

Dungannon Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105671

Details

Status	Overdue
Registered	2016-08-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
Dungannon Presbyterian Church
53A Scotch Street
Dungannon
County Tyrone
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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
2023-12-31	£262,603	£327,484	£0	5

Trustees

Name	Role	Appointed
Adrian Mcalister		
Alan Thompson		
Dr Adrian Church Mb, Bch, Bao, Mrcgp		
Dr Michael Kennedy		
John Eddie		
John Williamson		
John Workman		
Mr David Miller		
Mr Glenn Millar		
Mr Peter Murray		
Mrs Florence Ferry		
Mrs Rachelle McMullan		
Mrs Valerie Campbell B.A. ; M.Ed.		
Richard Emerson		

Dungannon Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105671

Accounts

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	2	143,186	97,168	-	240,354	
Charitable activities	3	-	2,000	-	2,000	9,711
Other trading activities	4	7,055	-	-	7,055	4,317
Investments	5	24	7,110	5,394	12,528	8,940
Other	6	-	666	-	666	555
		-----	-----	-----	-----	-----
Total		150,265	106,944	5,394	262,603	264,341
		-----	-----	-----	-----	-----
Expenditure on:						
Raising funds	7	-	-	-	-	-
Charitable activities	8	158,492	162,823	-	321,315	231,344
Other	9	6,169	-	-	6,169	18,067
		-----	-----	-----	-----	-----
Total		164,661	162,823	-	327,484	249,411
		-----	-----	-----	-----	-----
Net gains/(losses) on investments		-	(3,396)	(4,635)	(8,031)	(17,191)
		-----	-----	-----	-----	-----
Net Income / (expenditure)						
Transfers between funds		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(14,396)	(59,275)	759	(72,912)	(2,261)
Reconciliation of funds:						
Total funds brought forward		83,292	205,707	193,508	482,507	484,768
		-----	-----	-----	-----	-----
Total funds carried forward		68,896	146,432	194,267	409,595	482,507
		=====	=====	=====	=====	=====

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

BALANCE SHEET

As at 31 December 2023

	Notes	Unrestricted Funds €	Restricted Funds €	Endowment Funds €	Total Funds 2023 €	Total Funds 2022 €
Fixed assets:						
Tangible assets	12	-	5,800,000	-	5,800,000	5,800,000
Heritage assets						
Investments	13	75,804	-	-	75,804	75,804
		-----	-----	-----	-----	-----
Total fixed assets		75,804	5,800,000	-	5,875,804	5,875,804
		-----	-----	-----	-----	-----
Current assets						
Debtors	14	24,325	2,015	-	26,340	27,181
Current Investments		-	34,640	178,860	213,500	278,859
Cash at bank and in hand	15	(31,233)	109,777	15,407	93,951	102,924
		-----	-----	-----	-----	-----
Total current assets		(6,908)	146,432	194,267	333,791	408,964
		-----	-----	-----	-----	-----
Liabilities:						
Creditors: Amounts falling due within one year	16	-	-	-	-	-
		-----	-----	-----	-----	-----
Net current assets or liabilities		-	-	-	-	-
		-----	-----	-----	-----	-----
Total assets less current liabilities						
Creditors: Amounts falling due after more than one year	17	-	-	-	-	-
		-----	-----	-----	-----	-----
Total net assets or liabilities		68,896	5,946,432	194,267	6,209,595	6,284,768
		-----	-----	-----	-----	-----

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

BALANCE SHEET

As at 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Funds of the charity						
Endowment funds	18			194,267	194,267	193,508
Restricted income funds	18		5,946,432		5,946,432	6,007,968
Unrestricted funds	18	68,896			68,896	83,292
Revaluation reserve	18	-	-	-	-	-
		-----	-----	-----	-----	-----
Total charity funds		68,896	5,946,432	194,267	6,209,595	6,284,768
		-----	-----	-----	-----	-----

Approved by the Kirk Session at a meeting on Monday 14th October, 2024 and signed on its behalf by

Name: Rev Alan Thompson

Name: Mr David Miller

Date: 14th October, 2024

Date: 14th October, 2024

Signature: *Alan S. Thompson*

Signature: *D. Miller*

Dungannon Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105671

Accounts

STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2020

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	2	139,081	46,445	-	185,296	217,451
Charitable activities	3	-	-	-	-	2,689
Other trading activities	4	2,272	-	-	2,272	5,811
Investments	5	1	23,676	-	23,677	42,979
Other	6	8,659	-	-	8,659	670
		-----	-----	-----	-----	-----
Total		150,013	70,121	-	219,904	269,600
		-----	-----	-----	-----	-----
Expenditure on:						
Raising funds	7	-	-	-	-	-
Charitable activities	8	161,790	60,619	-	222,409	241,611
Other	9	645	10,898	-	11,543	38,134
		-----	-----	-----	-----	-----
Total		162,435	70,230	-	233,952	279,745
		-----	-----	-----	-----	-----
Net gains/(losses) on investments		(78)	2,582	8,740	12,761	24,865
		-----	-----	-----	-----	-----
Net Income / (expenditure)		(12,500)	2,473	8,740	(1,287)	14,720
Transfers between funds						
Gains/(losses) on revaluation of fixed assets						
		-----	-----	-----	-----	-----
Net movement in funds		(12,500)	2,473	8,740	(1,287)	14,720
Reconciliation of funds:						
Total funds brought forward		30,977	256,511	198,568	486,056	471,336
		-----	-----	-----	-----	-----
Total funds carried forward		18,477	258,984	207,308	484,769	486,056
		=====	=====	=====	=====	=====

