

Aghadowey Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105547

Details

Known as Aghadowey Presbyterian Church

Status Received

Registered 2016-08-10

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

Contact

Address 46A Mullaghinch Road
Aghadowey
Coleraine
Co Londonderry
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BT51 4AT

Phone 02870868415

Email williamjknox1@gmail.com

Website www.aghadoweypci.co.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
2025-12-31	£169,014	£112,917	£0	2

Trustees

Name	Role	Appointed
Alfie Gurney		
Ivan Mcnaugher		
James Smyth		
John Wilson		
Rev Knox Jones		
Sam Dill		
Stanley Mcfaul		
Stephen Knox		
William J Knox		

Aghadowey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105547

Accounts

Aghadowey
Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2025

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2025

NIC 105547

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£
Receipts						
Donations and legacies	2	92,208	60,059		152,267	189,088
Charitable activities	3	1,244	10,097		11,341	22,968
Other trading activities	4	0	865		865	3,010
Investment Income	5	1,620	1,714		3,334	8,062
Other Income	6	1,197	10		1,207	3,737
		-----	-----	-----	-----	-----
Sub Total		96,269	72,745	0	169,014	226,865
Sale of Investments					0	100,000
VAT Refund			14,826		14,826	58,979
Loans Received					0	174,000
		-----	-----	-----	-----	-----
Total Receipts		96,269	87,571	0	183,840	559,844
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	352	0		352	579
Charitable activities	8	84,742	27,823		112,565	125,774
Investment costs					0	
Other Expenditure	9	0	0		0	675
		-----	-----	-----	-----	-----
Sub Total		85,094	27,823	0	112,917	127,028
Purchase of Investments		1,203	1,043		2,246	1,980
Purchase of fixed assets			22,908		22,908	435,025
Loan Repayments			10,000		10,000	164,000
		-----	-----	-----	-----	-----
Total Payments		86,297	61,774	0	148,071	728,033
		-----	-----	-----	-----	-----
Net receipts / (payments)		9,972	25,797	0	35,769	(168,189)
Transfers between funds		(20,000)	20,000		0	0
		-----	-----	-----	-----	-----
Net movement in funds		(10,028)	45,797	0	35,769	(168,189)
Funds brought forward		45,731	66,510		112,241	280,430
		-----	-----	-----	-----	-----
Funds carried forward	12	35,703	112,307	0	148,010	112,241
		=====	=====	=====	=====	=====

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	45,731	66,510		112,241	280,430
Net movement in funds	(10,028)	45,797		35,769	(168,189)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	35,703	112,307	0	148,010	112,241
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				147,893	112,110
Cash in Hand				117	131
				-----	-----
				148,010	112,241
				=====	=====
Fixed Assets – Note 10				6,547,108	6,387,422
Other Assets					
Investments – Note 11				134,534	127,127
Gift Aid receivable on donations				5,345	2,747
				-----	-----
				139,879	129,874
				=====	=====
Liabilities					
Loans				0	10,000
				-----	-----
				0	10,000
				=====	=====

Approved by the Kirk Session at a meeting on *9th March 2026* and signed on its behalf by

Name *John Jones*

Name *William J. Knox*

Date *09/03/2026*

Date *09/03/2026*

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
Recorded giving	60,947	39,366			100,313	149,063
Loose collections	0	9,510			9,510	8,935
Donations and gifts	0	1,085			1,085	1,543
Gift Aid	11,261	10,098			21,359	29,547
Legacies and bequest	20,000	0			20,000	0
	-----	-----	-----		-----	-----
	92,208	60,059	0		152,267	189,088
	-----	-----	-----		-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2025

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Income from charitable activities	1,244	982		2,226	4,355
Fees from weddings and funerals	0	0		0	0
Fundraising events	0	6,841		6,841	15,606
Membership fees	0	1,074		1,074	1,120
Grants	0	1,200		1,200	1,887
	-----	-----	-----	-----	-----
	1,244	10,097	0	11,341	22,968
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Letting of premises	0	300		300	1,010
Trading income	0	565		565	2,000
	-----	-----	-----	-----	-----
	0	865	0	865	3,010
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Bank interest	134	2		136	105
General Investment Fund	282	669		951	924
Other investment income	1,204	1,043		2,247	7,033
	-----	-----	-----	-----	-----
	1,620	1,714	0	3,334	8,062
	-----	-----	-----	-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2025

