

# Culnady Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105554

## Details

Known as	Culnady Presbyterian Church
Status	Received
Registered	2016-08-09
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	2 Timaconway Road Kilrea Coleraine BT51 5ue BT51 5UE
Phone	028 79401419
Website	<a href="http://www.culnadypci.co.uk">www.culnadypci.co.uk</a>

## 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	£139,536	£294,315	£0	0

# Trustees

Name	Role	Appointed
Ian Porter		
John Martin		
Maurice McNicholl		
Tom Houston		

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

Northern Ireland - Charity number 105554

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# Accounts

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# **CULNADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Financial Statements  
for the year ended 31 December 2024**

**Registered Charity in Northern Ireland (NIC105554)**

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	67,238	38,654		105,892	127,375
Charitable Activities	3	610	17,130		17,740	6,994
Other trading activities	4		15,764		15,764	15,896
Bank Interest	5		7		7	6
Other income	6		133		133	618
		-----	-----	-----	-----	-----
		67,848	71,688		139,536	150,889
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		67,848	71,688		139,536	150,889
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	490	100		590	565
Charitable activities	8	74,017	33,258		107,275	98,072
Other	9		186,450		186,450	5,102
		-----	-----	-----	-----	-----
		74,507	219,808		294,315	103,739
		-----	-----	-----	-----	-----
<b>Total Payments</b>					294,315	103,739
		-----	-----	-----	-----	-----
Net receipts / (payments)		54,099	(54,099)		0	0
Transfers between funds		(54,099)	54,099		0	0
		-----	-----	-----	-----	-----
		0.00	0.00		0.00	0.00
Funds carried forward						

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

As at 31 December 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	48,467	231,266		279,733	232,583
Net movement in funds	(8,831)	(145,948)		(154,779)	47,150
	-----	-----	-----	-----	-----
Bank and Cash at end of year	39,636	85,318		124,954	279,733
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				124,954	279,733
				-----	-----
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises				2,491,366	1,262,932
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
				-----	-----
				2,491,366	1,262,932
				=====	=====

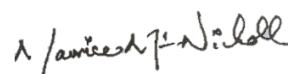
Approved by the Kirk Session at a meeting on 22<sup>ND</sup> October 2025 and signed on its behalf by:

Rev John A Martin



22<sup>ND</sup> October 2025

Mr Maurice McNicholl



22<sup>ND</sup> October 2025

# Culnady CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

## NOTES TO THE ACCOUNTS

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 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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Recorded giving:	53,999	19,912		73,911	89,070
Loose collections	1,505	16,004		17,509	26,709
Donations and gifts					
Gift Aid	11,110	2,624		13,734	11,359
Legacies and bequest	624	114		738	237
	-----	-----	-----	-----	-----
	67,238	38,654		105,892	127,375
	-----	-----	-----	-----	-----

**Culnady CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2024**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from charitable activities	610	6,327		6,937	1,065
Fees from funerals					
Fundraising events					
Membership fees (GB,BB,PT)		2,196		2,196	1,784
Grants		8,607		8,607	4,145
	----- 610 -----	----- 17,130 -----	-----	----- 17,740 -----	----- 6,994 -----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Church/ Manse Farm Income		15,764		15,764	15,896
	-----	----- 15,764 -----	-----	----- 15,764 -----	----- 15,896 -----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Deposit interest		7		7	6
Gen. Investment					
Rents investment properties					
Other investment income					
	-----	----- 7 -----	-----	----- 7 -----	----- 6 -----

**Culnady CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND****NOTES TO THE ACCOUNTS (cont'd)****31 December 2024****6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from NEELB & NIE wayl'e		133		133	618
		-----	-----	-----	-----
		133		133	618
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
FWO env & repair fund env	490	100		590	565
Fundraising events					
	-----	-----	-----	-----	-----
	490	100		590	565
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
General Assembly Assessments	23,171			23,171	19,780
Presbytery fees	474			474	369
Ministry and support staff costs	30,825			30,825	31,979
Congregational running expenses	18,791	25,703		44,494	36,663
Donations to Mission [UA, etc]		7,396		7,396	7,668
Bank fees	256	159		415	613
Gifts	500			500	1,000
	-----	-----	-----	-----	-----