BALANCE SHEET

As at 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed assets:						
Tangible assets	12	-	5,800,000	-	5,800,000	5,800,000
Heritage assets		-	-	-	-	-
Investments	13	-	-	-	-	-
Total fixed assets		-	5,800,000	-	5,800,000	5,800,000
Current assets						
Debtors	14	26,852	7,790	-	34,642	31,584
Current Investments		-	87,616	197,583	285,199	198,452
Cash at bank and in hand	15	(8,375)	163,578	9,725	164,928	258,682
Total current assets		18,477	258,984	207,308	484,769	486,056
Liabilities:						
Creditors: Amounts falling due within one year	16	-	-	-	-	-
Net current assets or liabilities		18,477	258,984	207,308	6,284,769	6,286,056
Total assets less current liabilities						
Creditors: Amounts falling due after more than one year	17	-	-	-	-	-
Total net assets or liabilities		18,477	6,058,984	207,308	6,284,769	6,286,056

BALANCE SHEET

As at 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Funds of the charity						
Endowment funds	18	-	-	207,308	207,308	198,568
Restricted income funds	18	-	6,058,984	-	6,058,984	6,056,511
Unrestricted funds	18	18,477	-	-	18,477	30,977
Revaluation reserve	18	-	-	-	-	-
		-----	-----	-----	-----	-----
Total charity funds		18,477	6,058,984	207,308	6,284,769	6,286,056
		-----	-----	-----	-----	-----

Approved by the Kirk Session at a meeting on Monday 18th October, 2021 and signed on its behalf by

Name: Rev Alan Thompson

Name: Mr David Miller

Date: 18th October, 2021

Date: 18th October, 2021

Signature: *Alan S. Thompson*

Signature: *D. Miller*

NOTES TO THE ACCOUNTS

31 December 2020

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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.

NOTES TO THE ACCOUNTS

31 December 2020

1. ACCOUNTING POLICIES(cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

NOTES TO THE ACCOUNTS

31 December 2020

1. ACCOUNTING POLICIES (cont'd)

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(viii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(ix) Investment income

This is included in the accounts when receivable.

(x) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(xi) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xiii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

NOTES TO THE ACCOUNTS

31 December 2020

1. ACCOUNTING POLICIES (cont'd)

(xiv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

(xv) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

(xvi) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Recorded giving:	109,663	42,242	-	151,905	168,743
Loose collections	811	-	-	811	3,292
Donations and gifts	-	500	-	500	-
Gift Aid	28,607	3,703	-	32,310	45,416
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	139,081	46,445	-	185,296	217,451
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Membership fees	-	-	-	-	260
Fundraising events	-	-	-	-	331
Grants	-	-	-	-	2,098
	-----	-----	-----	-----	-----
	-	-	-	-	2,689
	-----	-----	-----	-----	-----

NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Letting of premises	1,855	-	-	1,855	4,730
Land lettings and wayleaves	417	-	-	417	417
Trading income	-	-	-	-	664
	-----	-----	-----	-----	-----
	2,272	-	-	2,272	5,811
	-----	-----	-----	-----	-----

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Deposit interest	1	523	-	523	2,472
General Investment Fund	-	-	-	-	-
Proceeds from investments	-	19,086	-	19,086	35,725
Other investment income	-	4,067	-	4,067	4,779
	-----	-----	-----	-----	-----
	1	23,676		23,677	42,979
	-----	-----	-----	-----	-----

NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Income from Church magazines	895	-	-	895	645
Other income	7,764	-	-	7,764	25
	-----	-----	-----	-----	-----
	8,659	-	-	8,659	670
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
General Assembly Assessments	27,548	-	-	27,548	27,400
Ministry and support staff costs	105,574	-	-	105,574	102,267
Congregational running expenses	28,668	29,051	-	57,719	68,472
Donations to Missions and charities	-	31,568	-	31,568	43,472
Governance costs	-	-	-	-	-
	-----	-----	-----	-----	-----
	161,790	60,619	-	222,409	241,611
	-----	-----	-----	-----	-----

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Church magazine – cost	645	-	-	645	645
Trading – tuck shop	-	-	-	-	1,005
Investment fees	-	1,366	-	1,366	1,143
Purchase of investments	-	9,532	-	9,532	35,341
	-----	-----	-----	-----	-----
	645	10,898	-	11,543	38,134
	-----	-----	-----	-----	-----

NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

10. EMPLOYEES

Employment Costs

	Total Funds 2020	Total Funds 2019
	£	£
Wages and Salaries	92,412	88,644
Social Security Costs	5,434	5,328
Other allowances	7,705	8,295
	-----	-----
	105,551	102,267
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Number of Employees

The average number of employees, including the minister of the congregation, during the year was

	Total Funds 2020	Total Funds 2019
	£	£
Average number of employees	6	6
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There were no employees in receipt of employee benefits in excess of £60,000.

