

Lower Clonaneese Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105551

Details

Status Received

Registered 2016-08-11

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

Contact

Address Gorey House
Dungannon
County Tyrone
Bt70 3ag
BT70 3AG

Phone 02887761471

Activities

Purposes: THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£27,640	£24,001	£0	1

Trustees

Name	Role	Appointed
Mr George Ferry		
Mr John Neill		
Mr Wayne Ferry		
Rev Jackie Spence Bth Dipmin		

Lower Clonaneese Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105551

Accounts

LOWER CLONANESE GENERAL ACCOUNT 2024

BALANCE IN BANK	£5,967.25	STIPEND	£7,035.43
		BEQUESTS FOR MINISTER	£57.64
		MINISTER'S CAR ALLOWANCE	£1,034.00
<u>SPECIFIED SOURCES</u>		MINISTER'S DUTY ALLOWANCE	£690.00
W.F.O.	£12,218.00	NIC ON ALLOWANCES	£238.00
SABBATH COLLECTIONS	£279.50	SHARE OF MILEAGE	£133.56
GIFT AID	£1,632.85		

RELIGIOUS & CHARITABLE OBJECTS

GENERAL ASSEMBLY ASSESSMENTS

		APPRENTICE SCHEME	£35.25
MISSIONS	£1,001.00	PENSION SCHEME	£1,688.25
TAX REFUND-MISSIONS	£140.75	NATIONAL INSURANCE	£723.00
SMARTIE BOXES	£52.00	ASSESSMENTS	£297.00

TO RELIGIOUS & CHARITABLE OBJECTS

PW Service	£70.00		
ORPHAN SOCIETY	£281.00	UNITED APPEAL	£1,436.66
GIFT AID POS	£50.50	ORPHAN SOCIETY	£331.50
CAROL SERVICE	£140.10	PW	£70.00
PALM SUNDAY	£85.00	WDA	£10.00
GOOD FRIDAY	£67.00	BARNABUS TRUST	£5.00
WEDDING DONATION	£150.00		
FROM FIRST TRUST	£170.00		

BEQUESTS FOR MINISTER £57.64

BANK INTEREST £20.28 GENERAL EXPENSES

TYRONE PRES INCIDENTAL FUN	£97.00
PHOTOCOPYING/ COPYRIGHT	£325.93
PULPIT SUPPLY	£358.33
BANK FEES	£128.29
REPORT BOOKS	£73.20
COMMUNICANT BOOKS	£25.98
GIFT	£16.99

BALANCE IN BANK £7,571.86

£22,382.87

£22,382.87

LOWER MAINTENANCE & REPAIR FUND 2024

BALANCE IN BANK	£22,789.59	ELECTRIC	£1,610.60
		SEXTON	£1,200.00
MONTHLY-ENV	£2,942.00	RATES	£1,096.54
Harvest	£170.00	INSURANCE	£1,079.35
RENT	£4,963.68	BURNING BUSH	£43.60
GIFT AID	£551.75	WATER	£86.48
Small Gift Aid	£1,393.33	GIFTS	£43.00
BBQ	£70.00	MANSE UPKEEP	£1,710.00
BOOT SALE	£500.00	FIRE EXTINGUISHER SERVICE	£66.60
		ENVELOPES	£208.00
		COOTES	£54.90
INTEREST	£415.00	TO ORGAN A/C	£200.00
		MARTINS	£124.16
		Wilsons	£159.60
		CALENDERS	£163.20
		TOKENS	£27.60
		GREYSTONE JOINERY	£756.72
		COMPUTER REPAIRS	£25.00
		LANDLORD REGISTRATION	£70.00
		BALANCE IN BANK	£25,070.00
	£33,795.35		£33,795.35

LOWER SUNDAY SCHOOL ACCOUNT 2024

BALANCE IN BANK	£1,156.57	CHILDREN'S DAY PRIZES	£206.77
		TEACHING MATERIAL ETC	
CONGREGATIONAL MEETING			
CHILDREN'S DAY SERVIC	£140.00	BALANCE IN BANK	£1,109.80
SUNDAY SCHOOL BOX	£20.00		
	£1,316.57		£1,316.57