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
Other income	1,197	10			1,207	3,737
	-----	-----	-----		-----	-----
	1,197	10	0		1,207	3,737
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
FWO envelopes	352	0			352	400
Fundraising events	0	0			0	179
	-----	-----	-----		-----	-----
	352	0	0		352	579
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
General Assembly Assessments	11,450	0			11,450	13,468
Presbytery fees	437	0			437	467
Ministry and support staff costs	46,801	75			46,876	47,233
Premises Costs	15,431	0			15,431	12,745
Congregational running expenses	3,023	6,274			9,298	12,573
Repairs and Maintenance	7,179	4,167			11,346	17,714
Donations to Missions and charities	0	17,307			17,307	21,274
Governance costs	420	0			420	300
	-----	-----	-----		-----	-----
	84,742	27,823	0		112,565	125,774
	-----	-----	-----		-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2025

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowmen t Funds	Total 2025	Total 2024
	£	£	£	£	£
Other Expenditure	0	0		0	675
	-----	-----	-----	-----	-----
	0	0	0	0	675
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 50 Ardreagh Road, Aghadowey Coleraine, the Church Manse and the associated fixtures, fittings, plant and machinery.

These have an insurance value of £

Church Building	3,273,555
Church Hall	654,712
Youth Hall	1,773,174
Minor Hall	300,075
Church Manse	<u>545,592</u>
	6,547,108

11. INVESTMENTS

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

	2025	2024
	£	£
Endowment Funds		
General Investment Fund	34,074	35,604
Other investments	56,968	51,640
	-----	-----
	91,042	87,244
	-----	-----
Other Investments		
General Investment Fund	3,312	3,461
Other investments	40,180	36,422
	-----	-----
	43,492	39,883
	-----	-----
Fund Summary of Investments		
General Fund	63,118	58,750
Mission Fund	38,870	35,580
Sunday School	14,059	13,481
Outreach	2,645	2,763
Property	12,903	13,482
Minister	2,939	3,071
	-----	-----
	134,534	127,127
	-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2025

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	45,731	96,269	86,297	9,972	(20,000)	35,703
	-----	-----	-----	-----	-----	-----
	45,731	96,269	86,297	9,972	(20,000)	35,703
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property / Building Fund	2,486	52,816	37,143	15,673	21,000	39,159
United Appeal	0	7,710	7,710	0		0
General Missions	33,467	2,865	2,267	598		34,065
Outreach	18,308	2,227	79	2,148		20,456
World Development Appeal	(101)	1,973	1,973	0		(101)
Belfast City Mission	474	1,927	2,221	(294)		180
Tearfund	0	475	475	0		0
Moderator's Appeal	237	0	0	0		237
Earl Haig	0	140	140	0		0
Presbyterian Children's Society	0	1,024	1,024	0		0
Samaritan's Purse	0	659	659	0		0
Smiles	(153)	153	0	153		0
Open Doors (Africa)	(153)	153	0	153		0
Ladies Work	500	0	500	(500)		0
Minister	0	75	75	0		0
Sunday School	5,195	1,528	1,271	257		5,452
Cahir & Fermoy	1,500	0	0	0	1,000	2,500
PW	1,878	10,378	3,175	7,203	(2,000)	7,081
Ignite Youth Fellowship	532	0	0	0		532
Youth Club	1,188	300	392	(92)		1,096
Mums and Tots	512	274	288	(14)		498
Boys' Brigade	640	2,894	2,382	512		1,152
	-----	-----	-----	-----	-----	-----
	66,510	87,571	61,774	25,797	20,000	112,307
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	112,241	183,840	148,071	35,769	0	148,010
	=====	=====	=====	=====	=====	=====

Independent examiner's report to the trustees of Aghadowey Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA

