

# Clough Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105560

## Details

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**Status** Received

**Registered** 2016-08-15

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

## Contact

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**Address** 48 Springmount Road  
Glarryford  
Ballymena  
County Antrim  
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BT44 9RB

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**Email** [ianjohnston12@hotmail.com](mailto:ianjohnston12@hotmail.com)

## Activities

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**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

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£175,404	£160,180	£0	3

## Trustees

Name	Role	Appointed
Mr Alex Waide		
Mr Geoff Wylie		
Mr George Gregg B.Agr.		
Mr Harold Richmond		
Mr Ian Ferguson		
Mr Ian Johnston		
Mr Jack Compton		
Mr James McWilliams		
Mr Raymond Frew		
Mr Robin Johnston		
Mr Sammy Currie		
Mr Stanley Alexander		
Rev. Mark Rodgers		

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

Northern Ireland - Charity number 105560

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# Accounts

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

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

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

### REFERENCE AND ADMINISTRATIVE DETAILS

Clough Congregation of the Presbyterian Church in Ireland.

Correspondence address: 48 Springmount Road, Glarryford, Ballymena, Co. Antrim. BT44 9RB.

Registered Charity in Northern Ireland (NIC105560).

### CHARITY TRUSTEES

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

Mr Stanley Alexander	Mr Robin Cherry - died 26 <sup>th</sup> April 2025
Mr Jack Compton	Mr Lyle Cubitt
Mr Sammy Currie	Mr Ian Ferguson
Mr Raymond Frew	Mr George Gregg
Mr Ross Humphrey	Mr Ian Johnston
Mr Robin Johnston	Rev Trevor Kane - 1 <sup>st</sup> January to 28 <sup>th</sup> November 2024
Mr James McWilliams	Mr Harold Richmond
Rev Mark Rodgers - appointed 29 <sup>th</sup> November 2024	Mr Alex Waide
Mr Geoff Wylie	

### PRINCIPAL OFFICE BEARERS

Minister:	Rev Mark Rodgers - installed 29 <sup>th</sup> November 2024
Convenor:	Rev Trevor Kane - 1 <sup>st</sup> January to 28 <sup>th</sup> November 2024
Clerk of Session:	Mr Ian Johnston
Treasurers:	Mr Wallace Gregg & Mr Alan Finlay

### INDEPENDENT EXAMINER

James Gillespie (F.C.A.)  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Ave,  
Ballymena.  
BT43 7AA.

### BANKERS

Danske Bank  
1 Broadway Avenue,  
Ballymena.  
BT43 7PE.

## **CLOUGH 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 funds (excluding those specifically under session's control) and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least six 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. Clough congregation of the Presbyterian Church has been assigned to the Ballymena 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.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **DESCRIPTION AND PURPOSE**

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

Clough 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 as follows:

Clough Presbyterian Church exists to propagate the Christian faith / religion in the village of Clough, Co. Antrim. The spiritual vitality and the material / social wellbeing of the local community are of paramount concern to the Trustees. As those who have subscribed to the Westminster Confession of Faith, the Trustees seek to promote a culture where God is glorified, honoured and enjoyed – both in word and deed. Furthermore, the Kirk Session seeks to provide a warm, caring and pastorally-sensitive environment for the entire family. The family can, as a unit, experience the privilege of worshipping together at our stated services. In addition, there is a number of youth organisations that seek to enhance the educational, sporting and social skills of the children and teenagers entrusted to our care. In short, Clough Presbyterian Church is a God-centred, community-based and family orientated community of Christians.

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper was observed on two occasions (May and October) 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
- Indoor Bowling Club
- Boys' Brigade
- Girls' Brigade
- Connect
- Holiday Bible Club
- Choir
- Youth@Clough

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### ACHIEVEMENTS AND PERFORMANCE

##### **Worship and prayer**

At the start of 2024 Rev. Trevor Kane was appointed by Ballymena Presbytery as vacancy convenor. Rev. Kane organised pulpit supply for all services, chaired meetings of Kirk Session and Committee, and took the congregation through the vacancy process. At a congregational meeting on 30<sup>th</sup> September 2024, Mr. Mark Rodgers was called to be the next minister and he was installed and ordained on 29<sup>th</sup> November 2024.

The congregation meets for worship each Sunday at 12 noon (11am July & August) and 7pm October to April. Crèche is provided for pre-school children during morning worship and other children up to the age of eight leaving the main church during the service for children's church. During the week the Mid-week Prayer and 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 one Sacrament of Baptism. There were no marriage services conducted in the church during 2024. During the year we had 23 people connected with the congregation who passed away and we sought to comfort those families.

At 31 December 2024 there were 275 communicant members and 270 families connected with the congregation. The average attendance at morning worship in 2024 was 150 and 40 at the evening service.

##### **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 and elders.

##### **Mission and outreach**

The mission aspect of the congregation is founded on the mission purpose as set out above and manifests itself in various ways as compassionate Christianity.

1. Organisations under the direct control of the Congregation such as GB, BB, Sunday School, Holiday Bible Club & Youth@Clough cater not only for the young people of the Church but for young people from the local community who have no connection with the Congregation. The midweek prayer meeting, Connect and the bowling club cater for the congregation members and are open to the wider community to attend.
2. At local level the congregation is connected with the Primary school and the school is granted use of the Church premises for their annual Christmas presentation. Reverend Rodgers regularly attends the school to conduct morning worship. Glarryford Young Farmers Club hold their annual service in the Church every other year and the Loyal Orders are granted permission for their annual church services. The congregation supports the local Church of Ireland at their annual harvest service and also if they have fund raising events.
3. Apart from Freewill offering, repair Fund and the United Appeal charitable donations by the Congregation and the associated organisations have been made inter alia to the following; The Royal British Legion, European Mission Fellowship, Leprosy Mission, Mission Fund home/overseas, Presbyterian Children's Society, Children's Hospice, Lukemia Lymphoma and the Samaritans.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### Mission and outreach (cont'd)

4. With the continued cost of living crisis, Clough Presbyterian Church held two Foodbank Appeals in 2024. The congregation were asked to bring non-perishable food items and toiletries to the collection point in the vestibule. After the items were sorted and dated, they were delivered to our local food bank in Ballyloughan Presbyterian Church, where they were gratefully received.

Philippians 2 v 4 “Let each of you look not only to his own interests but also to the interests of others”.

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 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 the representative elder were nominated to attend the meetings of the General Assembly of the Presbyterian Church in Ireland, held in Assembly Buildings in Belfast. The meetings took place in June 2023.

#### Property

During the year there was a major refurbishment carried out on the heating system of the church and church hall buildings costing £34,956.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### **Organisations**

##### **Boys' Brigade**

First Clough Company of the Boys 'Brigade is comprised of three sections meeting each Friday evening between September and March. We had five officers, three helpers and 46 boys on our register, from the ages of 4-18. We provide a wide range of activities each evening such as games, drill, badge work and bible study.

##### **Girls' Brigade**

The Girls' Brigade session started in early September with over 60 girls aged 3 to 18 on the register. Each week the girls took part in craft, scripture and games. The 2024/25 session marked our 50<sup>th</sup> anniversary year, with various events held to mark the occasion. The scripture theme was 'We Believe'. We had many visits, talks and workshops from local Believers in Business. The girls also took part in the 'Go Wild' programme alongside GBNI. Each section is provided with a range of activities each week, such as craft, scripture and physical activities.

##### **Youth@Clough**

Youth@Clough has continued to meet regularly in 2024 with 15-20 young people joining the leaders on a Saturday evening from 7:30-9:30pm for fun and fellowship. We continue to offer a varied programme with games, crafts, cooking, tuck shop, pizza & donuts. We have also invited a range of speakers to share the gospel message with the young people; Beth Montgomery from Asia Link, Pauline & Agnes from the Foodbank in Ballyloughan, B.O.M.B. (Believers on Mountain Bikes), Made for More and some of our own leaders too. The young people and leaders completed a High Ropes course in Antrim in May 2024 and joined with neighbouring churches of Killymurriss and Cloughwater to have fun on Castlerock Beach in June. A Praise Service was held in church in June 2024, to share with the congregation what has been happening in the organization and to thank God for his great love and provision. The highlight of the year was in December when the young people discussed the true meaning of Christmas in small groups. The leaders were so encouraged by their openness and interest in what the bible has to say.

##### **Holiday Bible Club**

HBC in 2024 was held over 3 nights: Tuesday 30th, Wednesday 31st July and Thursday 1st August from 6:30 – 8:00 pm. Approximately 70 children of Primary School age attended each evening to hear about God and take part in crafts, games, baking, go-karts, refreshments, learning memory verses and singing. We used Scripture Union Mega Makers material for the stories, focusing on the book of Matthew: Jesus invites Matthew to follow Him, Jesus calms the storm and Christ's death and resurrection. Each evening, the children were encouraged to make the decision to follow Jesus. On the Friday night, the youth, including those going into Year 8, had a night of fun at church which included a BBQ, inflatables, epilogue from one of our young leaders and ending with a water fight. God blessed us with a great week of fellowship, dry weather and safety. We look to Him to water the seeds sown.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### **Organisations (cont'd)**

##### **Choir**

During 2024 the choir, which is made up of around 30 ladies and gentlemen, led the praise at our services each Sunday, ably assisted by instrumentalists and led by the musical director, Mrs. Jackie Wylie. We are very blessed to have a great age range in the choir, 16 years old being the youngest and 92 years old our most senior member, all using their gifts and talents to lift praises to Almighty God.

