

# Aughnacloy Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105598

## Details

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**Status** Received

**Registered** 2016-08-10

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

## Contact

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**Address** 8 Annahavil Road  
Dungannon  
Tyrone  
Bt71 4bu  
BT71 4BU

**Phone** 07706725659

## 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	£95,267	£91,475	£0	3

## Trustees

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Name	Role	Appointed
Dr Cecil Givan		
Mr Colin Mullan		
Mr David Bell		
Mr Derek Loane		
Mr Francis Robinson		
Mr Kenneth Beattie		
Mr Paul Mclean		

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

Northern Ireland - Charity number 105598

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# Accounts

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Charity No: NIC105598

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

**Trustee Report  
and  
Receipts and Payments Account  
for the year ended 31 December 2024**

## Aughnacloy Congregation of the Presbyterian Church in Ireland

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

I report on the accounts of the Charity for the year ended 31 December 2024.

#### 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,  
to follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act  
to state whether particular matters have come to my attention.

#### Basis of independent examiner's report:

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.

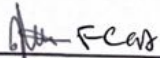
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 Robinson FCCA  
WHR Accountants Limited  
Chartered Certified Accountants  
56 English Street  
Armagh  
BT61 7LG

Date 04/06/2025

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

**Statement of Receipts and Payments - Year Ended 31 December 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>						
Donations & Legacies	2	49,354	30,721	-	80,075	74,182
Charitable Activities	3	-	7,762	-	7,762	7,783
Other trading activities	4	600	5,196	-	5,796	4,516
Investment income	5	-	4	-	4	7
Other income	6	-	1,630	-	1,630	1,258
<b>Total Receipts</b>		<b>49,954</b>	<b>45,313</b>	<b>-</b>	<b>95,267</b>	<b>87,746</b>
<b>Payments</b>						
Charitable Activities	7	49,036	38,399	-	87,435	79,771
Fixed Assets		4,040	-	-	4,040	-
<b>Total Payments</b>		<b>53,076</b>	<b>38,399</b>	<b>-</b>	<b>91,475</b>	<b>79,771</b>
Net Receipts / Payments		(3,122)	6,914	-	3,792	7,975
Transfers net		-	-	-	-	-
Net movement in funds		(3,122)	6,914	-	3,792	7,975
Funds brought forward 01 January 2024		31,423	27,430	-	58,853	53,943
Deduct non cash/bank related Endow Funds		-	-	-	-	-
Funds carried forward 31 December 2024	8	28,301	34,344	-	62,645	61,918

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

**Statement of Assets and Liabilities - Year Ended 31 December 2024**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Funds Reconciliation</b>					
Bank and cash at start of year	31,423	27,430	-	58,853	41,047
Net movement in funds	<u>(3,122)</u>	<u>6,914</u>		<u>3,792</u>	<u>7,975</u>
Bank & cash at end of year	<u>28,301</u>	<u>34,344</u>	-	<u>62,645</u>	<u>49,022</u>
 <b>Bank &amp; Cash Balances</b>					
Bank Current Accounts	28,301	34,215	-	62,516	50,776
Cash in Hand	<u>-</u>	<u>129</u>	-	<u>129</u>	<u>103</u>
Total	<u>28,301</u>	<u>34,344</u>	-	<u>62,645</u>	<u>50,879</u>

**Memorandum Note Only**

**Investments**

Endowment Investments £ 303,006 £ 303,006 £ 255,596

**Liabilities (Restricted Funds)**

Members Loan to support construction of new Church Hall (2018) £ 44,000 £ 44,000

**Fixed Assets**

Assets retained for the Church's own use comprise the following properties and are stated at insured valuations:-

	£	£
Church, Church Hall and contents	3,437,709	3,069,382
Manse and Sexton House	631,122	563,501

Approved by trustees on at a meeting on 04/06/2025 and signed on its behalf by:

Derek Loane  
Mr Derek Loane  
Trustee

Dr Cecil Givan  
Dr Cecil Givan  
Trustee

# Aughnacloy Congregation of the Presbyterian Church in Ireland

## Notes to Accounts - Year Ended 31 December 2024

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected 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.