74,017	33,258	107,275	98,072
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**Culnady CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Property purchase & expenses		186,450		186,450	5,102
	-----	-----	-----	-----	-----
		186,450		186,450	5,102
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at BT46 5TT and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,491,366

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

	<b>2024</b>	<b>2023</b>
	£	£
General Investment Fund	14,248	14,248
<b>Total</b>	<u>14,248</u>	<u>14,248</u>



279,733	139,536	294,315	(154,779)	54,099	124,954
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**Culnady Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105554

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# Accounts

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# **CULNADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**Registered Charity in Northern Ireland (NIC105554)**

## Culnady 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 2023	Total 2022
		£	£	£	£	£
Donations and legacies	2	67,771	59,604		127,375	98,992
Charitable Activities	3	792	6,202		6,994	8,331
Other trading activities	4		15,896		15,896	16,660
Bank Interest	5		6		6	7
Other income	6	485	133		618	121
		-----	-----	-----	-----	-----
		69,048	81,841		150,889	124,111
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
<b>Total Receipts</b>					150,889	124,111
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	465	100		565	554
Charitable activities	8	72,488	25,584		98,072	95,714
Other	9		5,102		5,102	3,680
		-----	-----	-----	-----	-----
		72,953	30,786		103,739	99,948
		-----	-----	-----	-----	-----
<b>Total Payments</b>					103,739	99,948
		-----	-----	-----	-----	-----
Net receipts / (payments)		690	(690)		(690)	(355)
Transfers between funds		(690)	690		690	355

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0.00

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0.00

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0.00

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0.00

Funds carried forward

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

<b>As at 31 December 2023</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	50,331	182,252		232,583	208,420
Net movement in funds	(1,864)	49,014		47,150	24,163
	-----	-----	-----	-----	-----
Bank and Cash at end of year	48,067	231,266		279,733	232,583
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				279,733	232,584
				-----	-----
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises				1,262,932	1,262,932
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
				-----	-----
				1,262,932	1,262,932
				=====	=====

Approved by the Kirk Session at a meeting on 16th October 2024 and signed on its behalf by:

Rev John A Martin

Mr Maurice McNicholl

16<sup>th</sup> October 2024

16<sup>th</sup> October 2024

*J.A. Hume*

*A. /amiceh f. N. 2022*

## Culnady 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 2023	Total 2022
	£	£	£	£	£
Recorded giving:	57,050	32,020		89,070	71,581
Loose collections	1,528	25,181		26,709	16,707
Donations and gifts					
Gift Aid	9,071	2,288		11,359	10,443
Legacies and bequest	122	115		237	261
	-----	-----	-----	-----	-----
	67,771	59,604		127,375	98,992

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**Culnady 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	792	273		1,065	1,752
Fees from funerals					400
Fundraising events					
Membership fees (GB, BB, PT)		1,784		1,784	1,479
Grants		4,145		4,145	4,700
	-----	-----	-----	-----	-----
	792	6,202		6,994	8,331
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Church/ Manse Farm Income		15,896		15,896	16,660
	-----	-----	-----	-----	-----
		15,896		15,896	16,660
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest		6		6	7
Gen. Investment					
Rents investment properties					
Other investment income					
	-----	-----	-----	-----	-----
		6		6	7
	-----	-----	-----	-----	-----

**Culnady CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from NEELB & NIE wayl'e		133		133	121
In memory of-	485			485	
	----- 485	----- 133	-----	----- 618	----- 121
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
FWO env & repair fund env	465	100		565	554
Fundraising events					
	----- 465	----- 100	-----	----- 565	----- 554
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
General Assembly Assessments	19,780			19,780	19,488
Presbytery fees	369			369	369
Ministry and support staff costs	31,979			31,979	30,223
Congregational running expenses	19,112	17,551		36,663	36,903

Donations to Mission [UA, etc]		7,668		7,668	6,945
Bank fees	248	365		613	786
Gifts	1,000			1,000	1,000
	-----	-----	-----	-----	-----
	72,488	25,584		98,072	95,714
	-----	-----	-----	-----	-----

**Culnady CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Properties expenses		5,102		5,102	3,680
	-----	-----	-----	-----	-----
		5,102		5,102	3,680
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at BT46 5TT and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,262,932