OK Wallace Accountancy and Bookkeeping

101 Coolyvenny Road

Coleraine BT51 3SF

31 March 2026

Aghadowey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105547

Accounts

Aghadowey
Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2024

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

NIC 105547

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	71,327	117,761		189,088	182,507
Charitable activities	3	3,673	19,294		22,967	17,223
Other trading activities	4	0	3,010		3,010	4,140
Investment Income	5	1,437	6,624		8,061	2,539
Other Income	6	3,258	480		3,737	1,404
		-----	-----	-----	-----	-----
Sub Total		79,695	147,169	0	226,864	207,813
Sale of Investments			100,000		100,000	
VAT Refund			58,979		58,979	
Loans Received			174,000		174,000	
		-----	-----	-----	-----	-----
Total Receipts		79,695	480,148	0	559,843	207,813
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	400	179		580	615
Charitable activities	8	88,138	37,635		125,773	105,060
Investment costs					0	
Other Expenditure	9	0	675		675	600
		-----	-----	-----	-----	-----
Sub Total		88,539	38,489	0	127,027	106,275
Purchase of Investments		1,061	919		1,980	101,676
Purchase of fixed assets			435,025		435,025	
Loan Repayments			164,000		164,000	
		-----	-----	-----	-----	-----
Total Payments		89,600	638,433	0	728,032	207,951
		-----	-----	-----	-----	-----
Net receipts / (payments)		(9,904)	(158,285)	0	(168,189)	(138)
Transfers between funds		(341)	341		0	0
		-----	-----	-----	-----	-----
Net movement in funds		(10,245)	(157,944)	0	(168,189)	(138)
Funds brought forward		55,976	224,454	0	280,430	280,568
		-----	-----	-----	-----	-----
Funds carried forward	12	45,731	66,510	0	112,241	280,430
		=====	=====	=====	=====	=====

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	55,976	224,454		280,430	280,568
Net movement in funds	(10,245)	(157,944)		(168,189)	(138)
	-----	-----		-----	-----
Bank and Cash at end of year	45,731	66,510	0	112,241	280,430
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				112,110	279,660
Cash in Hand				131	770
				-----	-----
				112,241	280,430
				=====	=====
Fixed Assets – Note 10				6,387,422	6,183,371
Other Assets					
Investments – Note 11				127,127	220,437
Gift Aid receivable on donations				2,747	3,733
				-----	-----
				129,874	224,170
				=====	=====
Liabilities					
Loans				10,000	0
				-----	-----
				10,000	0
				=====	=====

Approved by the Kirk Session at a meeting on *10/03/2025* and signed on its behalf by

Name *Knox Jones*

Name *William J. Knox*

Date *10/03/2025*

Date *10/03/2025*

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Year ended 31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Recorded giving	61,527	87,536			149,063	144,392
Loose collections	0	8,935			8,935	9,360
Donations and gifts	0	1,543			1,543	2,120
Gift Aid	9,800	19,747			29,547	25,635
Legacies and bequest	0	0			0	1,000
	-----	-----	-----		-----	-----
	71,327	117,761	0		189,088	182,507
	-----	-----	-----		-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Year ended 31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Income from charitable activities	3,673	682			4,355	3,093
Fees from weddings and funerals	0	0			0	200
Fundraising events	0	15,606			15,606	11,226
Membership fees	0	1,120			1,120	1,004
Grants	0	1,887			1,887	1,700
	-----	-----	-----		-----	-----
	3,673	19,294	0		22,967	17,223
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Letting of premises	0	1,010			1,010	2,540
Trading income	0	2,000			2,000	1,600
	-----	-----	-----		-----	-----
	0	3,010	0		3,010	4,140
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Bank interest	103	1			105	135
General Investment Fund	274	650			924	728
Other investment income	1,060	5,973			7,033	1,676
	-----	-----	-----		-----	-----
	1,437	6,624	0		8,061	2,539
	-----	-----	-----		-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Year ended 31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Insurance claims	0	0			0	
Other income	3,258	480			3,737	1,404
	-----	-----	-----		-----	-----
	3,258	480	0		3,737	1,404
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
FWO envelopes	400	0			400	505
Fundraising events	0	179			179	110
	-----	-----	-----		-----	-----
	400	179	0		580	615
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
General Assembly Assessments	13,468	0			13,468	12,318
Presbytery fees	467	0			467	415
Ministry and support staff costs	47,161	73			47,233	38,827
Premises Costs	12,745	0			12,745	13,174
Congregational running expenses	6,139	6,434			12,573	8,412
Repairs and Maintenance	7,859	9,855			17,714	12,050
Donations to Missions and charities	0	21,274			21,274	19,564
Governance costs	300	0			300	300
	-----	-----	-----		-----	-----
	88,138	37,635	0		125,773	105,060
	-----	-----	-----		-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Year ended 31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowmen t Funds	Total 2024	Total 2023
	£	£	£	£	£
Other Expenditure	0	675		675	600
	-----	-----	-----	-----	-----
	0	675	0	675	600
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 50 Ardreagh Road, Aghadowey Coleraine, the Church Manse and the associated fixtures, fittings, plant and machinery.