LOWER CLONANESE ORGAN ACCOUNT 2024

CREDIT BANK BALANCE	£288.08	ORGANIST EXPENSES	£400.00
TRANSFERRED	£200.00	BALANCE IN BANK	£88.08
	£488.08		£488.08

Lower Clonaneese Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105551

Accounts

LOWER CLONANESE GENERAL ACCOUNT 2023

BALANCE IN BANK	£4,363.08	STIPEND	£6,700.40
		BEQUESTS FOR MINISTER	£57.64
		MINISTER'S CAR ALLOWANCE	£985.00
<u>SPECIFIED SOURCES</u>		MINISTER'S DUTY ALLOWANCE	£657.00
W.F.O.	£11,153.00	NIC ON ALLOWANCES	£227.00
SABBATH COLLECTIONS	£278.00	SHARE OF MILEAGE	£85.10
GIFT AID	£1,434.25		

GENERAL ASSEMBLY ASSESSMENTS

RELIGIOUS & CHARITABLE OBJECTS

		APPRENTICE SCHEME	£34.00
MISSIONS	£709.00	PENSION SCHEME	£1,608.00
TAX REFUND-MISSIONS	£155.25	NATIONAL INSURANCE	£686.00
		COST OF LIVING PAYMENT	£101.00

TO RELIGIOUS & CHARITABLE OBJECTS

CE Service	£47.00		
ORPHAN SOCIETY	£222.00	UNITED APPEAL	£1,392.00
GIFT AID POS	£43.00	ORPHAN SOCIETY	£263.00
CAROL SERVICE	£107.00	CE	£47.00
Coffee Morning	£650.00		
SALE	£500.00		

BEQUESTS FOR MINISTER £57.64

BANK INTEREST £24.34

GENERAL EXPENSES

TYRONE PRES INCIDENTAL FUN	£76.00
PHOTOCOPYING/ COPYRIGHT	£270.27
PULPIT SUPPLY	£303.33
BANK FEES	£124.97
REPORT BOOKS	£58.60

GREYSTONE SILVER BAND £100.00

BALANCE IN BANK £5,967.25

£19,743.56

£19,743.56

LOWER MAINTENANCE & REPAIR FUND 2023

BALANCE IN BANK	£22,816.67	ELECTRIC SEXTON	£1,885.85 £1,200.00
MONTHLY-ENV	£2,696.00	RATES	£1,046.00
Harvest	£196.50	INSURANCE	£1,030.89
RENT	£4,058.60	BURNING BUSH	£60.70
GIFT AID	£458.75	WATER	£77.85
Small Gift Aid	£696.25	GIFTS	£226.00
Concert	£557.00	MANSE UPKEEP	£1,644.82
Misc	£1.03	FIRE EXTINGUISHER SERVICE	£193.80
		ENVELOPES	£193.00
		COLIN STEEN	£340.00
		TO ORGAN A/C	£500.00
		MARTINS	£142.13
		Wilson's	£112.37
		Spray	£37.80
		BALANCE IN BANK	£22,789.59
	£31,480.80		£31,480.80

LOWER CLONANESE SUNDAY SCHOOL ACCOUNT 2023

BALANCE IN BANK	£1,178.85	CHILDREN'S DAY PRIZES TEACHING MATERIAL ETC	£128.28
CONGREGATIONAL MEET	£60.00		
CHILDREN'S DAY SERVICE	£46.00	BALANCE IN BANK	£1,156.57
SUNDAY SCHOOL BOX			
	£1,284.85		£1,284.85

LOWER CLONANESE ORGAN ACCOUNT 2023

CREDIT BANK BALANCE	£568.08	ORGANIST EXPENSES	£780.00
TRANSFERRED	£500.00	BALANCE IN BANK	£288.08
	£1,068.08		£1,068.08

Lower Clonaneese Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105551

Annual report



**LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland (NIC 105551)



LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

LOWER CLONANESE congregation of the Presbyterian Church in Ireland
Ennish, Castlecaulfield, Dungannon, BT70 1SE.