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

	<b>2023</b>	<b>2022</b>
	£	£
General Investment Fund	15,898	15,898

Total

15,898

15,898

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

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	50,331	70,142	72,696	(1,864)	690	48,467
	-----	-----	-----	-----	-----	-----
	50,331	70,142	72,696	(1,864)	690	48,467
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Renovation Fund	86,478	38,183	3,328	34,855	-	121,333
Mission Funds	664	1,676	1,112	564	-	1,228
Catering Funds	642	1,154	1,205	(111)	(60)	531
Farm	65,415	15,946	1,879	14,067	-	79,482
Magazine Fund	-	273	273	-	-	-
Boys Brigade	2,002	5,474	5,364	(190)	(300)	1,812
Young at Heart	1,737	2,158	2,165	(7)	-	1,730
PW	1,726	887	950	(63)	-	1,663
Girls Brigade	3,822	5,951	4,890	761	(300)	4,583
Sunday School	235	652	875	(223)	-	12
Youth Clubs	6,572	7	8	(1)	-	6,571
Summer Bible Club	142	450	542	(92)	-	50
Deposit Account	8,995	-	-	-	-	8,995
Senior Citizens	234	-	-	-	-	234
Parent and Toddlers	234	268	324	(86)	(30)	148
Inspire Group	3,354	-	460	(460)	-	2,894
United Appeal	-	7,183	7,183	-	-	-
Pres. Childrens' Soc.	-	365	365	-	-	-
Earl Haig	-	120	120	-	-	-
	<u>182,252</u>	<u>80,747</u>	<u>31,043</u>	<u>49,014</u>	<u>690</u>	<u>231,266</u>
	232,583	150,889	103,739	47,150	(690)	279,733

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

Northern Ireland - Charity number 105554

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# Annual report

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# **CULNADY 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 (NIC105554)**

**Culnady 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**

Culnady congregation of the Presbyterian Church in Ireland  
Culnady Road Upperlands Maghera BT46 5TS

Registered Charity in Northern Ireland (NIC105554)

**CHARITY TRUSTEES**

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

Rev. John Martin	Mr Maurice McNicholl
Mr Tom Houston	Mr Ian Porter

**PRINCIPAL OFFICE BEARERS**

Minister	Rev John Martin
Clerk of Session	Mr Maurice McNicholl
Treasurer	Mr Tom Houston

**INDEPENDENT EXAMINER**

**Mr Paul Gardner FCMA MBA**  
**9 Station Road Greenisland. BT38 8TS**

**BANKERS**

**Danske Bank, 14 Broad Street, Magherafelt BT45 6EA**

**SOLICITORS**

**Burnside and Logue, 43 Main Street, Maghera, BT46 5AA**

## **CULNADY 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 Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister 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 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. Culnady 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.

##### **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.

Culnady 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 congregations mission statement is, *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ and to share the gospel that binds us as a family so as to encourage and equip each other to serve him in the world.*

## **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday at 11.00 am and 7pm In person or online and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Children's Church
- Bible Study
- Presbyterian Women
- Boys' Brigade
- Girls' Brigade
- Young at Heart
- Mothers and Toddlers
- Holiday Bible Club
- Inspire Group

## **ACHIEVEMENTS AND PERFORMANCE**

### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11.00 am and 7pm In person or online. 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 Sacraments of Baptism, we conducted 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 122 communicant members and 155 families connected with the congregations. The average week attendance at morning worship is 125

### **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, elders or by one of the congregation's pastoral visitors.

### **Mission and outreach**

At a local level the congregation reaches out to the local and wider community through all of its organisations which are open to members of the community for encouragement, education, support and fellowship. We hold various social events including concerts, special seasonal services of worship, trips to events and sites of local interest to encourage participation by members of the local community. We support other secular and Christian organisations through volunteering, financial gifts and prayer. The congregation donated as below to external missions and agencies

	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>
Donations to Missions and charities	£7,668	£2,122	£6,945	£3,493

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

### **Presbytery**

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

## **General Assembly**

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

## **Property**

The congregation undertook extensive reinstatement and development work to farmlands bequeathed to the congregation in 2015. The congregation purchased the Old Culnady Primary School from the Education Authority in 2023.

## **Organisations.**

The congregation have made extensive use of online services for weekly worship.