NOTES TO THE ACCOUNTS (cont'd)
31 December 2020

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2020	Total Funds 2019
	£	£
Contributions	10,053	9,856
	-----	-----

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year

	£	£
Contributions	-	-
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NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures and Fittings	Vehicles	Total
	£	£	£	£
Cost or valuation				
At start of year	5,800,000	-	-	5,800,000
Additions	-	-	-	-
Disposals	-	-	-	-
	-----	-----	-----	-----
At end of year	5,800,000	-	-	5,800,000
	-----	-----	-----	-----
Depreciation				
At start of year	-	-	-	-
Provision for year	-	-	-	-
Disposals	-	-	-	-
	-----	-----	-----	-----
At end of year	-	-	-	-
	-----	-----	-----	-----
Net Book Value				
At start of year	5,800,000	-	-	5,800,000
	-----	-----	-----	-----
At end of year	5,800,000	-	-	5,800,000
	-----	-----	-----	-----

13. INVESTMENTS

	2020	2019
	£	£
Listed investments	285,199	198,452
	-----	-----
	285,199	198,452
	=====	=====

NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

13. INVESTMENTS (Cont'd)

	2020	2019
	£	£
Value at start of year	198,456	173,703
Additions	80,466	35,341
Disposals	(19,086)	(35,728)
Impairment	-	-
Gains / (Losses on revaluation)	25,363	25,136
Value at end of year	<u>285,199</u>	<u>198,456</u>
	=====	=====

Memo: for information purposes only

The SORP requires that the notes to the accounts must;

- State the accounting policies for investments, including the basis on which investments are measured;
- Provide an analysis of investments by class of investment identifying the amounts held within each class, with those investments held at fair value differentiated from those held at historical cost less impairment; and
- provide an analysis reconciling the opening and closing carrying amounts of each class.
- the classes of investments disclosed in the note will vary reflecting the differing nature of the investments held. This SORP requires that the analysis must as a minimum identify material amounts held in the following classes of investment:
 - cash or cash equivalents;
 - listed investments;
 - investment properties;
 - loans to group undertakings;
 - equity investment in group undertakings;
 - social investments; and
 - other investments.

NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

14. DEBTORS

	2020	2019
	£	£
Gift Aid Recoverable	34,642	31,584
	-----	-----
	34,642	31,584
	=====	=====

15. CASH AT BANK AND IN HAND

	2020	2019
	£	£
First Trust current account	35,942	55,114
First Trust deposit account	87,829	186,384
Smith & Williamson	38,787	116
National Savings	2,370	2,353
Presbyterian Mutual	-	14,715
Cash in hand	-	-
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	164,928	258,682
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16. CREDITORS: amount falling due within one year

2020	2019
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-	-
=====	=====

NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

17. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	30,977	150,013	162,435	(78)		18,477
	-----	-----	-----	-----	-----	-----
	30,977	150,013	162,435	(78)	-	18,477
	-----	-----	-----	-----	-----	-----
Restricted Funds						
General Fund	-	21,981	21,981	-	-	-
PW	5,044	1,097	2,866	-	-	3,275
Property	5,564	12,918	20,360	(598)	-	(2,476)
Sunday School	5,121	3	500	-	-	4,624
Choir	139	-	-	-	-	139
Bequests	14,039	-	-	(14,039)	-	-
Graves	125	-	-	-	-	125
Bowling	550	-	-	-	-	550
Soul Resort	1,488	-	-	-	-	1,488
Missionary	161	6,757	6,750	-	-	168
Summer School	256	-	-	-	-	256
Gault Trust	2,047	14	-	-	-	2,061
Benevolent	4,639	1,386	1,335	-	-	4,690
McLean Bequest	211,799	23,483	10,898	17,219	-	241,603
Gift Aid	5,540	2,482	5,540	-	-	2,482
	-----	-----	-----	-----	-----	-----
	256,511	70,121	70,250	2,582	-	256,502
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NOTES TO THE ACCOUNTS (cont'd)
31 December 2020

18. FUND BALANCES AND RECONCILIATION OF FUNDS

Endowment Funds	Balance at start	Income	Expend.	Gains/ Losses	Transfer	Balance at end
	£	£	£	£	£	£
McLean Fund	198,452	-	-	8,740	-	207,308
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	-----	-----	-----	-----	-----	-----
Total	198,452	-	-	8,740	-	207,308
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18. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation received remuneration of £41,886 and Petrol Expenses of £6,617 for acting in that capacity. Pension contributions of £10,053 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees sought or received any remuneration during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity

£16,308 for congregational assessments
£10,000 towards the United Appeal

The congregation contributed £1,187 towards Presbytery Assessments during the year

There were no other related party transactions.

Dungannon Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105671

Annual report

**Dungannon Presbyterian Church a congregation of the
Presbyterian Church in Ireland**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2020**

Registered with the Charity Commission for Northern Ireland NIC105671

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2020 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Dungannon congregation of the Presbyterian Church in Ireland
53a Scotch Street, Dungannon, BT70 1BD
Registered Charity in Northern Ireland (NIC105671)

CHARITY TRUSTEES

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

Rev Alan Thompson
Dr Duncan Anderson
Mrs Valerie Campbell
Dr Adrian Church
Mrs Vera Cowan
Mr John Eddie
Mr Richard Emerson
Mrs Margaret Forbes
Mr Oliver Hadden

Mr Philip Kyle
Mr Adrian McAlister
Mr Kenneth Mullan
Dr Harold McNeill
Mr Glenn Millar
Mr David Miller
Dr David Rodgers
Mr John Williamson
Mr John Workman

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Alan Thompson
Mr David Miller
Mr John Eddie

AUDITOR OR INDEPENDENT EXAMINER

ASM

BANKERS

First Trust Bank
18-20 Scotch Street,
Dungannon BT70 1AZ

SOLICITORS

Millar, Shearer & Black
9 George Street,
Dungannon BT70 1BP

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least 4 times in each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Dungannon Presbyterian Church has been assigned to the Tyrone of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

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

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

Dungannon 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.