### RECEIPTS

#### 2. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Loose collections	675	119	-	794
Donations & gifts	41,806	18,120	-	59,926
Gift Aid	6,501	1,624	-	8,125
Legacies & bequest	372	10,858	-	11,230
	<u>49,354</u>	<u>30,721</u>	<u>-</u>	<u>80,075</u>

#### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Income from charitable activity & fundraising	-	995	-	995
Membership Fees	-	970	-	970
Grants	-	5,797	-	5,797
	<u>-</u>	<u>7,762</u>	<u>-</u>	<u>7,762</u>

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

**Notes to Accounts - Year Ended 31 December 2023**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Letting of Premises	600	5,196	-	5,796
	<u>600</u>	<u>5,196</u>	<u>-</u>	<u>5,796</u>

**5. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Bank Interest	-	4	-	4
	<u>-</u>	<u>4</u>	<u>-</u>	<u>4</u>

**6. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Other	-	1,630	-	1,630
	<u>-</u>	<u>1,630</u>	<u>-</u>	<u>1,630</u>

**PAYMENTS**

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
General Assembly Assessments & Payments	9,391	-	-	9,391
Presbytery Fees	466	-	-	466
Cost of Fundraising	-	-	-	-
Ministry & support staff	30,406	-	-	30,406
Running expenses	8,065	20,332	-	28,397
Donations to Missions/Charities	-	18,067	-	18,067
Governance costs	708	-	-	708
	<u>49,036</u>	<u>38,399</u>	<u>-</u>	<u>87,435</u>

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

**Notes to Accounts - Year Ended 31 December 2024**

**8. FUND BALANCES**

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
<b>Unrestricted Funds</b>						
General	31,423	49,954	53,076	(3,122)	-	28,301
	<u>31,423</u>	<u>49,954</u>	<u>53,076</u>	<u>(3,122)</u>	<u>-</u>	<u>28,301</u>
<b>Restricted Funds</b>						
United Appeal	-	4,232	4,232	-	-	-
General Missions Fund	-	8,843	8,843	-	-	-
Presbyterian Children's Society	-	695	695	-	-	-
Christian Institute	-	177	177	-	-	-
OMS	-	145	145	-	-	-
ABAANA	-	2,099	2,099	-	-	-
Remembrance Sunday	-	1,014	1,014	-	-	-
Stand by Me Ministries	-	112	112	-	-	-
Repairs	19,851	15,227	8,300	6,927	-	26,778
Sunday School	1,874	322	777	(455)	-	1,419
Rooted	970	6,855	6,458	397	-	1,367
Boys Brigade	4,052	4,592	4,647	(55)	-	3,997
Presbyterian Women	683	1,000	900	100	-	783
	<u>27,430</u>	<u>45,313</u>	<u>38,399</u>	<u>6,914</u>	<u>-</u>	<u>34,344</u>
<b>Total Funds</b>	<u>58,853</u>	<u>95,267</u>	<u>91,475</u>	<u>3,792</u>	<u>-</u>	<u>62,645</u>

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

Northern Ireland - Charity number 105598

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# Accounts

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**Charity No: NIC105598**

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

**Trustee Report  
and  
Receipts and Payments Account  
for the year ended 31 December 2023**

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

**Statement of Receipts and Payments - Year Ended 31 December 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Donations & Legacies	2	51,138	23,044	-	74,182	68,813
Charitable Activities	3	-	7,783	-	7,783	9,223
Other trading activities	4	600	3,916	-	4,516	3,955
Investment income	5	-	7	-	7	3
Other income	6	-	1,258	-	1,258	1,444
<b>Total Receipts</b>		<b>51,738</b>	<b>36,008</b>	<b>-</b>	<b>87,746</b>	<b>83,438</b>
<b>Payments</b>						
Charitable Activities	7	46,922	32,849	-	79,771	70,459
Fixed Assets		-	-	-	-	3,147
<b>Total Payments</b>		<b>46,922</b>	<b>32,849</b>	<b>-</b>	<b>79,771</b>	<b>73,606</b>
Net Receipts / Payments		4,816	3,159	-	7,975	9,832
Transfers net		(1,320)	1,320	-	-	-
Net movement in funds		3,496	4,479	-	7,975	9,832
Funds brought forward 01 January 2023		27,927	13,785	-	63,775	53,943
Deduct non cash/bank related Endow Funds		-	-	-	-	-
Funds carried forward 31 December 2022	8	31,423	18,264	-	71,750	63,775

