

Kircubbin Community Church

Northern Ireland · Charity number 108169

Details

Status	Received
Registered	2021-12-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	46A Cooks Brae Kircubbin 46A Cooks Brae Kircubbin BT22 2sg BT22 2SG
Phone	07703678398
Email	kircomchu@mail.com
Website	www.kircomchu.com

Activities

Purposes: Acknowledging the headship of Christ over His church, the members of the Church unite to glorify the God of the Scriptures by maintaining and promoting His worship, both individually and corporately, by devoting themselves to the teaching of Scripture, to the fellowship, to the breaking of bread, to prayer and in evangelism. The principal charitable object of the church is the advancement of the Christian faith according to the teaching of The Scriptures.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: Children (5-13 year olds), General public, Men, Parents, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£44,504	£55,363	£0	2

Trustees

Name	Role	Appointed
Alan Wilson		
Andrew Walker		
Phil Derrick		

Accounts

Kircubbin Community Church
Statement of Assets and Liabilities
As at 31 December 2025

	Unrestricted Funds	Total Funds	Total Funds
	2025	2025	2024
Receipts	£		£
Donations and Legacies	39,919.70	39,919.70	43,278.60
Gift Aid return	3966.81	3966.81	6149.02
Interest	617.4	617.4	94.74
Other Income	0	0	0
	44503.91	44503.91	49522.36
Payments			
Employment Costs	32449.52		27596.65
Direct Charitable Activity	16143.17		13685.44
Grants and Donations Paid	6,770.00		4,600.00
	55362.69		45882.09
Net of Receipts/Payments	-10858.78		3640.27
Transfer between funds	0		166.32
Cash funds last year end	27,469.49		23,662.90
Cash funds This Year End	16610.71		27469.49

Kircubbin Community Church
Statement of Assets and Liabilities
As at 31 December 2025

Category	Details		Unrestricted Funds	Total Funds
			£	£
Cash Funds		Current Account	16610.71	16610.71
		Total Cash Funds	16610.71	16610.71
		Fund to which Asset belongs	Cost	Current Value
			£	£
Assets Retained for the Charity's own use				
	Audio/Visual/IT	Unrestricted	2300	1100
	Musical	Unrestricted	800	500
			3100	1600

Approved by the Trustees and signed on their behalf



Phil Derrick
Trustee

Dated: 4th March 2026

Accounts

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

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

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

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

Approved by the Kirk Session at a meeting on

signed on its behalf by


 Rev Jonathan Cowan


 Mr Keith Boland

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

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

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

3. CHARITABLE ACTIVITIES

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

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

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

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

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	300	25	0	325	205
	300	25	0	325	205

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	2,915	0	0	2,915	3,038
Presbytery fees	256	0	0	256	290
Ministry and support staff costs	15,588	0	0	15,588	17,618
Congregational running expenses	14,966	37,459	0	52,425	39,971
Donations to Missions and charities	0	13,321	0	13,321	14,807
Governance costs	0	0	0	0	0
	33,725	50,780	0	84,505	75,724

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

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

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

11. INVESTMENTS

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

	2024 £	2023 £
General Investment Fund	63,170	60,318
Other Investments	0	0
	<u>63,170</u>	<u>60,318</u>

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

12. FUND BALANCES

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

Kircubbin Community Church

Northern Ireland - Charity number 108169

Annual report

Fintona CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Trustees Annual Report and Financial Statements for the year ended 31 December 2024

Registered Charity in Northern Ireland NIC 105632

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

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

CHARITY TRUSTEES

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

Rev J. Cowan
C. Crawford
K. Boland
W. Liggett

PRINCIPAL OFFICE BEARERS

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

INDEPENDENT EXAMINER

Mrs Cathy Clyde
22 Botera Road
Omagh
BT785DG

BANKERS

Danske bank
PO Box 183
Donegal Square West
BT16JS

SOLICITORS

AF Colhoun
41 Dublin Road
Omagh
BT781HE

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

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

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

Presbytery

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

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

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

DESCRIPTION AND PURPOSE

Fintona Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

ACTIVITIES AND OBJECTIVES

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

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

The Sacraments of the Lords Supper was celebrated two times in 2024.