These have an insurance value of £

Church Building	3,193,712
Church Hall	638,743
Youth Hall	1,729,926
Minor Hall	292,756
Church Manse	532,285
	<u>6,387,422</u>

11. INVESTMENTS

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

	2024	2023
	£	£
Endowment Funds		
General Investment Fund	35,604	33,997
Other investments	51,640	48,751
	-----	-----
	87,244	82,748
	-----	-----
Other Investments		
General Investment Fund	3,461	3,305
Other investments	36,422	34,384
Progressive Building Society	0	100,000
	-----	-----
	39,883	137,689
	-----	-----
Fund Summary of Investments		
General Fund	58,750	55,588
Mission Fund	35,580	33,618
Sunday School	13,481	12,786
Outreach	2,763	2,639
Property	13,482	112,874
Minister	3,071	2,932
	-----	-----
	127,127	220,437
	-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Year ended 31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	55,976	79,695	89,599	(9,904)	(341)	45,731
	-----	-----	-----	-----	-----	-----
	55,976	79,695	89,599	(9,904)	(341)	45,731
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property / Building Fund	158,518	443,725	609,157	(165,432)	9,400	2,486
United Appeal	312	8,190	8,502	(312)		0
General Missions	31,916	3,017	1,466	1,551		33,467
Outreach	15,943	2,417	52	2,365		18,308
World Development Appeal	376	1,226	1,703	(477)		(101)
Belfast City Mission	346	1,620	1,492	128		474
Student Bursary Fund	0	908	908	0		0
Moderator's Appeal	237	0	0	0		237
Earl Haig	0	168	168	0		0
Presbyterian Children's Society	0	903	903	0		0
Samaritan's Purse	0	545	545	0		0
Smiles Foundation	0	612	765	(153)		(153)
Turning Point NI	0	506	506	0		0
Open Doors (Africa)	0	612	765	(153)		(153)
Abanna Choir	0	997	997	0		0
Ladies Work	0	500	0	500		500
Minister	0	73	73	0		0
Sunday School	4,980	942	727	215		5,195
Cahir & Fermoy	500			0	1,000	1,500
PW	7,020	8,762	3,904	4,858	(10,000)	1,878
Ignite Youth Fellowship	532	0	0	0		532
Youth Club	1,127	633	572	61		1,188
Mums and Tots	897	523	908	(385)		512
Boys' Brigade	1,750	3,269	4,320	(1,051)	(59)	640
	-----	-----	-----	-----	-----	-----
	224,454	480,148	638,433	(158,285)	341	66,510
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	280,430	559,843	728,032	(168,189)	0	112,241
	=====	=====	=====	=====	=====	=====

Independent examiner's report to the trustees of Aghadowey Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF

31 March 2025

Aghadowey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105547

Annual report

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

**Trustees Annual Report and Financial Statements for the year ended
31 December 2024**

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Aghadowey congregation of the Presbyterian Church in Ireland, Ardreagh Road, Aghadowey, Coleraine

Registered Charity in Northern Ireland (NIC105547)

CHARITY TRUSTEES

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

Rev Knox Jones	Stanley McFaul
John Wilson	Ivan McNaugher
Alfie Gurney	James Smyth
William Knox	John Wilkinson
Stephen Knox	Sam Dill

PRINCIPAL OFFICE BEARERS

Minister	Rev Knox A Jones
Clerk of Session	William Knox
Treasurer	Ian Gregg

INDEPENDENT EXAMINER

Mrs Olive Wallace, 101 Coolyvenny Road, Englishtown, Coleraine, Co Londonderry BT51 3SF

BANKERS

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

SOLICITORS

Macaulay Wray, 35 New Row, Coleraine, Co Londonderry. BT52 1AH

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 ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least five times in each year or as appropriate.

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

Presbytery

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

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

The congregation's mission purpose is to so proclaim the Gospel of Jesus Christ, by word and deed, so that by the power of the Holy Spirit unbelievers will hear and respond in repentance and faith and, having received new life in Christ, will grow in maturity.

We seek to advance Christ's Kingdom, both in spiritual maturity and numerically within our congregation, in the local community and further afield.

Our aim as a congregation is to reach out to everyone in our community with the good news of Christ, challenging men and women and young people to respond in repentance and faith and then to grow toward maturity in Christ. To this end we seek to live out our faith within our congregation, in the wider community and playing our part to reach out to the whole world.

We are grateful for the long history of faithful witness through our congregation and seek to be faithful to our Saviour as we face the challenges of the continuously changing world of the twenty-first century. We value the faithful and relevant preaching of God's word, an authentic and inclusive style of worship, and loving supportive fellowship.

As a congregation our Vision/Mission Statement is:

"We help people follow Jesus – every day".