Dungannon Presbyterian Church was first established over 300 years ago and currently exists on two sites, one on Scotch Street, Dungannon, and the other was opened in the village of Moygashel in 1954. The congregation's mission purpose is, by the grace of God, to propagate the Christian faith/religion in the town of Dungannon and the surrounding area. Our desire in all that we do is to make the Lord Jesus Christ real and relevant, and the Christian life attractive and inspiring, encouraging people of all ages to become fully devoted followers of Jesus Christ. Our vision is to glorify God through our worship together as a group of people; glorify God through growing in the Christian Faith together; & to glorify God in reaching out to our local community and beyond, as a caring and active witness to challenge others of their need of Jesus in their own lives. As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed 5 times during the year, and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study and prayer meetings and has a wide range of organisations including Sunday School, Choir, PW, Soul Resort Youth Club, Knit or Natter, Noah's Ark Mothers and Toddlers Group, and Bowling Club. We have a Social Events Committee, which organises special events for social fellowship and evangelistic outreach Eg. 'Starlight Supper' at Christmas.

Due to the restrictions of the Covid-19 pandemic, the operation of our organisations has been understandably curtailed since March 2020, but we trust that things will return to an even keel soon!

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10am in Moygashel Hall and 11.30am in Scotch Street, and at 7pm. Creche is available for pre-school children. In Moygashel, the children & young people leave for Sunday School & Bible Class (called LAB – Learning About the Bible) during the Service. In Dungannon Sunday School is before the service, and primary-age children leave during the service for Children's Church. Twice a month secondary-age young people leave during the service for 'Teens Church.' During the week 'Ignite' Groups meet in the Church and in various homes, providing an opportunity for members to meet together for fellowship, to study the scriptures, and for a time of prayer. As stated previously opportunities for in-person worship and fellowship have been restricted by the pandemic.

As well as our regular Sunday services, during the year services of thanksgiving were held following the death of members during the year, and as a congregation we sought to comfort those who had been bereaved. No marriage services took place in 2020

At 31 December 2020 there were 262 communicant members and 479 families connected with the congregation.

The average week attendance at morning worship is 240 at The Morning Services & 25 at the Evening Services

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's Pastoral Visitation Team.

TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

At a local level the congregation seeks to reach out into our town and surrounding community, as a caring and active witness – Organisations under the direct control of the congregation, such as Sunday School, Soul Resort Youth Club, and the Noah's Ark Mothers and Toddlers Group, cater not only for young people from the congregation but for young people in the town and local community who have no direct connection to Dungannon congregation. Our Bible Study Groups, the Saturday Morning Prayer Meeting, PW, Knit or Natter, and the Bowling Club cater for the congregational members, and are open to the wider community to come along.

As a congregation we have close links with the local primary and secondary schools, and pre-Covid the minister conducted assemblies in them regularly. One of the local primary schools has held its annual harvest service in our church, normally the Royal School holds its annual Easter service in our church, and the loyal orders are granted permission to hold their annual services in our church.

The congregation prayerfully and financially supports its two missionary families servicing in Turkey and Mexico, and apart from Free Will Offering, the Buildings and Repair Fund, and the Missionary Fund, the congregation and associated organisations has contributed towards the work of Tear Fund & Open Doors, at special services. The congregation makes funds available to support members involved in summer outreach in Ireland and overseas.

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

The congregation responds generously to special appeals made by our denomination.

Presbytery

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

General Assembly

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

Property

During the year the roof of the entrance to the church halls Scotch Street was repaired. In addition various maintenance & repairs – minor plumbing and electrical work - were undertaken in both Dungannon Church & Halls, Moygashel Hall & the manse.

Organisations

Sunday School – Sunday School meets each Sunday morning from September to June @ 10.45am prior to the service in Scotch Street, & during the 10am service in Moygashel Hall.
Moygashel: There are 8 children in the Primary Sunday School (ages 4-11) & 4 young People in the Senior Sunday School (ages 12-15).

Dungannon: There are 18 children in the Primary Sunday School (ages 4-11) & 10 young People in the Senior Sunday School (ages 12-15).

The children & young people follow the 'Go Teach' programme, & support various Christian missions through a weekly offering.

Soul Resort Youth Club – Pre-Covid, met on Saturday nights 7.30-9.30pm, from September to May, with an attendance of 40-50 young people aged between 12 & 15. There are 6 leaders supported by a number of our elders on a rota basis. Activities include table tennis, pool, video games, football, uni-hockey, trail-biking etc. There is a short epilogue each week from one the leaders, & occasional visiting speakers. There are 2-3 outings each year to activities within the community or in Belfast.

Noah's Ark Mothers and Toddlers Group – Pre-Covid, met on Tuesday mornings 10.00-12Noon from September to May, for approx. 14 babies & pre-school children, accompanied by parents & grandparents. There is a team of 6 helpers who run the Group.

