 towards the World Development Appeal.

There were no other related party transactions.

6. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/22	Incoming Funds	Amounts Expended	Transfers	Balance at 31/12/22
	£	£	£	£	£
General Fund	23,456	85,411	(79,833)	(1,278)	27,756

7. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/22	Incoming Funds	Amounts Expended	Transfers	Balance at 31/12/22
	£	£	£	£	£
Property Fund	144,511	32,098	(82,215)	-	94,394
Mission Fund	(7,215)	17,926	(17,415)	-	(6,704)
Organisations	19,397	11,897	(12,019)	1,278	20,553
Total Restricted Funds	156,693	61,921	(111,651)	1,278	108,243

	Balance at 1/1/22	Incoming Funds	Amounts Expended	Transfers	Revaluation Gain	Balance at 31/12/22
	£	£	£	£	£	£
Capital Fund	3,588,645	-	-	-	269,149	3,857,794

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 8 and 9.

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

INCOMING RESOURCES	Unrestricted	Restricted			Total
	No1	Property	Mission	Organisations	
	£	£	£	£	£
Regular Direct Giving					
Recorded Giving	69,379	11,920	11,384	-	92,683
Gift Aid Received on Recorded Giving	10,934	3,862	2,346	-	17,142
Loose Collections	2,891	-	-	-	2,891
Gift Days/Special Collections/Donations	-	11,496	3,003	6,817	21,316
Gift Aid Received on Occasional Gifts	1,057	-	569	-	1,626
Stipend and Gift Aid for Stipend	315	-	-	-	315
Total Regular Direct Giving	84,576	27,278	17,302	6,817	135,973
Donations and Legacies					
Gifts	835	3,445	624	542	5,446
Total Donations and Legacies	835	3,445	624	542	5,446
Other Trading Activities					
Sale of uniforms etc	-	-	-	928	928
Weddings, funerals, etc	-	980	-	200	1,180
Total Activities that Generate Income	-	980	-	1,128	2,108
Investment Income					
Bank and Building Society Interest	-	395	-	10	405
Total Investment Income	-	395	-	10	405
Other Income Sources					
Grants Received	-	-	-	3,400	3,400
Total Other Income Sources	-	-	-	3,400	3,400
TOTAL INCOMING RESOURCES	85,411	32,098	17,926	11,897	147,332
RESOURCES EXPENDED					
	Unrestricted	Restricted			Total
	No1	Property	Mission	Organisations	
	£	£	£	£	£
Central Church Assessments					
Central Ministry Fund	2,495	-	-	-	2,495
PCI Pension Scheme	8,021	-	-	-	8,021
Widows of Ministers Fund	519	-	-	-	519
Incidental Fund	1,923	-	-	-	1,923
Prolonged Disability Fund	415	-	-	-	415
Ministerial Development Fund	239	-	-	-	239
Sick Supply Fund	31	-	-	-	31
Assembly Buildings External Work	1,040	-	-	-	1,040
Students Bursary Fund	988	-	-	-	988
Apprenticeship Levy	167	-	-	-	167
Total Central Church Assessments	15,838	-	-	-	15,838

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

RESOURCES EXPENDED ctd...	Unrestricted No1 £	Property £	Restricted		Total £
			Mission £	Organisations £	
Ministry and Support Staff					
Minister					
Minister's Stipend	33,420	-	-	-	33,420
Minister's Expenses	6,382	-	-	-	6,382
Total Minister	<u>39,802</u>	-	-	-	<u>39,802</u>
Other Ministry and Support Staff					
Other Ministry and Support Staff	1,760	-	-	-	1,760
National Insurance	4,473	-	-	-	4,473
Pulpit Supplies and Guest Speakers	865	-	-	575	1,440
Total Other Ministry and Support Staff	<u>7,098</u>	-	-	<u>575</u>	<u>7,673</u>
Total Ministry and Support Staff	<u>46,900</u>	-	-	<u>575</u>	<u>47,475</u>
Life and Work					
Worship and Fellowship					
Music Photocopying Licence	653	-	-	-	653
Total Worship and Fellowship	<u>653</u>	-	-	-	<u>653</u>
Discipleship and Ministry					
Wider World Magazine	78	-	-	-	78
Total Discipleship and Ministry	<u>78</u>	-	-	-	<u>78</u>
Mission and Outreach					
Coffee Morning costs	-	-	-	636	636
Tuesday Fellowship	-	-	-	500	500
Church Summer Outreach	-	-	-	333	333
Youth Fellowship	-	-	-	165	165
Boys' Brigade	-	-	-	3,465	3,465
Girls' Brigade	-	-	-	4,981	4,981
PW - Ladies Group	-	-	-	1,131	1,131
Support for Stuart McKimm	-	-	500	-	500
Sunday School	-	-	-	136	136
Total Mission and Outreach	-	-	<u>500</u>	<u>11,347</u>	<u>11,847</u>
Total Life and Work	<u>731</u>	-	<u>500</u>	<u>11,347</u>	<u>12,578</u>
Governance					
Independent Examiner/Audit Fees	900	-	-	-	900
Bank Interest and Charges	-	261	-	97	358
Presbytery Fees	630	-	-	-	630
Total Governance	<u>1,530</u>	<u>261</u>	-	<u>97</u>	<u>1,888</u>