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

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

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

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

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

FINTONA 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.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Total donations received from the congregation during the year as General Congregational Funds, General Congregational Activities, Income on Bequests, General Donations, FWO and loose change and Gift Aid was £31,869. Amount collected as weekly free will offering was £27,135 (from 84 contributors) compared to £29,583 (from 81 contributors). Other amounts received for donations, specific charitable collections, from investment income and to off-set specific expenses totaled £36,789. Total expenditure of £84,505 was spent during the year in achieving the church's charitable objectives.

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

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 25th April 2025 and signed on its behalf by

Rev Jonathan Cowan

Mr. Keith Boland

Kircubbin Community Church

Northern Ireland - Charity number 108169

Annual return

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

I report on the accounts of the charity for the year ended 31 December 2024 which comprise the statement of financial activity, statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

Cathy Clyde

Cathy Clyde FCA

Chartered Accountant

24th Oct '25

Date

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	49,633	32,761	0	82,394	79,555
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Payments						
Raising funds	7	0	0	0	0	0
Charitable activities	8	33,725	50,780	0	84,505	75,724
Other	9	0	0	0	0	0
Total Payments		<u>33,725</u>	<u>50,780</u>	<u>0</u>	<u>84,505</u>	<u>75,724</u>
Net receipts / (payments)		<u>25,279</u>	<u>(13,991)</u>	<u>0</u>	<u>11,288</u>	<u>11,709</u>
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FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
for the year ended 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
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Funds Reconciliation					
Bank and Cash at start of year	53,028	72,578	0	125,606	113,897
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Bank & Cash Balances					
Bank Current Accounts				136,894	125,606
Bank Deposit Accounts				0	0
				=====	=====
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				=====	=====
Other Assets					
Investments – Note 11				63,170	60,318
				=====	=====
				63,170	60,318
				=====	=====
Liabilities				0	0
				=====	=====

Approved by the Kirk Session at a meeting on

signed on its behalf by


 Rev Jonathan Cowan


 Mr Keith Boland

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

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

2. DONATIONS AND LEGACIES

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

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

3. CHARITABLE ACTIVITIES

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

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

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

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

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	300	25	0	325	205
	300	25	0	325	205

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	2,915	0	0	2,915	3,038
Presbytery fees	256	0	0	256	290
Ministry and support staff costs	15,588	0	0	15,588	17,618
Congregational running expenses	14,966	37,459	0	52,425	39,971
Donations to Missions and charities	0	13,321	0	13,321	14,807
Governance costs	0	0	0	0	0
	33,725	50,780	0	84,505	75,724

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

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

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

11. INVESTMENTS

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

	2024 £	2023 £
General Investment Fund	63,170	60,318
Other Investments	0	0
	<u>63,170</u>	<u>60,318</u>

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

12. FUND BALANCES

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

Accounts

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland 105632

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

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

CHARITY TRUSTEES

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

Rev J Cowan - Convenor
K Boland
W Liggett
C Crawford

PRINCIPAL OFFICE BEARERS

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

INDEPENDENT EXAMINER

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

BANKERS

Danske Bank
Po Box 183
Donegal Square West
Belfast
BT16JS

SOLICITORS

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

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

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

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be

called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

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

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

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

DESCRIPTION AND PURPOSE

Fintona Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

ACTIVITIES AND OBJECTIVES

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

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

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

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

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

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

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

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

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

STATEMENT OF TRUSTEE RESPONSIBILITIES

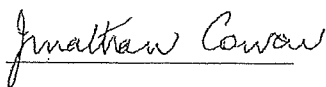
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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.