PW – Pre-Covid, met the third Tuesday of each month from September to April, with 40 ladies coming along. There is a speaker each month, with an offering taken up for the cause represented by the speaker, and contributions are made to PW Home & Overseas Missions.

Bowling Club – Pre-Covid, several members (ladies & men) met on a Monday evening, with occasional matches against local churches.

Knit or Natter – Pre-Covid, met on Monday evenings in Moygashel Hall 7.30-9.30pm from October to April. 15-20 ladies meet to knit jumpers, hats, scarves & blankets, which are given to Christian charities working in Eastern Europe – The Smiles Foundation and Highways & Byways.

TRUSTEES ANNUAL REPORT (cont'd)

Volunteers

The Trustees acknowledge their indebtedness to the Sunday School teachers and Bible Class leaders, and the leaders in our organisations, for their heartfelt commitment to the work and witness of our congregation, giving untiringly of their time and talents.

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.

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 340 contributors during the year donating a total of £109,640 (2019: 350 contributors donating a total of £118,671)

Total Income of the congregation during the year was £220,000 compared to £269,000 in the previous year. The main reason for the change was declining numbers and Covid-19.

Total expenditure decreased from £279,000 in 2019 to £234,000 in 2020.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements of the congregation in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

THE PRESBYTERIAN CHURCH IN IRELAND

ANNUAL REPORT

For the year ended 31 December 2020

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. Despite the obvious concern of the impact of Covid-19 upon congregational finances, the Trustees are confident that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. At the year end unrestricted reserves were £18,477. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

RISK REVIEW

The principal risks are most likely to be with regard to the expectation of ongoing financial support from members, given Dungannon is an 'aging' congregation! There is also the added concern, as with most congregations, of the impact of Covid-19 upon the financial giving of the congregation. These risks are addressed by the Trustees, and the Congregational Committee, regularly considering the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on Monday 18th October, 2021 and signed on its behalf by

Name: Rev Alan Thompson

Name: Mr David Miller

Date: 18th October, 2021

Date: 18th October, 2021

Signature: *Alan S. Thompson*

Signature: *D. Miller*

Dungannon Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105671

Annual return

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

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 14 to 31.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Alison Moore, Chartered Accountant

Dungannon

Dungannon Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105671

Accounts

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2019

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	2	159,972	57,479	-	217,451	218,085
Charitable activities	3	-	2,689	-	2,689	3,990
Other trading activities	4	5,147	664	-	5,811	6,030
Investments	5	-	42,979	-	42,979	26,484
Other	6	670	-	-	670	11,690
		-----	-----	-----	-----	-----
Total		165,789	103,811	-	269,600	266,279
		-----	-----	-----	-----	-----
Expenditure on:						
Raising funds	7	-	-	-	-	-
Charitable activities	8	174,721	66,890	-	241,611	265,845
Other	9	645	37,489	-	38,134	27,332
		-----	-----	-----	-----	-----
Total		175,366	104,379	-	279,745	293,177
		-----	-----	-----	-----	-----
Net gains/(losses) on investments		-	-	24,865	24,865	(7,134)
		-----	-----	-----	-----	-----
Net Income / (expenditure)		(9,577)	(568)	24,865	14,720	(34,032)
Transfers between funds						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(9,577)	(568)	24,865	14,720	(34,032)
Reconciliation of funds:						
Total funds brought forward		40,554	257,079	173,703	471,336	505,368
		-----	-----	-----	-----	-----
Total funds carried forward		30,977	256,511	198,568	486,056	471,336
		=====	=====	=====	=====	=====

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

BALANCE SHEET

As at 31 December 2019

	Notes	Unrestricted € Funds	Restricted € Funds	Endowment € Funds	Total Funds € 2019	Total Funds € 2018
Fixed assets:						
Tangible assets	12	-	5,800,000	-	5,800,000	5,800,000
Heritage assets						
Investments	13					
		-----	-----	-----	-----	-----
Total fixed assets		-	5,800,000	-	5,800,000	5,800,000
		-----	-----	-----	-----	-----
Current assets						
Debtors	14	23,233	8,351	-	31,584	28,592
Current Investments		-	-	198,452	198,452	173,703
Cash at bank and in hand	15	7,744	248,160	116	258,682	287,110
		-----	-----	-----	-----	-----
Total current assets		30,977	256,511	198,568	488,718	489,405
		-----	-----	-----	-----	-----
Liabilities:						
Creditors: Amounts falling due within one year	16	-	-	-	-	(18,069)
		-----	-----	-----	-----	-----
Net current assets or liabilities		30,977	256,511	198,568	488,718	471,336
		-----	-----	-----	-----	-----
Total net assets or liabilities		30,977	6,056,511	198,568	6,286,056	6,271,336
		-----	-----	-----	-----	-----

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
BALANCE SHEET
As at 31 December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2019 £	Total Funds 2018 £
Funds of the charity						
Endowment funds	18	-	-	198,568	198,568	173,703
Restricted income funds	18	-	6,056,511	-	6,056,511	6,057,079
Unrestricted funds	18	30,977	-	-	30,977	40,554
Revaluation reserve	18	-	-	-	-	-
		-----	-----	-----	-----	-----
Total charity funds		30,977	6,056,511	198,568	6,286,056	6,271,336
		-----	-----	-----	-----	-----

Approved by the Kirk Session at a meeting on Monday 12th October, 2020 and signed on its behalf by

Name: Rev Alan Thompson

Name: Mr Kenneth Mullan

Date: 12th October, 2020

Date: 12th October, 2020

Signature: *Alan S. Thompson*

Signature: *K. Mullan*

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS
31 December 2019

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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.