Registered Charity in Northern Ireland (NIC105551)

CHARITY TRUSTEES

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

Rev J A Spence
Wayne Ferry

George Ferry
John Neill

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev J A Spence
John Neill
Raymond Cuddy

INDEPENDENT EXAMINER

Ms Joan Cardwell, Killymaddy Evans, Cullenrammer Rd, Dungannon, BT70 1SF

BANKERS

Danske Bank, Market Square, Dungannon, BT70 1AB

SOLICITORS

W J Irwin, Market Square, Dungannon, BT70 1JH



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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, 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 Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least four times in each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant 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. Clonaneese Lower congregation of the Presbyterian Church has been assigned to the Tyrone 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.



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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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.

Lower Clonaneese 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 congregations mission purposes is to glorify and enjoy God in worship and living, to share with others His word, to live and love as a fellowship of His family, to help one another grow spiritually and to serve our community

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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

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

ACTIVITIES AND OBJECTIVES

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

- Sunday School
- Joint Youth Club with Upper Clonaneese
- Christian Endeavour (CE)
- Presbyterian Women (PW)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 9.45am and 7.30pm for special evening services. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at nil Sacraments of Baptism, we conducted nil marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 43 Communicant members and 30 families connected with the congregation. The average week attendance at morning worship is 22.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or elders. **Mission and outreach**

At a local level the congregation supports the Presbyterian Orphan Society



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

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

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

Presbytery

The congregation was 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

There were no major repairs or refurbishment projects during the year.

Organisations

Who we are

Christian Endeavour is a Christ-centred, Church-based organisation, which caters for all age groups within the church from juniors through young adults to seniors, but its main emphasis is on youth.

Christian Endeavour's motto identifies its purpose. **'For Christ and the Church'**

The Christian Endeavour Union of Great Britain and Ireland is a supranational body which gives support to the National Christian Endeavour Unions within the British Isles. In turn, the National Unions provide backing and encouragement to local groupings and individual groups or societies within local churches, as well as providing links between Christian Endeavour groups.

Sunday school



Meets at 10.00am during the morning church service with around 10 children on the role book. The GO Teach course is used and a band of dedicated teachers seek through scripture to encourage personal faith in Jesus Christ, growth in that faith, and hope to live it out at school, college, and promote a missionary interest.

PW.

Motto: Living for Jesus

Logo: The circle around the cross represents women whose lives are centred on the Lord Jesus Christ.

Mission Statement and Aims:

Presbyterian Women encourages women to become disciples of Christ.

Presbyterian Women aims to highlight the need for:

1. Love and unity
2. Obedience to God
3. Christian living and spiritual maturity
4. Service using gifts, time and money
5. Local and global mission

Volunteers

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



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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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



**LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 50 contributors during the year [50 in previous year, 2022] donating a total of £11139 (£9428 in previous year, 2022)

Total Income of the congregation during the year was £24651, compared to £23,400 in the previous year.

Total expenditure increased from £22247 to £23376.

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) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 27/10/2024 and signed on its behalf by

Rev. Julie Spence. 27/10/24
S Nee 27.10.24



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

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 12 to 18. Respective responsibilities of charity trustees and examiner As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention. Basis of independent examiner's report I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

Independent examiner's statement

I have completed my examination of the accounts as published by the Congregation of Lower Clonaneese and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Joan Cardwell
Relevant professional qualification or body: MIATI
Address: 122 Cullenrammer Road
Dungannon
Co Tyrone
BT70 1SF

Date: 16/10/24



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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	20568			19938	20568
Charitable activities	3					
Other trading activities	4	4059			3401	4059
Investment Income	5	24			61	24
Other	6					
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						

Total Receipts		24651			23400	24651
		-----	-----	-----	-----	-----
Payments						
General Expenses	7				22247	23376
Charitable activities	8					
Repairs and Maintenance						
Other	9					

Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						

Total Payments					22247	23376



Net receipts / (payments)			1153	1275
Transfers between funds				
Net movement in funds				
Funds brought forward			28407	28927
Funds carried forward	12		29560	30202