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

RESOURCES EXPENDED ctd...	Unrestricted	Restricted		Total
	No1	Property	Mission	
	£	£	£	£
Property and Equipment				
Utilities				
Advertising & Stationery	905	-	-	905
Light & Heat	6,821	-	-	6,821
Sundries	529	-	-	529
Water Charges	397	-	-	397
Total Utilities	8,652	-	-	8,652
Repairs and maintenance				
Asbestos Survey	-	1,080	-	1,080
Fire Defence	-	1,261	-	1,261
Church / Manse Boiler Service	-	161	-	161
Piano Tuning	-	85	-	85
Graveyard Upkeep	-	123	-	123
Hedgecutting	-	240	-	240
Manse Doors Repairs	-	11	-	11
Alexander Grave Repairs	-	2,136	-	2,136
Architect	-	3,976	-	3,976
Church and Hall Repairs Work	-	71,616	-	71,616
ABC Building Control	-	510	-	510
Conn & Fenton Solicitors	-	250	-	250
Manse Land	-	476	-	476
Fees for Manse Land	-	29	-	29
Total Repairs and Maintenance	-	81,954	-	81,954
Insurances				
Insurance	5,966	-	-	5,966
Total Insurances	5,966	-	-	5,966
Total Property and Equipment	14,618	81,954	-	96,572

Donacloney Congregation of the Presbyterian Church in Ireland

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

RESOURCES EXPENDED ctd...

	Unrestricted No1 £	Property £	Restricted Mission £	Organisations £	Total £
Grants to Missions and Charities					
United Appeal					
United Appeal	-	-	6,582	-	6,582
Total United Appeal	-	-	6,582	-	6,582
Other Schemes					
Presbyterian Orphan & Childrens Society	-	-	624	-	624
L.E.M.O.S.	216	-	-	-	216
World Development Appeal	-	-	1,312	-	1,312
Total Other Schemes	216	-	1,936	-	2,152
Other Missions and Charities					
Ukraine Appeal	-	-	1897	-	1,897
London City Mission	-	-	500	-	500
Belfast City Mission	-	-	500	-	500
Seamen's Christian Friend Society	-	-	500	-	500
Messianic Mission	-	-	500	-	500
Slavic Gospel Mission	-	-	500	-	500
Revival Movement Association	-	-	500	-	500
Good News for Everyone	-	-	500	-	500
Faith Mission	-	-	500	-	500
Mission Africa	-	-	500	-	500
New Tribes Mission	-	-	500	-	500
Asia Link	-	-	500	-	500
Wycliffe Bible Translators	-	-	500	-	500
David Gordon Memorial Hospital	-	-	500	-	500
Total Other Missions & Charities	-	-	8,397	-	8,397
Total Grants to Missions and Charities	216	-	16,915	-	17,131
TOTAL RESOURCES EXPENDED	79,833	82,215	17,415	12,019	191,482

Donacloney Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105113

Annual report

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

**Financial Statements
for the year ended 31 December 2022**

NI Charity Commission Registration No: 105113

Donacloney Congregation of the Presbyterian Church in Ireland

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Donacloney Congregation of the Presbyterian Church in Ireland

Trustees Annual Report for the year ended 31 December 2022

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

Donacloney Congregation of the Presbyterian Church in Ireland
56 Moygannon Road
Donaghcloney
CRAIGAVON
BT66 7PN

Registered Charity in Northern Ireland (NIC 105113)

CHARITY TRUSTEES

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

Gilbert Alexander	Donald Bickerstaff	Jim Dennison	Richard Fleming
Desmond Hilary	Errol McDowell	Adrian Moffett	George Stevenson
William Thompson	Ian Williams		

PRINCIPAL OFFICE BEARERS

Minister	Adrian Moffett
Clerk of Session	Ian Williams
Treasurer	Ian Williams

INDEPENDENT EXAMINERS

FPM Accountants Ltd
Independent Examiners
Unit 1, Building 10
Central Park
Mallusk Road
Newtownabbey
Co. Antrim
BT36 4FS

BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Donacloney Congregation of the Presbyterian Church in Ireland

Trustees Annual Report ctd... for the year ended 31 December 2022

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held in January, April, August and October.