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS
31 December 2019

1. ACCOUNTING POLICIES(cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS
31 December 2019

1. ACCOUNTING POLICIES (cont'd)

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(viii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(ix) Investment income

This is included in the accounts when receivable.

(x) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(xi) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xiii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS
31 December 2019

1. ACCOUNTING POLICIES (cont'd)

(xiv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

(xv) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

(xvi) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2019

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Recorded giving:	118,671	50,072	-	168,743	176,168
Loose collections	3,292	-	-	3,292	2,643
Donations and gifts	-	-	-	-	-
Gift Aid	38,009	7,407	-	45,416	39,364
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	159,972	57,479	-	217,451	218,075
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Membership fees	-	260	-	260	260
Fundraising events	-	331	-	331	-
Grants	-	2,098	-	2,098	3,730
	-----	-----	-----	-----	-----
	-	2,689	-	2,689	3,990
	-----	-----	-----	-----	-----

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2019

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Letting of premises	4,730	-	-	4,730	4,815
Land letting and wayleaves	417	-	-	417	417
Trading income	-	664	-	664	798
	-----	-----	-----	-----	-----
	5,147	664	-	5,811	6,030
	-----	-----	-----	-----	-----

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Deposit interest	-	2,472	-	2,472	1,008
General Investment Fund	-	-	-	-	-
Proceeds from investments	-	35,728	-	35,728	20,491
Other investment income	-	4,779	-	4,779	4,985
	-----	-----	-----	-----	-----
	-	42,979	-	42,979	26,484
	-----	-----	-----	-----	-----

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2019

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Men's ministry	-	-	-	-	80
Film Night	25	-	-	25	-
Flower festival	-	-	-	-	10,790
Income from church magazines	645	-	-	645	820
	670	-	-	670	11,690

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Fundraising events	-	-	-	-	-
	-	-	-	-	-

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2019

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
General Assembly Assessments	27,400	-	-	27,400	27,737
Ministry and support staff costs	102,267	-	-	102,267	79,017
Congregational running expenses	45,054	23,418	-	68,472	102,906
Donations to Missions and charities	-	43,472	-	43,472	55,785
Governance costs	-	-	-	-	400
	----- 174,721	----- 66,890	----- -	----- 241,611	----- 265,845
	-----	-----	-----	-----	-----

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Church magazine – cost	645	-	-	645	460
Trading – tuck shop	-	1,005	-	1,005	991
Investment fees	-	1,143	-	1,143	1,154
Purchase of investments	-	35,341	-	35,341	24,727
	----- 645	----- 37,489	----- -	----- 38,134	----- 27,332
	-----	-----	-----	-----	-----

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2019

10. EMPLOYEES

Employment Costs

	Total Funds 2019	Total Funds 2018
	£	£
Wages and Salaries	88,644	65,173
Social Security Costs	5,328	5,042
Other allowances	8,295	8,778
	-----	-----
	102,267	78,993
	-----	-----

Number of Employees

The average number of employees, including the minister of the congregation, during the year was

	Total Funds 2019	Total Funds 2018
	£	£
Average number of employees	6	5
	-----	-----

There were no employees in receipt of employee benefits in excess of £60,000.

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2019

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2019	Total Funds 2018
	£	£
Contributions	9,856	9,662
	-----	-----

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year

	£	£
Contributions	-	-
	-----	-----

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2019

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures and Fittings	Vehicles	Total
	£	£	£	£
Cost or valuation				
At start of year	5,800,000	-	-	5,800,000
Additions	-	-	-	
	-----	-----	-----	-----
At end of year	5,800,000	-	-	5,800,000
	-----	-----	-----	-----
Depreciation				
At start of year	-	-	-	-
Provision for year	-	-	-	-
	-----	-----	-----	-----
At end of year	-	-	-	-
	-----	-----	-----	-----
Net Book Value				
At start of year	5,800,000	-	-	5,800,000
	-----	-----	-----	-----
At end of year	5,800,000	-	-	5,800,000
	-----	-----	-----	-----

13. INVESTMENTS

	2019 £	2018 £
Listed investments	198,452	173,703
	-----	-----
	198,452	173,703
	=====	=====

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

13. INVESTMENTS (Cont'd)

	2019	2018
	£	£
Value at start of year	173,703	180,837
Additions	35,341	24,727
Disposals	(35,728)	(20,491)
Impairment	-	-
Gains / (Losses on revaluation)	25,136	(11,370)
	<u>198,452</u>	<u>173,703</u>
	=====	=====
Value at end of year	198,452	173,703
	=====	=====

The investments are all valued at fair value, being the open market value as at 31 December.