Recent viewing figures for weekly worship show an average of 50 on Sunday morning and 40 on a Sunday evening.

**Sunday School** meets weekly on Sunday at 10.00am with 26 children aged 4-11 years attending.

**Children's Church** meets each Sunday during worship from 11.00am to 12.00 for 12 children under 10 years

**Bible Study** meets on Wednesday evenings with around 20 attending.

**Presbyterian Women** meets monthly along with Swatragh congregation and has an average attendance of 30 to hear visiting speakers and share fellowship. They also organise a service of worship for the congregations on an annual basis.

**Boys' Brigade** meets weekly in the church hall for boys aged 4-18, average attendance 40. BB holds various outings, sports events and an annual display.

**Girls' Brigade** meets weekly in the church hall for girls aged 4-18, average attendance 70. GB holds various outings, sports events and an annual Parents and Friends Night.

**Young at Heart** meets monthly in the church hall for older adults with 35 - 40 meetings to hear visiting speakers and share over refreshments. The group holds one or two annual day trips to points of interest in the province.

**Mothers and Toddlers** meet weekly in the church hall for young children and their carers from across the community. Around 20 - 30 carers with children attending social and leisure activities.

**Holiday Bible Club** meets annually in the local community centre in the village of Upperlands. Around 100 children up to age 12 attend for games, Bible-based quizzes and craft activities.

**Inspire Group** meets monthly for fellowship and Christian learning with about 20 attending.

## **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.

## **PUBLIC BENEFIT STATEMENT**

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

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

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

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

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

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

**CULNADY 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 131 contributors during the year 2023 (same as previous year 2022). Donating a total of £82,423 in year 2023 and £65,964 in previous year, 2022.

Total Income of the congregation during the year 2023 was £150,889, compared to £124,111 in the previous year. The main reason for the greater income during 2023 was because of a local property which was for sale and the congregation hoped to purchase. This encouraged the Church members to increase their weekly giving.

Total expenditure increased from £99,948 in the year 2022 to £103,739 in the year 2023. The main reason for the increase during 2023 was because of essential work being carried out on our Church properties and the increase costs of general Church expenses.

**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 16.10.24 and signed on its behalf by

Rev John A Martin

Mr Maurice McNicholl



16.10.24

16.10.24



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

Northern Ireland - Charity number 105554

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# Annual return

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**Independent Examiner's Report to the Trustees of Culnady Congregation of the  
Presbyterian Church in Ireland**

**Year ended 31 December 2023**

I report on the financial statements for the year ended 31 December 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

**Respective responsibilities of 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;
- 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; and
- to 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. The 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 the 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 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. To the best of my knowledge and belief, I have found no matters that require drawing to your attention.

Mr Paul Gardner FCMA MBA

9 Station Road BT38 8TS

Greenisland

County Antrim.

*Paul Gardner*

*28<sup>th</sup> October 2024*

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

Northern Ireland - Charity number 105554

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# Accounts

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# **CULNADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**Registered Charity in Northern Ireland (NIC105554)**

**Culnady 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 2022	Total 2021
		£	£	£	£	£
Donations and legacies	2	67,137	31,855		98,992	87,765
Charitable Activities	3	1,273	7,058		8,331	5,968
Other trading activities	4		16,660		16,660	19,895
Bank Interest	5		7		7	7
Other income	6		121		121	2,509
		-----	-----	-----	-----	-----
		68,410	55,701		124,111	116,144
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
<b>Total Receipts</b>					124,111	116,144
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	454	100		554	524
Charitable activities	8	69,820	25,894		95,714	76,688
Other	9		3,680		3,680	4,088
		-----	-----	-----	-----	-----
		70,274	29,674		99,948	81,300
		-----	-----	-----	-----	-----
<b>Total Payments</b>					99,948	81,300
		-----	-----	-----	-----	-----
Net receipts / (payments)		355	( 355)		(355)	(1,950)
Transfers between funds		(355)	355		355	1950
		-----	-----	-----	-----	-----
		0.00	0.00		0.00	0.00

**Culnady 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 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	52,232	156,188		208,420	173,577
Net movement in funds	(1,901)	26,065		24,164	34,843
	-----	-----	-----	-----	-----
Bank and Cash at end of year	50,331	182,253		232,584	208,420
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				232,584	208,420
				-----	-----
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises				1,262,932	1,262,932
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
				-----	-----
				1,262,932	1,262,932
				=====	=====

