

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

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

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 2024 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 Robin Cherry - died 26 th April 2025
Mr Jack Compton	Mr Lyle Cubitt
Mr Sammy Currie	Mr Ian Ferguson
Mr Raymond Frew	Mr George Gregg
Mr Ross Humphrey	Mr Ian Johnston
Mr Robin Johnston	Rev Trevor Kane - 1 st January to 28 th November 2024
Mr James McWilliams	Mr Harold Richmond
Rev Mark Rodgers - appointed 29 th November 2024	Mr Alex Waide
Mr Geoff Wylie	

PRINCIPAL OFFICE BEARERS

Minister:	Rev Mark Rodgers - installed 29 th November 2024
Convenor:	Rev Trevor Kane - 1 st January to 28 th November 2024
Clerk of Session:	Mr Ian Johnston
Treasurers:	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.

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
- Holiday Bible Club
- Choir
- Youth@Clough

CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

At the start of 2024 Rev. Trevor Kane was appointed by Ballymena Presbytery as vacancy convenor. Rev. Kane organised pulpit supply for all services, chaired meetings of Kirk Session and Committee, and took the congregation through the vacancy process. At a congregational meeting on 30th September 2024, Mr. Mark Rodgers was called to be the next minister and he was installed and ordained on 29th November 2024.

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 one Sacrament of Baptism. There were no marriage services conducted in the church during 2024. During the year we had 23 people connected with the congregation who passed away and we sought to comfort those families.

At 31 December 2024 there were 275 communicant members and 270 families connected with the congregation. The average attendance at morning worship in 2024 was 150 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, Sunday School, Holiday Bible Club & 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 Rodgers 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, Leprosy Mission, Mission Fund home/overseas, Presbyterian Children's Society, Children's Hospice, Lukemia Lymphoma and the Samaritans.

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 2024. The congregation were asked to bring non-perishable food items and toiletries to the collection point in the vestibule. 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

During the year there was a major refurbishment carried out on the heating system of the church and church hall buildings costing £34,956.

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 46 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 2024/25 session marked our 50th anniversary year, with various events held to mark the occasion. The scripture theme was 'We Believe'. We had many visits, talks and workshops from local Believers in Business. The girls also took part in the 'Go Wild' programme alongside GBNI. Each section is provided with a range of activities each week, such as craft, scripture and physical activities.

Youth@Clough

Youth@Clough has continued to meet regularly in 2024 with 15-20 young people joining the leaders on a Saturday evening from 7:30-9:30pm for fun and fellowship. We continue to offer a varied programme with games, crafts, cooking, tuck shop, pizza & donuts. We have also invited a range of speakers to share the gospel message with the young people; Beth Montgomery from Asia Link, Pauline & Agnes from the Foodbank in Ballyloughan, B.O.M.B. (Believers on Mountain Bikes), Made for More and some of our own leaders too. The young people and leaders completed a High Ropes course in Antrim in May 2024 and joined with neighbouring churches of Killymurriss and Cloughwater to have fun on Castlerock Beach in June. A Praise Service was held in church in June 2024, to share with the congregation what has been happening in the organization and to thank God for his great love and provision. The highlight of the year was in December when the young people discussed the true meaning of Christmas in small groups. The leaders were so encouraged by their openness and interest in what the bible has to say.

Holiday Bible Club

HBC in 2024 was held over 3 nights: Tuesday 30th, Wednesday 31st July and Thursday 1st August from 6:30 – 8:00 pm. Approximately 70 children of Primary School age attended each evening to hear about God and take part in crafts, games, baking, go-karts, refreshments, learning memory verses and singing. We used Scripture Union Mega Makers material for the stories, focusing on the book of Matthew: Jesus invites Matthew to follow Him, Jesus calms the storm and Christ's death and resurrection. Each evening, the children were encouraged to make the decision to follow Jesus. On the Friday night, the youth, including those going into Year 8, had a night of fun at church which included a BBQ, inflatables, epilogue from one of our young leaders and ending with a water fight. God blessed us with a great week of fellowship, dry weather and safety. We look to Him to water the seeds sown.

CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Organisations (cont'd)

Choir

During 2024 the choir, which is made up of around 30 ladies and gentlemen, led the praise at our services each Sunday, ably assisted by instrumentalists and led by the musical director, Mrs. Jackie Wylie. We are very blessed to have a great age range in the choir, 16 years old being the youngest and 92 years old our most senior member, all using their gifts and talents to lift praises to Almighty God.