The following classes of investments are held:	2019	2018
Listed investments	198,452	173,703

14. DEBTORS

	2019	2018
	£	£
Gift Aid Recoverable	31,584	28,594
	<u>31,584</u>	<u>28,594</u>
	=====	=====

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

15. CASH AT BANK AND IN HAND

	2019	2018
	£	£
First Trust current account	55,114	51,735
First Trust deposit account	186,384	217,782
Cunningham Coates	116	296
National Savings	2,353	2,334
Presbyterian Mutual Society	14,715	14,715
Cash in hand	-	233
	-----	-----
	258,682	287,095
	=====	=====

16. CREDITORS: amount falling due within one year

	2019	2018
	£	£
Special Collection	-	18,069
	-----	-----

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2019

17. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start	Income	Expend.	Gains/ Losses	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	40,554	165,389	175,366	-	400	30,977
	-----	-----	-----	-----	-----	-----
	40,554	155,933	165,910	-	400	30,977
	-----	-----	-----	-----	-----	-----
Restricted Funds						
General Account	-	31,980	31,980	-	-	-
PW	5,908	4,186	4,750	-	300	5,044
Property	3,207	14,651	12,294	-	-	5,564
Sunday School	4,879	642	400	-	-	5121
Choir	138	1	-	-	-	139
Bequests	14,039	-	-	-	-	14,039
Graves	125	-	-	-	-	125
Bowling	584	260	194	-	100	240
Soul Resort	1,996	2,762	3,270	-	-	1,488
Missionary	161	6,000	6,000	-	-	161
Summer School	268	-	12	-	-	256
Gault Trust	2,032	15	-	-	-	2,047
Benevolent	4,021	2,105	1,487	-	-	4,639
McLean Bequest	213,082	42,709	43,992	-	-	211,799
Gift Aid	6,639	-	1,099	-	-	5,540
	-----	-----	-----	-----	-----	-----
	257,079	103,811	103,979	-	400	256,511
	-----	-----	-----	-----	-----	-----

DUNGANNON PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2019

18. FUND BALANCES AND RECONCILIATION OF FUNDS

Endowment Funds	Balance at start	Income	Expend.	Gains/ Losses	Transfer	Balance at end
	£	£	£	£	£	£
McLean Fund	173,703	-	-	24,749	-	198,452
	-----	-----	-----	-----	-----	-----
Total	173,703	-	-	24,749	-	198,452
	-----	-----	-----	-----	-----	-----

18. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation received remuneration of £41,065 and expenses of £7,625 for acting in that capacity. Pension contributions of £9,856 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees sought or received any remuneration during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity

£17,544 for congregational assessments
£14,020 towards the United Appeal
£4,308 towards the Presbyterian Children Society
£3,462 towards the World Development Appeal

The congregation contributed £1,187 towards Presbytery Assessments during the year

There were no other related party transactions.

Dungannon Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105671

Annual report

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2019 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Dungannon congregation of the Presbyterian Church in Ireland
53a Scotch Street, Dungannon, BT70 1BD
Registered Charity in Northern Ireland (NIC105671)

CHARITY TRUSTEES

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

Dr Duncan Anderson	Mr Adrian McAlister
Mr John Bleakley	Mr Kenneth Mullan
Mrs Valerie Campbell	Dr Harold McNeill
Dr Adrian Church	Mr Glenn Millar
Mrs Vera Cowan	Mr David Miller
Mr John Eddie	Dr David Rodgers
Mr Richard Emerson	Rev Alan Thompson
Mrs Margaret Forbes	Mr John Williamson
Mr Oliver Hadden	Mr John Workman
Mr Philip Kyle	

PRINCIPAL OFFICE BEARERS

Minister	Rev Alan Thompson
Clerk of Session	Mr David Miller
Treasurer	Mr John Eddie

AUDITOR OR INDEPENDENT EXAMINER

Graeme Parr, ACCA

BANKERS

First Trust Bank
18-20 Scotch Street,
Dungannon BT70 1AZ

SOLICITORS

Millar, Shearer & Black
9 George Street
Dungannon BT70 1BP

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregations 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 4 times in each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Dungannon Presbyterian Church has been assigned to the Tyrone of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

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

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

Dungannon 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.

Dungannon Presbyterian Church was first established over 300 years ago and currently exists on two sites, one on Scotch Street, Dungannon, and the other was opened in the village of Moygashel in 1954. The congregation's mission purpose is, by the grace of God, to propagate the Christian faith/religion in the town of Dungannon and the surrounding area. Our desire in all that we do is to make the Lord Jesus Christ real and relevant, and the Christian life attractive and inspiring, encouraging people of all ages to become fully devoted followers of Jesus Christ. Our vision is to glorify God through our worship together as a group of people; glorify God through growing in the Christian Faith together; & to glorify God in reaching out to our local community and beyond, as a caring and active witness to challenge others of their need of Jesus in their own lives. As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed 5 times during the year, and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study and prayer meetings and has a wide range of organisations including Sunday School, Choir, PW, Soul Resort Youth Club, Knit or Natter, Noah's Ark Mothers and Toddlers Group, and Bowling Club. We have a Social Events Committee, which organises special events for social fellowship and evangelistic outreach Eg. 'Starlight Supper' at Christmas. We presented a very successful drama, 'The Parable of the Christmas Tree Festival' at the end of November, 2019 based on the previous year's Christmas Tree Festival.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10am in Moygashel Hall and 11.30am in Scotch Street, and at 7pm. Creche is available for pre-school children. In Moygashel, the children & young people leave for Sunday School & Bible Class (called LAB – Learning About the Bible) during the Service. In Dungannon Sunday School is before the service, and primary-age children leave during the service for Children's Church. Twice a month secondary-age young people leave during the service for 'Teens Church.' During the week 'Ignite' Groups meet in the Church and in various homes, providing an opportunity for members to meet together for fellowship, to study the scriptures, and for a time of prayer.

