

# Fintona Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105632

## Details

Known as	Fintona Presbyterian Church
Status	Received
Registered	2016-08-10
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	3 Mountjoy Avenue Omagh Omagh BT78 5nx BT78 5NX
Phone	02882240556
Email	<a href="mailto:jonathancowanrev@gmail.com">jonathancowanrev@gmail.com</a>

## Activities

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

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£95,793	£84,505	£0	1

## Trustees

---

Name	Role	Appointed
Mr Keith Boland		
Mr Raymond Dowdalls		
Mr Timothy Moore		
Mr Wesley Liggett		
Mrs Anna Giboney		
Mrs Caroline Crawford		
Mrs Jennifer Wilson		
Rev Neil Stewart		

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

Northern Ireland - Charity number 105632

---

# Accounts

---

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	49,633	32,761	0	82,394	79,555
Charitable activities	3	0	3,626	0	3,626	4,726
Other trading activities	4	7,800	0	0	7,800	1,625
Investment Income	5	1,271	377	0	1,648	1,322
Other	6	300	25	0	325	205
<b>Total Receipts</b>		<b>59,004</b>	<b>36,789</b>	<b>0</b>	<b>95,793</b>	<b>87,433</b>
<b>Payments</b>						
Raising funds	7	0	0	0	0	0
Charitable activities	8	33,725	50,780	0	84,505	75,724
Other	9	0	0	0	0	0
<b>Total Payments</b>		<b>33,725</b>	<b>50,780</b>	<b>0</b>	<b>84,505</b>	<b>75,724</b>
Net receipts / (payments)		25,279	(13,991)	0	11,288	11,709
Transfers between funds		(4,141)	4,141	0	0	0
Net movement in funds		21,138	(9,850)	0	11,288	11,709
Funds brought forward		53,028	72,578		125,606	113,897
Funds carried forward	12	74,166	62,728	0	136,894	125,606

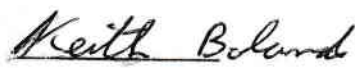
**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**for the year ended 31 December 2024**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	53,028	72,578	0	125,606	113,897
Net movement in funds	21,138	(9,850)	0	11,288	11,709
	-----	-----	-----	-----	-----
Bank and Cash at end of year	74,166	62,728	0	136,894	125,606
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				136,894	125,606
Bank Deposit Accounts				0	0
				-----	-----
				136,894	125,606
				=====	=====
<b>Other Assets</b>					
Investments – Note 11				63,170	60,318
				-----	-----
				63,170	60,318
				=====	=====
<b>Liabilities</b>					
				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on

  
 \_\_\_\_\_  
 Rev Jonathan Cowan

signed on its behalf by

  
 \_\_\_\_\_  
 Mr Keith Boland

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

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**FUND ACCOUNTING**

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

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

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

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:	34,918	6,259	0	41,177	44,874
Loose collections	1,870	3,889	0	5,759	4,042
Donations and gifts	5,582	19,765	0	25,347	17,636
Gift Aid	7,263	2,848	0	10,111	10,488
Legacies and bequest	0	0	0	0	2,515
	<u>49,633</u>	<u>32,761</u>	<u>0</u>	<u>82,394</u>	<u>79,555</u>

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

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	1,203	0	1,203	1,321
Grants	0	2,423	0	2,423	3,405
	<u>0</u>	<u>3,626</u>	<u>0</u>	<u>3,626</u>	<u>4,726</u>

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	7,800	0	0	7,800	1,625
Trading income	0	0	0	0	0
	<u>7,800</u>	<u>0</u>	<u>0</u>	<u>7,800</u>	<u>1,625</u>

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	155	0	0	155	145
General Investment Fund	1,116	377	0	1,493	1,177
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	<u>1,271</u>	<u>377</u>	<u>0</u>	<u>1,648</u>	<u>1,322</u>

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

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	300	25	0	325	205
	<u>300</u>	<u>25</u>	<u>0</u>	<u>325</u>	<u>205</u>

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
FWO envelopes	0	0	0	0	0
Fundraising events	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
General Assembly Assessments	2,915	0	0	2,915	3,038
Presbytery fees	256	0	0	256	290
Ministry and support staff costs	15,588	0	0	15,588	17,618
Congregational running expenses	14,966	37,459	0	52,425	39,971
Donations to Missions and charities	0	13,321	0	13,321	14,807
Governance costs	0	0	0	0	0
	<u>33,725</u>	<u>50,780</u>	<u>0</u>	<u>84,505</u>	<u>75,724</u>

**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**

31 December 2024

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 6-8 Craigavon Road, Fintona, Co Tyrone BT78 2BN and the associated fixtures, fittings, plant and machinery, and the Manse situated at 4 Derrybard Road, Fintona, Co Tyrone, BT78 2JH. These have an insurance value of £1,505,104.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation. The increase in the value of General Investment Fund investments is due to the increase in the share price.