##### **Connect**

Connect is an organisation for the ladies of Clough Church to have a common focus on God. God -Church - Community. Connect plays a vital part to bring all these 3 aspects together by asking speaking to come along to Connect. We meet formally Sept -April and then during summer months we organise walks and outings but in the more formal meetings this gives us an opportunity to offer financial and prayerful support and encouragement to speakers such as Amy Lennox reaching out to others with her testimony and Jennifer Harkness from Cullybackey with her work at Muylata Children's Mission in Zambia. We also give prayerful practical and financial support to the wider Mission of PCI. In 2024 Presbyterian Woman donated over £350,000 and this went towards funding of 2 deaconesses, PCI Global Mission workers in 11 countries also the work of South Belfast Fellowship house and other special projects in 2024 the Prison Fellowship and Woman's Guild in Zambia. Connect organised a coffee morning in April 2024 and along with the loose offering at an April Sunday service the money raised went towards Mission funds. Mission funds continue to make a difference in God's world. We also along with other organisations supported fund raising for Leukaemia and Lymphoma NI charity which was very relevant to members of the congregation.

##### **Indoor Bowling Club**

The Indoor Bowling normally meets on Tuesday nights from September to March. Average attendance on club nights was 25. The club competes in the local churches' league.

##### **Sunday School**

During 2024, Sunday School and Bible Class met each Sunday morning during term-time, with approximately 60 children and young people on the roll. As well as weekly bible stories and discussions, the children were delighted to lead our Children's Day Service in June and to perform a short nativity play at Christmas.

##### **Volunteers**

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

## **CLOUGH 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 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.

## CLOUGH 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 390 contributors during the year 2024 (405 in previous year) donating a total of £95,266 (£93,247 in previous year).

Total income of the congregation during the year was £175,404 compared to £156,700 in the previous year. This increase is mostly due to increased Weekly Freewill Offerings, Gift Aid receipts and interest generated on funds invested in a fixed rate bond.

Total expenditure decreased from £170,559 in 2023 to £160,180 in 2024. With the church being vacant for the most of the year the level of PCI assessments reduced substantially, but this reduction was partially offset by the cost of the major refurbishment carried out on the heating system of the church and church hall buildings during the year.

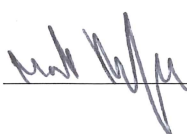
#### STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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 on 30<sup>th</sup> September 2025 and signed on its behalf by:

Signature:  \_\_\_\_\_

Name: Rev. Mark Rodgers (Minister)

Signature:  \_\_\_\_\_

Name: Ian Johnston (Clerk of Session)

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Clough congregation for the year ended 31 December 2024, which are set out on pages 11 to 17.

### 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 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.



James Gillespie (F.C.A.)

Stevenson and Wilson

Chartered Accountants

Date: 30<sup>th</sup> September 2025

22-30 Broadway Avenue

Ballymena

BT43 7AA

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

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT) FOR  
THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

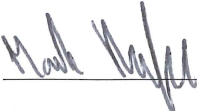
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	115,325	34,991	-	150,316	141,493
Charitable activities	3	310	3,922	-	4,232	4,431
Other trading activities	4	21	330	-	351	1,021
Investment income	5	9,689	339	432	10,460	1,431
Other income	6	-	10,045	-	10,045	8,324
<b>Total Receipts</b>		<b>125,345</b>	<b>49,627</b>	<b>432</b>	<b>175,404</b>	<b>156,700</b>
<b>Payments</b>						
Raising funds	7	1,200	-	-	1,200	1,240
Charitable activities	8	50,770	33,457	-	84,227	138,126
Other expenditure	9	22,475	52,278	-	74,753	31,193
Capital expenditure		-	-	-	-	-
<b>Total Payments</b>		<b>74,445</b>	<b>85,735</b>	<b>-</b>	<b>160,180</b>	<b>170,559</b>
<b>Net receipts / (payments)</b>		<b>50,900</b>	<b>(36,108)</b>	<b>432</b>	<b>15,224</b>	<b>(13,859)</b>
Transfers between funds		(10,683)	11,115	(432)	-	-
<b>Net movement in funds</b>		<b>40,217</b>	<b>(24,993)</b>	<b>-</b>	<b>15,224</b>	<b>(13,859)</b>

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

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>st</sup> DECEMBER 2024**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Funds Reconciliation – Note 11</b>					
Bank, cash and investments at start of year	358,496	66,164	19,992	444,652	456,965
Net movement in funds	40,217	(24,993)	-	15,224	(13,859)
Movement in value of PCI investment	-	-	881	881	1,546
<b>Bank, cash and investments at end of year</b>	<b>398,713</b>	<b>41,171</b>	<b>20,873</b>	<b>460,757</b>	<b>444,652</b>
<b>Bank and Cash Balances</b>					
PCI investment fund				19,512	18,631
Bank deposit accounts				203,280	193,591
Bank current accounts				237,965	232,430
				<b>460,757</b>	<b>444,652</b>
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church and Hall buildings and contents				4,298,632	3,660,049
- New manse building at 15, Manse Road, Clough				792,575	518,963
Gift Aid receivable on donations				18,751	15,826
				<b>5,109,958</b>	<b>4,194,838</b>
<b>Liabilities</b>					
Accruals				3,978	3,576
				<b>3,978</b>	<b>3,576</b>

Approved by the Kirk Session on 30<sup>th</sup> September 2025 and signed on its behalf by:

Signature:  \_\_\_\_\_

Name: Rev. Mark Rodgers

Signature:  \_\_\_\_\_

Name: Ian Johnston

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> 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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
<b>Recorded giving:</b>					
Loose collections	3,107	-	-	3,107	2,605
Donations and gifts	96,678	28,915	-	125,593	120,833
Gift Aid	15,540	3,936	-	19,476	15,826
Organisation and membership fees	-	2,140	-	2,140	2,229
	-----	-----	-----	-----	-----
	<b>115,325</b>	<b>34,991</b>	<b>-</b>	<b>150,316</b>	<b>141,493</b>
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**CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (continued)**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Charitable activity – publications	310	760	-	1,070	1,020
Charitable activity – other	-	3,162	-	3,162	3,411
	-----	-----	-----	-----	-----
	310	3,922	-	4,232	4,431
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Rental income	-	330	-	330	310
Sundry income	21	-	-	21	711
	-----	-----	-----	-----	-----
	21	330	-	351	1,021
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	9,689	339	432	10,460	1,431
	-----	-----	-----	-----	-----
	9,689	339	432	10,460	1,431
	-----	-----	-----	-----	-----

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Energy bill support grant	-	-	-	-	600
Education Board grant	-	3,974	-	3,974	2,800
Pastoral Aid cover funding from PCI	-	-	-	-	4,898
Other receipts	-	6,071	-	6,071	26
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	-	10,045	-	10,045	8,324
	-----	-----	-----	-----	-----

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

**NOTES TO THE ACCOUNTS (continued)**

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	1,200	-	-	1,200	1,240
	1,200	-	-	1,200	1,240

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Ministry and support staff costs	31,017	5,172	-	36,189	72,220
General Assembly Assessments	9,660	1,339	-	10,999	22,200
Events and catering expenses	1,827	4,034	-	5,861	5,014
Congregational running expenses	5,712	7,175	-	12,887	13,918
Stationery and teaching materials	1,850	12	-	1,862	2,024
Presbytery fees	419	-	-	419	398
Publications	-	775	-	775	735
Donations to missions and charities	285	14,950	-	15,235	21,617
	50,770	33,457	-	84,227	138,126

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Repairs and maintenance	-	50,011	-	50,011	11,053
Utilities	18,453	1,240	-	19,693	16,104
Governance costs	44	1,027	-	1,071	469
Accountancy	3,978	-	-	3,978	3,567
	22,475	52,278	-	74,753	31,193

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS *(continued)*

#### 10. FIXED ASSETS

The assets of the Church comprise:

- Church and hall buildings, stores and contents at 35 Springmount Rd, Clough, Ballymena
- Manse at 15 Manse Road, Clough BT44 9RE

All of the above assets are included in the Statement of Assets and Liabilities at their current insurance valuation.

Any fixed assets purchased for use by the charity have been capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £2,500 does not need to be shown as an asset and will simply be written off as expenditure in the year of purchase.

This is reviewed on an annual basis by the Trustees.

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

**NOTES TO THE ACCOUNTS (continued)**

**11. FUND BALANCES**

<b>Fund</b>	<b>Balance at 1<sup>st</sup> January 2024</b>	<b>Total Receipts</b>	<b>Total Payments</b>	<b>Surplus / (deficit)</b>	<b>Movement in PCI investment value</b>	<b>Transfer between funds</b>	<b>Balance at 31<sup>st</sup> December 2024</b>
	£	£	£	£	£	£	£
<b>Unrestricted Funds</b>							
No.1 account - unrestricted	55,329	114,816	70,555	44,261	-	(10,683)	88,907
Session accounts	303,167	10,529	3,890	6,639	-	-	309,806
	-----	-----	-----	-----	-----	-----	-----
	<b>358,496</b>	<b>125,345</b>	<b>74,445</b>	<b>50,900</b>	<b>-</b>	<b>(10,683)</b>	<b>398,713</b>
	-----	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>							
No. 1 account - restricted	-	18,389	21,368	(2,979)	-	2,979	-
No. 1 account – midweek	1,150	-	169	(169)	-	-	981
Repairs account	30,783	17,713	50,346	(32,633)	-	8,136	6,286
Sunday School account	15,450	491	649	(158)	-	-	15,292
Connect account	445	3,736	2,638	1,098	-	-	1,543
Choir account	573	-	225	(225)	-	-	348
Junior Christian Endeavour account	144	-	-	-	-	-	144
Boys Brigade account	3,230	3,246	3,717	(471)	-	-	2,759
Mid-Week account	1,076	-	30	(30)	-	-	1,046
Youth@Clough account	694	1,115	1,475	(360)	-	-	334
Indoor Bowling Club account	2,760	545	440	105	-	-	2,865
Girls Brigade account	9,859	4,392	4,678	(286)	-	-	9,573
	-----	-----	-----	-----	-----	-----	-----
	<b>66,164</b>	<b>49,627</b>	<b>85,735</b>	<b>(36,108)</b>	<b>-</b>	<b>11,115</b>	<b>41,171</b>
	-----	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>							
PCI Fund	18,631	362	-	362	881	(362)	19,512
Progressive Building Society account	1,361	70	-	70	-	(70)	1,361
	-----	-----	-----	-----	-----	-----	-----
	<b>19,992</b>	<b>432</b>	<b>-</b>	<b>432</b>	<b>881</b>	<b>(432)</b>	<b>20,873</b>
	-----	-----	-----	-----	-----	-----	-----
<b>TOTAL</b>	<b>444,652</b>	<b>175,404</b>	<b>160,180</b>	<b>15,224</b>	<b>881</b>	<b>-</b>	<b>460,757</b>
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**Clough Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105560

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# Accounts

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

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

## **CLOUGH 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**

Clough Congregation of the Presbyterian Church in Ireland.

