

**CLONDUFF 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 (NIC104968)**

**CLONDUFF 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 2024 including a Statement of Assets and Liabilities as at that date.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Clonduff congregation of the Presbyterian Church in Ireland  
51 Bannfield Road, Rathfriland, BT34 5HQ

Registered Charity in Northern Ireland (NIC104968)

**CHARITY TRUSTEES**

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

Cecil Brown  
David Harmon  
Ian Megaw  
William Walsh

Joe McKnight  
Aubrey Stewart  
Joseph B Moorhead  
Robert Graham

**PRINCIPAL OFFICE BEARERS**

Convenor  
Clerk of Session  
Treasurer

Ken Nelson  
Cecil Brown  
Brian Magennis

**INDEPENDENT EXAMINER**

SM Vint & Company  
8 Newry Road, Banbridge, BT32 3HN

**BANKERS**

Danske Bank  
Donegall Square West, Belfast, BT1 6JS

**SOLICITORS**

Fisher & Fisher  
1 Newry St, Rathfriland, Newry, BT34 5PY

## **CLONDUFF 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 (currently vacant) and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Meetings of the Kirk session are held on a regular basis, usually at least 4 times a year.

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

#### **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. Clonduff congregation of the Presbyterian Church has been assigned to the Iveagh 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 each congregation in the Presbytery.

**CLONDUFF 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**

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

Clonduff 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.

Our mission statement is simply summed up in the opening answer of the Westminster Shorter Catechism, which states that our 'chief end is to glorify God and enjoy Him forever'. All our services, activities and organisations have this overarching purpose.

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

**ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Youth Fellowship
- Girl's Brigade
- Presbyterian Women
- Daniel's Band' (primary school aged children's ministry)

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer**

The congregation normally meets for worship each Sunday at 10:45am and 6.30pm. The evening service is shared with Hilltown Presbyterian, our sister congregation, and the venue alternates accordingly. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

**Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister(currently vacant), elders or indeed by members of the congregation at large.

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

### **Mission and outreach**

All our services and organizations have a conscious focus on mission. We likewise engage in a number of activities that are intentionally aimed at sharing the love of Jesus with people outside our own congregation, including children's ministry (Holiday Bible Club) in Hilltown village and a regular Bible study in the local hotel.

One of the key elements of our mission work is to encourage and support our members in the unique mission God has given them as individuals. As part of this we have given prayerful and financial assistance to some of our members undertaking mission work elsewhere (on this island or overseas). We keenly support a number of charitable works, perhaps most notably Tearfund.

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

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

**Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister (currently vacant so our convenor attends) and/or one of the elders. This provides an important link between the congregation and the wider structures of the church.

**General Assembly**

Currently our convenor and representative elder attend the General Assembly in PCI Church House.

**Property**

We are thankful to be able to keep our property well maintained and to that end replaced and updated the kitchen in the main hall in 2024.

**Organisations**

Our various organisations including **Sunday School, Daniel's Band, Girls' Brigade, PW** and the **Bowling Club** continue to provide opportunities for our congregation members and the local community to meet and share fellowship.

**Volunteers**

We are deeply grateful to all who enthusiastically and consistently serve the Lord in various ways within our congregation.

**CLONDUFF 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.

**CLONDUFF 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. There were 82 contributors during the year donating a total of £36,972.

Total income of the congregation during the year was £80,826 compared to £73,100 in the previous year.

Total expenditure decreased to £52,666 compared to £70,540 in 2023.

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

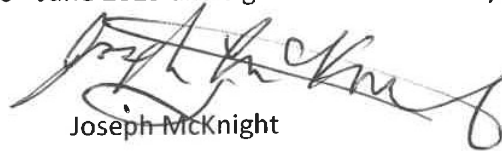
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for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

Approved by the Kirk Session at a meeting on 6<sup>th</sup> June 2025 and signed on its behalf by



Cecil Brown

Clerk of Session



Joseph McKnight

Trustee

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

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 11 to 17.