	2024 £	2023 £
General Investment Fund	63,170	60,318
Other Investments	0	0
	-----	-----
	63,170	60,318
	-----	-----

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

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General Fund	53,028	59,004	33,725	25,279	(4,141)	74,166
	53,028	59,004	33,725	25,279	(4,141)	74,166
<b>Restricted Funds</b>						
Property Fund	47,434	11,158	24,843	(13,685)	3,000	36,749
Missions and charities	5,097	11,121	12,467	(1,346)	1,141	4,892
Boys Brigade	7,134	4,576	4,146	430	0	7,564
PW	10,271	8,566	7,849	717	0	10,988
Sabbath School	2,642	1,368	1,475	(107)		2,535
	72,578	36,789	50,780	(13,991)	4,141	62,728
Total	125,606	95,793	84,505	11,288	0	136,894

The congregation has reviewed the basis on which it prepares its accounts and in order that they are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds which the congregation hold, in particular investments are disclosed in the Statement of Assets and Liabilities.

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

Northern Ireland - Charity number 105632

---

# Accounts

---

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

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

**Registered Charity in Northern Ireland 105632**

**FINTONA 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**

Fintona congregation of the Presbyterian Church in Ireland  
6-8 Craigavon Road  
Fintona  
BT78 2BN  
Registered Charity in Northern Ireland (NIC105632)

**CHARITY TRUSTEES**

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

Rev J Cowan - Convenor  
K Boland  
W Liggett  
C Crawford

**PRINCIPAL OFFICE BEARERS**

Convenor	Rev Jonathan Cowan
Clerk of Session	Keith Boland
Treasurer	Hilary Jobb

**INDEPENDENT EXAMINER**

Cathy Clyde  
22 Botera Upper Road  
Omagh  
Co Tyrone  
BT78 5DG

**BANKERS**

Danske Bank  
Po Box 183  
Donegal Square West  
Belfast  
BT16JS

**SOLICITORS**

A F Colhoun  
The Old Library  
41 Dublin Road  
Omagh  
County Tyrone BT78 1HE

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

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

#### **STRUCTURE AND MANAGEMENT**

##### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

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. Fintona 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 the congregation.

## FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

#### **DESCRIPTION AND PURPOSE**

Fintona 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.

#### **ACTIVITIES AND OBJECTIVES**

The congregation exists to worship God and to draw people into a saving faith in the Lord Jesus Christ.

The congregation meets for Worship every Sunday and for other activities during the week. These include Sunday School, PW, Choir, Boys' Brigade, Walk and Talk Group and Bible study group.

The Sacraments of Baptism and the Lords Supper are celebrated throughout the year.

Pastoral care is provided to everyone in the congregation and in the local community. The Minister and elders all contribute to providing pastoral care within the congregation.

At a local level the congregation has a wide-ranging mission and ministry to the local community. Mission happens in many ways in our congregation. We host special mission events such as Ladies nights, family barbeques, family events, summer walk and talks and special church services.

We contribute to the following Christian charities; Christian Aid, TearFund, Bible Societies, Scripture Union, World Development, Presbyterian Children's Society and other good causes as the need arises.

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Fintona Presbyterian Church. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities.

The church committee are responsible for the church property and this includes the church building, church hall, graveyard, the Manse and associated lands. The committee also oversee the day to day finances of the church. The Kirk Session as trustees are responsible for all the financial matters.

## **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 including Facebook 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.

FINTONA 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. Total donations received from the congregation during the year as General Congregational Funds, General Congregational Activities, Income on Bequests, General Donations, FWO and loose change and Gift Aid was £44,036. Amount collected as weekly free will offering was £29,583 (from 81 contributors) compared to £21,354 (from 81 contributors). Other amounts received for donations, specific charitable collections, from investment income and to off-set specific expenses totaled £43,397. Total expenditure of £75,724 was spent during the year in achieving the church's charitable objectives.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

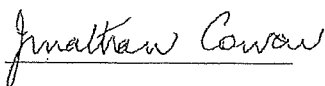
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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.