This statement includes the twin emphases:

- of helping people begin to follow Jesus – that is outreach and witness and
- helping each other who already follow Jesus to grow in whole-life discipleship, ministry and mission in church, at home, among our neighbours, in our daily occupations and our leisure activities.

We seek to see all our activities and ministries, as a congregation, through the lens of this vision – we ask of every activity, 'how will this activity help people follow Jesus every day?'

ACTIVITIES AND OBJECTIVES

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

- Sunday School
- Grid (Sunday morning teaching for secondary school age)
- Crèche
- Children's Church
- Youth Fellowship (joint with Crossgar)
- Midweek Fellowship
- Ladies Monthly Bible study
- Ladies craft class - monthly
- Presbyterian Women
- Men's Football
- Boys' Brigade
- Walking Group
- Tots Group

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. The Midweek Fellowship meets in conjunction with Crossgar Congregation. These meetings provide opportunities for members to meet together to study the scriptures, for a time of prayer and for fellowship. Some years ago we developed a monthly 'Prayer Calendar' for the congregation, which has been updated at least twice each year. We use this diary as the basis of a daily e-mail to encourage prayer in the congregation.

As well as our regular services, six funeral services were conducted during the year. No weddings were conducted during the year.

At 31 December 2024 there were 229 communicant members and 149 families connected with the congregation. The average weekly attendance at morning worship was 120.

Pastoral care

Members of the congregation who were unable to attend church due to sickness or age were visited on a regular basis by the Minister and elders.

Mission and outreach

At a local level the congregation seeks to reach out to the local community through the various organizations mentioned above.

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

The congregation also contributes to the denominations annual World Development Appeal and any other special appeals.

We also keep an ongoing interest in other missionary organizations including services each year when we have speakers from the Belfast City Mission and Tearfund/Christian Aid.

Presbytery

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

General Assembly

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

Property

The planned repair works to the interior of the Church building have now been completed. Work commenced at the beginning of March 2024 and was completed at the end of August 2024. This work has made all areas of the interior of the building safe, more accessible to all and a more welcoming space for our congregation to meet in.

Organizations

Sunday School and Grid. Sunday School meets prior to the Church Service. Children from pre-school to primary 7 are regular attenders. There are 23 children on the roll, 18 of whom attend regularly. Grid is our Sunday morning ministry for children of secondary school age. 6 young people attend an age-appropriate teaching time with a more relaxed approach. Both Sunday School and Grid young people took part in our Children's and Young People's Day Service in June and in our Nativity Service in December.

Youth Fellowship meets jointly with Crossgar congregation.

1st Aghadowey Boys Brigade Company – The Boys' Brigade meets weekly from October - March. It is a Christ-centred uniformed organization with around 34 boys in attendance of primary and secondary school age, 7 officers and 2 helpers. A programme of badge work and Bible study is followed, along with fun and games. Our BB Enrolment Service took place in November.

Presbyterian Women - Presbyterian Women is a missionary organization for women, which meets monthly from September to April when we have a variety of guest speakers. We postponed our annual PW Service until March 2025. A total of approximately 38 are on the roll with an average attendance of 24 at each meeting. PW raise funds for missionary work, which is administered through PW in Assembly Buildings.

Toddlers Group – there would be an average weekly attendance of 19 babies and toddlers along with parents/guardians. A safe, secure and fun environment is provided where parents/carers/guardians can enjoy a cuppa and the children are provided with a suitable snack.

Men's Football – the men meet weekly at a local football centre.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organizations and other church activities.

PUBLIC BENEFIT STATEMENT

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

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

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

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

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organizations, 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 140 contributors during the year (150 in previous year, 2023) donating a total of £61,527 (£62,462 in previous year, 2023)

Total Income of the congregation during the year was £226,864 compared to £207,813 in the previous year. Investments of £100,000 were realised and VAT of £58979 was claimed.

Total expenditure was £127,027 compared to £106,275 in 2023. Fixed assets worth £435,025 were acquired.

We are grateful to members who provided interest-free loans of £174,000, with only £10,000 remaining outstanding.

