

# Duneane Presbyterian Church

(Fulton Memorial)



## INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF DUNEANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

As the total income of the congregation is less than £250,000.00 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 (Page 10 Trustees' Report).

We report on the accounts of Duneane Presbyterian Church for the year ended 31 December 2024, which are set out on the pages that follow.

As the Trustees of Duneane Presbyterian Church you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our 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 any particular matters have come to my attention.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our examination included a review of the accounting records kept by Duneane Presbyterian Church 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 of Duneane Presbyterian Church concerning any such matters.

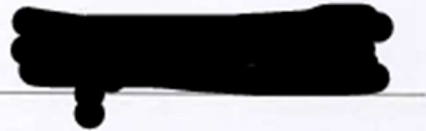
Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 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.

We have completed our 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, and we have found no matters that require drawing to your attention.

Mr A Smyth

Mrs O O'Neill



Date: 22/5/25

22.5.2025

Verified by Rev D T McNeill  
(Minister)



Date: 23/5/25

# DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

## Statement of Financial Activities

For the period from 01 January 2024 to 31 December 2024

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Incoming resources</b>					
Regular Direct Giving	50,255	8,959	—	59,214	58,494
Donations and Legacies	1,610	474	—	2,085	1,841
Activities that Generate Income	—	3,346	—	3,346	4,001
Investment Income	1,503	14	—	1,518	1,246
Other Income Sources	4,572	27,514	—	32,086	24,184
<b>Total income</b>	<b>57,942</b>	<b>40,308</b>	<b>—</b>	<b>98,250</b>	<b>89,768</b>
<b>Resources used</b>					
Central Church Assessments	8,152	—	—	8,152	7,961
Ministry and Support Staff	500	—	—	500	—
Minister	20,581	1,511	—	22,092	21,489
Other Ministry and Support Staff	590	—	—	590	1,101
Life and Work	—	5,027	—	5,027	2,113
Worship and Fellowship	2,690	110	—	2,800	4,132
Discipleship and Ministry	121	126	—	247	173
Mission and Outreach	11,218	2,778	—	13,997	6,613
Governance	2,762	211	—	2,973	3,250
Property and Equipment	—	530	—	530	1,013
Utilities	7,817	6,094	—	13,911	13,488
Repairs and Maintenance	—	17,922	—	17,922	15,843
Insurances	2,021	1,899	—	3,921	5,679
Depreciation	—	—	—	—	—
Grants to Missions and Charities	—	4,350	—	4,350	4,536
United Appeal	—	1,493	—	1,493	3,406
Other PCI Schemes	—	2,478	—	2,478	4,684
Other Missions and Charities	104	—	—	104	—
<b>Total expenditure</b>	<b>56,561</b>	<b>44,533</b>	<b>—</b>	<b>101,094</b>	<b>95,488</b>
Gains / losses on investment assets	—	—	2,481	2,481	4,356
<b>Net income / (expenditure) resources before transfer</b>	<b>1,380</b>	<b>(4,224)</b>	<b>2,481</b>	<b>(362)</b>	<b>(1,362)</b>
<b>Transfers</b>					
Gross transfers between funds - in	—	27,833	—	27,833	6,174
Gross transfers between funds - out	(3,718)	(24,114)	—	(27,833)	(6,174)
<b>Other recognised gains / losses</b>					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
<b>Net movement in funds</b>	<b>(2,337)</b>	<b>(506)</b>	<b>2,481</b>	<b>(362)</b>	<b>(1,362)</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	<b>83,791</b>	<b>47,549</b>	<b>52,494</b>	<b>183,835</b>	<b>185,198</b>
<b>Total funds carried forward</b>	<b>81,454</b>	<b>47,043</b>	<b>54,976</b>	<b>183,473</b>	<b>183,835</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

# DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

<i>Represented by</i>					
<b>Unrestricted</b>					
General fund	41,454	—	—	41,454	43,791
<b>Designated</b>					
Not for Interest Use	40,000	—	—	40,000	40,000
<b>Restricted</b>					
ARK @ Duneane	—	0	—	0	—
Christian Guidelines	—	—	—	—	—
Digger Project	—	—	—	—	—
Duneane Bowling Club Account	—	1,148	—	1,148	1,163
Duneane PW	—	—	—	—	—
Duneane PW Account	—	—	—	—	—
Duneane Tots	—	—	—	—	—
Earl Haig Fund	—	—	—	—	—
Farm Fund	—	25,431	—	25,431	29,423
Flourish at Duneane	—	958	—	958	276
Grave Fees Fund	—	—	—	—	1,710
Harvest Fund	—	—	—	—	—
Heat & Light Fund	—	—	—	—	—
Herald Fund	—	—	—	—	—
Holiday Bible Club	—	—	—	—	—
MAD Weekend	—	—	—	—	784
Men's Activities Fund	—	—	—	—	—
Missions Fund	—	—	—	—	—
Moderator's Appeal Fund	—	—	—	—	—
Orphan Fund	—	—	—	—	—
PW Gift Aid Fund	—	—	—	—	—
Property Fund	—	18,020	—	18,020	13,592
Reach Out Fund	—	—	—	—	—
SS Gift Aid Fund	—	—	—	—	—
Screens & Projector	—	—	—	—	—
Students' Bursary	—	—	—	—	—
Sunday School Fund	—	642	—	642	598
Temporary Holding Fund	—	387	—	387	—
United Appeal Fund	—	—	—	—	—
World Development Func	—	—	—	—	—
Youth Fellowship (Revive Youth)	—	455	—	455	—
<b>Endowment</b>					
General Investment Fund	—	—	54,976	54,976	52,494

# DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

**Analysis of income and expenditure**  
Selected period: 01 January 2024 to 31 December 2024

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
<b>Incoming resources</b>						
<i>Regular Direct Giving</i>						
1000 - Recorded Giving (FWO Stipend and CMF)	40,603	—	—	—	40,603	39,451
1010 - Gift Aid Received on Recorded Giving	7,092	—	—	—	7,092	6,618
1020 - Loose Collections	2,559	—	46	—	2,605	2,391
1020A - Gift Aid on Loose Collections	—	—	—	—	—	479
1122 - Gift Aid on Sunday School	—	—	23	—	23	27
1141 - Mission Envelopes	—	—	3,345	—	3,345	3,501
1141A - Gift Aid on Mission Envelopes	—	—	651	—	651	622
1142 - Harvest Envelopes	—	—	2,480	—	2,480	2,940
1142A - Gift Aid on Harvest Envelopes	—	—	592	—	592	557
1146 - Presbyterian Orphan & Children's Society	—	—	1,340	—	1,340	1,300
1146A - Gift Aid on Pres Orphan & Children's Soc	—	—	153	—	153	197
1151 - Sunday School Collections	—	—	183	—	183	238
1152 - Bible Class Collections	—	—	143	—	143	169
<b>Regular Direct Giving Totals</b>	<b>50,255</b>	<b>—</b>	<b>8,959</b>	<b>—</b>	<b>59,214</b>	<b>58,494</b>
<i>Donations and Legacies</i>						
1120 - Gift Aid Received on Occasional Gifts	367	—	307	—	674	288
1140 - Legacies and Bequests	—	—	—	—	—	1,150
1150 - Received for Church Organisations	1,243	—	167	—	1,410	402
<b>Donations and Legacies Totals</b>	<b>1,610</b>	<b>—</b>	<b>474</b>	<b>—</b>	<b>2,085</b>	<b>1,840</b>
<i>Activities that Generate Income</i>						
1200 - Income from Church Events	—	—	—	—	—	135
1205 - Income from Flourish@Duneane Events	—	—	320	—	320	3,485
1205A - Gift Aid on Flourish@Duneane Events	—	—	—	—	—	47
1220 - Church Magazines	—	—	126	—	126	133
1230 - Weddings - Funerals etc	—	—	2,900	—	2,900	200
<b>Activities that Generate Income Totals</b>	<b>—</b>	<b>—</b>	<b>3,346</b>	<b>—</b>	<b>3,346</b>	<b>4,001</b>
<i>Investment Income</i>						
1300 - Bank and Building Society Interest	203	—	14	—	218	221
1310 - General Investment	1,299	—	—	—	1,299	1,024
<b>Investment Income Totals</b>	<b>1,503</b>	<b>—</b>	<b>14</b>	<b>—</b>	<b>1,518</b>	<b>1,246</b>
<i>Other Income Sources</i>						
1144A - Moderator's Appeal	—	—	—	—	—	1,909
1147 - Flourish @ Duneane Mission Boxes	—	—	1,377	—	1,377	196
1147A - Gift Aid On Flourish@Duneane Mission Box	—	—	959	—	959	186
1161 - Donation First Randalstown	1,413	—	2,702	—	4,116	2,783

*There may be minor discrepancies in the totals if the pence are not being shown*

# DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
1165 - Youth Events/Activities Receipts	—	—	2,493	—	2,493	—
1300A - Interest Savings Account	1,509	—	—	—	1,509	1,209
1410 - Rental Income	—	—	18,401	—	18,401	17,764
1460 - Miscellaneous Income	1,650	—	1,580	—	3,230	135
<b>Other Income Sources Totals</b>	<b>4,572</b>	<b>—</b>	<b>27,514</b>	<b>—</b>	<b>32,086</b>	<b>24,184</b>
<b>Incoming resources Grand totals</b>	<b>57,942</b>	<b>—</b>	<b>40,308</b>	<b>—</b>	<b>98,250</b>	<b>89,768</b>

## Resources used

### Central Church Assessments

2000 - Central Ministry Fund	1,562	—	—	—	1,562	1,502
2001 - Communications Dept (PCI)	437	—	—	—	437	—
2005 - Ministers Pension Scheme Fund	3,360	—	—	—	3,360	3,170
2015 - Widows of Ministers Fund	281	—	—	—	281	307
2020 - Incidental Fund	1,124	—	—	—	1,124	1,229
2025 - Prolonged Disability Fund	219	—	—	—	219	307
2030 - Ministerial Development Fund	31	—	—	—	31	137
2035 - Sick Supply Fund	6	—	—	—	6	14
2040 - Church House Repairs Fund	562	—	—	—	562	683
2045 - Apprenticeship Levy	70	—	—	—	70	66
4100 - Students Bursary	500	—	—	—	500	546
<b>Central Church Assessments Totals</b>	<b>8,152</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,152</b>	<b>7,961</b>

### Ministry and Support Staff

2111 - Licensed Assistant Expenses	500	—	—	—	500	—
2100 - Minister's Stipend (inc NI)	15,403	—	—	—	15,403	14,742
2105 - Ministerial Car Allowance	2,110	—	—	—	2,110	2,010
2110 - Minister's Expenses	1,175	—	—	—	1,175	1,423
2115 - Ministerial Duties Allowance	1,407	—	—	—	1,407	1,341
2125 - ER NIC on Ministerial Allowances	486	—	—	—	486	462
2131 - Rent Manse Farmland - Minister	—	—	1,511	—	1,511	1,511
2220 - Ministry and Support Staff Training	15	—	—	—	15	—
2230 - Ministry and Support Staff Expenses	187	—	—	—	187	—
2250 - Pulpit Supplies and Guest Speakers	388	—	—	—	388	1,110
<b>Ministry and Support Staff Totals</b>	<b>21,671</b>	<b>—</b>	<b>1,511</b>	<b>—</b>	<b>23,183</b>	<b>22,591</b>

### Life and Work

2500B - Holiday Bible Club	—	—	—	—	—	497
2500C - Youth Fellowship	—	—	5,027	—	5,027	1,410
4155A - PW Gift Aid	—	—	—	—	—	206
2251 - Guest Soloists and Singers	170	—	—	—	170	—
2255 - Organist & Deputy Organist	2,150	—	—	—	2,150	2,550
2300 - Worship Resources & Copyright Licenses	47	—	—	—	47	23
2310A - Harvest Expenses	—	—	—	—	—	100
2311 - Bowling Club Expenses	—	—	—	—	—	(20)
2315 - Flourish @ Duneane Events	—	—	110	—	110	1,060
2320 - Church Envelopes	322	—	—	—	322	308
2330 - Other	—	—	—	—	—	110

# DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
2400 - Christian Education and Training	121	—	—	—	121	40
2410 - Church Magazines and Literature	—	—	126	—	126	133
2500 - Childrens and Youth Ministry	519	—	779	—	1,299	1,922
2510 - Local Mission and Outreach	3,043	—	199	—	3,242	185
2530 - Church Events	806	—	—	—	806	50
2540 - Other	6,850	—	1,800	—	8,650	4,455
<b>Life and Work Totals</b>	<b>14,030</b>	<b>—</b>	<b>8,042</b>	<b>—</b>	<b>22,072</b>	<b>13,033</b>
<b>Governance</b>						
2605 - Annual Reports	205	—	—	—	205	—
2625 - Other Professional Fees	—	—	70	—	70	850
2630 - Adverts, Printing, Stationery & Postage	949	—	87	—	1,036	611
2630A - Financial & Other Software	179	—	—	—	179	170
2635 - Other Sundry Expenses	170	—	24	—	195	184
2635A - Copyright Licence	645	—	—	—	645	613
2640 - Bank Interest and Charges	200	—	30	—	230	302
2650 - Presbytery Fees	412	—	—	—	412	518
<b>Governance Totals</b>	<b>2,762</b>	<b>—</b>	<b>211</b>	<b>—</b>	<b>2,973</b>	<b>3,250</b>
<b>Property and Equipment</b>						
2259 - Tools and Equipment	—	—	118	—	118	640
2626 - Rental Management Fees	—	—	411	—	411	373
3000 - Electricity, Oil, Gas - Church & Halls	6,931	—	—	—	6,931	10,140
3005 - Rates and Ground Rent - Church & Halls	4	—	—	—	4	4
3010 - Water Rates - Church & Halls	—	—	264	—	264	251
3020 - Electricity, Oil, Gas - Manse	—	—	3,031	—	3,031	—
3025 - Rates and Ground Rent - Manse	635	—	—	—	635	608
3030 - Water Rates - Manse	245	—	—	—	245	184
3045 - Rates and Ground Rent - Other Properties	—	—	1,833	—	1,833	1,877
3050 - Water Rates - Other Properties	—	—	965	—	965	420
2256 - Church Cleaning	—	—	4,108	—	4,108	3,610
2257 - Maintenance of Grounds	—	—	2,338	—	2,338	3,947
3100 - Repairs etc - Church and Halls	—	—	4,119	—	4,119	—
3110 - Repairs etc - Manse	—	—	5,282	—	5,282	4,522
3120 - Repairs etc - Other Property	—	—	240	—	240	1,955
3130 - Repairs etc - Equipment	—	—	1,834	—	1,834	1,809
3200 - Insurance	2,021	—	1,899	—	3,921	5,679
<b>Property and Equipment Totals</b>	<b>9,838</b>	<b>—</b>	<b>26,446</b>	<b>—</b>	<b>36,285</b>	<b>36,025</b>
<b>Grants to Missions and Charities</b>						
4000 - United Appeal	—	—	4,350	—	4,350	4,536
4125 - Presbyterian Orphan and Childrens Societ	—	—	1,493	—	1,493	1,497
4145 - Moderators' Appeals	—	—	—	—	—	1,909
2515 - Other Missions & Charities	—	—	2,478	—	2,478	4,684
4205 - Christians Against Poverty	104	—	—	—	104	—
<b>Grants to Missions and Charities Totals</b>	<b>104</b>	<b>—</b>	<b>8,321</b>	<b>—</b>	<b>8,426</b>	<b>12,626</b>
<b>Resources used Grand totals</b>	<b>56,561</b>	<b>—</b>	<b>44,533</b>	<b>—</b>	<b>101,094</b>	<b>95,488</b>

# DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

## Statement of Assets and Liabilities (by fund)

As at: 31 December 2024

	Balance	Previous balance
<b>Investments</b>		
6200: General investment fund - Asset		
General Investment Fund      Endowment	54,976.62	52,494.66
	54,976.62	52,494.66
<b>Investments</b>	<b>54,976.62</b>	<b>52,494.66</b>
<b>Cash at bank and in hand</b>		
6300: Duneane Pres Church No 1 Ac - Asset		
ARK @ Duneane      Restricted	(0.50)	—
Farm Fund      Restricted	25,431.25	29,423.82
Flourish at Duneane      Restricted	958.52	276.41
Grave Fees Fund      Restricted	—	1,710.00
MAD Weekend      Restricted	—	784.96
Sunday School Fund      Restricted	642.91	598.21
Temporary Holding Fund      Restricted	387.50	—
Youth Fellowship (Revive Youth)      Restricted	455.00	—
General fund      Unrestricted	41,454.00	43,791.53
Property Fund      Restricted	18,020.21	13,592.92
	<b>87,348.89</b>	<b>90,177.85</b>
6310: Duneane Bowling Club No 1 Ac - Asset		
Duneane Bowling Club Account      Restricted	250.27	280.00
	<b>250.27</b>	<b>280.00</b>
6311: Duneane Bowling Club No 2 Ac - Asset		
Duneane Bowling Club Account      Restricted	897.90	883.20
	<b>897.90</b>	<b>883.20</b>
<b>Cash at bank and in hand</b>	<b>88,497.06</b>	<b>91,341.05</b>
<b>Investments</b>		
6303: National Savings Account (NS&I) - Asset		
Not for Interest Use      Designated	40,000.00	40,000.00
	40,000.00	40,000.00
<b>Investments</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>Grand Total</b>	<b>183,473.68</b>	<b>183,835.71</b>

# DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

**Fund movement summary**  
Selected period: 01 January 2024 to 31 December 2024

Func	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
ARKDuneane - ARK @ Duneane	—	—	297.50	297.00	—	—	(0.50)
ChrisGuide - Christian Guidelines	—	—	—	—	—	—	—
DiggerProj - Digger Project	—	—	—	—	—	—	—
DunBowl - Duneane Bowling Club Account	1,163.20	14.97	30.00	—	—	—	1,148.17
DuneanePW - Duneane PW	—	—	—	—	—	—	—
DunPwAc - Duneane PW Account	—	—	—	—	—	—	—
DunTots - Duneane Tots	—	—	199.00	199.00	—	—	—
EarlHaig - Earl Haig Fund	—	—	—	—	—	—	—
Farm - Farm Fund	29,423.82	16,426.52	5,419.09	(15,000.00)	—	—	25,431.25
Flourish - Flourish at Duneane	276.41	2,909.11	2,674.00	447.00	—	—	958.52
GenInvest - General Investment Fund	52,494.66	—	—	—	2,481.96	—	54,976.62
GraveFees - Grave Fees Fund	1,710.00	2,900.00	300.00	(4,310.00)	—	—	—
Harvest - Harvest Fund	—	—	—	—	—	—	—
HeatLight - Heat & Light Fund	—	—	—	—	—	—	—
Herald - Herald Fund	—	—	—	—	—	—	—
HolBibleCl - Holiday Bible Club	—	—	43.50	43.50	—	—	—
MadWeekend - MAD Weekend	784.96	—	—	(784.96)	—	—	—
MenActF - Men's Activities Fund	—	—	—	—	—	—	—
ModAppeal - Moderator's Appeal Fund	—	—	—	—	—	—	—
NatSavings - Not for Interest Use	40,000.00	—	—	—	—	—	40,000.00
Orphan - Orphan Fund	—	1,493.75	1,493.75	—	—	—	—
PWGiftAid - PW Gift Aid Fund	—	—	—	—	—	—	—
Reachout - Reach Out Fund	—	—	—	—	—	—	—
SSGiftAid - SS Gift Aid Fund	—	23.75	—	(23.75)	—	—	—
ScreenProj - Screens & Projector	—	—	—	—	—	—	—
StudentBur - Students' Bursary	—	—	—	—	—	—	—
SunSchool - Sunday School Fund	598.21	373.25	352.30	23.75	—	—	642.91
Holding - Temporary Holding Fund	—	1,927.50	1,540.00	—	—	—	387.50
UnAppeal - United Appeal Fund	—	—	4,350.00	4,350.00	—	—	—
WorldDev - World Development Fund	—	—	—	—	—	—	—
YouthFello - Youth Fellowship (Revive Youth)	—	2,493.00	5,201.00	3,163.00	—	—	455.00
General - General fund	43,791.53	57,942.04	56,561.28	(3,718.29)	—	—	41,454.00
Property - Property Fund	13,592.92	7,750.40	22,633.11	19,310.00	—	—	18,020.21
Missions - Missions Fund	—	3,996.25	—	(3,996.25)	—	—	—
<b>Totals</b>	<b>183,835.71</b>	<b>98,250.54</b>	<b>101,094.53</b>	<b>—</b>	<b>2,481.96</b>	<b>—</b>	<b>183,473.64</b>

# DUNEANE PRESBYTERIAN CHURCH FINANCIAL STATEMENTS 2024

Duneane Presbyterian Church - NIC104836

**Balance sheet (Presbyterian Church of Ireland)  
As at: 31 December 2024**

	General Fund £stg	Restricted Funds £stg	Endowment Funds £stg	At 31/12/2024 £stg	At 31/12/2023 £stg
<b>Fixed assets</b>					
Investments	—	—	54,976	54,976	52,494
<b>Total fixed assets</b>	—	—	<b>54,976</b>	<b>54,976</b>	<b>52,494</b>
<b>Current assets</b>					
Investments	40,000	—	—	40,000	40,000
Cash at bank and in hand	41,454	47,043	—	88,497	91,341
<b>Total current assets</b>	<b>81,454</b>	<b>47,043</b>	<b>—</b>	<b>128,497</b>	<b>131,341</b>
<b>Net current assets less current liabilities</b>	<b>81,454</b>	<b>47,043</b>	<b>—</b>	<b>128,497</b>	<b>131,341</b>
<b>Net assets</b>	<b>81,454</b>	<b>47,043</b>	<b>54,976</b>	<b>183,473</b>	<b>183,835</b>
<b>Funds of the church</b>	<b>81,454</b>	<b>47,043</b>	<b>54,976</b>	<b>183,473</b>	<b>183,835</b>