

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

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

## **CLOUGH 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**

Clough Congregation of the Presbyterian Church in Ireland.

Correspondence address: 48 Springmount Road, Glarryford, Ballymena, Co. Antrim. BT44 9RB.

Registered Charity in Northern Ireland (NIC105560).

### **CHARITY TRUSTEES**

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

Mr Stanley Alexander  
Mr Jack Compton  
Mr Sammy Currie  
Mr Raymond Frew  
Mr Ross Humphrey  
Mr Robin Johnston  
Mr James McWilliams  
Mr Alex Waide

Mr Robin Cherry  
Mr Lyle Cubitt  
Mr Ian Ferguson  
Mr George Gregg  
Mr Ian Johnston  
Rev David McMillan  
Mr Harold Richmond  
Mr Geoff Wylie

### **PRINCIPAL OFFICE BEARERS**

Minister:  
Clerk of Session:  
Treasurers:

Rev David McMillan  
Mr Ian Johnston  
Mr Wallace Gregg & Mr Alan Finlay

### **INDEPENDENT EXAMINER**

James Gillespie (F.C.A.)  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Ave,  
Ballymena.  
BT43 7AA.

### **BANKERS**

Danske Bank  
1 Broadway Avenue,  
Ballymena.  
BT43 7PE.

## **CLOUGH 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 funds (excluding those specifically under session's control) 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 congregation. 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 six times in each year.

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

##### **Presbytery**

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Clough congregation of the Presbyterian Church has been assigned to the Ballymena 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.

##### **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.

## **CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **DESCRIPTION AND PURPOSE**

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

Clough congregation of the 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.

The congregation's mission statement is as follows:

Clough Presbyterian Church exists to propagate the Christian faith / religion in the village of Clough, Co. Antrim. The spiritual vitality and the material / social wellbeing of the local community are of paramount concern to the Trustees. As those who have subscribed to the Westminster Confession of Faith, the Trustees seek to promote a culture where God is glorified, honoured and enjoyed – both in word and deed. Furthermore, the Kirk Session seeks to provide a warm, caring and pastorally-sensitive environment for the entire family. The family can, as a unit, experience the privilege of worshipping together at our stated services. In addition, there is a number of youth organisations that seek to enhance the educational, sporting and social skills of the children and teenagers entrusted to our care. In short, Clough Presbyterian Church is a God-centred, community-based and family orientated community of Christians.

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper was observed on two occasions (May and November) 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. In May 2022, we welcomed five new members who had received membership training from the Rev. McMillan.

The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Indoor Bowling Club
- Boys' Brigade
- Girls' Brigade
- Connect
- Junior Christian Endeavour
- Holiday Bible Club
- Choir

## **CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

The congregation meets for worship each Sunday at 12 noon (11am July & August) and 7pm October to April. Crèche is provided for pre-school children during morning worship and other children up to the age of eight leaving the main church during the service for children's church. During the week the Mid-week Prayer and Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at six Sacraments of Baptism, together with one adult baptism. There was one marriage service conducted in the church during 2022. During the year we had 6 people connected with the congregation who passed away and we sought to comfort those families.

At 31 December 2022 there were 305 communicant members and 280 families connected with the congregation. The average attendance at morning worship in 2022 was 140 and 40 at the evening service.

##### **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 and elders.

##### **Mission and outreach**

The mission aspect of the congregation is founded on the mission purpose as set out above and manifests itself in various ways as compassionate Christianity.

1. Organisations under the direct control of the Congregation such as GB, BB, CE and Sunday School cater not only for the young people of the Church but for young people from the local community who have no connection with the Congregation. The midweek prayer meeting, Connect and the bowling club caters for the congregation members and are open to the wider community to attend.
2. At local level the congregation is connected with the Primary school and the School is granted use of the Church premises for their annual Christmas presentation. Reverend McMillan regularly attends the school to conduct morning worship. Glarryford Young Farmers Club hold their annual service in the Church every other year and the Loyal Orders are granted permission for their annual church services. The congregation supports the local Church of Ireland at their annual harvest service and also if they have fund raising events.
3. Apart from Freewill offering, repair Fund and the United Appeal charitable donations by the Congregation and the associated organisations have been made inter alia to the following; The Royal British Legion, European Mission Fellowship, The Moderator's Appeal, Leprosy Mission, Mission Fund home/overseas, World Development Appeal and the Bible Society.

## **CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (cont'd)**

#### **Mission and outreach (cont'd)**

4. Given the current cost of living crisis, the church wanted to do something to help those in the community who were struggling. The Trussell Trust has setup Foodbanks throughout the UK to provide emergency food for those facing hunger and extreme poverty and our local food bank is run from Ballymena. After visiting with the team, an appeal was made in our church asking the congregation to donate non-perishable items which would be used to make up food parcels to help individuals or families. Lists of suggested non-perishable items were made available in the pews and the congregation was encouraged to leave items at the collection point in the vestibule over a 4-week period in April 2022. Two full car loads of items were delivered and these were greatly appreciated as supplies had been running low.