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 10th March 2024 and signed on its behalf by

Rev K A Jones (Minister)

Knox Jones

Date: 10/03/2025

William J Knox (Clerk of Session)

William J. Knox

Date: 10/03/2025

Aghadowey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105547

Annual return

Independent examiner's report to the trustees of Aghadowey Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF

31 March 2025

Aghadowey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105547

Accounts

Aghadowey
Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2023

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

NIC 105547

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
Donations and legacies	2	77,566	104,941		182,507	185,423
Charitable activities	3	1,228	15,994		17,222	6,492
Other trading activities	4	0	4,140		4,140	560
Investment Income	5	1,247	1,292		2,539	2,030
Other Income	6	1,395	9		1,404	2,034
		-----	-----	-----	-----	-----
Sub Total		81,437	126,376	0	207,813	196,539
Sale of Investments					0	0
Sale of fixed assets					0	0
Loans Received					0	0
		-----	-----	-----	-----	-----
Total Receipts		81,437	126,376	0	207,813	196,539
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	505	110		615	1,090
Charitable activities	8	72,990	32,070		105,060	112,271
Investment costs					0	22
Other Expenditure	9	300	300		600	5,099
		-----	-----	-----	-----	-----
Sub Total		73,795	32,480	0	106,275	118,481
Purchase of Investments		898	100,778		101,676	2,085
Purchase of fixed assets					0	0
Loan Repayments					0	0
		-----	-----	-----	-----	-----
Total Payments		74,693	133,258	0	207,951	120,566
		-----	-----	-----	-----	-----
Net receipts / (payments)		6,744	(6,882)	0	(138)	75,973
Transfers between funds		0	0		0	0
		-----	-----	-----	-----	-----
Net movement in funds		6,744	(6,882)	0	(138)	75,973
Funds brought forward		49,232	231,336	0	280,568	204,595
		-----	-----	-----	-----	-----
Funds carried forward	12	55,976	224,454	0	280,430	280,568
		=====	=====	=====	=====	=====

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Funds Reconciliation					
Bank and Cash at start of year	49,232	231,336		280,568	204,595
Net movement in funds	6,744	(6,882)		(138)	75,973
	-----	-----	-----	-----	-----
Bank and Cash at end of year	55,976	224,454	0	280,430	280,568
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				279,660	280,565
Cash in Hand				770	3
				-----	-----
				280,430	280,568
				=====	=====
Fixed Assets – Note 10				6,183,371	5,845,820
Other Assets					
Investments – Note 11				120,437	111,218
Gift Aid receivable on donations				3,733	5,055
				-----	-----
				124,170	116,273
				=====	=====

Approved by the Kirk Session at a meeting on 11/03/2024 and signed on its behalf by

Name *Knox Jones*

Name *William J. Knox*

Date *11/03/2024*

Date *11/03/2024*

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£		£	£	£
Recorded giving	62,462	81,930		144,392		128,784
Loose collections	0	9,360		9,360		13,076
Donations and gifts	0	2,120		2,120		472
Gift Aid	14,104	11,531		25,635		22,709
Legacies and bequest	1,000	0		1,000		20,382
	-----	-----	-----	-----	-----	-----
	77,566	104,941	0	182,506		185,423
	-----	-----	-----	-----	-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Income from charitable activities	1,228	1,864			3,092	1,388
Fees from weddings and funerals	0	200			200	0
Fundraising events	0	11,226			11,226	2,662
Membership fees	0	1,004			1,004	1,042
Grants	0	1,700			1,700	1,400
	-----	-----	-----		-----	-----
	1,228	15,994	0		17,222	6,492
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Letting of premises	0	2,540			2,540	560
Trading income	0	1,600			1,600	0
	-----	-----	-----		-----	-----
	0	4,140	0		4,140	560
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Bank interest	134	1			135	182
General Investment Fund	216	512			728	741
Other investment income	897	778			1,676	1,107
	-----	-----	-----		-----	-----
	1,247	1,292	0		2,539	2,030
	-----	-----	-----		-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Other income	1,395	9			1,404	2,034
	-----	-----	-----		-----	-----
	1,395	9	0		1,404	2,034
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
FWO envelopes	505	0			505	1,090
Fundraising events	0	110			110	0
	-----	-----	-----		-----	-----
	505	110	0		615	1,090
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
General Assembly Assessments	12,318	0			12,318	10,320
Presbytery fees	415	0			415	413
Ministry and support staff costs	38,770	57			38,827	36,021
Premises Costs	13,174	0			13,174	15,664
Congregational running expenses	2,862	5,550			8,412	9,253
Repairs and Maintenance	5,152	6,899			12,050	16,212
Donations to Missions and charities	0	19,564			19,564	24,088
Governance costs	300	0			300	300
	-----	-----	-----		-----	-----
	72,990	32,070	0		105,060	112,271
	-----	-----	-----		-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowmen t Funds	Total 2023	Total 2022
	£	£	£	£	£
Cahir & Fermoy	0	0		0	4,901
Other Expenditure	300	300		600	198
	-----	-----	-----	-----	-----
	300	300	0	600	5,099
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 50 Ardreagh Road, Aghadowey Coleraine, the Church Manse and the associated fixtures, fittings, plant and machinery.