Correspondence address: 48 Springmount Road, Glarryford, Ballymena, Co. Antrim. BT44 9RB.

Registered Charity in Northern Ireland (NIC105560).

### **CHARITY TRUSTEES**

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

Mr Stanley Alexander  
Mr Jack Compton  
Mr Sammy Currie  
Mr Raymond Frew  
Mr Ross Humphrey  
Mr Robin Johnston  
Mr James McWilliams  
Mr Alex Waide

Mr Robin Cherry  
Mr Lyle Cubitt  
Mr Ian Ferguson  
Mr George Gregg  
Mr Ian Johnston  
Rev David McMillan – resigned 31<sup>st</sup> December 2023  
Mr Harold Richmond  
Mr Geoff Wylie

### **PRINCIPAL OFFICE BEARERS**

Minister:  
Convenor:  
Clerk of Session:  
Treasurers:

Rev David McMillan – resigned 31<sup>st</sup> December 2023  
Rev Trevor Kane – appointed 1<sup>st</sup> January 2024  
Mr Ian Johnston  
Mr Wallace Gregg & Mr Alan Finlay

### **INDEPENDENT EXAMINER**

James Gillespie (F.C.A.)  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Ave,  
Ballymena.  
BT43 7AA.

### **BANKERS**

Danske Bank  
1 Broadway Avenue,  
Ballymena.  
BT43 7PE.

## **CLOUGH 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 funds (excluding those specifically under session's control) and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least six 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. Clough congregation of the Presbyterian Church has been assigned to the Ballymena 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.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **DESCRIPTION AND PURPOSE**

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

Clough 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 as follows:

Clough Presbyterian Church exists to propagate the Christian faith / religion in the village of Clough, Co. Antrim. The spiritual vitality and the material / social wellbeing of the local community are of paramount concern to the Trustees. As those who have subscribed to the Westminster Confession of Faith, the Trustees seek to promote a culture where God is glorified, honoured and enjoyed – both in word and deed. Furthermore, the Kirk Session seeks to provide a warm, caring and pastorally-sensitive environment for the entire family. The family can, as a unit, experience the privilege of worshipping together at our stated services. In addition, there is a number of youth organisations that seek to enhance the educational, sporting and social skills of the children and teenagers entrusted to our care. In short, Clough Presbyterian Church is a God-centred, community-based and family orientated community of Christians.

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper was observed on two occasions (May and October) 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. In May 2023, we welcomed two new members who had received membership training from the Rev. McMillan.

The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Indoor Bowling Club
- Boys' Brigade
- Girls' Brigade
- Connect
- Junior Christian Endeavour
- Choir
- Youth@Clough

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

The congregation meets for worship each Sunday at 12 noon (11am July & August) and 7pm October to April. Crèche is provided for pre-school children during morning worship and other children up to the age of eight leaving the main church during the service for children's church. During the week the Mid-week Prayer and 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 six Sacraments of Baptism, together with one adult baptism. There were no marriage services conducted in the church during 2023. During the year we had 8 people connected with the congregation who passed away and we sought to comfort those families.

At 31 December 2023 there were 290 communicant members and 275 families connected with the congregation. The average attendance at morning worship in 2022 was 140 and 40 at the evening service.

##### **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 and elders.

##### **Mission and outreach**

The mission aspect of the congregation is founded on the mission purpose as set out above and manifests itself in various ways as compassionate Christianity.

1. Organisations under the direct control of the Congregation such as GB, BB, CE, Sunday School & Youth@Clough cater not only for the young people of the Church but for young people from the local community who have no connection with the Congregation. The midweek prayer meeting, Connect and the bowling club cater for the congregation members and are open to the wider community to attend.
2. At local level the congregation is connected with the Primary school and the School is granted use of the Church premises for their annual Christmas presentation. Reverend McMillan regularly attends the school to conduct morning worship. Glarryford Young Farmers Club hold their annual service in the Church every other year and the Loyal Orders are granted permission for their annual church services. The congregation supports the local Church of Ireland at their annual harvest service and also if they have fund raising events.
3. Apart from Freewill offering, repair Fund and the United Appeal charitable donations by the Congregation and the associated organisations have been made inter alia to the following; The Royal British Legion, European Mission Fellowship, The Moderator's Appeal, Leprosy Mission, Mission Fund home/overseas, World Development Appeal and the Bible Society.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **Mission and outreach (cont'd)**

4. With the continued cost of living crisis, Clough Presbyterian Church held two Foodbank Appeals in 2023. The congregation were asked to bring non-perishable food items and toiletries to the collection point in the vestibule during the months of February 2023 and September 2023. After the items were sorted and dated, they were delivered to our local food bank in Ballyloughan Presbyterian Church, where they were gratefully received.

Philippians 2 v 4 “Let each of you look not only to his own interests but also to the interests of others”.

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 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 the representative elder were nominated to attend the meetings of the General Assembly of the Presbyterian Church in Ireland, held in Assembly Buildings in Belfast. The meetings took place in June 2023.

#### **Property**

There were no property projects undertaken during 2023. Expenditure related to general repairs and ongoing maintenance.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **Organisations**

##### **Boys' Brigade**

First Clough Company of the Boys 'Brigade is comprised of three sections meeting each Friday evening between September and March. We had five officers, three helpers and 43 boys on our register, from the ages of 4-18. We provide a wide range of activities each evening such as games, drill, badge work and bible study.

##### **Girls' Brigade**

The Girls' Brigade session started in early September with over 60 girls aged 3 to 18 on the register. Each week the girls took part in craft, scripture and games. The theme for Scripture this year was God's Promises. The girls also took part in the Ulster Scots Programme alongside GBNI.

##### **Junior Christian Endeavour**

Junior C.E. met from January to March 2023. Twenty-three children were on the register aged between 4 and 11 years. C.E. met fortnightly, with only one night cancelled in January due to the wintry weather conditions.

The children learned stories of Jesus as told in the gospel of Luke; including Jesus starting his ministry and calling his disciples. Luke wanted to give an accurate account of the life of Jesus, and at C.E. the leaders have tried to do the same as they presented Jesus to the children. In Matt 19 v 14 Jesus told the disciples "Let the little children come to me and do not hinder them, for the kingdom of heaven belongs to such as these".

The season finished with a Family & Friends Service on Sunday, 2 April 2023. The children took part in the service before Eve McMullan, E3 Schools' Worker, shared God's word with the congregation. Junior C.E. made financial donations to support the work of Eve McMullan, Friends of Vispa and Mission without Borders in Ukraine.

##### **Youth@Clough**

Youth@Clough kicked off on 30 June 2023 for young people aged 11-16 years. Thirty-three young people turned up for the first event which included inflatables, a BBQ and Robert Edwards sharing his testimony.

Listening to feedback from the young people the organization decided to meet fortnightly from September 2023 on a Saturday night from 7:30 – 9:30 pm. Along with fun, games, tuck shop and free food, God's word is shared with the young people. A number of speakers from local churches have been invited: Rev. David McGaughey, Rev. Roland Watt, Rev. Alastair McCracken, Tracy Agnew and Tom Saunderson. There have also been 'Tea, Toast & Testimony nights' when the leaders have shared their testimonies.

On average 15-20 young people attend regularly, with half having no affiliation with Clough Presbyterian Church. There is a rota for the 14 leaders so they should only have to attend once a month.

Although still early days for Youth@Clough, leaders and young people are enjoying the fun and fellowship while God's word is being shared.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **Organisations (cont'd)**

##### **Choir**

During 2023 the choir again assisted with leading the praise at each morning service, led by our director of music, Mrs. Jackie Wylie. Attendances range between 15 and 35 and the choir is accompanied by a number of instrumentalists.

##### **Connect**

The Connect ladies group meets most months and provides opportunities for the ladies within the congregation to hear guest speakers and financially support charitable causes. During 2023 they supported NI Childrens' Hospice, PCI Mission Fund, and Hope 365 Ethiopia.

##### **Indoor Bowling Club**

The Indoor Bowling normally meets on Tuesday nights from September to March. Average attendance on club nights was 25. The club competes in the local churches' league.

##### **Sunday School**

Sunday School and Bible Class continue to meet each Sunday morning from September to June, with over 60 children and young people attending regularly. We have 9 teachers and a helper, and a typical Sunday morning includes prayer, Bible Story, craft or workbook activity, catechism and singing.

Some highlights of the 2023 year included leading the Children's Day service in June, singing in the church at Christmas and, of course, our Christmas party in December.