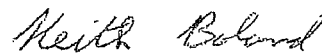
Approved by the Kirk Session at a meeting on 10/10/24

signed on its behalf by



Rev Jonathan Cowan

10/10/24



Mr Keith Boland

10<sup>th</sup> OCT. 2024

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

I report on the accounts of the charity for the year ended 31 December 2023 which comprise the statement of financial activity, statement of assets and liabilities and the related notes.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts; and seeking explanations from the trustees concerning 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 EXAMINERS REPORT TO THE TRUSTEES OF FINTONA CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND

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 your attention to.

Cathy Clyde

Cathy Clyde FCA

Chartered Accountant

11/10/24

Date

**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
for the year ended 31 December 2023

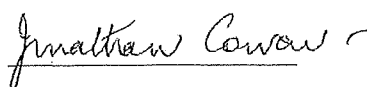
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	41,181	38,374	0	79,555	56,040
Charitable activities	3	0	4,726	0	4,726	3,584
Other trading activities	4	1,625	0	0	1,625	0
Investment Income	5	1,025	297	0	1,322	1,462
Other	6	205	0	0	205	205
<b>Total Receipts</b>		<b>44,036</b>	<b>43,397</b>	<b>0</b>	<b>87,433</b>	<b>61,291</b>
<b>Payments</b>						
Raising funds	7	0	0	0	0	0
Charitable activities	8	43,384	32,340	0	75,724	74,049
Other	9	0	0	0	0	0
<b>Total Payments</b>		<b>43,384</b>	<b>32,340</b>	<b>0</b>	<b>75,724</b>	<b>74,049</b>
Net receipts / (payments)		652	11,057	0	11,709	(12,758)
Transfers between funds		(1,214)	1,214	0	0	0
Net movement in funds		(562)	12,271	0	11,709	(12,758)
Funds brought forward		53,590	60,307		113,897	126,655
Funds carried forward	12	53,028	72,578	0	125,606	113,897
		=====	=====	=====	=====	=====

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES  
for the year ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	53,590	60,307	0	113,897	126,655
Net movement in funds	(562)	12,271	0	11,709	(12,758)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	53,028	72,578	0	125,606	113,897
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				125,606	113,897
Bank Deposit Accounts				0	0
				-----	-----
				125,606	113,897
				=====	=====
<b>Other Assets</b>					
Investments – Note 11				60,318	55,312
				-----	-----
				60,318	55,312
				=====	=====
<b>Liabilities</b>					
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 10/10/24

signed on its behalf by



Rev Jonathan Cowan

10/10/24



Mr Keith Boland

10<sup>th</sup> Oct. 2024

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

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**FUND ACCOUNTING**

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

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

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

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	29,582	15,292	0	44,874	37,796
Loose collections	360	3,682	0	4,042	1,111
Donations and gifts	5,214	12,422	0	17,636	5,896
Gift Aid	6,025	4,463	0	10,488	8,237
Legacies and bequest	0	2,515	0	2,515	0
	-----	-----	-----	-----	-----
	41,181	38,374	0	79,555	56,040
	-----	-----	-----	-----	-----

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

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	1,321	0	1,321	1,833
Grants	0	3,405	0	3,405	1,751
	-----	-----	-----	-----	-----
	0	4,726	0	4,726	3,584
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	1,625	0	0	1,625	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	1,625	0	0	1,625	0
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	145	0	0	145	239
General Investment Fund	880	297	0	1,177	1,223
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	1,025	297	0	1,322	1,462
	-----	-----	-----	-----	-----

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

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	205	0	0	205	205
	-----	-----	-----	-----	-----
	205	0	0	205	205
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	0	0	0	0	0
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	3,038	0	0	3,038	2,690
Presbytery fees	290	0	0	290	246
Ministry and support staff costs	17,618	0	0	17,618	31,586
Congregational running expenses	22,438	17,533	0	39,971	24,845
Donations to Missions and charities	0	14,807	0	14,807	14,682
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	43,384	32,340	0	75,724	74,049
	-----	-----	-----	-----	-----

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

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 6-8 Craigavon Road, Fintona, Co Tyrone BT78 2BN and the associated fixtures, fittings, plant and machinery, and the Manse situated at 4 Derrybard Road, Fintona, Co Tyrone, BT78 2JH. These have an insurance value of £1,505,104.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation. The increase in the value of General Investment Fund investments is due to the increase in the share price.