These have an insurance value of £

Church Building	3,091,686
Church Hall	618,338
Youth Hall	1,674,662
Minor Hall	283,404
Church Manse	515,281
	<u>6,183,371</u>

11. INVESTMENTS

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

	2,023	2,022
	£	£
Endowment Funds		
General Investment Fund	33,997	31,175
Other investments	48,751	45,160
	-----	-----
	82,748	76,335
	-----	-----
Other Investments		
General Investment Fund	3,305	3,031
Other investments	34,384	31,852
	-----	-----
	37,689	34,883
	-----	-----
Fund Summary of Investments		
General Fund	55,588	51,391
Mission Fund	33,618	31,118
Sunday School	12,786	11,795
Outreach	2,639	2,420
Property	12,874	11,805
Minister	2,932	2,689
	-----	-----
	120,437	111,218
	-----	-----

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	49,232	81,437	74,693	6,744		55,976
	-----	-----	-----	-----	-----	-----
	49,232	81,437	74,693	6,744	0	55,976
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property / Building Fund	174,173	90,109	106,964	(16,855)	1,200	158,518
United Appeal	1,000	8,316	9,004	(688)		312
General Missions	30,745	2,970	1,799	1,171		31,916
Outreach	13,444	2,542	43	2,499		15,943
World Development Appeal	0	2,221	1,845	376		376
Belfast City Mission	180	1,571	1,405	166		346
Turkey/Syria Earthquake Appeal	0	716	716	0		0
Moderator's Appeal	237	0	0	0		237
Earl Haig	0	149	149	0		0
Presbyterian Children's Society	0	962	962	0		0
Samaritan's Purse	605	735	1,340	(605)		0
Cancer Centre for Sick Children	0	600	600	0		0
Hope for Youth Ministries	0	470	470	0		0
CCGBC Coronation Grant	0	300	300	0		0
Minister	0	57	57	0		0
Sunday School	4,776	1,343	1,139	204		4,980
Cahir & Fermoy	0	0	0	0	500	500
PW	2,945	8,598	2,823	5,775	(1,700)	7,020
Ignite Youth Fellowship	532	0	0	0		532
Youth Club	1,282	689	844	(155)		1,127
Mums and Tots	130	1,227	460	767		897
Boys' Brigade	1,287	2,798	2,335	463		1,750
	-----	-----	-----	-----	-----	-----
	231,336	126,373	133,255	(6,882)	0	224,454
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	280,568	207,810	207,948	(138)	0	280,430
	=====	=====	=====	=====	=====	=====

Independent examiner's report to the trustees of Aghadowey Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF

14 March 2024

Aghadowey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105547

Annual report

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

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

AGHADOWEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Aghadowey congregation of the Presbyterian Church in Ireland, Ardreagh Road, Aghadowey, Coleraine

Registered Charity in Northern Ireland (NIC105547)

CHARITY TRUSTEES

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

Rev Knox Jones
John Wilson
Alfie Gurney
William Knox
Stephen Knox

Stanley McFaul
Ivan McNaugher
James Smyth
John Wilkinson

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Knox A Jones
William Knox
Ian Gregg

INDEPENDENT EXAMINER

Mrs Olive Wallace, 101 Coolyvenny Road, Englishtown, Coleraine, Co Londonderry BT51 3SF

BANKERS

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

SOLICITORS

Macaulay Wray, 35 New Row, Coleraine, Co Londonderry. BT52 1AH

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 ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least five times in each year or as appropriate.

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

Presbytery

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

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

The congregation's mission purpose is to so proclaim the Gospel of Jesus Christ, by word and deed, so that by the power of the Holy Spirit unbelievers will hear and respond in repentance and faith and, having received new life in Christ, will grow in maturity.

We seek to advance Christ's Kingdom, both in spiritual maturity and numerically within our congregation, in the local community and further afield.

Our aim as a congregation is to reach out to everyone in our community with the good news of Christ, challenging men and women and young people to respond in repentance and faith and then to grow toward maturity in Christ. To this end we seek to live out our faith within our congregation, in the wider community and playing our part to reach out to the whole world.

We are grateful for the long history of faithful witness through our congregation and seek to be faithful to our Saviour as we face the challenges of the continuously changing world of the twenty-first century. We value the faithful and relevant preaching of God's word, an authentic and inclusive style of worship, and loving supportive fellowship.