##### **Volunteers**

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

## **CLOUGH 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 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.

## CLOUGH 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 405 contributors during the year 2023 (410 in previous year) donating a total of £93,247 (£82,206 in previous year).

Total income of the congregation during the year was £156,700 compared to £162,560 in the previous year. The income figure for the previous year included a one-off legacy of £25,000.

Total expenditure increased from £142,593 in 2022 to £170,559 in 2023.

#### STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.


As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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 on 16<sup>th</sup> May 2024 and signed on its behalf by:

Signature: 

Name: Rev. Trevor Kane (Convenor)

Signature: 

Name: Ian Johnston (Clerk of Session)

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of Clough congregation for the year ended 31 December 2023, which are set out on pages 11 to 17.

### **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 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.



James Gillespie (F.C.A.)

Stevenson and Wilson

Chartered Accountants

Date: 16<sup>th</sup> May 2024

22-30 Broadway Avenue

Ballymena

BT43 7AA

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

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT) FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

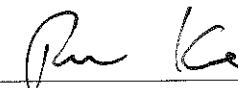
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Donations and legacies	2	107,988	33,505	-	141,493	155,878
Charitable activities	3	300	4,131	-	4,431	2,253
Other trading activities	4	-	1,021	-	1,021	328
Investment income	5	776	383	272	1,431	789
Other income	6	5,498	2,826	-	8,324	3,312
<b>Total Receipts</b>		<b>114,562</b>	<b>41,866</b>	<b>272</b>	<b>156,700</b>	<b>162,560</b>
<b>Payments</b>						
Raising funds	7	1,240	-	-	1,240	2,214
Charitable activities	8	102,649	35,477	-	138,126	117,752
Other expenditure	9	19,725	11,468	-	31,193	20,621
Capital expenditure		-	-	-	-	2,006
<b>Total Payments</b>		<b>123,614</b>	<b>46,945</b>	<b>-</b>	<b>170,559</b>	<b>142,593</b>
<b>Net receipts / (payments)</b>		<b>(9,052)</b>	<b>(5,079)</b>	<b>272</b>	<b>(13,859)</b>	<b>19,967</b>
Transfers between funds		(9,693)	9,965	(272)	-	-
<b>Net movement in funds</b>		<b>(18,745)</b>	<b>4,886</b>	<b>-</b>	<b>(13,859)</b>	<b>19,967</b>

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

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER 2023**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation – Note 11</b>					
Bank, cash and investments at start of year	377,241	61,278	18,446	456,965	438,528
Net movement in funds	(18,745)	4,886	-	(13,859)	19,967
Movement in value of PCI investment	-	-	1,546	1,546	(1,530)
	-----	-----	-----	-----	-----
<b>Bank, cash and investments at end of year</b>	<b>358,496</b>	<b>66,164</b>	<b>19,992</b>	<b>444,652</b>	<b>456,965</b>
	=====	=====	=====	=====	=====
<b>Bank and Cash Balances</b>					
PCI investment fund				18,631	17,085
Bank deposit accounts				193,591	41,454
Bank current accounts				232,430	398,426
				-----	-----
				<b>444,652</b>	<b>456,965</b>
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church and Hall buildings and contents				3,660,049	3,404,696
- New manse building at 15, Manse Road, Clough				518,963	482,756
Gift Aid receivable on donations				15,826	16,340
				-----	-----
				<b>4,194,838</b>	<b>3,903,792</b>
				=====	=====
<b>Liabilities</b>					
Accruals					
				3,576	3,036
				-----	-----
				<b>3,576</b>	<b>3,036</b>
				=====	=====

Approved by the Kirk Session on 16<sup>th</sup> May 2024 and signed on its behalf by:

Signature: 

Signature: 

Name: Rev. Trevor Kane (Convenor)

Name: Ian Johnston (Clerk of Session)

## Clough Congregation of the Presbyterian Church in Ireland

### Notes to the Accounts for the Year ended 31<sup>st</sup> 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
	£	£	£	£	£
<b>Recorded giving:</b>					
Loose collections	2,605	-	-	2,605	2,450
Donations and gifts	93,762	27,071	-	120,833	112,744
Gift Aid	11,621	4,205	-	15,826	15,684
Organisation and membership fees	-	2,229	-	2,229	-
Legacy received	-	-	-	-	25,000
	107,988	33,505	-	141,493	155,878

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

**NOTES TO THE ACCOUNTS (continued)**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Charitable activity – publications	300	720	-	1,020	672
Charitable activity – other	-	3,411	-	3,411	1,581
	300	4,131	-	4,431	2,253

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Rental income	-	310	-	310	310
Sundry income	-	711	-	711	18
	-	1,021	-	1,021	328

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	776	383	272	1,431	789
	776	383	272	1,431	789

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Energy bill support grant	600	-	-	600	-
Education Board grant	-	2,800	-	2,800	3,000
Pastoral Aid cover funding from PCI	4,898	-	-	4,898	-
Other receipts	-	26	-	26	312
	5,498	2,826	-	8,324	3,312

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

**NOTES TO THE ACCOUNTS (continued)**

**7. RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
FWO envelopes	1,240	-	-	1,240	2,214
	1,240	-	-	1,240	2,214

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Ministry and support staff costs	71,871	349	-	72,220	62,919
General Assembly Assessments	19,149	3,051	-	22,200	24,333
Events and catering expenses	931	4,083	-	5,014	1,352
Congregational running expenses	5,876	8,042	-	13,918	6,198
Stationery and teaching materials	2,024	-	-	2,024	2,071
Presbytery fees	398	-	-	398	650
Publications	-	735	-	735	615
Donations to missions and charities	2,400	19,217	-	21,617	19,614
	102,649	35,477	-	138,126	117,752

**9. OTHER EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Repairs and maintenance	-	11,053	-	11,053	3,365
Utilities	16,104	-	-	16,104	14,153
Governance costs	54	415	-	469	613
Accountancy	3,567	-	-	3,567	2,490
	19,725	11,468	-	31,193	20,621

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

### **NOTES TO THE ACCOUNTS *(continued)***

#### **10. FIXED ASSETS**

The assets of the Church comprise:

- Church and hall buildings, stores and contents at 35 Springmount Rd, Clough, Ballymena
- Manse at 15 Manse Road, Clough BT44 9RE

All of the above assets are included in the Statement of Assets and Liabilities at their current insurance valuation.

Any fixed assets purchased for use by the charity have been capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £2,500 does not need to be shown as an asset and will simply be written off as expenditure in the year of purchase.

This is reviewed on an annual basis by the Trustees.

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

**NOTES TO THE ACCOUNTS (continued)**

**11. FUND BALANCES**

<b>Fund</b>	<b>Balance at 1<sup>st</sup> January 2023</b>	<b>Total Receipts</b>	<b>Total Payments</b>	<b>Surplus / (deficit)</b>	<b>Movement in PCI investment value</b>	<b>Transfer between funds</b>	<b>Balance at 31<sup>st</sup> December 2023</b>
	£	£	£	£	£	£	£
<b>Unrestricted Funds</b>							
No.1 account	62,989	113,786	118,743	(4,957)	-	(2,703)	55,329
Session account	272,798	-	4,871	(4,871)	-	(156,990)	110,937
Progressive Building Society account	41,454	776	-	776	-	150,000	192,230
	<b>377,241</b>	<b>114,562</b>	<b>123,614</b>	<b>(9,052)</b>	<b>-</b>	<b>(9,693)</b>	<b>358,496</b>
<b>Restricted Funds</b>							
No. 1 account	2,204	10,553	16,778	(6,225)	-	4,021	-
No. 1 account – Midweek	-	216	260	(44)	-	1,194	1,150
Repairs account	24,546	17,592	11,355	6,237	-	-	30,783
Sunday School account	15,457	541	548	(7)	-	-	15,450
Connect account	2,829	3,848	6,732	(2,884)	-	500	445
Choir account	723	1	151	(150)	-	-	573
Junior Christian Endeavour account	266	236	608	(372)	-	250	144
Boys Brigade account	2,253	3,362	4,385	(1,023)	-	2,000	3,230
Mid-Week account	1,106	-	30	(30)	-	-	1,076
Youth@Clough account	1,036	331	673	(342)	-	-	694
Indoor Bowling Club account	2,876	465	581	(116)	-	-	2,760
Girls Brigade account	7,982	4,721	4,844	(123)	-	2,000	9,859
	<b>61,278</b>	<b>41,866</b>	<b>46,945</b>	<b>(5,079)</b>	<b>-</b>	<b>9,965</b>	<b>66,164</b>
<b>Endowment Funds</b>							
PCI Fund	17,085	220	-	220	1,546	(220)	18,631
Progressive Building Society account	1,361	52	-	52	-	(52)	1,361
	<b>18,446</b>	<b>272</b>	<b>-</b>	<b>272</b>	<b>1,546</b>	<b>(272)</b>	<b>19,992</b>
<b>TOTAL</b>	<b>456,965</b>	<b>156,700</b>	<b>170,559</b>	<b>(13,859)</b>	<b>1,546</b>	<b>-</b>	<b>444,652</b>

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

Northern Ireland - Charity number 105560

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# Annual report

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## **CLOUGH 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**

Clough Congregation of the Presbyterian Church in Ireland.

Correspondence address: 48 Springmount Road, Glarryford, Ballymena, Co. Antrim. BT44 9RB.

Registered Charity in Northern Ireland (NIC105560).