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

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year				28407	28927
Net movement in funds				1153	1275
	-----	-----	-----	-----	-----
Bank and Cash at end of year				29560	30202
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts				29560	30202
Cash in Hand					
				-----	-----
				29560	30202
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				745223	745223
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting onand signed on its behalf by

Name

Name

Date

Date



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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2023
	£	£	£	£	£
Recorded giving:				16108	16539
Loose collections				1240	1339
Donations and gifts				-	-
Gift Aid				2530	2632
Legacies and bequest				59	58
Other					
				-----	-----



19937 20568

LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2023 £
Income from charitable activities					
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2023 £
Letting of premises				3401	4059
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2023 £
Deposit interest				61	24
General Investment Fund					
Rents investment properties					



Other investment income

-----	-----	-----	-----	-----
			61	24
-----	-----	-----	-----	-----

LOWER CLONANESE 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 2022	Total 2023
	£	£	£	£	£
Insurance claims	-----	-----	-----	-----	-----
Other income	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2023
	£	£	£	£	£
FWO envelopes	-----	-----	-----	-----	-----
Fundraising events	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2023
	£	£	£	£	£
General Assembly Assessments				1532	1608
Presbytery fees				107	110
Ministry and support staff costs				10109	10699
Congregational running expenses				8473	9257
Donations to Missions and charities				2026	1702
Governance costs	-----	-----	-----	-----	-----
				22247	23376
	-----	-----	-----	-----	-----



LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2023
	£	£	£	£	£
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises, Hall and adjacent house situated at Ennish, Castlecaulfield, Dungannon, BT70 1SE, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £502,476, £18,217 and £224,540 respectively. Total £745,233.

11. INVESTMENTS

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

	2022	2023
	£	£
General Investment Fund		
Property		
Presbyterian Mutual Society		
	-----	-----
	-----	-----



**LOWER CLONANESE 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 Account	4363	15380	13776	1604		5967
PMS	-----	-----	-----	-----	-----	-----
	4363	15380	13776	1604		5967
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Maintenance & Repair Fund	22817	8664	8691	-27		22790
Sunday School Fund	1179	106	128	-22		1157
Organ Fund	568	500	780	-280		288
	-----	-----	-----	-----	-----	-----
	24564	9270	9599	-329		24235
	-----	-----	-----	-----	-----	-----
Total	28927	24650	23375	1275		30202
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----

Approved by a Kirk Session Meeting held on 27/10/2024 and signed by

Rev. Julie Spence. 27/10/24
 27.10.24

Lower Clonaneese Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105551

Annual return

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

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 12 to 18. Respective responsibilities of charity trustees and examiner As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention. Basis of independent examiner's report I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

Independent examiner's statement

I have completed my examination of the accounts as published by the Congregation of Lower Clonaneese and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name:	Joan Cardwell
Relevant professional qualification or body:	MIATI
Address:	122 Cullenrammer Road Dungannon Co Tyrone BT70 1SF

Date: 16/10/24

Lower Clonaneese Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105551

Accounts

LOWER MAINTENANCE & REPAIR FUND 2022

BALANCE IN BANK	£21,903.83	ELECTRIC SEXTON	£1,075.81 £1,200.00
MONTHLY-ENV LOOSE	£3,214.00 £148.00	RATES INSURANCE	£981.59 £963.26
RENT	£3,401.46	BURNING BUSH	£74.30
GIFT AID	£463.75	WATER	£67.86
Small Gift Aid	£610.00	GIFTS	£25.94
Evelyn Sale	£500.00	MANSE UPKEEP	£1,644.82
Misc	£22.87	FIRE EXTINGUISHER SERVICE	£180.00
		ENVELOPES	£185.00
		CALENDARS	£104.40
		TO ORGAN A/C	£900.00
		Communion Cups	£44.26
		BALANCE IN BANK	£22,816.67
	£30,263.91		£30,263.91

