

Ballynahatty & Creevan Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105650

Details

Known as	Ballynahatty & Creevan Presbyterian Church
Status	Received
Registered	2016-09-23
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	116A Clanabogan Road Omagh Co Tyrone BT78 1sn BT78 1SN
Phone	07710273516
Email	jonathancowanrev@gmail.com

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	£170,146	£163,530	£0	1

Trustees

Name	Role	Appointed
Mr David Kerr		
Mr John Irwin Nevin		
Mr Robert Mccrea		
Mrs Lynda Hamilton		
Rev Neil Stewart		

Ballynahatty & Creevan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105650

Accounts

BALLYNAHATTY & CREEVAN 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
		£	£	£	£	£
Receipts						
Donations and legacies	2	25,235	8,829	0	34,064	36,278
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	694	35	0	729	424
Other	6	200	135,153	0	135,353	25,223
Total Receipts		26,129	144,017	0	170,146	61,925
Payments						
Raising funds	7	0	0	0	0	0
Charitable activities	8	13,389	150,141	0	163,530	46,263
Other	9	0	0	0	0	0
Total Payments		13,389	150,141	0	163,530	46,263
Net receipts / (payments)		12,740	(6,124)	0	6,616	15,662
Transfers between funds		(481)	481	0	0	0
Net movement in funds		12,259	(5,643)	0	6,616	15,662
Funds brought forward		14,028	40,159	0	54,187	38,525
Funds carried forward	12	26,287	34,516	0	60,803	54,187

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
 As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	14,028	40,159		54,187	38,525
Net movement in funds	12,259	(5,643)		6,616	15,662
	-----	-----	-----	-----	-----
Bank and Cash at end of year	26,287	34,516		60,803	54,187
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Current Accounts				60,803	54,187
Cash in Hand				0	0
				-----	-----
				60,803	54,187
				=====	=====
Other Information					
Investments – Note 11				17,404	16,623
				=====	=====

Approved by the Kirk Session at a meeting on

signed on its behalf by

Jonathan Cowan

Rev Jonathan Cowan

Date 22.10.25

John Nevin

John Nevin

Date 22.10.25

BALLYNAHATTY & CREEVAN 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:	20,271	3,993	0	24,264	26,228
Loose collections	771	986	0	1,757	720
Donations and gifts	655	1,400	0	2,055	4,820
Gift Aid	3,538	2,450	0	5,988	4,510
Legacies and bequest	0	0	0	0	0
	----- 25,235 -----	----- 8,829 -----	----- 0 -----	----- 34,064 -----	----- 36,278 -----

BALLYNAHATTY & CREEVAN 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	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	402	0	0	402	170
General Investment Fund	292	35	0	327	254
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	694	35	0	729	424
	-----	-----	-----	-----	-----

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	0	135,153	0	135,153	24,994
Other income	200	0	0	200	229
	-----	-----	-----	-----	-----
	200	135,153	0	135,353	25,223
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
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 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	1,147	0	0	1,147	1,060
Presbytery fees	148	0	0	148	156
Ministry and support staff costs	5,448	0	0	5,448	8,192
Congregational running expenses	6,646	147,937	0	154,583	33,757
Donations to Missions and charities	0	2,204	0	2,204	3,098
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	13,389	150,141	0	163,530	46,263
	-----	-----	-----	-----	-----

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
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 Loughmuck Road, Omagh and the associated fixtures, fittings, plant and machinery. These have an insurance value of £810,997.

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation. The gain in the value of the Investments held with the General Investment Fund is a gain in the value of shares during 2024. As per guidelines from Church House (after receipt of information from PMS) the balance from PMS has been written off.

	2024	2023
	£	£
General Investment Fund	17,404	16,623
	-----	-----
	17,404	16,623
	-----	-----

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	14,028	26,129	13,389	12,740	(481)	26,287
	<u>14,028</u>	<u>26,129</u>	<u>13,389</u>	<u>12,740</u>	<u>(481)</u>	<u>26,287</u>
Restricted Funds						
Property Fund	32,936	142,002	147,426	(5,424)	0	27,512
Missions and charities	923	1,790	2,204	(414)	481	990
PW	783	225	511	(286)	0	497
Treasury Stock Matured	5,517	0	0	0	0	5,517
	<u>40,159</u>	<u>144,017</u>	<u>150,141</u>	<u>(6,124)</u>	<u>481</u>	<u>34,516</u>
Total	<u>54,187</u>	<u>170,146</u>	<u>163,530</u>	<u>6,616</u>	<u>0</u>	<u>60,803</u>

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.