### **CHARITY TRUSTEES**

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

Mr Stanley Alexander  
Mr Jack Compton  
Mr Sammy Currie  
Mr Raymond Frew  
Mr Ross Humphrey  
Mr Robin Johnston  
Mr James McWilliams  
Mr Alex Waide

Mr Robin Cherry  
Mr Lyle Cubitt  
Mr Ian Ferguson  
Mr George Gregg  
Mr Ian Johnston  
Rev David McMillan – resigned 31<sup>st</sup> December 2023  
Mr Harold Richmond  
Mr Geoff Wylie

### **PRINCIPAL OFFICE BEARERS**

Minister:  
Convenor:  
Clerk of Session:  
Treasurers:

Rev David McMillan – resigned 31<sup>st</sup> December 2023  
Rev Trevor Kane – appointed 1<sup>st</sup> January 2024  
Mr Ian Johnston  
Mr Wallace Gregg & Mr Alan Finlay

### **INDEPENDENT EXAMINER**

James Gillespie (F.C.A.)  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Ave,  
Ballymena.  
BT43 7AA.

### **BANKERS**

Danske Bank  
1 Broadway Avenue,  
Ballymena.  
BT43 7PE.

## **CLOUGH 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 funds (excluding those specifically under session's control) and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least six 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. Clough congregation of the Presbyterian Church has been assigned to the Ballymena 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.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **DESCRIPTION AND PURPOSE**

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

Clough 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 as follows:

Clough Presbyterian Church exists to propagate the Christian faith / religion in the village of Clough, Co. Antrim. The spiritual vitality and the material / social wellbeing of the local community are of paramount concern to the Trustees. As those who have subscribed to the Westminster Confession of Faith, the Trustees seek to promote a culture where God is glorified, honoured and enjoyed – both in word and deed. Furthermore, the Kirk Session seeks to provide a warm, caring and pastorally-sensitive environment for the entire family. The family can, as a unit, experience the privilege of worshipping together at our stated services. In addition, there is a number of youth organisations that seek to enhance the educational, sporting and social skills of the children and teenagers entrusted to our care. In short, Clough Presbyterian Church is a God-centred, community-based and family orientated community of Christians.

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper was observed on two occasions (May and October) 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. In May 2023, we welcomed two new members who had received membership training from the Rev. McMillan.

The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Indoor Bowling Club
- Boys' Brigade
- Girls' Brigade
- Connect
- Junior Christian Endeavour
- Choir
- Youth@Clough

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

The congregation meets for worship each Sunday at 12 noon (11am July & August) and 7pm October to April. Crèche is provided for pre-school children during morning worship and other children up to the age of eight leaving the main church during the service for children's church. During the week the Mid-week Prayer and 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 six Sacraments of Baptism, together with one adult baptism. There were no marriage services conducted in the church during 2023. During the year we had 8 people connected with the congregation who passed away and we sought to comfort those families.

At 31 December 2023 there were 290 communicant members and 275 families connected with the congregation. The average attendance at morning worship in 2022 was 140 and 40 at the evening service.

##### **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 and elders.

##### **Mission and outreach**

The mission aspect of the congregation is founded on the mission purpose as set out above and manifests itself in various ways as compassionate Christianity.

1. Organisations under the direct control of the Congregation such as GB, BB, CE, Sunday School & Youth@Clough cater not only for the young people of the Church but for young people from the local community who have no connection with the Congregation. The midweek prayer meeting, Connect and the bowling club cater for the congregation members and are open to the wider community to attend.
2. At local level the congregation is connected with the Primary school and the School is granted use of the Church premises for their annual Christmas presentation. Reverend McMillan regularly attends the school to conduct morning worship. Glarryford Young Farmers Club hold their annual service in the Church every other year and the Loyal Orders are granted permission for their annual church services. The congregation supports the local Church of Ireland at their annual harvest service and also if they have fund raising events.
3. Apart from Freewill offering, repair Fund and the United Appeal charitable donations by the Congregation and the associated organisations have been made inter alia to the following; The Royal British Legion, European Mission Fellowship, The Moderator's Appeal, Leprosy Mission, Mission Fund home/overseas, World Development Appeal and the Bible Society.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **Mission and outreach (cont'd)**

4. With the continued cost of living crisis, Clough Presbyterian Church held two Foodbank Appeals in 2023. The congregation were asked to bring non-perishable food items and toiletries to the collection point in the vestibule during the months of February 2023 and September 2023. After the items were sorted and dated, they were delivered to our local food bank in Ballyloughan Presbyterian Church, where they were gratefully received.

Philippians 2 v 4 “Let each of you look not only to his own interests but also to the interests of others”.

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 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 the representative elder were nominated to attend the meetings of the General Assembly of the Presbyterian Church in Ireland, held in Assembly Buildings in Belfast. The meetings took place in June 2023.

#### **Property**

There were no property projects undertaken during 2023. Expenditure related to general repairs and ongoing maintenance.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **Organisations**

##### **Boys' Brigade**

First Clough Company of the Boys 'Brigade is comprised of three sections meeting each Friday evening between September and March. We had five officers, three helpers and 43 boys on our register, from the ages of 4-18. We provide a wide range of activities each evening such as games, drill, badge work and bible study.

##### **Girls' Brigade**

The Girls' Brigade session started in early September with over 60 girls aged 3 to 18 on the register. Each week the girls took part in craft, scripture and games. The theme for Scripture this year was God's Promises. The girls also took part in the Ulster Scots Programme alongside GBNI.

##### **Junior Christian Endeavour**

Junior C.E. met from January to March 2023. Twenty-three children were on the register aged between 4 and 11 years. C.E. met fortnightly, with only one night cancelled in January due to the wintry weather conditions.

The children learned stories of Jesus as told in the gospel of Luke; including Jesus starting his ministry and calling his disciples. Luke wanted to give an accurate account of the life of Jesus, and at C.E. the leaders have tried to do the same as they presented Jesus to the children. In Matt 19 v 14 Jesus told the disciples "Let the little children come to me and do not hinder them, for the kingdom of heaven belongs to such as these".

The season finished with a Family & Friends Service on Sunday, 2 April 2023. The children took part in the service before Eve McMullan, E3 Schools' Worker, shared God's word with the congregation. Junior C.E. made financial donations to support the work of Eve McMullan, Friends of Vispa and Mission without Borders in Ukraine.

##### **Youth@Clough**

Youth@Clough kicked off on 30 June 2023 for young people aged 11-16 years. Thirty-three young people turned up for the first event which included inflatables, a BBQ and Robert Edwards sharing his testimony.

Listening to feedback from the young people the organization decided to meet fortnightly from September 2023 on a Saturday night from 7:30 – 9:30 pm. Along with fun, games, tuck shop and free food, God's word is shared with the young people. A number of speakers from local churches have been invited: Rev. David McGaughey, Rev. Roland Watt, Rev. Alastair McCracken, Tracy Agnew and Tom Saunderson. There have also been 'Tea, Toast & Testimony nights' when the leaders have shared their testimonies.

On average 15-20 young people attend regularly, with half having no affiliation with Clough Presbyterian Church. There is a rota for the 14 leaders so they should only have to attend once a month.

Although still early days for Youth@Clough, leaders and young people are enjoying the fun and fellowship while God's word is being shared.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **Organisations (cont'd)**

##### **Choir**

During 2023 the choir again assisted with leading the praise at each morning service, led by our director of music, Mrs. Jackie Wylie. Attendances range between 15 and 35 and the choir is accompanied by a number of instrumentalists.

##### **Connect**

The Connect ladies group meets most months and provides opportunities for the ladies within the congregation to hear guest speakers and financially support charitable causes. During 2023 they supported NI Childrens' Hospice, PCI Mission Fund, and Hope 365 Ethiopia.

##### **Indoor Bowling Club**

The Indoor Bowling normally meets on Tuesday nights from September to March. Average attendance on club nights was 25. The club competes in the local churches' league.

##### **Sunday School**

Sunday School and Bible Class continue to meet each Sunday morning from September to June, with over 60 children and young people attending regularly. We have 9 teachers and a helper, and a typical Sunday morning includes prayer, Bible Story, craft or workbook activity, catechism and singing.

Some highlights of the 2023 year included leading the Children's Day service in June, singing in the church at Christmas and, of course, our Christmas party in December.

##### **Volunteers**

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

## **CLOUGH 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 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.

## **CLOUGH 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 405 contributors during the year 2023 (410 in previous year) donating a total of £93,247 (£82,206 in previous year).

Total income of the congregation during the year was £156,700 compared to £162,560 in the previous year. The income figure for the previous year included a one-off legacy of £25,000.

Total expenditure increased from £142,593 in 2022 to £170,559 in 2023.

#### **STATEMENT OF TRUSTEE RESPONSIBILITIES**

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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 on 16<sup>th</sup> May 2024 and signed on its behalf by:

Signature: 

Name: Rev. Trevor Kane (Convenor)

Signature: 

Name: Ian Johnston (Clerk of Session)

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

Northern Ireland - Charity number 105560

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# Annual return

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## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of Clough congregation for the year ended 31 December 2023, which are set out on pages 11 to 17.

### **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.

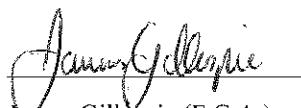
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 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.



James Gillespie (F.C.A.)

Stevenson and Wilson

Chartered Accountants

Date: 16<sup>th</sup> May 2024

22-30 Broadway Avenue

Ballymena

BT43 7AA

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

Northern Ireland - Charity number 105560

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# Accounts

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

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

## **CLOUGH 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**

Clough Congregation of the Presbyterian Church in Ireland.

Correspondence address: 48 Springmount Road, Glarryford, Ballymena, Co. Antrim. BT44 9RB.

Registered Charity in Northern Ireland (NIC105560).