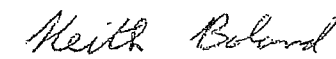
Approved by the Kirk Session at a meeting on 10/10/24

signed on its behalf by



Rev Jonathan Cowan

10/10/24



Mr Keith Boland

10th OCT. 2024

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

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

Cathy Clyde

Cathy Clyde FCA

Chartered Accountant

11/10/24

Date

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

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

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

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

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

signed on its behalf by

Jonathan Cowan

Rev Jonathan Cowan

10/10/24

Keith Boland

Mr Keith Boland

10th OCT. 2024

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

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

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

3. CHARITABLE ACTIVITIES

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

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

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

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

6. OTHER INCOME

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

7. RAISING FUNDS

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

8. CHARITABLE ACTIVITIES

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

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

9. OTHER EXPENDITURE

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

10. FIXED ASSETS

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

11. INVESTMENTS

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

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

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

12. FUND BALANCES

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

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.

Kircubbin Community Church

Northern Ireland - Charity number 108169

Annual report

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland 105632

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

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

CHARITY TRUSTEES

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

Rev J Cowan - Convenor
K Boland
W Liggett
C Crawford

PRINCIPAL OFFICE BEARERS

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

INDEPENDENT EXAMINER

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

BANKERS

Danske Bank
Po Box 183
Donegal Square West
Belfast
BT16JS

SOLICITORS

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

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

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

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be

called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

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

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

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

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ACTIVITIES AND OBJECTIVES

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

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

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

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

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

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

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

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

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

STATEMENT OF TRUSTEE RESPONSIBILITIES

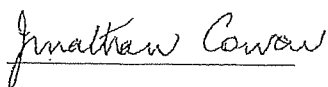
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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.

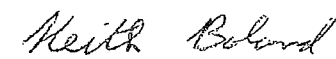
Approved by the Kirk Session at a meeting on 10/10/24

signed on its behalf by



Rev Jonathan Cowan

10/10/24



Mr Keith Boland

10th OCT. 2024

Kircubbin Community Church

Northern Ireland - Charity number 108169

Annual return

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

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

Cathy Clyde

Cathy Clyde FCA

Chartered Accountant

11/10/24

Date

Accounts

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

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

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

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

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

PP- Rev Jonathan Conner

Rev Clarke Deering

23/10/23

Keith Boland

Mr Keith Boland

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

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

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

3. CHARITABLE ACTIVITIES

	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	1,833	0	1,833	1,290
Grants	0	1,751	0	1,751	4,555
	-----	-----	-----	-----	-----
	0	3,584	0	3,584	5,845
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	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	239	0	0	239	325
General Investment Fund	447	776	0	1,223	1,177
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	686	776	0	1,462	1,502
	-----	-----	-----	-----	-----

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

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	205	0	0	205	227
	205	0	0	205	227

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
	0	0	0	0	0

8. CHARITABLE ACTIVITIES

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

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

9. OTHER EXPENDITURE

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

10. FIXED ASSETS

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

11. INVESTMENTS

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

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

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

12. FUND BALANCES

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

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.

Kircubbin Community Church

Northern Ireland - Charity number 108169

Annual report

Fintona CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland NIC 105632

FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

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

CHARITY TRUSTEES

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

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

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

INDEPENDENT EXAMINER

Mrs Cathy Clyde
22 Botera Road
Omagh
BT785DG

BANKERS

Danske bank
PO Box 183
Donegal Square West
BT16JS

SOLICITORS

AF Colhoun
41 Dublin Road
Omagh
BT781HE

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

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FINTONA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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

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

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

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

community such as through the care of those in need (including the sick, disabled and bereaved).

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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.

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

FINANCIAL REVIEW

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

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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 9 May 2023 and signed on its behalf by



Rev Jonathan Cowan



Mr. Keith Boland

Kircubbin Community Church

Northern Ireland - Charity number 108169

Annual return

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

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

Cathy Clyde

Cathy Clyde FCA

Chartered Accountant

23/10/23

Date