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 when the name of the member is put to the voting members of the congregation.

Presbytery

Under the form of governance of the Presbyterian Church in Ireland, the corporate oversight of a congregation is the responsibility of a Presbytery. The Presbytery superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly 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 representative elders, each of whom is appointed by the Kirk Session of a congregation assigned to the Presbytery by the General Assembly. Donacloney Congregation of the Presbyterian Church in Ireland has been assigned to the Iveagh Presbytery of the Presbyterian Church in Ireland.

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 normally is constituted during the third 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

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

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

The congregation's mission is to serve its community, society and the world, in the Name of Christ, for the advancement of His Kingdom.

Donacloney Congregation of the Presbyterian Church in Ireland

Trustees Annual Report ctd... for the year ended 31 December 2022

ACTIVITIES AND OBJECTIVES

Donacloney Congregation of the Presbyterian Church in Ireland seeks to pursue its mission in the following ways:

- In its visible presence
- By the encouraging and equipping of its members
- Through organisations for children and young people and organised events
- By providing for the work of others
- In co-operation with other churches

ACHIEVEMENTS AND PERFORMANCE

Visible Presence

Donacloney Presbyterian Church normally meets every Sunday as a church family made up of all sorts of families with a warm welcome to visitors to the congregation. The congregation regularly meets each Sunday at 11.30am and, on the last Sunday of each month, at 6.30pm. When it meets, the congregation expresses its praise of Almighty God, engages in prayer and, through the reading of and preaching from the Bible, hears afresh the call to believe the Christian Gospel and to live in accordance with the Christian faith. The Sacrament of the Lord's Supper was observed twice in 2022; 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. At 31st December 2022 there were 93 communicant members of the Presbyterian Church in Ireland on the roll of the congregation and a total of 155 families connected with the congregation.

Donacloney Presbyterian Church has its own meetinghouse, church hall and graveyard. These are maintained by members of the congregation. In 2022, teams in monthly rotation kept the graveyard tidy and volunteers cleaned the meetinghouse and church hall, on rota and in special efforts. Such efforts, the regular Sunday gatherings, the special services at Harvest time and Christmas, and the online ministry that continued weekly until the end of August 2022, remind the community of the presence of the church in its midst.

Also, in 2022, the church hall was used by the local general medical practice for vaccination clinics.

Encouraging and Equipping

As a church, Donacloney congregation recognises that it needs to do more than just be present if it is to serve its community, society and the world in the Name of Christ for the advancement of His kingdom. Its members encourage one another, and help one another be equipped, to live out the Gospel of Jesus Christ in their everyday occupations. When the congregation gathered each week in 2022, it focused first on the call to set the cross before us in everyday life that emerges from the Gospel of Mark's presentation of the earthly ministry of the Lord Jesus Christ. The congregation also was encouraged, in its studies in 1 Corinthians, to recognise its calling to share with each other in the Body of the Church, and by its reading of the prophecy of Isaiah, to behold afresh the glory of Almighty God. Further studies in the Gospel of Mark emphasised the nature of discipleship, and the work of harvesting - physically and spiritually - was brought before the congregation in the autumn of the year. The congregation also celebrated the faithfulness of God seen in the fulfilment of prophecy and was thus encouraged to trust Him and make Him known all the more.

The congregation's Sunday School and Junior Bible Class continued throughout the year. At the end of 2022, 12 children were enrolled in Sunday School and 8 young people in Bible Class. Eight young people were associated with the Sunday evening youth fellowship.

The Tuesday Fellowship provides an opportunity for members each week to meet together for fellowship, to study the Scriptures and to pray. The monthly Ladies' Group also provided encouragement and equipping to those who attended and provided a venue for friendship and fellowship both to members of the congregation and others too. Through the course of the year a number of letters were written on behalf of the congregation's oversight to provide information

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and encouragement to the members and friends of the congregation. These were distributed by mail and, on occasion, by hand.

As well as these ways of equipping and encouraging one another, members of the congregation are also encouraged into faith and service by the minister. The congregation recognises, however, that all its members are called to serve in the Name of Christ for the advancement of His kingdom.