After being in touch with the organiser of the Foodbank, we heard how stocks were running low after the holiday period, a further appeal was made in church during the month of September 2022. The foodbank shelves were replenished after a car full of generous donations were dropped off on Thursday, 15th September 2022.

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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. The congregation also contributes to the denominations annual World Development Appeal and any other special appeals.

#### **Presbytery**

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

#### **General Assembly**

The minister and the representative elder were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland, held in Assembly Buildings in Belfast. The meeting normally takes place in June each year.

#### **Property**

There were no property projects undertaken during 2022. Expenditure related to general repairs and ongoing maintenance.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### **Organisations**

##### **Boys' Brigade**

September 2022 saw the return of BB following the pandemic. First Clough Company of the Boys 'Brigade is comprised of three sections normally meeting each week between September and March. We had three officers, five helpers and 35 boys on our register, from the ages of 4-18. We provide a wide range of activities each evening such as games, drill, badge work and bible study.

##### **Girls' Brigade**

The Girls' Brigade also recommenced in September 2022. The Company had over 50 girls on their register together with a good number of officers and helpers. Girls are also encouraged to take part in the Duke of Edinburgh Awards scheme, through our company.

##### **Junior Christian Endeavour**

The Junior C.E. met fortnightly from January 2022 to 27 March 2022 when we held our CE Family & Friends Service to mark the end of the winter season. During the service the children sang; recited the Psalm 23 which they had been learning; shared with the congregation the work of Spud Bear ministries and the Rev McMillan provided the address.

After the summer recess, Junior CE resumed in September 2022. We started our new session with 23 children on our register aged between 4 and 11 years.

From September we looked at the stories of Jesus as told in the gospel of Luke. We started with John the Baptist and worked our way through to Jesus starting his ministry and selecting his disciples. Luke wanted to give an accurate account of the life of Jesus. And we have tried to do the same in CE as we have presented Jesus to the children. It is our hope and prayer that all will place their trust in Jesus. You are never too young to give your heart to God. In Matthew 19 v 14 Jesus told the disciples "Let the little children come to me and do not hinder them, for the kingdom of heaven belongs to such as these".

We had Lynne Dornan visit the CE children in November and she shared photos and stories of her recent trip to Kenya with Friends of Vispa. Our children listened so well and we were able to give Lynne a small donation to help with the ongoing work at the orphanage.

We finished the year with our Christmas Party on 20<sup>th</sup> December 2022. The children enjoyed a scavenger hunt and 'Pin the nose on Rudolf' before an epilogue by the Rev McMillan and refreshments.

##### **Holiday Bible Club**

After 2 years of online meetings, the Holiday Bible Club resumed for face-to-face meetings on Monday, 25 July and running 5 evenings from 6:30 – 8pm. It was so good to welcome the boys and girls back into the church halls. God blessed the club by providing plenty of leaders; safety each night; glorious weather all week, with the exception of a small blip on Friday Night; and an amazing number of children – 84 children registered and an average of 72 attending each evening.

We had a bit of a Secret Agent theme going on during the week. Through our guest speakers, Ruth Moxen and Ivor Hutchinson, the children heard about God's Rescue Mission for the Israelites. Moses at the age of 80, was tasked with going to Pharaoh to ask him to set God's people free. The Mission appeared impossible, but we found out all things are possible with our God.

Ruth and Ivor also told the children about God's rescue plan for us. How Jesus was sent to die on the cross to seek and to save the lost. The challenge to the children, should they choose to accept it, was to invite the Lord Jesus into their hearts as Lord and Saviour.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (cont'd)

#### **Organisations (cont'd)**

##### Choir

During 2022 the choir was able to meet again and assist with leading the praise at each morning service. Attendances range from 15 to 30. The choir is often accompanied by a number of instrumentalists.

##### Connect

The Connect ladies group meets most months and provides opportunities for the ladies within the congregation to hear guest speakers and financially support charitable causes. During 2022 they supported Street Pastors, NI Childrens' Hospice, PCI Mission Fund, Rival Movement and Hope & Light.

##### Indoor Bowling Club

The Indoor Bowling normally meets on Tuesday nights from September to March. Average attendance on club nights was approximately 20. The club competed in the local churches' league.

##### Sunday School

Because of COVID restrictions, we started the year 2022 with Sunday School for primary aged children only, meeting in the main church hall with chairs spaced 1 metre apart. This limited our activities somewhat, but we were still able to have a Bible story, prayer, memory verse and craft or colouring activity each week. We were pleased to be able to hold our Children's Day service in June with the children from Sunday School forming the choir and leading the worship.

