

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

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

## **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 2023 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 – resigned 31<sup>st</sup> December 2023  
Mr Harold Richmond  
Mr Geoff Wylie

### **PRINCIPAL OFFICE BEARERS**

Minister:  
Convenor:  
Clerk of Session:  
Treasurers:

Rev David McMillan – resigned 31<sup>st</sup> December 2023  
Rev Trevor Kane – appointed 1<sup>st</sup> January 2024  
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 October) 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 2023, we welcomed two 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
- Choir
- Youth@Clough

## **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 were no marriage services conducted in the church during 2023. During the year we had 8 people connected with the congregation who passed away and we sought to comfort those families.

At 31 December 2023 there were 290 communicant members and 275 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, Sunday School & Youth@Clough 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 cater 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. With the continued cost of living crisis, Clough Presbyterian Church held two Foodbank Appeals in 2023. The congregation were asked to bring non-perishable food items and toiletries to the collection point in the vestibule during the months of February 2023 and September 2023. After the items were sorted and dated, they were delivered to our local food bank in Ballyloughan Presbyterian Church, where they were gratefully received.

Philippians 2 v 4 “Let each of you look not only to his own interests but also to the interests of others”.

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 meetings of the General Assembly of the Presbyterian Church in Ireland, held in Assembly Buildings in Belfast. The meetings took place in June 2023.

#### **Property**

There were no property projects undertaken during 2023. Expenditure related to general repairs and ongoing maintenance.

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

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

#### **Organisations**

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

First Clough Company of the Boys 'Brigade is comprised of three sections meeting each Friday evening between September and March. We had five officers, three helpers and 43 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 session started in early September with over 60 girls aged 3 to 18 on the register. Each week the girls took part in craft, scripture and games. The theme for Scripture this year was God's Promises. The girls also took part in the Ulster Scots Programme alongside GBNI.

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

Junior C.E. met from January to March 2023. Twenty-three children were on the register aged between 4 and 11 years. C.E. met fortnightly, with only one night cancelled in January due to the wintry weather conditions.

The children learned stories of Jesus as told in the gospel of Luke; including Jesus starting his ministry and calling his disciples. Luke wanted to give an accurate account of the life of Jesus, and at C.E. the leaders have tried to do the same as they presented Jesus to the children. In Matt 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".

The season finished with a Family & Friends Service on Sunday, 2 April 2023. The children took part in the service before Eve McMullan, E3 Schools' Worker, shared God's word with the congregation. Junior C.E. made financial donations to support the work of Eve McMullan, Friends of Vispa and Mission without Borders in Ukraine.

##### **Youth@Clough**

Youth@Clough kicked off on 30 June 2023 for young people aged 11-16 years. Thirty-three young people turned up for the first event which included inflatables, a BBQ and Robert Edwards sharing his testimony.

Listening to feedback from the young people the organization decided to meet fortnightly from September 2023 on a Saturday night from 7:30 – 9:30 pm. Along with fun, games, tuck shop and free food, God's word is shared with the young people. A number of speakers from local churches have been invited: Rev. David McGaughey, Rev. Roland Watt, Rev. Alastair McCracken, Tracy Agnew and Tom Saunderson. There have also been 'Tea, Toast & Testimony nights' when the leaders have shared their testimonies.

On average 15-20 young people attend regularly, with half having no affiliation with Clough Presbyterian Church. There is a rota for the 14 leaders so they should only have to attend once a month.

Although still early days for Youth@Clough, leaders and young people are enjoying the fun and fellowship while God's word is being shared.

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

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

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

##### **Choir**

During 2023 the choir again assisted with leading the praise at each morning service, led by our director of music, Mrs. Jackie Wylie. Attendances range between 15 and 35 and the choir is 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 2023 they supported NI Childrens' Hospice, PCI Mission Fund, and Hope 365 Ethiopia.

##### **Indoor Bowling Club**

The Indoor Bowling normally meets on Tuesday nights from September to March. Average attendance on club nights was 25. The club competes in the local churches' league.

##### **Sunday School**

Sunday School and Bible Class continue to meet each Sunday morning from September to June, with over 60 children and young people attending regularly. We have 9 teachers and a helper, and a typical Sunday morning includes prayer, Bible Story, craft or workbook activity, catechism and singing.

Some highlights of the 2023 year included leading the Children's Day service in June, singing in the church at Christmas and, of course, our Christmas party in December.