As a congregation our Vision/Mission Statement is:

“We help people follow Jesus – every day”.

This statement includes the twin emphases:

- of helping people begin to follow Jesus – that is outreach and witness and
- helping each other who already follow Jesus to grow in whole-life discipleship, ministry and mission in church, at home, among our neighbours, in our daily occupations and our leisure activities.

We seek to see all our activities and ministries, as a congregation, through the lens of this vision – we ask of every activity, ‘how will this activity help people follow Jesus every day?’

ACTIVITIES AND OBJECTIVES

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

- Sunday School
- Grid (Sunday morning teaching for secondary school age)
- Crèche
- Children's Church
- Youth Fellowship
- Midweek Fellowship
- Ladies Monthly Bible study
- Ladies craft class - monthly
- Presbyterian Women
- Men's Football
- Boys' Brigade
- Youth Club
- Walking Group
- Tots Group

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. The Midweek Fellowship meets in conjunction with Crossgar Congregation. These meetings provide opportunities for members to meet together to study the scriptures, for a time of prayer and for fellowship. Some years ago we developed a monthly 'Prayer Calendar' for the congregation, which has been updated at least twice each year. We use this diary as the basis of a daily e-mail to encourage prayer in the congregation.

As well as our regular services, six funeral services were conducted during the year. Two weddings were also conducted during the year.

At 31 December 2023 there were 236 communicant members and 149 families connected with the congregation. The average weekly attendance at morning worship was 120.

Pastoral care

Members of the congregation who were unable to attend church due to sickness or age were visited on a regular basis by the Minister and elders.

Mission and outreach

At a local level the congregation seeks to reach out to the local community through the various organizations mentioned above.

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

The congregation also contributes to the denominations annual World Development Appeal and any other special appeals.

We also keep an ongoing interest in other missionary organizations including services each year when we have speakers from the Belfast City Mission and Tearfund/Christian Aid.

Presbytery

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

General Assembly

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

Property

The congregational committee is currently preparing to proceed with the repair works to the interior of the Church building which hopefully will be carried out in 2024. These works will include remedial work to the floor and gallery and creating a welcome area as well as bringing the building into line with fire safety legislation and disability access legislation.

Organizations

Sunday School and Grid. Sunday School meets prior to the Church Service. Children from pre-school to primary 7 are regular attenders. There are 25 children on the roll, 20 of whom attend regularly. Grid is our Sunday morning ministry for children of secondary school age. Approximately 8 young people attend an age-appropriate teaching time with a more relaxed approach. Both Sunday School and Grid young people took part in our Children's and Young People's Day Service in June and in our Nativity Service in December.

Youth Fellowship meets jointly with Crossgar congregation.

Youth Club - Youth Club meets alternate weekly. On average there have been 28 young people each week. During Youth Club a wide range of activities are available such as PlayStations, Nintendo Wii,

Table football, Pool table, table tennis and various sports in the sports hall. During Youth Club we have a 5 minute epilogue each week.

1st Aghadowey Boys Brigade Company – The Boys’ Brigade meets weekly from October - March. It is a Christ-centred uniformed organization with around 37 boys in attendance of primary and secondary school age, 6 officers and 1 helper. A programme of badge work and Bible study is followed, along with fun and games. Our BB Enrolment Service took place in November.

Presbyterian Women - Presbyterian Women is a missionary organization for women, which meets monthly from September to April when we have a variety of guest speakers. We held our annual PW Service in September. A total of approximately 39 are on the roll with an average attendance of 23 at each meeting. PW raise funds for missionary work, which is administered through PW in Assembly Buildings.

Tots Group – there would be an average weekly attendance of 19 babies and toddlers along with parents/guardians. A safe, secure and fun environment is provided where parents/carers/guardians can enjoy a cuppa and the children are provided with a suitable snack.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organizations and other church activities.

PUBLIC BENEFIT STATEMENT

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

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

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

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

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organizations, 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 150 contributors during the year (135 in previous year, 2022) donating a total of £62,462 (£58,059 in previous year, 2022)

Total Income of the congregation during the year was £207,813 compared to £196,539 (excluding VAT) in the previous year.

Total Expenditure was £106,275 compared to £118,481 (excluding VAT) in 2022.

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 11th March 2024 and signed on its behalf by

Rev K A Jones (Minister) *Knox Jones*
Date: *11/03/2024*

William J Knox (Clerk of Session)
William J. Knox
Date: *11/03/2024*

Aghadowey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105547

Annual return

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have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.



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14 March 2024