In September 2022 we welcomed our secondary school age group back, though smaller in number than pre-covid. At this stage we had a total of 64 children and young people on our Sunday School and Bible class roll. Our 9 teachers (and 1 helper) continue to use the 'Go Teach' materials as the basis for their lessons week by week, supplementing this with crafts, games and singing. We finished the calendar year with a Christmas party for primary children and a movie and pizza evening for those of secondary school age.

##### Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

## **CLOUGH 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.

## CLOUGH 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 410 contributors during the year 2022 (419 in previous year) donating a total of £82,206 (£79,399 in previous year).

Total income of the congregation during the year was £162,560 compared to £128,157 in the previous year. The income figure for the current year included a one-off legacy of £25,000.

Total expenditure increased from £130,602 in 2021 to £142,593 in 2022.

#### STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session on 15<sup>th</sup> May 2023 and signed on its behalf by:

Signature: 

Signature: 

Name: Rev. David McMillan

Name: Ian Johnston

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

I report on the accounts of Clough congregation for the year ended 31 December 2022, which are set out on pages 11 to 17.

### **Respective responsibilities of charity trustees and examiner**

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

It is my responsibility to:

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

### **Basis of independent examiner's report**

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

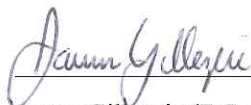
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

### **Independent examiner's statement**

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



James Gillespie (F.C.A.)

Stevenson and Wilson

Chartered Accountants

Date: 15<sup>th</sup> May 2023

22-30 Broadway Avenue

Ballymena

BT43 7AA

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

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT) FOR  
THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	121,641	34,237	-	155,878	125,361
Charitable activities	3	42	2,211	-	2,253	249
Other trading activities	4	18	310	-	328	327
Investment income	5	168	382	239	789	955
Other income	6	-	3,312	-	3,312	1,265
<b>Total Receipts</b>		<b>121,869</b>	<b>40,452</b>	<b>239</b>	<b>162,560</b>	<b>128,157</b>
<b>Payments</b>						
Raising funds	7	2,214	-	-	2,214	1,166
Charitable activities	8	96,388	21,364	-	117,752	97,914
Other expenditure	9	16,698	3,923	-	20,621	15,454
Capital expenditure		-	2,006	-	2,006	16,068
<b>Total Payments</b>		<b>115,300</b>	<b>27,293</b>	<b>-</b>	<b>142,593</b>	<b>130,602</b>
<b>Net receipts / (payments)</b>		<b>6,569</b>	<b>13,159</b>	<b>239</b>	<b>19,967</b>	<b>(2,445)</b>
Transfers between funds		893	(654)	(239)	-	-
<b>Net movement in funds</b>		<b>7,462</b>	<b>12,505</b>	<b>-</b>	<b>19,967</b>	<b>(2,445)</b>

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

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>st</sup> DECEMBER 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation – Note 11</b>					
Bank, cash and investments at start of year	369,779	48,773	19,976	438,528	438,850
Net movement in funds	7,462	12,505	-	19,967	(2,445)
Movement in value of PCI investment	-	-	(1,530)	(1,530)	2,123
	<u>377,241</u>	<u>61,278</u>	<u>18,446</u>	<u>456,965</u>	<u>438,528</u>
<b>Bank and Cash Balances</b>					
PCI investment fund				17,085	18,615
Bank deposit accounts				41,454	41,285
Bank current accounts				398,426	378,628
				<u>456,965</u>	<u>438,528</u>
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church and Hall buildings and contents				3,404,696	2,791,351
- New manse building at 15, Manse Road, Clough				482,756	348,467
Gift Aid receivable on donations				16,340	16,000
				<u>3,903,792</u>	<u>3,155,818</u>
<b>Liabilities</b>					
Accruals				3,036	1,710
Other creditors				-	2,575
				<u>3,036</u>	<u>4,285</u>

Approved by the Kirk Session on 15<sup>th</sup> May 2023 and signed on its behalf by:

Signature: Rev. David A. McMillan

Signature: Ian Johnston

Name: Rev. David McMillan

Name: Ian Johnston

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> 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
	£	£	£	£	£
<b>Recorded giving:</b>					
Loose collections	2,450	-	-	2,450	1,739
Donations and gifts	82,306	30,438	-	112,744	105,891
Gift Aid	11,885	3,799	-	15,684	17,513
Organisation and membership fees	-	-	-	-	218
Legacy received	25,000	-	-	25,000	-
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	121,641	34,237	-	155,878	125,361
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## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS *(continued)*

#### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Charitable activity – publications	42	630	-	672	249
Charitable activity – other	-	1,581	-	1,581	-
	-----	-----	-----	-----	-----
	42	2,211	-	2,253	249
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#### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Rental income	-	310	-	310	310
Sundry income	18	-	-	18	17
	-----	-----	-----	-----	-----
	18	310	-	328	327
	-----	-----	-----	-----	-----

#### 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	168	382	239	789	955
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	168	382	239	789	955
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#### 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Rates refund	-	-	-	-	725
Education Board Grant	-	3,000	-	3,000	540
Other receipts	-	312	-	312	-
	-----	-----	-----	-----	-----
	-	3,312	-	3,312	1,265
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**CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (continued)**

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	2,214	-	-	2,214	1,166
	<u>2,214</u>	<u>-</u>	<u>-</u>	<u>2,214</u>	<u>1,166</u>

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Ministry and support staff costs	62,568	351	-	62,919	60,754
General Assembly Assessments	23,422	911	-	24,333	19,915
Events and catering expenses	557	795	-	1,352	109
Congregational running expenses	3,025	3,173	-	6,198	4,070
Stationery and teaching materials	2,071	-	-	2,071	1,017
Presbytery fees	650	-	-	650	575
Publications	-	615	-	615	66
Donations to missions and charities	4,095	15,519	-	19,614	11,408
	<u>96,388</u>	<u>21,364</u>	<u>-</u>	<u>117,752</u>	<u>97,914</u>

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Repairs and maintenance	-	3,365	-	3,365	3,657
Utilities	14,153	-	-	14,153	9,727
Governance costs	55	558	-	613	360
Accountancy	2,490	-	-	2,490	1,710
	<u>16,698</u>	<u>3,923</u>	<u>-</u>	<u>20,621</u>	<u>15,454</u>

## **CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **NOTES TO THE ACCOUNTS *(continued)***

#### **10. FIXED ASSETS**

The assets of the Church comprise:

- Church and hall buildings, stores and contents at 35 Springmount Rd, Clough, Ballymena
- Manse at 15 Manse Road, Clough BT44 9RE

All of the above assets are included in the Statement of Assets and Liabilities at their current insurance valuation.

Any fixed assets purchased for use by the charity have been capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £2,500 does not need to be shown as an asset and will simply be written off as expenditure in the year of purchase.

This is reviewed on an annual basis by the Trustees.

## CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS *(continued)*

#### 11. FUND BALANCES

Fund	Balance at 1 <sup>st</sup> January 2022 £	Total Receipts £	Total Payments £	Surplus / (deficit) £	Movement in PCI investment value £	Transfer between funds £	Balance at 31 <sup>st</sup> December 2022 £
<b>Unrestricted Funds</b>							
No.1 account	50,760	121,701	110,365	11,336	-	893	62,989
Session account	277,733	-	4,935	(4,935)	-	-	272,798
Progressive Building Society account	41,286	168	-	168	-	-	41,454
	<b>369,779</b>	<b>121,869</b>	<b>115,300</b>	<b>6,569</b>	<b>-</b>	<b>893</b>	<b>377,241</b>
<b>Restricted Funds</b>							
No. 1 account	-	14,989	12,770	2,219	-	(15)	2,204
Repairs account	12,955	17,271	5,680	11,591	-	-	24,546
Sunday School account	15,463	298	304	(6)	-	-	15,457
Connect account	3,022	3,961	4,154	(193)	-	-	2,829
Choir account	1,004	1	282	(281)	-	-	723
Junior Christian Endeavour account	489	311	534	(223)	-	-	266
Boys Brigade account	2,118	147	12	135	-	-	2,253
Mid-Week account	1,136	-	30	(30)	-	-	1,106
Youth Club account	1,036	-	-	-	-	-	1,036
Mission Support account	652	-	13	(13)	-	(639)	-
Indoor Bowling Club account	2,949	-	73	(73)	-	-	2,876
Girls Brigade account	7,949	3,474	3,441	33	-	-	7,982
	<b>48,773</b>	<b>40,452</b>	<b>27,293</b>	<b>13,159</b>	<b>-</b>	<b>(654)</b>	<b>61,278</b>
<b>Endowment Funds</b>							
PCI Fund	18,615	229	-	229	(1,530)	(229)	17,085
Progressive Building Society account	1,361	10	-	10	-	(10)	1,361
	<b>19,976</b>	<b>239</b>	<b>-</b>	<b>239</b>	<b>(1,530)</b>	<b>(239)</b>	<b>18,446</b>
<b>TOTAL</b>	<b>438,528</b>	<b>162,560</b>	<b>142,593</b>	<b>19,967</b>	<b>(1,530)</b>	<b>-</b>	<b>456,965</b>