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

**Statement of Assets and Liabilities - Year Ended 31 December 2023**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Funds Reconciliation</b>					
Bank and cash at start of year	27,927	22,951	-	50,878	41,047
Net movement in funds	<u>3,496</u>	<u>4,479</u>		<u>7,975</u>	<u>9,832</u>
Bank & cash at end of year	<u><u>31,423</u></u>	<u><u>27,430</u></u>	-	<u><u>58,853</u></u>	<u><u>50,879</u></u>
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts	31,423	27,327	-	58,750	50,776
Cash in Hand	-	103	-	103	103
Total	<u><u>31,423</u></u>	<u><u>27,430</u></u>	-	<u><u>58,853</u></u>	<u><u>50,879</u></u>

**Memorandum Note Only**

**Investments**

Endowment Investments

£ 255,596    £ 255,596    £ 275,411

**Liabilities (Restricted Funds)**

Members Loan to support construction of new Church Hall (2018)

£ 44,000    £ 46,000

**Fixed Assets**

Assets retained for the Church's own use comprise the following properties and are stated at insured valuations:-

	£	£
Church, Church Hall and contents	3,069,382	2,740,519
Manse and Sexton House	563,501	503,125

Approved by trustees on at a meeting on

19/05/2024 and signed on its behalf by:

Mr Derek Loane  
Trustee

*Derek Loane*

Dr Cecil Givan  
Trustee

*gc Givan*

## Aughnacloy Congregation of the Presbyterian Church in Ireland

### Notes to Accounts - Year Ended 31 December 2023

#### 1. ACCOUNTING POLICIES

##### BASIS OF FINANCIAL STATEMENTS

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

##### FUND ACCOUNTING

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

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

Unrestricted funds are income funds which are to be spent on the congregation's general purposes.

Designated funds are general funds set aside by the congregation for use in the future.

#### RECEIPTS

##### 2. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
Loose collections	1,392	-	-	1,392
Donations & gifts	41,780	13,293	-	55,073
Gift Aid	7,673	1,253	-	8,926
Legacies & bequest	293	8,498	-	8,791
	<u>51,138</u>	<u>23,044</u>	<u>-</u>	<u>74,182</u>

##### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
Income from charitable activity & fundraising	-	520	-	520
Membership Fees	-	1,113	-	1,113
Grants	-	6,150	-	6,150
	<u>-</u>	<u>7,783</u>	<u>-</u>	<u>7,783</u>

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

**Notes to Accounts - Year Ended 31 December 2023**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
Letting of Premises	600	3,916	-	4,516
	<u>600</u>	<u>3,916</u>	<u>-</u>	<u>4,516</u>

**5. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
Bank Interest	-	7	-	7
	<u>-</u>	<u>7</u>	<u>-</u>	<u>7</u>

**6. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
Other	-	1,258	-	1,258
	<u>-</u>	<u>1,258</u>	<u>-</u>	<u>1,258</u>

**PAYMENTS**

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
General Assembly Assessments & Payments	8,197	-	-	8,197
Presbytery Fees	319	-	-	319
Cost of Fundraising	-	-	-	-
Ministry & support staff	29,162	-	-	29,162
Running expenses	8,536	19,316	-	27,852
Donations to Missions/Charities	-	13,533	-	13,533
Governance costs	708	-	-	708
	<u>46,922</u>	<u>32,849</u>	<u>-</u>	<u>79,771</u>