Ballynahatty & Creevan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105650

Accounts

**BALLYNAHATTY & CREEVAN 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 (NIC105650)

**BALLYNAHATTY & CREEVAN 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

Ballynahatty & Creevan congregation of the Presbyterian Church in Ireland
Creevan,
Omagh,
Co. Tyrone
Registered Charity in Northern Ireland (NIC105650)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were
Rev Jonathan Cowan
L Hamilton
J Nevin
L Black
R McCaffery

PRINCIPAL OFFICE BEARERS

Convenor	Rev Jonathan Cowan
Clerk of Session	John Nevin
Treasurer	Cathy Clyde

INDEPENDENT EXAMINER

Darren Boyd ACA
1 Tullynadall Road
Omagh
Co Tyrone
BT78 4DL

BANKERS

Ulster Bank Ltd
14 High Street
Omagh
BT78 1BJ

SOLICITORS

McConnell & Fyffe
21 Church St,
Omagh
BT78 1DG

**BALLYNAHATTY & CREEVAN 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. Ballynahatty & Creevan 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.

**BALLYNAHATTY & CREEVAN 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

Ballynahatty & Creevan 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 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 and table quizzes 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 Ballynahatty & Creevan 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.

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

BALLYNAHATTY & CREEVAN 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 FWO was £15,903, compared to £14,753 in the previous year. Other amounts were received for specific charitable collections, from investment income and to off-set specific expenses, totaling £46,022. Total expenditure of £46,263 was spent during the year in achieving the church's charitable objectives.

In addition to the above funds the congregation donated £7,110 for the annual harvest appeal.

STATEMENT OF TRUSTEE RESPONSIBILITIES

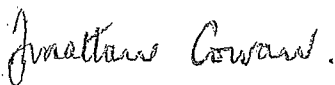
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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.

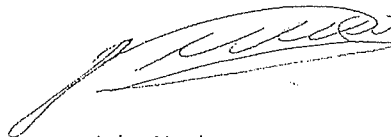
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for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

Approved by the Kirk Session at a meeting on

and signed on its behalf by



Rev Jonathan Cowan



John Nevin

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BALLYNAHATTY AND CREEVAN 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 BALLYNAHATTY AND CREEVAN 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.

Boyd

Darren Boyd ACA

Chartered Accountant

07/10/2024

Date

BALLYNAHATTY & CREEVAN 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
		£	£	£	£	£
Receipts						
Donations and legacies	2	23,021	13,257	0	36,278	24,250
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	407	17	0	424	287
Other	6	229	24,994	0	25,223	221
Total Receipts		23,657	38,268	0	61,925	24,758
Payments						
Raising funds	7	0	0	0	0	0
Charitable activities	8	17,487	28,776	0	46,263	30,100
Other	9	0	0	0	0	0
Total Payments		17,487	28,776	0	46,263	30,100
Net receipts / (payments)		6,170	9,492	0	15,662	(5,342)
Transfers between funds		(752)	752	0	0	0
Net movement in funds		5,418	10,244	0	15,662	(5,342)
Funds brought forward		8,610	29,915	0	38,525	43,867
Funds carried forward	12	14,028	40,159	0	54,187	38,525
		=====	=====	=====	=====	=====

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
 As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	8,610	29,915		38,525	43,867
Net movement in funds	5,418	10,244		15,662	(5,342)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	14,028	40,159		54,187	38,525
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Current Accounts				54,187	38,525
Cash in Hand				0	0
				-----	-----
				54,187	38,525
				=====	=====
Other Information					
Investments – Note 11				16,623	15,243
				=====	=====


Approved by the Kirk Session at a meeting on

signed on its behalf by

Jonathan Cowan.

Rev Jonathan Cowan

Date 8th October 2024


John Nevin

John Nevin

Date 8/10/24

BALLYNAHATTY & CREEVAN 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:	15,496	10,732	0	26,228	18,425
Loose collections	514	206	0	720	269
Donations and gifts	3,080	1,740	0	4,820	1,765
Gift Aid	3,931	579	0	4,510	3,791
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	23,021	13,257	0	36,278	24,250
	-----	-----	-----	-----	-----

BALLYNAHATTY & CREEVAN 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	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	170	0	0	170	26
General Investment Fund	237	17	0	254	261
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	407	17	0	424	287
	-----	-----	-----	-----	-----

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	24,994	0	24,994	0
Other income	229	0	0	229	221
	-----	-----	-----	-----	-----
	229	24,994	0	25,223	221
	-----	-----	-----	-----	-----

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	1,060	0	0	1,060	3,953
Presbytery fees	156	0	0	156	140
Ministry and support staff costs	8,192	0	0	8,192	17,528
Congregational running expenses	8,079	25,678	0	33,757	5,629
Donations to Missions and charities	0	3,098	0	3,098	2,850
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	17,487	28,776	0	46,263	30,100
	-----	-----	-----	-----	-----

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
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 Loughmuck Road, Omagh and the associated fixtures, fittings, plant and machinery. These have an insurance value of £810,997.

