

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

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

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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.

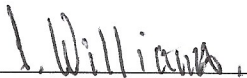
The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

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.



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**Mr Ian Williams**  
**Signed on behalf of the Congregational Committee.**

06.08.2025

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**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
		£	£	£	£
<b>Income from:</b>					
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		-	-	-	-
<b>TOTAL INCOME</b>		<b>86,615</b>	<b>52,155</b>	<b>138,771</b>	<b>146,922</b>
<b>Expenditure on:</b>					
<b>Charitable Activities:</b>					
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
<b>TOTAL EXPENDITURE</b>		<b>85,409</b>	<b>33,174</b>	<b>118,584</b>	<b>140,752</b>
<b>NET INCOME / (EXPENDITURE) FOR THE YEAR</b>		<b>1,207</b>	<b>18,980</b>	<b>20,186</b>	<b>6,170</b>
Transfers	6-7				
<b>Other recognised gains / (losses):</b>					
Gains on revaluation of fixed assets		-	420,280	420,280	76,410
<b>Net income before other recognised gains or losses</b>		<b>1,207</b>	<b>18,980</b>	<b>20,186</b>	<b>6,170</b>
<b>Net movement in Funds</b>		<b>1,207</b>	<b>18,980</b>	<b>20,186</b>	<b>6,170</b>
<b>Reconciliation of Funds</b>					
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**

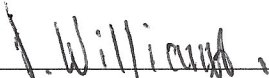
	<b>Notes</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Fixed Assets</b>			
Tangible Fixed Assets	<b>2</b>	<u>4,354,484</u>	<u>3,934,204</u>
<b>Current Assets</b>			
Cash at bank & in hand		<u>162,358</u>	<u>142,168</u>
<b>Net Current Assets</b>		162,358	142,168
<b>Net Assets</b>		<u><u>4,516,842</u></u>	<u><u>4,076,372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

  
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**Mr Ian Williams**  
 Trustee

06.08.2025  
 \_\_\_\_\_  
**Date**

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

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

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**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.

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

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**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

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**

<b>INCOMING RESOURCES</b>					
	<b>Unrestricted</b>	<b>Restricted</b>			<b>TOTAL</b>
	<b>No.1 A/C</b>	<b>Property</b>	<b>Mission</b>	<b>Organisations</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Regular Direct Giving</b>					
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
<b>Total Regular Direct Givings</b>	<b>86,615.44</b>	<b>25,568.50</b>	<b>17,799.53</b>		<b>129,983.47</b>
<b>Donations and Legacies</b>					
Gifts received from other sources		3,480.00			3,480.00
<b>Total Donations and Legacies</b>		<b>3,480.00</b>			<b>3,480.00</b>
<b>Other Trading Activities</b>					
Sale of uniforms etc.					
Weddings, Funerals, etc.		2,363.10	2,364.10		4,727.20
<b>Total Activities that generate income</b>		<b>2,363.10</b>	<b>2,364.10</b>		<b>4,727.20</b>
<b>Investment Income</b>					
Bank and Building Society Interest		305.57	272.40		577.97
<b>Total Investment Income</b>		<b>305.57</b>	<b>272.40</b>		<b>577.97</b>
<b>Other Income Sources</b>					
Grants received					
<b>Total Income Other Sources</b>					
<b>TOTAL INCOMING RESOURCES</b>	<b>86,615.44</b>	<b>31,717.17</b>	<b>20,436.03</b>		<b>138,768.64</b>

<b>RESOURCES EXPENDED</b>					
	<b>Unrestricted</b>	<b>Restricted</b>			<b>TOTAL</b>
	<b>No.1 A/C</b>	<b>Property</b>	<b>Mission</b>	<b>Organisations</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Central Church Assessments</b>					
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					
<b>Total Central Church Assessments</b>	<b>17,298.50</b>				<b>17,298.50</b>

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

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

<b>RESOURCES EXPENDED</b>					
	<b>Unrestricted</b>	<b>Restricted</b>			
	<b>No.1 A/C</b>	<b>Property</b>	<b>Mission</b>	<b>Organisations</b>	<b>TOTAL</b>
	£	£	£	£	£
<b>Ministry and Support Staff</b>					
<b>Minister</b>					
Minister's Stipend	36,845.00				36,845.00
Minister's Expenses	7,036.00				7,036.00
<b>Total Minister</b>	<b>43,881.00</b>				<b>43,881.00</b>
<b>Other Ministry and Support Staff</b>					
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
<b>Total Other Ministry and Support Staff</b>	<b>6,915.00</b>				<b>6,915.00</b>
<b>Total Ministry and Support Staff</b>	<b>50,796.00</b>				<b>50,796.00</b>
<b>Life and Work</b>					
<b>Worship and Fellowship</b>					
Music Photocopying Licence	740.00				740.00
<b>Total Worship and Fellowship</b>	<b>740.00</b>				<b>740.00</b>
<b>Mission and Outreach</b>					
"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
<b>Total Mission and Outreach</b>			<b>3,130.00</b>	<b>954.00</b>	<b>4,084.00</b>
<b>Total Life and Work</b>	<b>740.00</b>		<b>3,130.00</b>	<b>954.00</b>	<b>4,824.00</b>
<b>Governance</b>					
Independent Examiner / Audit Fees	990.00				990.00
Bank Interest and Charges		257.00			257.00
Presbytery Fees	573.00				573.00
<b>Total Governance</b>	<b>1,563.00</b>	<b>257.00</b>			<b>1,820.00</b>

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

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

<b>RESOURCES EXPENDED</b>					
	<b>Unrestricted</b>	<b>Restricted</b>			
	<b>No.1 A/C</b>	<b>Property</b>	<b>Mission</b>	<b>Organisations</b>	<b>TOTAL</b>
	£	£	£	£	£
<b>Property and Equipment</b>					
<b>Utilities</b>					
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
<b>Total Utilities</b>	<b>8,121.00</b>				<b>8,121.00</b>
<b>Repairs and Maintenance</b>					
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
<b>Total Repairs and Maintenance</b>		<b>12,406.00</b>			<b>12,406.00</b>
<b>Insurances</b>					
Insurance	6,634.00				6,634.00
<b>Total Insurances</b>	<b>6,634.00</b>				<b>6,634.00</b>
<b>Total Property and Equipment</b>	<b>14,755.00</b>	<b>12,406.00</b>			<b>27,161.00</b>

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

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

<b>RESOURCES EXPENDED</b>					
	<b>Unrestricted</b>	<b>Restricted</b>			
	<b>No.1 A/C</b>	<b>Property</b>	<b>Mission</b>	<b>Organisations</b>	<b>TOTAL</b>
	£	£	£	£	£
<b>Grants to Missions and Charities</b>					
<b>United Appeal</b>					
United Appeal			7,181.00		7,181.00
<b>Total United Appeal</b>			<b>7,181.00</b>		<b>7,181.00</b>
<b>Other Schemes</b>					
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
<b>Total Other Schemes</b>			<b>1,928.00</b>		<b>1,928.00</b>
<b>Other Missions and Charities</b>					
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
<b>Total Oter Missions and Charities</b>			<b>7,319.00</b>		<b>7,319.00</b>
<b>Total Grants to Missions and Charities</b>			<b>16,428.00</b>		<b>16,428.00</b>
<b>Total Resources Expended</b>	<b>85,152.50</b>	<b>12,663.00</b>	<b>19,558.00</b>	<b>954.00</b>	<b>118,327.50</b>