Aughnacloy Congregation of the Presbyterian Church in Ireland

Notes to Accounts - Year Ended 31 December 2023

**8. FUND BALANCES**

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
<b>Unrestricted Funds</b>						
General	27,927	51,738	46,922	3,496	(1,320)	31,423
	<u>27,927</u>	<u>51,738</u>	<u>46,922</u>	<u>3,496</u>	<u>(1,320)</u>	<u>31,423</u>
<b>Restricted Funds</b>						
United Appeal	-	4,506	4,506	-	-	-
General Missions Fund	-	6,909	6,909	-	-	-
Presbyterian Children's Society	-	550	550	-	-	-
Moderators Appeal - Turkey & Syria Earthquake	-	550	550	-	-	-
Logos Ministries	-	-	100	-	100	-
Stand by Me Ministries	-	-	100	-	100	-
Gideons	-	-	120	-	120	-
Repairs	13,478	11,955	5,582	6,373	-	19,851
Sunday School	2,000	343	1,469	(126)	1,000	1,874
Rooted	1,974	5,150	6,154	(1,004)	-	970
Boys Brigade	4,579	5,292	5,819	(527)	-	4,052
Presbyterian Women	920	753	990	(237)	-	683
	<u>22,951</u>	<u>36,008</u>	<u>32,849</u>	<u>4,479</u>	<u>1,320</u>	<u>27,430</u>
<b>Total Funds</b>	<u>50,878</u>	<u>87,746</u>	<u>79,771</u>	<u>7,975</u>	<u>-</u>	<u>58,853</u>

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

Northern Ireland - Charity number 105598

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# Annual report

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

## **Trustees' Annual Report for the year ended 31 December 2023 Registered Charity in Northern Ireland (NIC105598)**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Aughnacloy congregation of the Presbyterian Church in Ireland  
16a Caledon Road, Aughnacloy, BT696AY

Registered Charity in Northern Ireland (NIC105598)

### **CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were trustees at the date of this report were Messrs Kenneth Beattie, David Bell, Cecil Givan, Noel Givan (emeritus), Paul McLean, Derek Loane, Colin Mullan, Edgar Mullan and Francis Robinson.

### **PRINCIPAL OFFICE BEARERS**

Minister: Rev. Roger McElnea  
Clerk of Session: Dr. Cecil Givan  
Treasurer: Mr David Bell

### **INDEPENDENT EXAMINER**

Mr William Courtney & Co., 26 The Square, Dungannon, BT717SG, Co. Tyrone.

### **BANKERS**

Ulster Bank  
Main Street, Clogher, Co Tyrone.

### **SOLICITORS**

Falls and Hanna  
Main Street, Fivemiletown, Co. Tyrone.

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.

## **STRUCTURE AND MANAGEMENT**

### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community.

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

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

Stated meetings of the Kirk session are held four times each year. 4 meetings took place in 2023.

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 a third 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. Aghnacloy Presbyterian Church, a congregation of the Presbyterian Church has been assigned to the Omagh 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 each 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, administrative, 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.

## **PURPOSE AND DESCRIPTION**

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

Aughnacloy 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 purposes are, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

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

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

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

## **ACTIVITIES AND OBJECTIVES**

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

- Sunday School
- Bible Class
- Youth Fellowship
- Presbyterian Women's Group
- Friends Together
- Walking Group
- Boys' Brigade
- Girls' Brigade

## **ACHIEVEMENTS AND PERFORMANCE**

### **Worship and prayer**

The congregation meets for worship each Sunday at 10.40am. During the week from October to April the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

From time to time we acknowledged God's gift of new life with the Sacrament of Baptism and during the year 3 babies were baptised. Sadly, some members passed away and we gave thanks for their faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 108 communicant members and 72 families connected with the congregation. The average week attendance at morning worship is typically 65.

### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the other members.

### **Mission and outreach**

As well as our regular services every Sunday morning during the year, the congregation typically hold a series of Sunday Evening Services to which people from across the community were invited. A Holiday Bible Club was held in June and a large number of children, upwards of 100, from the surrounding area came along. Further outreach missionary work was held at Easter and Christmas within a local community hall.

During the year, collections and donations were given to Abaana, Arab World Ministry of Pioneers, Ballymagrane Mission, Belfast City Mission, Child Evangelism Fellowship, Clive & Hazel Walker, Faith Mission, Fields of Life, Hope for Youth Ministries, Milo the Gospel Dog, Logos Ministries, Orphans of Ministers and Missionaries of PCI, Open Doors, Revival Movement Association, Rooted, Sarah and Jose, Seamen's Christian Friend Society, Stephen & Angelina Cowan, Tear Fund, The Bible Society, United Christian Broadcasters

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

### **Presbytery**

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

**General Assembly**

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

**Property**

The congregation continues to maintain its buildings and facilities.