LOWER CLONANESE SUNDAY SCHOOL ACCOUNT 2022

BALANCE IN BANK	£1,269.49	CHILDREN'S DAY PRIZES TEACHING MATERIAL ETC	£83.85 £61.79
CONGREGATIONAL MEETING CHILDREN'S DAY SERVICE SUNDAY SCHOOL BOX	£55.00	BALANCE IN BANK	£1,178.85
	£1,324.49		£1,324.49

LOWER CLONANESE ORGAN ACCOUNT 2022

CREDIT BANK BALANCE	£148.08	ORGANIST EXPENSES	£980.00
TRANSFERRED BOOT SALE	£900.00 £500.00	BALANCE IN BANK	£568.08
	£1,548.08		£1,548.08

Lower Clonaneese Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105551

Annual report



**LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland (NIC 105551)



LOWER CLONANESE 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 2021 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

LOWER CLONANESE congregation of the Presbyterian Church in Ireland
Ennish, Castlecaulfield, Dungannon, BT70 1SE.

Registered Charity in Northern Ireland (NIC105551)

CHARITY TRUSTEES

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

Rev J A Spence
Wayne Ferry

George Ferry
John Neill

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev J A Spence
John Neill
Raymond Cuddy

INDEPENDENT EXAMINER

Ms Joan Cardwell, Killymaddy Evans, Cullenrammer Rd, Dungannon, BT70 1SF

BANKERS

Danske Bank, Market Square, Dungannon, BT70 1AB

SOLICITORS

W J Irwin, Market Square, Dungannon, BT70 1JH



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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, 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 Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least four times in each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant 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. Clonaneese Lower congregation of the Presbyterian Church has been assigned to the Tyrone 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.



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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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.

Lower Clonaneese 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 congregations mission purposes is to glorify and enjoy God in worship and living, to share with others His word, to live and love as a fellowship of His family, to help one another grow spiritually and to serve our community

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

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

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



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

ACTIVITIES AND OBJECTIVES

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

- Sunday School
- Joint Youth Club with Upper Clonaneese
- Christian Endeavour (CE)
- Presbyterian Women (PW)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 9.45am and 7.30pm for special evening services. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at nil Sacraments of Baptism, we conducted nil marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2018 there were 43 Communicant members and 30 families connected with the congregation. The average week attendance at morning worship is 22.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or elders. **Mission and outreach**

At a local level the congregation supports the Presbyterian Orphan Society



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

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

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

Presbytery

The congregation was 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

There were no major repairs or refurbishment projects during the year.

Organisations

Who we are

Christian Endeavour is a Christ-centred, Church-based organisation, which caters for all age groups within the church from juniors through young adults to seniors, but its main emphasis is on youth.

Christian Endeavour's motto identifies its purpose. **'For Christ and the Church'**

The Christian Endeavour Union of Great Britain and Ireland is a supranational body which gives support to the National Christian Endeavour Unions within the British Isles. In turn, the National Unions provide backing and encouragement to local groupings and individual groups or societies within local churches, as well as providing links between Christian Endeavour groups.

Sunday school



Meets at 10.00am during the morning church service with around 10 children on the role book. The GO Teach course is used and a band of dedicated teachers seek through scripture to encourage personal faith in Jesus Christ, growth in that faith, and hope to live it out at school, college, and promote a missionary interest.

PW.

Motto: Living for Jesus

Logo: The circle around the cross represents women whose lives are centred on the Lord Jesus Christ.

Mission Statement and Aims:

Presbyterian Women encourages women to become disciples of Christ.

Presbyterian Women aims to highlight the need for:

1. Love and unity
2. Obedience to God
3. Christian living and spiritual maturity
4. Service using gifts, time and money
5. Local and global mission

Volunteers

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



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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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



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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 50 contributors during the year [51 in previous year, 2021] donating a total of £9428 (£8642 in previous year, 2021)

Total Income of the congregation during the year was £23400, compared to £23,183 in the previous year.

Total expenditure increased from £20527 to £22247.