Connect

Connect is an organisation for the ladies of Clough Church to have a common focus on God. God -Church - Community. Connect plays a vital part to bring all these 3 aspects together by asking speaking to come along to Connect. We meet formally Sept -April and then during summer months we organise walks and outings but in the more formal meetings this gives us an opportunity to offer financial and prayerful support and encouragement to speakers such as Amy Lennox reaching out to others with her testimony and Jennifer Harkness from Cullybackey with her work at Muylata Children's Mission in Zambia. We also give prayerful practical and financial support to the wider Mission of PCI. In 2024 Presbyterian Woman donated over £350,000 and this went towards funding of 2 deaconesses, PCI Global Mission workers in 11 countries also the work of South Belfast Fellowship house and other special projects in 2024 the Prison Fellowship and Woman's Guild in Zambia. Connect organised a coffee morning in April 2024 and along with the loose offering at an April Sunday service the money raised went towards Mission funds. Mission funds continue to make a difference in God's world. We also along with other organisations supported fund raising for Leukaemia and Lymphoma NI charity which was very relevant to members of the congregation.

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

During 2024, Sunday School and Bible Class met each Sunday morning during term-time, with approximately 60 children and young people on the roll. As well as weekly bible stories and discussions, the children were delighted to lead our Children's Day Service in June and to perform a short nativity play at Christmas.

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 390 contributors during the year 2024 (405 in previous year) donating a total of £95,266 (£93,247 in previous year).

Total income of the congregation during the year was £175,404 compared to £156,700 in the previous year. This increase is mostly due to increased Weekly Freewill Offerings, Gift Aid receipts and interest generated on funds invested in a fixed rate bond.

Total expenditure decreased from £170,559 in 2023 to £160,180 in 2024. With the church being vacant for the most of the year the level of PCI assessments reduced substantially, but this reduction was partially offset by the cost of the major refurbishment carried out on the heating system of the church and church hall buildings during the year.

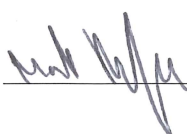
STATEMENT OF TRUSTEE RESPONSIBILITIES

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 30th September 2025 and signed on its behalf by:

Signature:  _____

Name: Rev. Mark Rodgers (Minister)

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 2024, 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.

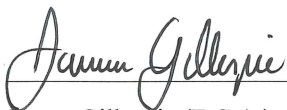
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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: 30th September 2025

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 31st DECEMBER 2024**

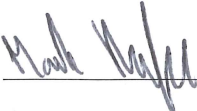
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	115,325	34,991	-	150,316	141,493
Charitable activities	3	310	3,922	-	4,232	4,431
Other trading activities	4	21	330	-	351	1,021
Investment income	5	9,689	339	432	10,460	1,431
Other income	6	-	10,045	-	10,045	8,324
		-----	-----	-----	-----	-----
Total Receipts		125,345	49,627	432	175,404	156,700
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	1,200	-	-	1,200	1,240
Charitable activities	8	50,770	33,457	-	84,227	138,126
Other expenditure	9	22,475	52,278	-	74,753	31,193
Capital expenditure		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		74,445	85,735	-	160,180	170,559
		-----	-----	-----	-----	-----
Net receipts / (payments)		50,900	(36,108)	432	15,224	(13,859)
Transfers between funds		(10,683)	11,115	(432)	-	-
		-----	-----	-----	-----	-----
Net movement in funds		40,217	(24,993)	-	15,224	(13,859)
		=====	=====	=====	=====	=====

CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation – Note 11					
Bank, cash and investments at start of year	358,496	66,164	19,992	444,652	456,965
Net movement in funds	40,217	(24,993)	-	15,224	(13,859)
Movement in value of PCI investment	-	-	881	881	1,546
Bank, cash and investments at end of year	398,713	41,171	20,873	460,757	444,652
Bank and Cash Balances					
PCI investment fund				19,512	18,631
Bank deposit accounts				203,280	193,591
Bank current accounts				237,965	232,430
				460,757	444,652
Other Assets					
Fixed Assets – Note 10					
- Church and Hall buildings and contents				4,298,632	3,660,049
- New manse building at 15, Manse Road, Clough				792,575	518,963
Gift Aid receivable on donations				18,751	15,826
				5,109,958	4,194,838
Liabilities					
Accruals				3,978	3,576
				3,978	3,576