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation. The gain in the value of the Investments held with the General Investment Fund is a gain in the value of shares during 2023. As per guidelines from Church House (after receipt of information from PMS) the balance from PMS has been written off.

	2023 £	2022 £
General Investment Fund	16,623	15,243
	-----	-----
	16,623	15,243
	-----	-----

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	8,610	23,657	17,487	6,170	(752)	14,028
	-----	-----	-----	-----	-----	-----
	8,610	23,657	17,487	6,170	(752)	14,028
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	22,769	35,234	25,067	10,167	0	32,936
Missions and charities	805	2,564	3,198	(634)	752	923
PW	824	470	511	(41)	0	783
Treasury Stock Matured	5,517	0	0	0	0	5,517
	-----	-----	-----	-----	-----	-----
	29,915	38,268	28,776	9,492	752	40,159
	-----	-----	-----	-----	-----	-----
Total	38,525	61,925	46,263	15,662	0	54,187
	-----	-----	-----	-----	-----	-----

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.

Ballynahatty & Creevan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105650

Annual report

**BALLYNAHATTY & CREEVAN 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 (NIC105650)

**BALLYNAHATTY & CREEVAN 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

Ballynahatty & Creevan congregation of the Presbyterian Church in Ireland
Creevan,
Omagh,
Co. Tyrone
Registered Charity in Northern Ireland (NIC105650)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were
Rev Jonathan Cowan
L Hamilton
J Nevin
L Black
R McCaffery

PRINCIPAL OFFICE BEARERS

Convenor	Rev Jonathan Cowan
Clerk of Session	John Nevin
Treasurer	Cathy Clyde

INDEPENDENT EXAMINER

Darren Boyd ACA
1 Tullynadall Road
Omagh
Co Tyrone
BT78 4DL

BANKERS

Ulster Bank Ltd
14 High Street
Omagh
BT78 1BJ

SOLICITORS

McConnell & Fyffe
21 Church St,
Omagh
BT78 1DG

**BALLYNAHATTY & CREEVAN 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. Ballynahatty & Creevan 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.

**BALLYNAHATTY & CREEVAN 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

Ballynahatty & Creevan 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 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 and table quizzes 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 Ballynahatty & Creevan 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.

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

BALLYNAHATTY & CREEVAN 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 FWO was £15,903, compared to £14,753 in the previous year. Other amounts were received for specific charitable collections, from investment income and to off-set specific expenses, totaling £46,022. Total expenditure of £46,263 was spent during the year in achieving the church's charitable objectives.

In addition to the above funds the congregation donated £7,110 for the annual harvest appeal.

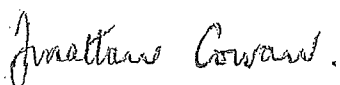
STATEMENT OF TRUSTEE RESPONSIBILITIES

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.

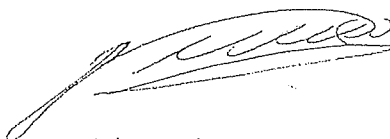
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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 _____ and signed on its behalf by



Rev Jonathan Cowan



John Nevin

Ballynahatty & Creevan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105650

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BALLYNAHATTY AND CREEVAN 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 BALLYNAHATTY AND CREEVAN 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.

Boyd

Darren Boyd ACA

Chartered Accountant

07/10/2024

Date

Ballynahatty & Creevan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105650

Accounts

BALLYNAHATTY & CREEVAN 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
		£	£	£	£	£
Receipts						
Donations and legacies	2	20,798	3,452	0	24,250	24,324
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	185	102	0	287	492
Other	6	221	0	0	221	5,583
Total Receipts		21,204	3,554	0	24,758	30,399
Payments						
Raising funds	7	0	0	0	0	0
Charitable activities	8	26,403	3,697	0	30,100	32,655
Other	9	0	0	0	0	0
Total Payments		26,403	3,697	0	30,100	32,655
Net receipts / (payments)		(5,199)	(143)	0	(5,342)	(2,256)
Transfers between funds		(4)	4	0	0	0
Net movement in funds		(5,203)	(139)	0	(5,342)	(2,256)
Funds brought forward		13,813	30,054	0	43,867	46,123
Funds carried forward	12	8,610	29,915	0	38,525	43,867

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
 As at 31 December 2022

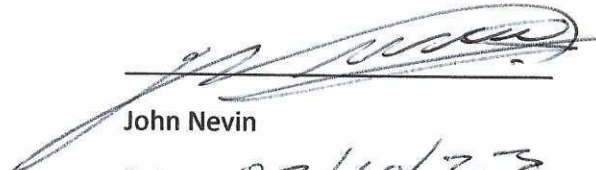
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	13,813	30,054		43,867	46,123
Net movement in funds	(5,203)	(139)		(5,342)	(2,256)
Bank and Cash at end of year	8,610	29,915		38,525	43,867
Bank & Cash Balances					
Bank Current Accounts				38,525	43,867
Cash in Hand				0	0
				38,525	43,867
Other Information					
Investments – Note 11				15,243	16,545