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) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 26/10/2023 and signed on its behalf by

Rev. Jackie Spence

C. J Neill



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

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 00 to 00. Respective responsibilities of charity trustees and examiner As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention. Basis of independent examiner's report I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

Independent examiner's statement

I have completed my examination of the accounts as published by the Congregation of Lower Clonaneese and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Joan Cardwell
Relevant professional qualification or body: MIATI
Address: 122 Cullenrammer Road
Dungannon
Co Tyrone
BT70 1SF

Date: 27/10/23



LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)

For the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	19938			19510	19938
Charitable activities	3					
Other trading activities	4	3401			3673	3401
Investment Income	5	61			18	61
Other	6					
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						

Total Receipts		23400			23201	23400
		-----	-----	-----	-----	-----
Payments						
General Expenses	7				20238	22247
Charitable activities	8					
Repairs and Maintenance						
Other	9					

Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						

Total Payments					20238	22247
		-----	-----	-----	-----	-----
Net receipts / (payments)					2963	1153
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds						
Funds brought forward					25444	28407



Funds carried forward

12

-----	-----	-----	--	-----
=====	=====	=====	=====	=====

28407

29560



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

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year				25444	28407
Net movement in funds				2963	1153
	-----	-----	-----	-----	-----
Bank and Cash at end of year				28407	29560
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts				28407	29560
Cash in Hand					
				-----	-----
				28407	29560
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				745223	745223
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting onand signed on its behalf by

Name

Rev. Jackie Spence

Date *26/10/23*

Name

C. J. Neill

Date *26/10/23*



LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
Recorded giving:				12784	16108
Loose collections				-	1240
Donations and gifts				3860	-
Gift Aid				2422	2530
Legacies and bequest				59	59
Other				385	

			-----		-----



19510 19937

LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2022 £
Income from charitable activities	-----	-----	-----	-----	-----
Fees from weddings and funerals	-----	-----	-----	-----	-----
Fundraising events	-----	-----	-----	-----	-----
Membership fees	-----	-----	-----	-----	-----
Grants	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2022 £
Letting of premises	-----	-----	-----	3673	3401
Trading income	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2022 £
Deposit interest	-----	-----	-----	18	61
General Investment Fund	-----	-----	-----	-----	-----
Rents investment properties	-----	-----	-----	-----	-----



Other investment income

-----	-----	-----	-----	-----
			18	61
-----	-----	-----	-----	-----

LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
Insurance claims	-----	-----	-----	-----	-----
Other income	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
FWO envelopes	-----	-----	-----	-----	-----
Fundraising events	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
General Assembly Assessments				1498	1532
Presbytery fees				233	107
Ministry and support staff costs				9776	10109
Congregational running expenses				7105	8473
Donations to Missions and charities				1626	2026
Governance costs	-----	-----	-----	-----	-----
				20238	22247
	-----	-----	-----	-----	-----



LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises, Hall and adjacent house situated at Ennish, Castlecaulfield, Dungannon, BT70 1SE, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £502,476, £18,217 and £224,540 respectively. Total £745,233.

11. INVESTMENTS

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

	2021	2022
	£	£
General Investment Fund		
Property		
Presbyterian Mutual Society	633	633
	-----	-----
	-----	-----



LOWER CLONANESE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	4452	13585	13674	-89		4363
PMS	633					633
	-----	-----	-----	-----	-----	-----
	5085	13585	13674	-89		4996
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Maintenance & Repair Fund	21904	8360	7447	913		22817
Sunday School Fund	1270	55	146	-91		1179
Organ Fund	148	1400	980	420		568
	-----	-----	-----	-----	-----	-----
	23322	9815	8573	1242		24564
	-----	-----	-----	-----	-----	-----
Total	28407	23400	22247	1153		29560
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----

Approved by a Kirk Session Meeting held on --/10/2023 and signed by

Rev. Jackie Spence
26/10/2023

C. J. Neill
26/10/2023

Lower Clonaneese Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105551

Annual return

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

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 00 to 00. Respective responsibilities of charity trustees and examiner As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention. Basis of independent examiner's report I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

Independent examiner's statement

I have completed my examination of the accounts as published by the Congregation of Lower Clonaneese and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name:	Joan Cardwell
Relevant professional qualification or body:	MIATI
Address:	122 Cullenrammer Road Dungannon Co Tyrone BT70 1SF

Date: 27/10/23