Approved by the Kirk Session on 30th September 2025 and signed on its behalf by:

Signature:  _____

Name: Rev. Mark Rodgers

Signature:  _____

Name: Ian Johnston

CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st 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	3,107	-	-	3,107	2,605
Donations and gifts	96,678	28,915	-	125,593	120,833
Gift Aid	15,540	3,936	-	19,476	15,826
Organisation and membership fees	-	2,140	-	2,140	2,229
	-----	-----	-----	-----	-----
	115,325	34,991	-	150,316	141,493
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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 2024	Total 2023
	£	£	£	£	£
Charitable activity – publications	310	760	-	1,070	1,020
Charitable activity – other	-	3,162	-	3,162	3,411
	<u>310</u>	<u>3,922</u>	<u>-</u>	<u>4,232</u>	<u>4,431</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Rental income	-	330	-	330	310
Sundry income	21	-	-	21	711
	<u>21</u>	<u>330</u>	<u>-</u>	<u>351</u>	<u>1,021</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	9,689	339	432	10,460	1,431
	<u>9,689</u>	<u>339</u>	<u>432</u>	<u>10,460</u>	<u>1,431</u>

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Energy bill support grant	-	-	-	-	600
Education Board grant	-	3,974	-	3,974	2,800
Pastoral Aid cover funding from PCI	-	-	-	-	4,898
Other receipts	-	6,071	-	6,071	26
	<u>-</u>	<u>10,045</u>	<u>-</u>	<u>10,045</u>	<u>8,324</u>

CLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (continued)

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	1,200	-	-	1,200	1,240
	1,200	-	-	1,200	1,240

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Ministry and support staff costs	31,017	5,172	-	36,189	72,220
General Assembly Assessments	9,660	1,339	-	10,999	22,200
Events and catering expenses	1,827	4,034	-	5,861	5,014
Congregational running expenses	5,712	7,175	-	12,887	13,918
Stationery and teaching materials	1,850	12	-	1,862	2,024
Presbytery fees	419	-	-	419	398
Publications	-	775	-	775	735
Donations to missions and charities	285	14,950	-	15,235	21,617
	50,770	33,457	-	84,227	138,126

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Repairs and maintenance	-	50,011	-	50,011	11,053
Utilities	18,453	1,240	-	19,693	16,104
Governance costs	44	1,027	-	1,071	469
Accountancy	3,978	-	-	3,978	3,567
	22,475	52,278	-	74,753	31,193

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 1st January 2024	Total Receipts	Total Payments	Surplus / (deficit)	Movement in PCI investment value	Transfer between funds	Balance at 31st December 2024
	£	£	£	£	£	£	£
Unrestricted Funds							
No.1 account - unrestricted	55,329	114,816	70,555	44,261	-	(10,683)	88,907
Session accounts	303,167	10,529	3,890	6,639	-	-	309,806
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	358,496	125,345	74,445	50,900	-	(10,683)	398,713
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Restricted Funds							
No. 1 account - restricted	-	18,389	21,368	(2,979)	-	2,979	-
No. 1 account – midweek	1,150	-	169	(169)	-	-	981
Repairs account	30,783	17,713	50,346	(32,633)	-	8,136	6,286
Sunday School account	15,450	491	649	(158)	-	-	15,292
Connect account	445	3,736	2,638	1,098	-	-	1,543
Choir account	573	-	225	(225)	-	-	348
Junior Christian Endeavour account	144	-	-	-	-	-	144
Boys Brigade account	3,230	3,246	3,717	(471)	-	-	2,759
Mid-Week account	1,076	-	30	(30)	-	-	1,046
Youth@Clough account	694	1,115	1,475	(360)	-	-	334
Indoor Bowling Club account	2,760	545	440	105	-	-	2,865
Girls Brigade account	9,859	4,392	4,678	(286)	-	-	9,573
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	66,164	49,627	85,735	(36,108)	-	11,115	41,171
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Endowment Funds							
PCI Fund	18,631	362	-	362	881	(362)	19,512
Progressive Building Society account	1,361	70	-	70	-	(70)	1,361
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	19,992	432	-	432	881	(432)	20,873
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TOTAL	444,652	175,404	160,180	15,224	881	-	460,757
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