Approved by the Kirk Session at a meeting on 13th April 23 signed on its behalf by

P.P.
 Rev Matthew Cowan

Rev Clarke Deering

Date 23/10/23


 John Nevin
 Date 23/10/23

BALLYNAHATTY & CREEVAN 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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	17,159	1,266	0	18,425	17,627
Loose collections	269	0	0	269	583
Donations and gifts	0	1,765	0	1,765	2,550
Gift Aid	3,370	421	0	3,791	3,564
Legacies and bequest	0	0	0	0	0
	----- 20,798 -----	----- 3,452 -----	----- 0 -----	----- 24,250 -----	----- 24,324 -----

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
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	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	26	0	0	26	18
General Investment Fund	159	102	0	261	474
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	185	102	0	287	492
	-----	-----	-----	-----	-----

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	221	0	0	221	5,583
	<u>221</u>	<u>0</u>	<u>0</u>	<u>221</u>	<u>5,583</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	3,953	0	0	3,953	2,015
Presbytery fees	140	0	0	140	193
Ministry and support staff costs	17,444	84	0	17,528	19,954
Congregational running expenses	4,766	863	0	5,629	7,848
Donations to Missions and charities	100	2,750	0	2,850	2,645
Governance costs	0	0	0	0	0
	<u>26,403</u>	<u>3,697</u>	<u>0</u>	<u>30,100</u>	<u>33,655</u>

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at Loughmuck Road, Omagh and the associated fixtures, fittings, plant and machinery. These have an insurance value of £810,997.

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation. The gain in the value of the Investments held with the General Investment Fund is a gain in the value of shares during 2020. As per guidelines from Church House (after receipt of information from PMS) the balance from PMS has been written off.

	2022	2021
	£	£
General Investment Fund	15,243	16,545
	-----	-----
	15,243	16,545
	-----	-----

BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	13,813	21,204	26,403	(5,199)	(4)	8,610
	-----	-----	-----	-----	-----	-----
	13,813	21,204	26,403	(5,199)	(4)	8,610
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	22,723	909	863	46	0	22,769
Missions and charities	1,055	2,080	2,334	(254)	4	805
PW	759	565	500	65	0	824
Treasury Stock Matured	5,517	0	0	0	0	5,517
	-----	-----	-----	-----	-----	-----
	30,054	3,554	3,697	(143)	4	29,915
	-----	-----	-----	-----	-----	-----
Total	43,867	24,758	30,100	(5,342)	0	38,525
	-----	-----	-----	-----	-----	-----

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.

Ballynahatty & Creevan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105650

Annual report

**BALLYNAHATTY & CREEVAN 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 (NIC105650)

**BALLYNAHATTY & CREEVAN 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

Ballynahatty & Creevan congregation of the Presbyterian Church in Ireland
Creevan,
Omagh,
Co. Tyrone
Registered Charity in Northern Ireland (NIC105650)

CHARITY TRUSTEES

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

Rev C Deering
L Hamilton
J Nevin
L Black
R McCaffery

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Clarke Deering
John Nevin
Cathy Clyde

INDEPENDENT EXAMINER

Darren Boyd ACA
3 Ballynaloan Park
Castleberg
Co Tyrone
BT81 7NR

BANKERS

Ulster Bank Ltd
14 High Street
Omagh
BT78 1BJ

SOLICITORS

McConnell & Fyffe
21 Church St,
Omagh
BT78 1DG

BALLYNAHATTY & CREEVAN 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. Ballynahatty & Creevan 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.

**BALLYNAHATTY & CREEVAN 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

Ballynahatty & Creevan 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 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 and table quizzes 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 Ballynahatty & Creevan 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.

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

**BALLYNAHATTY & CREEVAN 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 FWO was £14,753, compared to £13,150 in the previous year. Other amounts were received for specific charitable collections, from investment income and to off-set specific expenses, totaling £7,345. Total expenditure of £30,100 was spent during the year in achieving the church's charitable objectives.

In addition to the above funds the congregation donated £2,660 for the annual harvest appeal.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 18th April 23 and signed on its behalf by

p.p.
Rev Jmalter Cowan

Rev Clarke Deering



John Nevin

Ballynahatty & Creevan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105650

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BALLYNAHATTY AND CREEVAN 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 BALLYNAHATTY AND CREEVAN
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

Independent examiner's statement

I have completed my examination and have no concerns in respect of 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.



Darren Boyd ACA

Chartered Accountant

24/10/2023

Date