### **Respective responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

### **Basis of Independent Examiner's report**

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

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

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

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

**Independent examiner's statement**

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



**T. Vint FCCA**

**For and behalf of S.M. Vint & Co**

**Chartered Certified Accountants & Registered Auditors**

**8 Newry Road**

**Banbridge**

**BT32 3HN**

**6<sup>th</sup> June 2025**

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	43,912	10,807	0	54,719	48,894
Charitable activities	3	0	10,892	0	10,892	9,739
Other trading activities	4	0	6,200	0	6,200	4,900
Investment Income	5	0	7,738	0	7,738	7,944
Other	6	910	367	0	1,277	1,623
		-----	-----	-----	-----	-----
		44,822	36,004	0	80,826	73,100
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		44,822	36,004	0	80,826	73,100
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	285	475	0	760	843
Charitable activities	8	27,305	21,801	0	49,106	66,897
Investment costs		0	0	0	0	0
Other	9	2,800	0	0	2,800	2,800
		-----	-----	-----	-----	-----
		30,390	22,276	0	52,666	70,540
Losses on Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		30,390	22,276	0	52,666	70,540
		-----	-----	-----	-----	-----
Net receipts / (payments)		14,432	13,728		28,160	2,560
Transfers between funds		5,700	-5,700	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		20,132	8,028	0	28,160	2,560
Funds brought forward		41,279	35,430	0	76,709	74,149
		-----	-----	-----	-----	-----
Funds carried forward	12	61,411	43,458	0	104,869	76,709
		=====	=====	=====	=====	=====

**CLONDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	41,279	35,430	0	76,709	74,149
Net movement in funds	20,132	8,028	0	28,160	28,160
	-----	-----	-----	-----	-----
Bank and Cash at end of year	61,411	43,458	0	104,869	76,709
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts					
Bank Current Accounts				104,738	76,342
Cash in Hand				131	367
				-----	-----
				104,869	76,709
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises				3,278,428	3,122,312
- Fixtures, Fittings & Equipment				0	0
- Vehicles				0	0
Investments – Note 11				232,038	223,086
Gift Aid receivable on donations				0	0
				-----	-----
				3,510,466	3,345,398
				=====	=====
<b>Liabilities</b>					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 6<sup>th</sup> June 2025 and signed on its behalf by

*Cecil Brown*

Cecil Brown

Clerk of Session

*Joseph McKnight*

Joseph McKnight

Trustee

**CLONDUFF 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:					
Loose collections	0	1,427	0	1,427	1,870
Donations and gifts	37,142	8,080	0	45,222	39,487
Gift Aid	5,455	650	0	6,105	6,492
Legacies and bequest	1,315	650	0	1,965	1,045
	-----	-----	-----	-----	-----
	43,912	10,807	0	54,719	48,894
	-----	-----	-----	-----	-----

**CLONDUFF 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	9,085	0	9,085	7,852
Membership fees	0	120	0	120	487
Grants	0	1,687	0	1,687	1,400
	----- 0	----- 10,892	----- 0	----- 10,892	----- 9,739

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	0	3,600	0	3,600	3,600
Land letting	0	2,600	0	2,600	1,300
	----- 0	----- 6,200	----- 0	----- 6,200	----- 4,900

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	0	0	0	0	0
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	7,738	0	7,738	7,944
	----- 0	----- 7,738	----- 0	----- 7,738	----- 7,944

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

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	910	367	0	1,277	1,623
	-----	-----	-----	-----	-----
	910	367	0	1,277	1,623
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
FWO envelopes	285	0	0	285	363
Fundraising events	0	475	0	475	250
	-----	-----	-----	-----	-----
	285	475	0	760	613
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
General Assembly Assessments	3,341	0	0	3,341	3,358
Presbytery fees	308	10	0	318	462
Ministry and support staff costs	10,585	125	0	10,710	10,299
Congregational running expenses	12,351	15,483	0	27,834	46,223
Donations to Missions and charities	0	4,903	0	4,903	4,802
Governance costs	720	1,280	0	2,000	1,983
	-----	-----	-----	-----	-----
	27,305	21,801	0	49,106	67,127
	-----	-----	-----	-----	-----

**CLONDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Cleaner	1,300	0	0	1,300	1,300
Organist	1,500	0	0	1,500	1,500
	-----	-----	-----	-----	-----
	2,800	0	0	2,800	2,800
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises with adjacent graveyard situated at 51 Bannfield Road and the Manse at Main Street together with the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,278,428.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

	2024	2023
	£	£
General Investment Fund	0	0
Property	0	0
Other investments	232,038	223,086
	-----	-----
	232,038	223,086
	-----	-----

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

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	41,279	44,822	-30,390	14,432	5,700	61,411
	-----	-----	-----	-----	-----	-----
	41,279	44,822	-30,390	14,432	5,700	61,411
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	11,978	12,615	-12,214	401	0	12,379
Cong. Organisational Funds	23,452	20,028	-6,701	13,327	-5,700	31,079
Mission and Charities Fund	0	3,361	-3,361	0	0	0
	-----	-----	-----	-----	-----	-----
	35,430	36,004	-22,276	13,728	-5,700	43,458
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
[Name of Fund]	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>76,709</b>	<b>80,826</b>	<b>-52,666</b>	<b>28,160</b>	<b>0</b>	<b>104,869</b>
	-----	-----	-----	-----	-----	-----