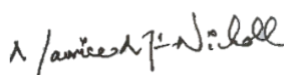
Approved by the Kirk Session at a meeting on 25<sup>th</sup> October 2023 and signed on its behalf by:

Rev John A Martin

Mr Maurice McNicholl

25<sup>th</sup> October 2023

25<sup>th</sup> October 2023

# Culnady 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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving:	57,210	14,371		71,581	71,577
Loose collections	1,834	14,873		16,707	5,200
Donations and gifts					
Gift Aid	7,970	2,473		10,443	10,727
Legacies and bequest	123	138		261	261
	-----	-----	-----	-----	-----
	67,137	31,855		98,992	87,765
	-----	-----	-----	-----	-----

**Culnady CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND****NOTES TO THE ACCOUNTS****31 December 2022****3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Income from charitable activities	1,273	479		1,752	668
Fees from funerals		400		400	525
Fundraising events					
Membership fees (GB, BB, PT)		1,479		1,479	990
Grants		4,700		4,700	3,785
	-----	-----	-----	-----	-----
	1,273	7,058		8,331	5,968
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Church/ Manse Farm Income		16,660		16,660	19,895
	-----	-----	-----	-----	-----
		16,660		16,660	19,895
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Deposit interest		7		7	7
Gen. Investment					
Rents investment properties					
Other investment income					
	-----	-----	-----	-----	-----
		7		7	7
	-----	-----	-----	-----	-----

**Culnady CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Income from NEELB & NIE wayl'e		121		121	134
In memory of-	----	-----	-----	-----	2,375
	-----	121	-----	121	2,509
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
FWO env & repair fund env	454	100		554	524
Fundraising events					
	-----	-----	-----	-----	-----
	454	100		554	524
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	19,488			19,488	19,528
Presbytery fees	369			369	369
Ministry and support staff costs	30,223			30,223	28,504
Congregational running expenses	18,522	18,381		36,903	19,977
Donations to Mission [UA, etc]		6,945		6,945	6,908
Bank fees	218	568		786	302
Gifts	1,000			1,000	1,100
	-----	-----	-----	-----	-----
	69,820	25,894		95,714	76,688
	-----	-----	-----	-----	-----

**Culnady 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 2022 £	Total 2021 £
Properties expenses	-----	3,680	-----	3,680	4,088
	-----	3,680	-----	3,680	4,088

**10. FIXED ASSETS**

The congregation owns the Church premises situated at BT46 5TT and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,262,932

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

	2022 £	2021 £
General Investment Fund	15,898	15,898
Total	<u>15,898</u>	<u>15,898</u>



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

Northern Ireland - Charity number 105554

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# Annual report

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# **CULNADY 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 (NIC105554)**

## **Culnady CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Culnady congregation of the Presbyterian Church in Ireland  
Culnady Road Upperlands Maghera BT46 5TS

Registered Charity in Northern Ireland (NIC105554)

### **CHARITY TRUSTEES**

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

Mr Tom Houston	Mr Maurice McNicholl
Rev. John Martin	Mr Ian Porter
Mr Alan McGinnis	

### **PRINCIPAL OFFICE BEARERS**

Minister	Rev John Martin
Clerk of Session	Mr Maurice McNicholl
Treasurer	Mr Tom Houston

### **INDEPENDENT EXAMINER**

#### **BANKERS**

**Danske Bank, 14 Broad Street, Magherafelt BT45 6EA**

#### **SOLICITORS**

**Burnside and Logue, 43 Main Street, Maghera, BT46 5AA**

## **CULNADY 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 minister 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 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. Culnady 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.