**Organisations**

Bible Class and Sunday School take place on Sunday mornings at 10.00 am from September to June. There are five teachers and 30 children using the Go Teach and other materials. Children's Church is available during most Sunday services. The Youth Fellowship meets on Sunday evenings, and the Presbyterian Women's Group once a month. The Boys' Brigade and Girls' Brigade meet on Monday evenings. Friends Together meets once a month.

**Volunteers**

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

## **PUBLIC BENEFIT STATEMENT**

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

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

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

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

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

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

### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 67 contributing households during the year [74 in previous year, 2022] donating a total of £41,785.30 (£40,516.00 in previous year, 2022). Total Income of the congregation during the year was £87,746.00, compared to £83,438.00 in the previous year, 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.

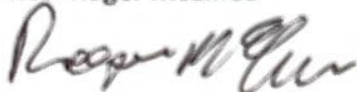
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2018 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 19 May 2024 and signed on its behalf by

Name: Rev Roger McElna

Dr Cecil Givan



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

Northern Ireland - Charity number 105598

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# Annual return

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**Charity No: NIC105598**

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

**Trustee Report  
and  
Receipts and Payments Account  
for the year ended 31 December 2023**

## Aughnacloy Congregation of the Presbyterian Church in Ireland

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

I report on the accounts of the Charity for the year ended 31 December 2023.

#### 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,  
to follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of  
the Charities Act  
to state whether particular matters have come to my attention.

#### Basis of independent examiner's report:

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.

  
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Andrew Gilpin FCCA  
WHR Accountants Limited  
Chartered Certified Accountants  
56 English Street  
Armagh  
BT61 7LG

Date 19/05/2024

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

Northern Ireland - Charity number 105598

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# Accounts

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**Charity No: NIC105598**

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

**Trustee Report  
and  
Receipts and Payments Account  
for the year ended 31 December 2022**

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

**Statement of Receipts and Payments - Year Ended 31 December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Receipts</b>						
Donations & Legacies	2	46,293	22,520	-	68,813	57,750
Charitable Activities	3	1,030	8,193	-	9,223	7,695
Other trading activities	4	600	3,355	-	3,955	4,260
Investment income	5	-	3	-	3	-
Other income	6	530	914	-	1,444	-
<b>Total Receipts</b>		<b>48,453</b>	<b>34,985</b>	<b>-</b>	<b>83,438</b>	<b>69,705</b>
<b>Payments</b>						
Charitable Activities	7	43,661	26,798	-	70,459	69,357
Fixed Assets		2,792	355	-	3,147	3,412
<b>Total Payments</b>		<b>46,453</b>	<b>27,153</b>	<b>-</b>	<b>73,606</b>	<b>72,769</b>
Net Receipts / Payments		2,000	7,832	-	9,832	(3,064)
Transfers net		(1,335)	1,335	-	-	-
Net movement in funds		665	9,167	-	9,832	(3,064)
Funds brought forward 01 January 2022		27,262	13,785	-	41,047	44,111
Deduct non cash/bank related Endown Funds		-	-	-	-	-
Funds carried forward 31 December 2022	8	27,927	22,952	-	50,879	41,047

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

**Statement of Assets and Liabilities - Year Ended 31 December 2022**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Funds Reconciliation</b>					
Bank and cash at start of year	27,262	13,785	-	41,047	44,111
Net movement in funds	665	9,167		9,832	(3,064)
Bank & cash at end of year	<u>27,927</u>	<u>22,952</u>	-	<u>50,879</u>	<u>41,047</u>

**Bank & Cash Balances**

Bank Current Accounts	27,927	22,849	-	50,776	40,945
Cash in Hand	-	103	-	103	103
<b>Total</b>	<u>27,927</u>	<u>22,952</u>	-	<u>50,879</u>	<u>41,048</u>

**Memorandum Note Only**

**Investments**

Endowment Investments	<u>275,411</u>	<u>275,411</u>	<u>274,204</u>
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**Liabilities (Restricted Funds)**


Members Loan to support construction of new Church Hall (2018)	<u>£ 46,000</u>	<u>£ 48,000</u>
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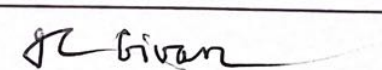
**Fixed Assets**

Assets retained for the Church's own use comprise the following properties and are stated at insured valuations:-

Church, Church Hall and contents	£ 2,740,519	£ 1,598,977
Manse and Sexton House	503,125	474,629

Approved by trustees on a meeting on 15/03/2023 and signed on its behalf by:

Mr Derek Loane   
Trustee

Dr Cecil Givan   
Trustee

# Aughnacloy Congregation of the Presbyterian Church in Ireland

## Notes to Accounts - Year Ended 31 December 2022

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

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

#### FUND ACCOUNTING

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

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

Unrestricted funds are income funds which are to be spent on the congregation's general purposes.