	2023	2022
	£	£
General Investment Fund	60,318	55,312
Other Investments	0	0
	-----	-----
	60,318	55,312
	-----	-----

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

**12. FUND BALANCES**

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General Fund	53,590	44,036	43,384	652	(1,214)	53,028
	-----	-----	-----	-----	-----	-----
	53,590	44,036	43,384	652	(1,214)	53,028
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property Fund	40,082	15,656	8,304	7,352	0	47,434
Missions and charities	4,285	10,303	10,705	(402)	1,214	5,097
Boys Brigade	4,977	7,633	5,476	2,157	0	7,134
PW	9,082	8,175	6,986	1,189	0	10,271
Sabbath School	1,881	1,630	869	761		2,642
	-----	-----	-----	-----	-----	-----
	60,307	43,397	32,340	11,057	1,214	72,578
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>113,897</b>	<b>87,433</b>	<b>75,724</b>	<b>11,709</b>	<b>0</b>	<b>125,606</b>
	-----	-----	-----	-----	-----	-----

The congregation has reviewed the basis on which it prepares its accounts and in order that they are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds which the congregation hold, in particular investments are disclosed in the Statement of Assets and Liabilities.

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

Northern Ireland - Charity number 105632

---

# Annual report

---

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

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

**Registered Charity in Northern Ireland 105632**

**FINTONA 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**

Fintona congregation of the Presbyterian Church in Ireland  
6-8 Craigavon Road  
Fintona  
BT78 2BN  
Registered Charity in Northern Ireland (NIC105632)

**CHARITY TRUSTEES**

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

Rev J Cowan - Convenor  
K Boland  
W Liggett  
C Crawford

**PRINCIPAL OFFICE BEARERS**

Convenor	Rev Jonathan Cowan
Clerk of Session	Keith Boland
Treasurer	Hilary Jobb

**INDEPENDENT EXAMINER**

Cathy Clyde  
22 Botera Upper Road  
Omagh  
Co Tyrone  
BT78 5DG

**BANKERS**

Danske Bank  
Po Box 183  
Donegal Square West  
Belfast  
BT16JS

**SOLICITORS**

A F Colhoun  
The Old Library  
41 Dublin Road  
Omagh  
County Tyrone BT78 1HE

## FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### STRUCTURE AND MANAGEMENT

##### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

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. Fintona 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 the congregation.

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

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

#### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

#### **DESCRIPTION AND PURPOSE**

Fintona 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.

#### **ACTIVITIES AND OBJECTIVES**

The congregation exists to worship God and to draw people into a saving faith in the Lord Jesus Christ.

The congregation meets for Worship every Sunday and for other activities during the week. These include Sunday School, PW, Choir, Boys' Brigade, Walk and Talk Group and Bible study group.

The Sacraments of Baptism and the Lords Supper are celebrated throughout the year.

Pastoral care is provided to everyone in the congregation and in the local community. The Minister and elders all contribute to providing pastoral care within the congregation.

At a local level the congregation has a wide-ranging mission and ministry to the local community. Mission happens in many ways in our congregation. We host special mission events such as Ladies nights, family barbeques, family events, summer walk and talks and special church services.

We contribute to the following Christian charities; Christian Aid, TearFund, Bible Societies, Scripture Union, World Development, Presbyterian Children's Society and other good causes as the need arises.

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Fintona Presbyterian Church. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities.

The church committee are responsible for the church property and this includes the church building, church hall, graveyard, the Manse and associated lands. The committee also oversee the day to day finances of the church. The Kirk Session as trustees are responsible for all the financial matters.

## **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 including Facebook 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.

**FINTONA 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. Total donations received from the congregation during the year as General Congregational Funds, General Congregational Activities, Income on Bequests, General Donations, FWO and loose change and Gift Aid was £44,036. Amount collected as weekly free will offering was £29,583 (from 81 contributors) compared to £21,354 (from 81 contributors). Other amounts received for donations, specific charitable collections, from investment income and to off-set specific expenses totaled £43,397. Total expenditure of £75,724 was spent during the year in achieving the church's charitable objectives.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

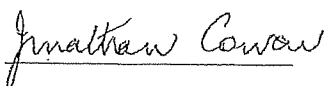
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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.