As well as our regular Sunday services, during the year services of thanksgiving were held following the death of members during the year, and as a congregation we sought to comfort those who had been bereaved. No marriage services took place in 2019

At 31 December 2019 there were 273 communicant members and 487 families connected with the congregation.

The average week attendance at morning worship is 250 at The Morning Services & 25 at the Evening Services

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's Pastoral visitation Team.

TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

At a local level the congregation seeks to reach out into our town and surrounding community, as a caring and active witness – Organisations under the direct control of the congregation, such as Sunday School, Soul Resort Youth Club, and the Noah's Ark Mothers and Toddlers Group, cater not only for young people from the congregation but for young people in the town and local community who have no direct connection to Dungannon congregation. The 'Ignite' Bible Study Groups, the Saturday Morning Prayer Meeting, PW, Knit or Natter, and the Bowling Club cater for the congregational members, and are open to the wider community to come along.

As a congregation we have close links with the local primary and secondary schools, and the minister conducts assemblies in them regularly. One of the local primary schools has held its annual harvest service in our church, the Royal School holds its annual Easter service in our church, and the loyal orders are granted permission to hold their annual services in our church.

In July, 2019 a week-long summer outreach to children and teenagers was held in our church halls – In the mornings there was a holiday bible club for primary-age children: Bible stories, memory verses, games, quizzes, craft etc. (50 children registered during the week). In the evenings, secondary age young people gathered for games and Bible study (32 young people registered).

The congregation prayerfully and financially supports its two missionary families servicing in Turkey and Mexico, and apart from Free Will Offering, the Buildings and Repair Fund, and the Missionary Fund, the congregation and associated organisations has contributed towards the work of Tear Fund & Open Doors, at special services. The congregation makes funds available to support members involved in summer outreach in Ireland and overseas.

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

The congregation responds generously to special appeals made by our denomination.

Presbytery

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

General Assembly

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

Property

During the year the roof of the entrance to the church halls Scotch Street was repaired. In addition various maintenance & repairs – minor plumbing and electrical work - were undertaken in both Dungannon Church & Halls, Moygashel Hall & the manse.

Organisations

Sunday School – Sunday School meets each Sunday morning from September to June @ 10.45am prior to the service in Scotch Street, & during the 10am service in Moygashel Hall. **Moygashel:** There are 9 children in the Primary Sunday School (ages 4-11) & 6 young People in the Senior Sunday School (ages 12-15).

Dungannon: There are 20 children in the Primary Sunday School (ages 4-11) & 12 young People in the Senior Sunday School (ages 12-15).

The children & young people follow the 'Go Teach' programme, & support various Christian missions through a weekly offering.

Soul Resort Youth Club – Meets on Saturday nights 7.30-9.30pm, from September to May, with an attendance of 40-50 young people aged between 12 & 15. There are 6 leaders supported by a number of our elders on a rota basis. Activities include table tennis, pool, video games, football, uni-hockey, trail-biking etc. There is a short epilogue each week from one the leaders, & occasional visiting speakers. There are 2-3 outings each year to activities within the community or in Belfast.

Noah's Ark Mothers and Toddlers Group – Meets on Tuesday mornings 10.00-12Noon from September to May, for approx. 20 babies & pre-school children, accompanied by parents & grandparents. There is a team of 6 helpers who run the Group.

PW – Meets the third Tuesday of each month from September to April, with 40 ladies coming along. There is a speaker each month, with an offering taken up for the cause represented by the speaker, and contributions are made to PW Home & Overseas Missions.

Bowling Club – The 12 members (ladies & men) meet on a Monday evening, with occasional matches against local churches.

Knit & Natter – Meets on Monday evenings in Moygashel Hall 7.30-9.30pm from October to April. 15-20 ladies meet to knit jumpers, hats, scarves & blankets, which are given to Christian charities working in Eastern Europe – The Smiles Foundation and Highways & Byways.

Volunteers

The Trustees acknowledge their indebtedness to the Sunday School teachers and Bible Class leaders, and the leaders in our organisations, for their heartfelt commitment to the work and witness of our congregation, giving untiringly of their time and talents.

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.

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 350 contributors during the year donating a total of £118,671 [2018: 360 contributors donating a total of £120,207]

Total Income of the congregation during the year was £269,000, compared to £266,000 in the previous year.

Total expenditure decreased from £293,000 in 2018 to £279,000 in 2019.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements of the congregation in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

THE PRESBYTERIAN CHURCH IN IRELAND

ANNUAL REPORT

For the year ended 31 December 2019

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are confident that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. At the year end unrestricted reserves were £30,977 The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

RISK REVIEW

The principal risks are most likely to be with regard to the expectation of ongoing financial support from members, given Dungannon is an 'aging' congregation! These risks are addressed by the Trustees, and the Congregational Committee, regularly considering the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on Monday 12th October, 2020 and signed on its behalf by

Name: Rev Alan Thompson

Name: Mr David Miller

Date: 12th October, 2020

Date: 12th October, 2020

Signature: *Alan S. Thompson*

Signature: *D. Miller*

Dungannon Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105671

Annual return

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

I report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 14 to 31.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Graeme Parr, Certified Accountant

Dungannon