Designated funds are general funds set aside by the congregation for use in the future.

### RECEIPTS

#### 2. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Loose collections	920	-	-	920
Donations & gifts	40,516	12,246	-	52,762
Gift Aid	4,552	1,269	-	5,821
Legacies & bequest	305	9,005	-	9,310
	<u>46,293</u>	<u>22,520</u>	<u>-</u>	<u>68,813</u>

#### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Income from charitable activity & fundraising	1,030	1,626	-	2,656
Membership Fees	-	819	-	819
Grants	-	5,748	-	5,748
	<u>1,030</u>	<u>8,193</u>	<u>-</u>	<u>9,223</u>

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

**Notes to Accounts - Year Ended 31 December 2022**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Letting of Premises	600	3,355	-	3,955
	<u>600</u>	<u>3,355</u>	<u>-</u>	<u>3,955</u>

**5. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Bank Interest	-	3	-	3
	<u>-</u>	<u>3</u>	<u>-</u>	<u>3</u>

**6. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Other	530	914	-	1,444
	<u>530</u>	<u>914</u>	<u>-</u>	<u>1,444</u>

**PAYMENTS**

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
General Assembly Assessments & Payments	7,482	-	-	7,482
Presbytery Fees	269	-	-	269
Cost of Fundraising	376	-	-	-
Ministry & support staff	28,490	-	-	28,490
Running expenses	6,354	11,421	-	17,775
Donations to Missions/Charities	-	15,377	-	15,377
Governance costs	690	-	-	690
	<u>43,661</u>	<u>26,798</u>	<u>-</u>	<u>70,083</u>

Aughnacloy Congregation of the Presbyterian Church in Ireland

Notes to Accounts - Year Ended 31 December 2022

8. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
<b>Unrestricted Funds</b>						
General	27,262	48,453	46,453	665	(1,335)	27,927
	<u>27,262</u>	<u>48,453</u>	<u>46,453</u>	<u>665</u>	<u>(1,335)</u>	<u>27,927</u>
<b>Restricted Funds</b>						
United Appeal	-	4,220	4,220	-	-	-
General Missions Fund	-	7,108	7,108	-	-	-
Presbyterian Children's Society	-	440	440	-	-	-
Student Bursary fund	-	225	225	-	-	-
Enrolement Service	-	541	541	-	-	-
Ukraine Appeal	-	2,250	2,250	-	-	-
Open Doors	-	-	235	-	235	-
Kenya Sunbeam Ministries	-	-	100	-	100	-
Repairs	7,443	9,467	3,432	6,035	-	13,478
Sunday School	1,996	260	1,256	4	1,000	2,000
Rooted	611	3,892	2,529	1,363	-	1,974
Boys Brigade	3,466	4,794	3,680	1,114	-	4,580
Presbyterian Women	269	1,788	1,137	651	-	920
	<u>13,785</u>	<u>34,985</u>	<u>27,153</u>	<u>9,167</u>	<u>1,335</u>	<u>22,952</u>
<b>Total Funds</b>	<u>41,047</u>	<u>83,438</u>	<u>73,606</u>	<u>9,832</u>	<u>-</u>	<u>50,879</u>

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

Northern Ireland - Charity number 105598

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# Annual report

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

## **Trustees' Annual Report for the year ended 31 December 2022 Registered Charity in Northern Ireland (NIC105598)**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Aughnacloy congregation of the Presbyterian Church in Ireland  
16a Caledon Road, Aughnacloy, BT696AY

Registered Charity in Northern Ireland (NIC105598)

#### **CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were trustees at the date of this report were Messrs Kenneth Beattie, David Bell, Cecil Givan, Noel Givan, Paul McLean, Derek Loane, Colin Mullan, Edgar Mullan and Francis Robinson.