Organisations & Organised Events

The 1st Donacloney Boys' Brigade Company and the 219th NI (Donacloney Presbyterian) Company of the Girl's Brigade operate under the oversight of the Kirk Session of Donacloney Presbyterian Church. These organisations follow the programmes devised by the Boys' Brigade in Northern Ireland and GBNI respectively to address the physical, mental, emotional and spiritual aspects of the lives of children and young people. At the end of 2022, there were 69 girls and 14 leaders enrolled in the congregation's GB Company, and 56 boys and 10 leaders enrolled in its BB Company.

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.

Providing for Work of Others

Donacloney congregation of the Presbyterian Church in Ireland seeks to serve beyond the reach of its own members. The congregation supports Dr Suresh and Mrs Roja Vemulapalli in their work with Indian Village Ministries and forwarded £300 to this work from the Midweek Fellowship Fund. Gifts of £500 were given to each of Asia Link, the Belfast City Mission, the Faith Mission, Good News for Everyone, the London City Mission, the Messianic Mission, Mission Africa, New Tribes Mission, the Revival Movement Association, the Seamen's Christian Friend Society, the Slavic Gospel Mission and Wycliffe Bible Translators from the congregation's main account. In addition, £1,312 was donated to the PCI World Development Appeal and £476 to the Presbyterian Children's Society.

The congregation provided in other ways too. Non-perishable foodstuffs were donated by members of the congregation throughout the month of October and forwarded to the Via Wings charity in Dromore. £1,582 was raised for a special appeal to support refugees in Ukraine. Throughout the year, then, the congregation provided for the work of others for the advancement of Christ's kingdom.

In Co-operation with Other Churches

Donacloney Presbyterian Church is one congregation of one Reformed Church in the wider Body of Christ. It seeks to fulfil its mission in co-operation with other churches and congregations where appropriate. A week of special services was held from 11th - 15th April 2022 in conjunction with Donaghcloney Parish (Church of Ireland), Donaghcloney Elim Church, Donaghcloney Methodist Church and Waringstown Presbyterian Church. The churches in Donaghcloney also prayed and worked together in relation to special efforts in outreach, under the title "Donacloney Together." These special efforts included a "Band Night" and a "Quiz Night" held in Donacloney Presbyterian Church Hall and gift and literature distribution during the village's "Christmas Light Switch-On" event. The churches also came together for a special service following the demise of Her Majesty Queen Elizabeth II.

The church hall was used as the venue for Nexus, a work among older teenagers organised by young leaders from various churches in the area.

The minister and representative elders of the congregation participate fully in the work of Presbytery and the meetings of the General Assembly. Other members of the congregation give their support to events arranged by neighbouring churches. Members of the congregation's Ladies' Group also welcomed visitors from, and went as visitors to, other church's women's

Donacloney Congregation of the Presbyterian Church in Ireland

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groups. In all these ways the congregation seeks to serve its community, society and the world in the Name of Christ for the advancement of His kingdom.

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. This, however, 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 with whom the Presbyterian Church in Ireland is in direct and indirect contact, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with, and support for, both Christian and other secular organisations, charities and individual members of the public.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 128 contributors during the year (131 in previous year, 2021) donating a total of £104,078 (£104,352 in previous year).

Total Income of the congregation during the year was £147,332 compared to £135,484 in the previous year.

Total expenditure increased from £95,441 to £191,482. The increase in expenditure in part is because of the greater use of the church premises and the associated running costs, but mostly because of the major capital work begun in the latter part of the year. This work entailed two projects: one to remodel the meetinghouse annexe and the other to replace the Church Hall stage with a store for chairs and tables. Both of these projects were planned and will continue to require expenditure in the next financial year. The Congregational Committee is grateful for all those who have continued to contribute to the church's funds throughout 2022.

Donacloney Congregation of the Presbyterian Church in Ireland

**Trustees Annual Report ctd...
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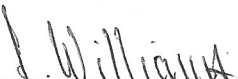
STATEMENT OF TRUSTEE RESPONSIBILITIES

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 congregations 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 Wednesday 3rd May 2023 and signed on its behalf by



Ian Williams

Date: 21.07.23



R. Adrian Moffett

Date: 21.07.23

Donacloney Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105113

Annual return

Donacloney Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Members
Year Ended 31 December 2022

We report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 11 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
follow the procedures laid down in the general Directions given by the Charity Commission
- (ii) for Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presents with those records. It also included a 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:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

**Donacloney Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report To The Members
Year Ended 31 December 2022**

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

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, we have found no matters that require drawing to your attention.

JL Grant

Lowry Grant
FPM Accountants Ltd
Independent Examiners
Unit 1, Building 10
Central Park
Mallusk Road
Newtownabbey
Co. Antrim
BT36 4FS

Date: 21 - 7 - 2023