##### **Volunteers**

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organizations 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 405 contributors during the year 2023 (410 in previous year) donating a total of £93,247 (£82,206 in previous year).

Total income of the congregation during the year was £156,700 compared to £162,560 in the previous year. The income figure for the previous year included a one-off legacy of £25,000.

Total expenditure increased from £142,593 in 2022 to £170,559 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 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 16<sup>th</sup> May 2024 and signed on its behalf by:

Signature:  \_\_\_\_\_

Name: Rev. Trevor Kane (Convenor)

Signature:  \_\_\_\_\_

Name: Ian Johnston (Clerk of Session)

## **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 2023, 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: 16<sup>th</sup> May 2024

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 2023**

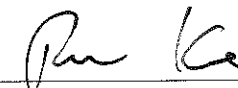
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	107,988	33,505	-	141,493	155,878
Charitable activities	3	300	4,131	-	4,431	2,253
Other trading activities	4	-	1,021	-	1,021	328
Investment income	5	776	383	272	1,431	789
Other income	6	5,498	2,826	-	8,324	3,312
<b>Total Receipts</b>		<b>114,562</b>	<b>41,866</b>	<b>272</b>	<b>156,700</b>	<b>162,560</b>
<b>Payments</b>						
Raising funds	7	1,240	-	-	1,240	2,214
Charitable activities	8	102,649	35,477	-	138,126	117,752
Other expenditure	9	19,725	11,468	-	31,193	20,621
Capital expenditure		-	-	-	-	2,006
<b>Total Payments</b>		<b>123,614</b>	<b>46,945</b>	<b>-</b>	<b>170,559</b>	<b>142,593</b>
<b>Net receipts / (payments)</b>		<b>(9,052)</b>	<b>(5,079)</b>	<b>272</b>	<b>(13,859)</b>	<b>19,967</b>
Transfers between funds		(9,693)	9,965	(272)	-	-
<b>Net movement in funds</b>		<b>(18,745)</b>	<b>4,886</b>	<b>-</b>	<b>(13,859)</b>	<b>19,967</b>

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

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER 2023**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation – Note 11</b>					
Bank, cash and investments at start of year	377,241	61,278	18,446	456,965	438,528
Net movement in funds	(18,745)	4,886	-	(13,859)	19,967
Movement in value of PCI investment	-	-	1,546	1,546	(1,530)
	-----	-----	-----	-----	-----
<b>Bank, cash and investments at end of year</b>	<b>358,496</b>	<b>66,164</b>	<b>19,992</b>	<b>444,652</b>	<b>456,965</b>
	=====	=====	=====	=====	=====
<b>Bank and Cash Balances</b>					
PCI investment fund				18,631	17,085
Bank deposit accounts				193,591	41,454
Bank current accounts				232,430	398,426
				-----	-----
				<b>444,652</b>	<b>456,965</b>
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church and Hall buildings and contents				3,660,049	3,404,696
- New manse building at 15, Manse Road, Clough				518,963	482,756
Gift Aid receivable on donations				15,826	16,340
				-----	-----
				<b>4,194,838</b>	<b>3,903,792</b>
				=====	=====
<b>Liabilities</b>					
Accruals					
				3,576	3,036
				-----	-----
				<b>3,576</b>	<b>3,036</b>
				=====	=====

Approved by the Kirk Session on 16<sup>th</sup> May 2024 and signed on its behalf by:

Signature: 

Signature: 

Name: Rev. Trevor Kane (Convenor)

Name: Ian Johnston (Clerk of Session)

## Clough Congregation of the Presbyterian Church in Ireland

### Notes to the Accounts for the Year ended 31<sup>st</sup> 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
	£	£	£	£	£
<b>Recorded giving:</b>					
Loose collections	2,605	-	-	2,605	2,450
Donations and gifts	93,762	27,071	-	120,833	112,744
Gift Aid	11,621	4,205	-	15,826	15,684
Organisation and membership fees	-	2,229	-	2,229	-
Legacy received	-	-	-	-	25,000
	----- 107,988	----- 33,505	----- -	----- 141,493	----- 155,878

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

**NOTES TO THE ACCOUNTS (continued)**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Charitable activity – publications	300	720	-	1,020	672
Charitable activity – other	-	3,411	-	3,411	1,581
	<u>300</u>	<u>4,131</u>	<u>-</u>	<u>4,431</u>	<u>2,253</u>