#### **PRINCIPAL OFFICE BEARERS**

Minister: Rev. Roger McElnea  
Clerk of Session: Dr. Cecil Givan  
Treasurer: Mr David Bell

#### **INDEPENDENT EXAMINER**

Mr William Courtney & Co., 26 The Square, Dungannon, BT717SG, Co. Tyrone.

#### **BANKERS**

Ulster Bank  
Main Street, Clogher, Co Tyrone.

#### **SOLICITORS**

Falls and Hanna  
Main Street, Fivemiletown, Co. Tyrone.

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.

## **STRUCTURE AND MANAGEMENT**

### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community.

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

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

Stated meetings of the Kirk session are held four times each year. 4 meetings took place in 2022.

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 a third 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. Aghnacloy Presbyterian Church, a congregation of the Presbyterian Church has been assigned to the Omagh 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 each 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, administrative, 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.

### **PURPOSE AND DESCRIPTION**

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

Aughnacloy 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 purposes are, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

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

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

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

### **ACTIVITIES AND OBJECTIVES**

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

- Sunday School
- Bible Class
- Youth Fellowship
- Presbyterian Women's Group
- Friends Together
- Walking Group

- Boys' Brigade
- Girls' Brigade

## **ACHIEVEMENTS AND PERFORMANCE**

### **Worship and prayer**

The congregation meets for worship each Sunday at 11.00am. During the week from October to April the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

From time to time we acknowledged God's gift of new life with the Sacrament of Baptism and during the year 3 babies were baptised. Sadly, some members passed away and we gave thanks for their faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 106 communicant members and 78 families connected with the congregation. The average week attendance at morning worship is typically 65.

### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the other members.

### **Mission and outreach**

As well as our regular services every Sunday morning during the year, the congregation typically hold a series of Sunday Evening Services to which people from across the community were invited. A mission was held in December with a number of people from the congregation and wider community in attendance. A Holiday Bible Club was held in June and a large number of children, upwards of 100, from the surrounding area came along.

During the year, collections and donations were given to Belfast City Mission, Presbyterian Children's Society, Faith Mission, Night Light, Tearfund, CEF, SCFS, Fields of Life, The Bible Society, Arab World Ministries, Open Doors, Abaana Choir, Revival Movement Association, United Christian Broadcasters, Orphans of Ministers and Missionaries of PCI, Milo the Gospel Dog, Clive & Hazel Walker, Stephen & Angelina Cowan, Christian Institute, Irish Church Mission and Leprosy Mission.

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

### **Presbytery**

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

### **General Assembly**

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

### **Property**

The congregation continues to maintain its buildings and facilities.

### **Organisations**

Bible Class and Sunday School take place on Sunday mornings at 10.00 am from September to June. There are five teachers and 30 children using the Go Teach and other materials. Children's Church is available during most Sunday services. The Youth Fellowship meets in the Caledon Street School on Sunday evenings, and the Presbyterian Women's Group once a month. The Boys' Brigade and Girls' Brigade meet on Monday evenings. Friends Together meets once a month. The Walking Group meets weekly for eight weeks in late Spring and early Summer.

### **Volunteers**

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

## **PUBLIC BENEFIT STATEMENT**

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

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

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

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

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

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

### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 74 contributing households during the year [64 in previous year, 2021] donating a total of £40,516 (£35,159.00 in previous year, 2021). Total Income of the congregation during the year was £83,438.00, compared to £69,705.00 in the previous year, 2021.

### **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) 2018 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 15 March 2023 and signed on its behalf by

Name: Rev Roger McElnea

Dr Cecil Givan

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

Northern Ireland - Charity number 105598

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# Annual return

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**Charity No: NIC105598**

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

**Trustee Report  
and  
Receipts and Payments Account  
for the year ended 31 December 2022**

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

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

I report on the accounts of the Charity for the year ended 31 December 2022.

**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,  
to follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act  
to state whether particular matters have come to my attention.

**Basis of independent examiner's report:**

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.

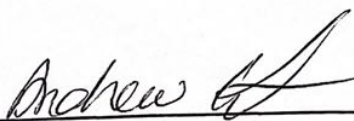
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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.

  
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Andrew Gilpin FCCA  
WHR Accountants Limited  
Chartered Certified Accountants  
56 English Street  
Armagh  
BT61 7LG

Date 15/03/2023