##### **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.

Culnady 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 statement is, *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ and to share the gospel that binds us as a family so as to encourage and equip each other to serve him in the world.*

## **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday at 11.00 am and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Children's Church
- Bible Study
- Presbyterian Women
- Boys' Brigade
- Girls' Brigade
- Young at Heart
- Youth Club
- Youth Fellowship
- Mothers and Toddlers
- Holiday Bible Club
- Inspire Group

## **ACHIEVEMENTS AND PERFORMANCE**

### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11.00 am. 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 Sacraments of Baptism, we conducted marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 135 communicant members and 155 families connected with the congregations. The average week attendance at morning worship is 125

### **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, elders or by one of the congregation's pastoral visitors.

### **Mission and outreach**

At a local level the congregation reaches out to the local and wider community through all of its organisations which are open to members of the community for encouragement, education, support and fellowship. We hold various social events including concerts, special seasonal services of worship, trips to events and sites of local interest to encourage participation by members of the local community. We support other secular and Christian organisations through volunteering, financial gifts and prayer. The congregation donated as below to external missions and agencies

	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>
Donations to Missions and charities	£6,945	£3,493	£6,908	£880

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

### **Presbytery**

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

### **General Assembly**

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

### **Property**

The congregation undertook extensive reinstatement and development work to farmlands bequeathed to the congregation in 2015.

### **Organisations**

Due to the Covid pandemic, organisations have not been meeting normally in face-to-face situations but have now begun to make plans to reopening in the coming months.

Pre-Covid arrangements and attendance were as below and will be updated when the programme recommences.

The congregation have made extensive use of online services for weekly worship and zoom meetings for some organisations and activities such as Boys' Brigade and prayer groups.

Recent viewing figures for weekly worship show an average of 50 on Sunday morning and 40 on a Sunday evening. This is in addition to members attending in restricted numbers in the Church building and the Church Hall for public worship.

**Sunday School** meets weekly on Sunday at 10.00am with 20 children aged 4-11 years attending.

**Children's Church** meets each Sunday during worship from 11.00am to 12.00 for 12 children under 10 years

**Bible Study** meets on Wednesday evenings and Thursday mornings with around 20 attending.

**Presbyterian Women** meets monthly along with Swatragh congregation and has an average attendance of 30 to hear visiting speakers and share fellowship. They also organise a service of worship for the congregations on an annual basis.

**Boys' Brigade** meets weekly in the church hall for boys aged 4-18, average attendance 58. BB holds various outings, sports events and an annual display.

**Girls' Brigade** meets weekly in the church hall for girls aged 4-18, average attendance 69. GB holds various outings, sports events and an annual Parents and Friends Night.

**Young at Heart** meets monthly in the church hall for older adults with 35 - 40 meeting to hear visiting speakers and share over refreshments. The group hold one or two annual day trips to points of interest in the province.

**Youth Club** meets fortnightly in the church hall with an average of 30 young people attending for sports and leisure pursuits and a short talk to end the evening.

**Mothers and Toddlers** meets weekly in the church hall for young children and their carers from across the community. Around 20 - 30 carers with children attend for social and leisure activity.

**Holiday Bible Club** meets annually in the local community centre in the village of Upperlands. Around 100 children up to age 12 attend for games, Bible-based quizzes and craft activities.

**Inspire Group** meets monthly for fellowship and Christian learning with about 20 attending.

## **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.

## **PUBLIC BENEFIT STATEMENT**

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

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

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

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

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

Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

**CULNADY 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 131 contributors during the year 2022 (same as previous year 2021). Donating a total of £65,946 in year 2022 and £65,965 in previous year, 2021.

Total Income of the congregation during the year 2022 was £124,111, compared to £116,143 in the previous year. The main reason for the greater income during 2022 was because most of our organisations have now restarted after the Corona Virus problem.

Total expenditure increased from £81,300 in the year 2021 to £99,948 in the year 2022. The main reason for the increase during 2022 was because of organisations now meeting and essential work being carried out on our Church properties.

**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 25<sup>th</sup> October 2023 and signed on its behalf by

Rev John A Martin

Mr Maurice McNicholl



25<sup>th</sup> October 2023

25<sup>th</sup> October 2023



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

Northern Ireland - Charity number 105554

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# Annual return

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# Independent Examiner's Report to the Trustees of Culnady Congregation of the Presbyterian Church in Ireland

Year ended 31 December 2022

I report on the financial statements for the year ended 31 December 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

## Respective responsibilities of 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;
- 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; and
- to 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. The 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 the 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 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. To the best of my knowledge and belief, I have found no matters that require drawing to your attention.

*Paul Geaney* 30/10/2023  
FCMA MBA  
9 Station Road  
Green Island BT38 8TS