### **CHARITY TRUSTEES**

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

Mr Stanley Alexander  
Mr Jack Compton  
Mr Sammy Currie  
Mr Raymond Frew  
Mr Ross Humphrey  
Mr Robin Johnston  
Mr James McWilliams  
Mr Alex Waide

Mr Robin Cherry  
Mr Lyle Cubitt  
Mr Ian Ferguson  
Mr George Gregg  
Mr Ian Johnston  
Rev David McMillan  
Mr Harold Richmond  
Mr Geoff Wylie

### **PRINCIPAL OFFICE BEARERS**

Minister:  
Clerk of Session:  
Treasurers:

Rev David McMillan  
Mr Ian Johnston  
Mr Wallace Gregg & Mr Alan Finlay

### **INDEPENDENT EXAMINER**

James Gillespie (F.C.A.)  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Ave,  
Ballymena.  
BT43 7AA.

### **BANKERS**

Danske Bank  
1 Broadway Avenue,  
Ballymena.  
BT43 7PE.

## **CLOUGH 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 funds (excluding those specifically under session's control) and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least six 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. Clough congregation of the Presbyterian Church has been assigned to the Ballymena 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.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **DESCRIPTION AND PURPOSE**

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

Clough 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 as follows:

Clough Presbyterian Church exists to propagate the Christian faith / religion in the village of Clough, Co. Antrim. The spiritual vitality and the material / social wellbeing of the local community are of paramount concern to the Trustees. As those who have subscribed to the Westminster Confession of Faith, the Trustees seek to promote a culture where God is glorified, honoured and enjoyed – both in word and deed. Furthermore, the Kirk Session seeks to provide a warm, caring and pastorally-sensitive environment for the entire family. The family can, as a unit, experience the privilege of worshipping together at our stated services. In addition, there is a number of youth organisations that seek to enhance the educational, sporting and social skills of the children and teenagers entrusted to our care. In short, Clough Presbyterian Church is a God-centred, community-based and family orientated community of Christians.

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper was observed on two occasions (May and November) 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. In May 2022, we welcomed five new members who had received membership training from the Rev. McMillan.

The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Indoor Bowling Club
- Boys' Brigade
- Girls' Brigade
- Connect
- Junior Christian Endeavour
- Holiday Bible Club
- Choir

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

The congregation meets for worship each Sunday at 12 noon (11am July & August) and 7pm October to April. Crèche is provided for pre-school children during morning worship and other children up to the age of eight leaving the main church during the service for children's church. During the week the Mid-week Prayer and 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 six Sacraments of Baptism, together with one adult baptism. There was one marriage service conducted in the church during 2022. During the year we had 6 people connected with the congregation who passed away and we sought to comfort those families.

At 31 December 2022 there were 305 communicant members and 280 families connected with the congregation. The average attendance at morning worship in 2022 was 140 and 40 at the evening service.

##### **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 and elders.

##### **Mission and outreach**

The mission aspect of the congregation is founded on the mission purpose as set out above and manifests itself in various ways as compassionate Christianity.

1. Organisations under the direct control of the Congregation such as GB, BB, CE and Sunday School cater not only for the young people of the Church but for young people from the local community who have no connection with the Congregation. The midweek prayer meeting, Connect and the bowling club caters for the congregation members and are open to the wider community to attend.
2. At local level the congregation is connected with the Primary school and the School is granted use of the Church premises for their annual Christmas presentation. Reverend McMillan regularly attends the school to conduct morning worship. Glarryford Young Farmers Club hold their annual service in the Church every other year and the Loyal Orders are granted permission for their annual church services. The congregation supports the local Church of Ireland at their annual harvest service and also if they have fund raising events.
3. Apart from Freewill offering, repair Fund and the United Appeal charitable donations by the Congregation and the associated organisations have been made inter alia to the following; The Royal British Legion, European Mission Fellowship, The Moderator's Appeal, Leprosy Mission, Mission Fund home/overseas, World Development Appeal and the Bible Society.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **Mission and outreach (cont'd)**

4. Given the current cost of living crisis, the church wanted to do something to help those in the community who were struggling. The Trussell Trust has setup Foodbanks throughout the UK to provide emergency food for those facing hunger and extreme poverty and our local food bank is run from Ballymena. After visiting with the team, an appeal was made in our church asking the congregation to donate non-perishable items which would be used to make up food parcels to help individuals or families. Lists of suggested non-perishable items were made available in the pews and the congregation was encouraged to leave items at the collection point in the vestibule over a 4-week period in April 2022. Two full car loads of items were delivered and these were greatly appreciated as supplies had been running low.

After being in touch with the organiser of the Foodbank, we heard how stocks were running low after the holiday period, a further appeal was made in church during the month of September 2022. The foodbank shelves were replenished after a car full of generous donations were dropped off on Thursday, 15th September 2022.

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 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 the representative elder were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland, held in Assembly Buildings in Belfast. The meeting normally takes place in June each year.

#### **Property**

There were no property projects undertaken during 2022. Expenditure related to general repairs and ongoing maintenance.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### **Organisations**

##### **Boys' Brigade**

September 2022 saw the return of BB following the pandemic. First Clough Company of the Boys 'Brigade is comprised of three sections normally meeting each week between September and March. We had three officers, five helpers and 35 boys on our register, from the ages of 4-18. We provide a wide range of activities each evening such as games, drill, badge work and bible study.

##### **Girls' Brigade**

The Girls' Brigade also recommenced in September 2022. The Company had over 50 girls on their register together with a good number of officers and helpers. Girls are also encouraged to take part in the Duke of Edinburgh Awards scheme, through our company.

##### **Junior Christian Endeavour**

The Junior C.E. met fortnightly from January 2022 to 27 March 2022 when we held our CE Family & Friends Service to mark the end of the winter season. During the service the children sang; recited the Psalm 23 which they had been learning; shared with the congregation the work of Spud Bear ministries and the Rev McMillan provided the address.

After the summer recess, Junior CE resumed in September 2022. We started our new session with 23 children on our register aged between 4 and 11 years.

From September we looked at the stories of Jesus as told in the gospel of Luke. We started with John the Baptist and worked our way through to Jesus starting his ministry and selecting his disciples. Luke wanted to give an accurate account of the life of Jesus. And we have tried to do the same in CE as we have presented Jesus to the children. It is our hope and prayer that all will place their trust in Jesus. You are never too young to give your heart to God. In Matthew 19 v 14 Jesus told the disciples "Let the little children come to me and do not hinder them, for the kingdom of heaven belongs to such as these".

We had Lynne Dornan visit the CE children in November and she shared photos and stories of her recent trip to Kenya with Friends of Vispa. Our children listened so well and we were able to give Lynne a small donation to help with the ongoing work at the orphanage.

We finished the year with our Christmas Party on 20<sup>th</sup> December 2022. The children enjoyed a scavenger hunt and 'Pin the nose on Rudolf' before an epilogue by the Rev McMillan and refreshments.

##### **Holiday Bible Club**

After 2 years of online meetings, the Holiday Bible Club resumed for face-to-face meetings on Monday, 25 July and running 5 evenings from 6:30 – 8pm. It was so good to welcome the boys and girls back into the church halls. God blessed the club by providing plenty of leaders; safety each night; glorious weather all week, with the exception of a small blip on Friday Night; and an amazing number of children – 84 children registered and an average of 72 attending each evening.

We had a bit of a Secret Agent theme going on during the week. Through our guest speakers, Ruth Moxen and Ivor Hutchinson, the children heard about God's Rescue Mission for the Israelites. Moses at the age of 80, was tasked with going to Pharaoh to ask him to set God's people free. The Mission appeared impossible, but we found out all things are possible with our God.

Ruth and Ivor also told the children about God's rescue plan for us. How Jesus was sent to die on the cross to seek and to save the lost. The challenge to the children, should they choose to accept it, was to invite the Lord Jesus into their hearts as Lord and Saviour.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### **Organisations (cont'd)**

##### Choir

During 2022 the choir was able to meet again and assist with leading the praise at each morning service. Attendances range from 15 to 30. The choir is often accompanied by a number of instrumentalists.

##### Connect

The Connect ladies group meets most months and provides opportunities for the ladies within the congregation to hear guest speakers and financially support charitable causes. During 2022 they supported Street Pastors, NI Childrens' Hospice, PCI Mission Fund, Rival Movement and Hope & Light.

##### Indoor Bowling Club

The Indoor Bowling normally meets on Tuesday nights from September to March. Average attendance on club nights was approximately 20. The club competed in the local churches' league.

##### Sunday School

Because of COVID restrictions, we started the year 2022 with Sunday School for primary aged children only, meeting in the main church hall with chairs spaced 1 metre apart. This limited our activities somewhat, but we were still able to have a Bible story, prayer, memory verse and craft or colouring activity each week. We were pleased to be able to hold our Children's Day service in June with the children from Sunday School forming the choir and leading the worship.

In September 2022 we welcomed our secondary school age group back, though smaller in number than pre-covid. At this stage we had a total of 64 children and young people on our Sunday School and Bible class roll. Our 9 teachers (and 1 helper) continue to use the 'Go Teach' materials as the basis for their lessons week by week, supplementing this with crafts, games and singing. We finished the calendar year with a Christmas party for primary children and a movie and pizza evening for those of secondary school age.

##### 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.

## **CLOUGH 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 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.

## CLOUGH 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 410 contributors during the year 2022 (419 in previous year) donating a total of £82,206 (£79,399 in previous year).

Total income of the congregation during the year was £162,560 compared to £128,157 in the previous year. The income figure for the current year included a one-off legacy of £25,000.

Total expenditure increased from £130,602 in 2021 to £142,593 in 2022.

#### STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's 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 on 15<sup>th</sup> May 2023 and signed on its behalf by:

Signature: 

Signature: 

Name: Rev. David McMillan

Name: Ian Johnston

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Clough congregation for the year ended 31 December 2022, which are set out on pages 11 to 17.

### 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.

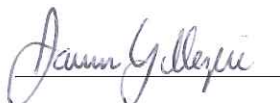
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 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.



James Gillespie (F.C.A.)

Stevenson and Wilson

Chartered Accountants

Date: 15<sup>th</sup> May 2023

22-30 Broadway Avenue

Ballymena

BT43 7AA

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

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT) FOR  
THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	121,641	34,237	-	155,878	125,361
Charitable activities	3	42	2,211	-	2,253	249
Other trading activities	4	18	310	-	328	327
Investment income	5	168	382	239	789	955
Other income	6	-	3,312	-	3,312	1,265
<b>Total Receipts</b>		<b>121,869</b>	<b>40,452</b>	<b>239</b>	<b>162,560</b>	<b>128,157</b>
<b>Payments</b>						
Raising funds	7	2,214	-	-	2,214	1,166
Charitable activities	8	96,388	21,364	-	117,752	97,914
Other expenditure	9	16,698	3,923	-	20,621	15,454
Capital expenditure		-	2,006	-	2,006	16,068
<b>Total Payments</b>		<b>115,300</b>	<b>27,293</b>	<b>-</b>	<b>142,593</b>	<b>130,602</b>
<b>Net receipts / (payments)</b>		<b>6,569</b>	<b>13,159</b>	<b>239</b>	<b>19,967</b>	<b>(2,445)</b>
Transfers between funds		893	(654)	(239)	-	-
<b>Net movement in funds</b>		<b>7,462</b>	<b>12,505</b>	<b>-</b>	<b>19,967</b>	<b>(2,445)</b>

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

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>st</sup> DECEMBER 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation – Note 11</b>					
Bank, cash and investments at start of year	369,779	48,773	19,976	438,528	438,850
Net movement in funds	7,462	12,505	-	19,967	(2,445)
Movement in value of PCI investment	-	-	(1,530)	(1,530)	2,123
<b>Bank, cash and investments at end of year</b>	<u><u>377,241</u></u>	<u><u>61,278</u></u>	<u><u>18,446</u></u>	<u><u>456,965</u></u>	<u><u>438,528</u></u>
<b>Bank and Cash Balances</b>					
PCI investment fund				17,085	18,615
Bank deposit accounts				41,454	41,285
Bank current accounts				398,426	378,628
				<u><u>456,965</u></u>	<u><u>438,528</u></u>
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church and Hall buildings and contents				3,404,696	2,791,351
- New manse building at 15, Manse Road, Clough				482,756	348,467
Gift Aid receivable on donations				16,340	16,000
				<u><u>3,903,792</u></u>	<u><u>3,155,818</u></u>
<b>Liabilities</b>					
Accruals				3,036	1,710
Other creditors				-	2,575
				<u><u>3,036</u></u>	<u><u>4,285</u></u>

Approved by the Kirk Session on 15<sup>th</sup> May 2023 and signed on its behalf by:

Signature: Rev. David A. McMillan

Signature: Ian Johnston

Name: Rev. David McMillan

Name: Ian Johnston

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> 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 2022	Total 2021
	£	£	£	£	£
<b>Recorded giving:</b>					
Loose collections	2,450	-	-	2,450	1,739
Donations and gifts	82,306	30,438	-	112,744	105,891
Gift Aid	11,885	3,799	-	15,684	17,513
Organisation and membership fees	-	-	-	-	218
Legacy received	25,000	-	-	25,000	-
	-----	-----	-----	-----	-----
	121,641	34,237	-	155,878	125,361
	-----	-----	-----	-----	-----

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

**NOTES TO THE ACCOUNTS (continued)**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Charitable activity – publications	42	630	-	672	249
Charitable activity – other	-	1,581	-	1,581	-
	----- 42	----- 2,211	----- -	----- 2,253	----- 249

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Rental income	-	310	-	310	310
Sundry income	18	-	-	18	17
	----- 18	----- 310	----- -	----- 328	----- 327

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	168	382	239	789	955
	----- 168	----- 382	----- 239	----- 789	----- 955

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Rates refund	-	-	-	-	725
Education Board Grant	-	3,000	-	3,000	540
Other receipts	-	312	-	312	-
	----- -	----- 3,312	----- -	----- 3,312	----- 1,265

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

**NOTES TO THE ACCOUNTS (continued)**

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	2,214	-	-	2,214	1,166
	<u>2,214</u>	<u>-</u>	<u>-</u>	<u>2,214</u>	<u>1,166</u>

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Ministry and support staff costs	62,568	351	-	62,919	60,754
General Assembly Assessments	23,422	911	-	24,333	19,915
Events and catering expenses	557	795	-	1,352	109
Congregational running expenses	3,025	3,173	-	6,198	4,070
Stationery and teaching materials	2,071	-	-	2,071	1,017
Presbytery fees	650	-	-	650	575
Publications	-	615	-	615	66
Donations to missions and charities	4,095	15,519	-	19,614	11,408
	<u>96,388</u>	<u>21,364</u>	<u>-</u>	<u>117,752</u>	<u>97,914</u>

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Repairs and maintenance	-	3,365	-	3,365	3,657
Utilities	14,153	-	-	14,153	9,727
Governance costs	55	558	-	613	360
Accountancy	2,490	-	-	2,490	1,710
	<u>16,698</u>	<u>3,923</u>	<u>-</u>	<u>20,621</u>	<u>15,454</u>

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

### **NOTES TO THE ACCOUNTS *(continued)***

#### **10. FIXED ASSETS**

The assets of the Church comprise:

- Church and hall buildings, stores and contents at 35 Springmount Rd, Clough, Ballymena
- Manse at 15 Manse Road, Clough BT44 9RE

All of the above assets are included in the Statement of Assets and Liabilities at their current insurance valuation.

Any fixed assets purchased for use by the charity have been capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £2,500 does not need to be shown as an asset and will simply be written off as expenditure in the year of purchase.

This is reviewed on an annual basis by the Trustees.

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

**NOTES TO THE ACCOUNTS (continued)**

**11. FUND BALANCES**

<b>Fund</b>	<b>Balance at 1<sup>st</sup> January 2022</b>	<b>Total Receipts</b>	<b>Total Payments</b>	<b>Surplus / (deficit)</b>	<b>Movement in PCI investment value</b>	<b>Transfer between funds</b>	<b>Balance at 31<sup>st</sup> December 2022</b>
	£	£	£	£	£	£	£
<b>Unrestricted Funds</b>							
No.1 account	50,760	121,701	110,365	11,336	-	893	62,989
Session account	277,733	-	4,935	(4,935)	-	-	272,798
Progressive Building Society account	41,286	168	-	168	-	-	41,454
	<b>369,779</b>	<b>121,869</b>	<b>115,300</b>	<b>6,569</b>	<b>-</b>	<b>893</b>	<b>377,241</b>
<b>Restricted Funds</b>							
No. 1 account	-	14,989	12,770	2,219	-	(15)	2,204
Repairs account	12,955	17,271	5,680	11,591	-	-	24,546
Sunday School account	15,463	298	304	(6)	-	-	15,457
Connect account	3,022	3,961	4,154	(193)	-	-	2,829
Choir account	1,004	1	282	(281)	-	-	723
Junior Christian Endeavour account	489	311	534	(223)	-	-	266
Boys Brigade account	2,118	147	12	135	-	-	2,253
Mid-Week account	1,136	-	30	(30)	-	-	1,106
Youth Club account	1,036	-	-	-	-	-	1,036
Mission Support account	652	-	13	(13)	-	(639)	-
Indoor Bowling Club account	2,949	-	73	(73)	-	-	2,876
Girls Brigade account	7,949	3,474	3,441	33	-	-	7,982
	<b>48,773</b>	<b>40,452</b>	<b>27,293</b>	<b>13,159</b>	<b>-</b>	<b>(654)</b>	<b>61,278</b>
<b>Endowment Funds</b>							
PCI Fund	18,615	229	-	229	(1,530)	(229)	17,085
Progressive Building Society account	1,361	10	-	10	-	(10)	1,361
	<b>19,976</b>	<b>239</b>	<b>-</b>	<b>239</b>	<b>(1,530)</b>	<b>(239)</b>	<b>18,446</b>
<b>TOTAL</b>	<b>438,528</b>	<b>162,560</b>	<b>142,593</b>	<b>19,967</b>	<b>(1,530)</b>	<b>-</b>	<b>456,965</b>

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

Northern Ireland - Charity number 105560

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# Annual report

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## **CLOUGH 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**

Clough Congregation of the Presbyterian Church in Ireland.

Correspondence address: 48 Springmount Road, Glarryford, Ballymena, Co. Antrim. BT44 9RB.

Registered Charity in Northern Ireland (NIC105560).

### **CHARITY TRUSTEES**

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

Mr Stanley Alexander  
Mr Jack Compton  
Mr Sammy Currie  
Mr Raymond Frew  
Mr Ross Humphrey  
Mr Robin Johnston  
Mr James McWilliams  
Mr Alex Waide

Mr Robin Cherry  
Mr Lyle Cubitt  
Mr Ian Ferguson  
Mr George Gregg  
Mr Ian Johnston  
Rev David McMillan  
Mr Harold Richmond  
Mr Geoff Wylie

### **PRINCIPAL OFFICE BEARERS**

Minister:  
Clerk of Session:  
Treasurers:

Rev David McMillan  
Mr Ian Johnston  
Mr Wallace Gregg & Mr Alan Finlay

### **INDEPENDENT EXAMINER**

James Gillespie (F.C.A.)  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Ave,  
Ballymena.  
BT43 7AA.

