

**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.

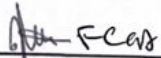
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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	(3,122)	6,914		3,792	7,975
Bank & cash at end of year	28,301	34,344	-	62,645	49,022
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts	28,301	34,215	-	62,516	50,776
Cash in Hand	-	129	-	129	103
Total	28,301	34,344	-	62,645	50,879

### Memorandum Note Only

#### Investments

Endowment Investments	£ 303,006	£ 303,006	£ 255,596
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#### Liabilities (Restricted Funds)

Members Loan to support construction of new Church Hall (2018)	£ 44,000	£ 44,000
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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	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
	600	5,196	-	5,796

### 5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Bank Interest	-	4	-	4
	-	4	-	4

### 6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Other	-	1,630	-	1,630
	-	1,630	-	1,630

### 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
	49,036	38,399	-	87,435



# 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
	31,423	49,954	53,076	(3,122)	-	28,301
<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
	27,430	45,313	38,399	6,914	-	34,344
<b>Total Funds</b>	58,853	95,267	91,475	3,792	-	62,645