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Rental income	-	310	-	310	310
Sundry income	-	711	-	711	18
	<u>-</u>	<u>1,021</u>	<u>-</u>	<u>1,021</u>	<u>328</u>

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	776	383	272	1,431	789
	<u>776</u>	<u>383</u>	<u>272</u>	<u>1,431</u>	<u>789</u>

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Energy bill support grant	600	-	-	600	-
Education Board grant	-	2,800	-	2,800	3,000
Pastoral Aid cover funding from PCI	4,898	-	-	4,898	-
Other receipts	-	26	-	26	312
	<u>5,498</u>	<u>2,826</u>	<u>-</u>	<u>8,324</u>	<u>3,312</u>

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

**NOTES TO THE ACCOUNTS (continued)**

**7. RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
FWO envelopes	1,240	-	-	1,240	2,214
	1,240	-	-	1,240	2,214

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Ministry and support staff costs	71,871	349	-	72,220	62,919
General Assembly Assessments	19,149	3,051	-	22,200	24,333
Events and catering expenses	931	4,083	-	5,014	1,352
Congregational running expenses	5,876	8,042	-	13,918	6,198
Stationery and teaching materials	2,024	-	-	2,024	2,071
Presbytery fees	398	-	-	398	650
Publications	-	735	-	735	615
Donations to missions and charities	2,400	19,217	-	21,617	19,614
	102,649	35,477	-	138,126	117,752

**9. OTHER EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Repairs and maintenance	-	11,053	-	11,053	3,365
Utilities	16,104	-	-	16,104	14,153
Governance costs	54	415	-	469	613
Accountancy	3,567	-	-	3,567	2,490
	19,725	11,468	-	31,193	20,621

## **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**

<b>Fund</b>	<b>Balance at 1<sup>st</sup> January 2023</b>	<b>Total Receipts</b>	<b>Total Payments</b>	<b>Surplus / (deficit)</b>	<b>Movement in PCI investment value</b>	<b>Transfer between funds</b>	<b>Balance at 31<sup>st</sup> December 2023</b>
	£	£	£	£	£	£	£
<b>Unrestricted Funds</b>							
No.1 account	62,989	113,786	118,743	(4,957)	-	(2,703)	55,329
Session account	272,798	-	4,871	(4,871)	-	(156,990)	110,937
Progressive Building Society account	41,454	776	-	776	-	150,000	192,230
	<b>377,241</b>	<b>114,562</b>	<b>123,614</b>	<b>(9,052)</b>	<b>-</b>	<b>(9,693)</b>	<b>358,496</b>
<b>Restricted Funds</b>							
No. 1 account	2,204	10,553	16,778	(6,225)	-	4,021	-
No. 1 account – Midweek	-	216	260	(44)	-	1,194	1,150
Repairs account	24,546	17,592	11,355	6,237	-	-	30,783
Sunday School account	15,457	541	548	(7)	-	-	15,450
Connect account	2,829	3,848	6,732	(2,884)	-	500	445
Choir account	723	1	151	(150)	-	-	573
Junior Christian Endeavour account	266	236	608	(372)	-	250	144
Boys Brigade account	2,253	3,362	4,385	(1,023)	-	2,000	3,230
Mid-Week account	1,106	-	30	(30)	-	-	1,076
Youth@Clough account	1,036	331	673	(342)	-	-	694
Indoor Bowling Club account	2,876	465	581	(116)	-	-	2,760
Girls Brigade account	7,982	4,721	4,844	(123)	-	2,000	9,859
	<b>61,278</b>	<b>41,866</b>	<b>46,945</b>	<b>(5,079)</b>	<b>-</b>	<b>9,965</b>	<b>66,164</b>
<b>Endowment Funds</b>							
PCI Fund	17,085	220	-	220	1,546	(220)	18,631
Progressive Building Society account	1,361	52	-	52	-	(52)	1,361
	<b>18,446</b>	<b>272</b>	<b>-</b>	<b>272</b>	<b>1,546</b>	<b>(272)</b>	<b>19,992</b>
<b>TOTAL</b>	<b>456,965</b>	<b>156,700</b>	<b>170,559</b>	<b>(13,859)</b>	<b>1,546</b>	<b>-</b>	<b>444,652</b>