### **BANKERS**

Danske Bank  
1 Broadway Avenue,  
Ballymena.  
BT43 7PE.

## **CLOUGH 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 funds (excluding those specifically under session's control) and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least six 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. Clough congregation of the Presbyterian Church has been assigned to the Ballymena 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.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **DESCRIPTION AND PURPOSE**

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

Clough 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 as follows:

Clough Presbyterian Church exists to propagate the Christian faith / religion in the village of Clough, Co. Antrim. The spiritual vitality and the material / social wellbeing of the local community are of paramount concern to the Trustees. As those who have subscribed to the Westminster Confession of Faith, the Trustees seek to promote a culture where God is glorified, honoured and enjoyed – both in word and deed. Furthermore, the Kirk Session seeks to provide a warm, caring and pastorally-sensitive environment for the entire family. The family can, as a unit, experience the privilege of worshipping together at our stated services. In addition, there is a number of youth organisations that seek to enhance the educational, sporting and social skills of the children and teenagers entrusted to our care. In short, Clough Presbyterian Church is a God-centred, community-based and family orientated community of Christians.

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper was observed on two occasions (May and November) 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. In May 2022, we welcomed five new members who had received membership training from the Rev. McMillan.

The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Indoor Bowling Club
- Boys' Brigade
- Girls' Brigade
- Connect
- Junior Christian Endeavour
- Holiday Bible Club
- Choir

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

The congregation meets for worship each Sunday at 12 noon (11am July & August) and 7pm October to April. Crèche is provided for pre-school children during morning worship and other children up to the age of eight leaving the main church during the service for children's church. During the week the Mid-week Prayer and 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 six Sacraments of Baptism, together with one adult baptism. There was one marriage service conducted in the church during 2022. During the year we had 6 people connected with the congregation who passed away and we sought to comfort those families.

At 31 December 2022 there were 305 communicant members and 280 families connected with the congregation. The average attendance at morning worship in 2022 was 140 and 40 at the evening service.

##### **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 and elders.

##### **Mission and outreach**

The mission aspect of the congregation is founded on the mission purpose as set out above and manifests itself in various ways as compassionate Christianity.

1. Organisations under the direct control of the Congregation such as GB, BB, CE and Sunday School cater not only for the young people of the Church but for young people from the local community who have no connection with the Congregation. The midweek prayer meeting, Connect and the bowling club caters for the congregation members and are open to the wider community to attend.
2. At local level the congregation is connected with the Primary school and the School is granted use of the Church premises for their annual Christmas presentation. Reverend McMillan regularly attends the school to conduct morning worship. Glarryford Young Farmers Club hold their annual service in the Church every other year and the Loyal Orders are granted permission for their annual church services. The congregation supports the local Church of Ireland at their annual harvest service and also if they have fund raising events.
3. Apart from Freewill offering, repair Fund and the United Appeal charitable donations by the Congregation and the associated organisations have been made inter alia to the following; The Royal British Legion, European Mission Fellowship, The Moderator's Appeal, Leprosy Mission, Mission Fund home/overseas, World Development Appeal and the Bible Society.

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

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **Mission and outreach (cont'd)**

4. Given the current cost of living crisis, the church wanted to do something to help those in the community who were struggling. The Trussell Trust has setup Foodbanks throughout the UK to provide emergency food for those facing hunger and extreme poverty and our local food bank is run from Ballymena. After visiting with the team, an appeal was made in our church asking the congregation to donate non-perishable items which would be used to make up food parcels to help individuals or families. Lists of suggested non-perishable items were made available in the pews and the congregation was encouraged to leave items at the collection point in the vestibule over a 4-week period in April 2022. Two full car loads of items were delivered and these were greatly appreciated as supplies had been running low.

After being in touch with the organiser of the Foodbank, we heard how stocks were running low after the holiday period, a further appeal was made in church during the month of September 2022. The foodbank shelves were replenished after a car full of generous donations were dropped off on Thursday, 15th September 2022.

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 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 the representative elder were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland, held in Assembly Buildings in Belfast. The meeting normally takes place in June each year.

#### **Property**

There were no property projects undertaken during 2022. Expenditure related to general repairs and ongoing maintenance.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### **Organisations**

##### **Boys' Brigade**

September 2022 saw the return of BB following the pandemic. First Clough Company of the Boys 'Brigade is comprised of three sections normally meeting each week between September and March. We had three officers, five helpers and 35 boys on our register, from the ages of 4-18. We provide a wide range of activities each evening such as games, drill, badge work and bible study.

##### **Girls' Brigade**

The Girls' Brigade also recommenced in September 2022. The Company had over 50 girls on their register together with a good number of officers and helpers. Girls are also encouraged to take part in the Duke of Edinburgh Awards scheme, through our company.

##### **Junior Christian Endeavour**

The Junior C.E. met fortnightly from January 2022 to 27 March 2022 when we held our CE Family & Friends Service to mark the end of the winter season. During the service the children sang; recited the Psalm 23 which they had been learning; shared with the congregation the work of Spud Bear ministries and the Rev McMillan provided the address.

After the summer recess, Junior CE resumed in September 2022. We started our new session with 23 children on our register aged between 4 and 11 years.

From September we looked at the stories of Jesus as told in the gospel of Luke. We started with John the Baptist and worked our way through to Jesus starting his ministry and selecting his disciples. Luke wanted to give an accurate account of the life of Jesus. And we have tried to do the same in CE as we have presented Jesus to the children. It is our hope and prayer that all will place their trust in Jesus. You are never too young to give your heart to God. In Matthew 19 v 14 Jesus told the disciples "Let the little children come to me and do not hinder them, for the kingdom of heaven belongs to such as these".

We had Lynne Dornan visit the CE children in November and she shared photos and stories of her recent trip to Kenya with Friends of Vispa. Our children listened so well and we were able to give Lynne a small donation to help with the ongoing work at the orphanage.

We finished the year with our Christmas Party on 20<sup>th</sup> December 2022. The children enjoyed a scavenger hunt and 'Pin the nose on Rudolf' before an epilogue by the Rev McMillan and refreshments.

##### **Holiday Bible Club**

After 2 years of online meetings, the Holiday Bible Club resumed for face-to-face meetings on Monday, 25 July and running 5 evenings from 6:30 – 8pm. It was so good to welcome the boys and girls back into the church halls. God blessed the club by providing plenty of leaders; safety each night; glorious weather all week, with the exception of a small blip on Friday Night; and an amazing number of children – 84 children registered and an average of 72 attending each evening.

We had a bit of a Secret Agent theme going on during the week. Through our guest speakers, Ruth Moxen and Ivor Hutchinson, the children heard about God's Rescue Mission for the Israelites. Moses at the age of 80, was tasked with going to Pharaoh to ask him to set God's people free. The Mission appeared impossible, but we found out all things are possible with our God.

Ruth and Ivor also told the children about God's rescue plan for us. How Jesus was sent to die on the cross to seek and to save the lost. The challenge to the children, should they choose to accept it, was to invite the Lord Jesus into their hearts as Lord and Saviour.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### **Organisations (cont'd)**

##### **Choir**

During 2022 the choir was able to meet again and assist with leading the praise at each morning service. Attendances range from 15 to 30. The choir is often accompanied by a number of instrumentalists.

##### **Connect**

The Connect ladies group meets most months and provides opportunities for the ladies within the congregation to hear guest speakers and financially support charitable causes. During 2022 they supported Street Pastors, NI Childrens' Hospice, PCI Mission Fund, Rival Movement and Hope & Light.

##### **Indoor Bowling Club**

The Indoor Bowling normally meets on Tuesday nights from September to March. Average attendance on club nights was approximately 20. The club competed in the local churches' league.

##### **Sunday School**

Because of COVID restrictions, we started the year 2022 with Sunday School for primary aged children only, meeting in the main church hall with chairs spaced 1 metre apart. This limited our activities somewhat, but we were still able to have a Bible story, prayer, memory verse and craft or colouring activity each week. We were pleased to be able to hold our Children's Day service in June with the children from Sunday School forming the choir and leading the worship.

In September 2022 we welcomed our secondary school age group back, though smaller in number than pre-covid. At this stage we had a total of 64 children and young people on our Sunday School and Bible class roll. Our 9 teachers (and 1 helper) continue to use the 'Go Teach' materials as the basis for their lessons week by week, supplementing this with crafts, games and singing. We finished the calendar year with a Christmas party for primary children and a movie and pizza evening for those of secondary school age.

##### **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.

## **CLOUGH 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 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.

## CLOUGH 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 410 contributors during the year 2022 (419 in previous year) donating a total of £82,206 (£79,399 in previous year).

Total income of the congregation during the year was £162,560 compared to £128,157 in the previous year. The income figure for the current year included a one-off legacy of £25,000.

Total expenditure increased from £130,602 in 2021 to £142,593 in 2022.

#### STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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

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

Approved by the Kirk Session on 15<sup>th</sup> May 2023 and signed on its behalf by:

Signature: 

Signature: 

Name: Rev. David McMillan

Name: Ian Johnston

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

Northern Ireland - Charity number 105560

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# Annual return

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## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of Clough congregation for the year ended 31 December 2022, which are set out on pages 11 to 17.

### **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.

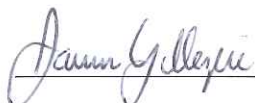
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 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.



James Gillespie (F.C.A.)

Stevenson and Wilson

Chartered Accountants

Date: 15<sup>th</sup> May 2023

22-30 Broadway Avenue

Ballymena

BT43 7AA