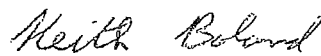
Approved by the Kirk Session at a meeting on 10/10/24

signed on its behalf by



Rev Jonathan Cowan

10/10/24



Mr Keith Boland

10<sup>th</sup> OCT. 2024

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

Northern Ireland - Charity number 105632

---

# Annual return

---

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

I report on the accounts of the charity for the year ended 31 December 2023 which comprise the statement of financial activity, statement of assets and liabilities and the related notes.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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 EXAMINERS REPORT TO THE TRUSTEES OF FINTONA CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND

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 your attention to.

Cathy Clyde

Cathy Clyde FCA

Chartered Accountant

11/10/24

Date

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

Northern Ireland - Charity number 105632

---

# Accounts

---

**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	39,495	16,545	0	56,040	51,200
Charitable activities	3	0	3,584	0	3,584	5,845
Other trading activities	4	0	0	0	0	0
Investment Income	5	686	776	0	1,462	1,502
Other	6	205	0	0	205	227
<b>Total Receipts</b>		<b>40,386</b>	<b>20,905</b>	<b>0</b>	<b>61,291</b>	<b>58,774</b>
<b>Payments</b>						
Raising funds	7	0	0	0	0	0
Charitable activities	8	47,421	26,628	0	74,049	72,937
Other	9	0	0	0	0	0
<b>Total Payments</b>		<b>47,421</b>	<b>26,628</b>	<b>0</b>	<b>74,049</b>	<b>72,937</b>
Net receipts / (payments)		(7,035)	(5,723)	0	(12,758)	(14,163)
Transfers between funds		(1,432)	1,432	0	0	0
Net movement in funds		(8,467)	(4,291)	0	(12,758)	(14,163)
Funds brought forward		62,057	64,598		126,655	140,818
Funds carried forward	12	53,590	60,307	0	113,897	126,655

**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**  
for the year ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	62,057	64,598	0	126,655	140,818
Net movement in funds	(8,467)	(4,291)	0	(12,758)	(14,163)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	53,590	60,307	0	113,897	126,655
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				113,897	87,102
Bank Deposit Accounts				0	39,553
				-----	-----
				113,897	126,655
				=====	=====
<b>Other Assets</b>					
Investments – Note 11				55,312	60,266
				-----	-----
				55,312	60,266
				=====	=====
<b>Liabilities</b>					
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 9 May 2023 signed on its behalf by

PP- Rev Jonathan Conran

Rev Clarke Deering

23/10/23

Keith Boland

Mr Keith Boland

**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**FUND ACCOUNTING**

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

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

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

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving:	29,220	8,576	0	37,796	32,073
Loose collections	658	453	0	1,111	158
Donations and gifts	878	5,018	0	5,896	12,438
Gift Aid	5,739	2,498	0	8,237	6,531
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	39,495	16,545	0	56,040	51,200
	-----	-----	-----	-----	-----

**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	1,833	0	1,833	1,290
Grants	0	1,751	0	1,751	4,555
	-----	-----	-----	-----	-----
	0	3,584	0	3,584	5,845
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Deposit interest	239	0	0	239	325
General Investment Fund	447	776	0	1,223	1,177
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	686	776	0	1,462	1,502
	-----	-----	-----	-----	-----

**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	205	0	0	205	227
	-----	-----	-----	-----	-----
	205	0	0	205	227
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
FWO envelopes	0	0	0	0	0
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	2,690	0	0	2,690	3,661
Presbytery fees	246	0	0	246	291
Ministry and support staff costs	31,120	466	0	31,586	30,797
Congregational running expenses	13,365	11,480	0	24,845	18,980
Donations to Missions and charities	0	14,682	0	14,682	19,208
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	47,421	26,628	0	74,049	72,937
	-----	-----	-----	-----	-----

**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 6-8 Craigavon Road, Fintona, Co Tyrone BT78 2BN and the associated fixtures, fittings, plant and machinery, and the Manse situated at 4 Derrybard Road, Fintona, Co Tyrone, BT78 2JH. These have an insurance value of £1,505,104.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation. The increase in the value of General Investment Fund investments is due to the increase in the share price.

	<b>2022</b>	<b>2021</b>
	£	£
General Investment Fund	55,312	60,266
Other Investments	0	0
	-----	-----
	55,312	60,266
	-----	-----

**FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	62,057	40,386	47,421	(7,035)	(1,432)	53,590
	-----	-----	-----	-----	-----	-----
	62,057	40,386	47,421	(7,035)	(1,432)	53,590
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property Fund	41,793	2,952	4,663	(1,711)	0	40,082
Missions and charities	4,996	12,165	14,308	(2,143)	1,432	4,285
Boys Brigade	6,340	4,140	5,503	(1,363)	0	4,977
PW	9,411	1,429	1,758	(329)	0	9,082
Sabbath School	2,058	219	396	(177)		1,881
	-----	-----	-----	-----	-----	-----
	64,598	20,905	26,628	(5,723)	1,432	60,307
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>126,655</b>	<b>61,291</b>	<b>74,049</b>	<b>(12,758)</b>	<b>0</b>	<b>113,897</b>
	-----	-----	-----	-----	-----	-----

The congregation has reviewed the basis on which it prepares its accounts and in order that they are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds which the congregation hold, in particular investments are disclosed in the Statement of Assets and Liabilities.

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

Northern Ireland - Charity number 105632

---

# Annual report

---

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

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

**Registered Charity in Northern Ireland NIC 105632**

**FINTONA 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**

Fintona Congregation of the Presbyterian Church in Ireland  
6-8 Craigavon Road  
Fintona  
BT782BN  
Registered Charity in Northern Ireland (NIC 105632)

**CHARITY TRUSTEES**

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

Rev C. deering  
K. Boland  
G. Ewing  
T. Hutchinson  
W. Liggett  
J. Thompson  
D Vance

**PRINCIPAL OFFICE BEARERS**

Minister	Rev Clarke Deering
Clerk of Session	Keith Boland
Treasurer	Hilary Jobb

**INDEPENDENT EXAMINER**

**Mrs Cathy Clyde**  
**22 Botera Road**  
**Omagh**  
**BT785DG**

**BANKERS**

Danske bank  
PO Box 183  
Donegal Square West  
BT16JS

**SOLICITORS**

AF Colhoun  
41 Dublin Road  
Omagh  
BT781HE

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

**STRUCTURE AND MANAGEMENT**

**The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

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. Fintona 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 the congregation.

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

### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

### **DESCRIPTION AND PURPOSE**

Fintona 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.

### **ACTIVITIES AND OBJECTIVES**

The congregation exists to worship God and to draw people into a saving faith in the Lord Jesus Christ.

The congregation meets for Worship every Sunday and for other activities during the week. These include Sunday School, PW, Choir and Bible study group.

The Sacraments of the Lords Supper was celebrated two times in 2022.

Pastoral care is provided to everyone in the congregation and in the local community. The Minister, Pastoral and the elders all contribute to providing pastoral care within the congregation.

At a local level the congregation has a wide-ranging mission and ministry to the local community.

We contribute to the following Christian charities; Christian Aid, TearFund, Bible Societies, Scripture Union, World Development, Presbyterian Children's Society, Kenyan Appeal and other good causes as the need arises.

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Fintona Presbyterian Church. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities.

The church committee are responsible for the church property and this includes the church building, church hall, Manse and the graveyard. The committee also oversee the day to day finances of the church. The Kirk Session as trustees are responsible for all the financial matters.

## **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

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

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.

## **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Total donations received from the congregation during the year as General Congregational Funds, General Congregational Activities, Income on Bequests, General Donations, FWO and loose change and Gift Aid was £40,386. Amount collected as weekly free will offering was £21,354 (from 81 contributors) compared to £21,179 (from 81 contributors). Other amounts, received for donations, specific charitable collections, from investment income and to off-set specific expenses, totaled £20,905. Total expenditure of £74,049 was spent during the year in achieving the church's charitable objectives.

## 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 at a meeting on 9 May 2023 and signed on its behalf by



Rev Jonathan Cowan



Mr. Keith Boland

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

Northern Ireland - Charity number 105632

---

# Annual return

---

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

I report on the accounts of the charity for the year ended 31 December 2022 which comprise the statement of financial activity, statement of assets and liabilities and the related notes.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

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

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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 EXAMINERS REPORT TO THE TRUSTEES OF FINTONA CONGREGATION OF  
THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

**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 your attention to.

Cathy Clyde

Cathy Clyde FCA

Chartered Accountant

23/10/23

Date