

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

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

URNEY PRESBYTERIAN CHURCH 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

Urney Congregation of the Presbyterian Church in Ireland
55 Strabane Road,
Castleberg,
Co Tyrone,
BT81 7HZ

Registered Charity in Northern Ireland (NIC105609)

CHARITY TRUSTEES

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

Rev Clarke Deering (30/10/2022 – 18/5/2023)
Rev David Reid (19/5/2023 – 31/12/2023)
Rev Robert McFaul (appointed 1/1/2024)
Mr. Norman McMullan
Miss Rosemary Craig BEM
Mr. Mervyn Buchanan

PRINCIPAL OFFICE BEARERS

Minister in charge:	Rev Robert McFaul
Clerk of Session:	Mr Norman McMullan
Treasurer:	Mr Thomas Martin

INDEPENDENT EXAMINER

Hamill McIlwaine Chartered Accountants
28-30 Old Mountfield Road
Omagh
BT79 7BJ

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

BANKERS

Danske Bank
PO Box 183
Donegal Square West
Belfast
BT1 6JS

SOLICITORS

Babington Solicitors
74 Railway Street
Strabane
BT82 8EQ

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held before each Communion Service (3), before each committee meeting and whenever a meeting is required.

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. Urney Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

Urney 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 its members to play their part in fulfilling God's mission to our world.

The congregations mission purposes are summed up in our Mission Statement is:

Urney Presbyterian Church Mission Statement

We are the church on the hill, called to share the Good News of our Saviour Jesus Christ, crucified on a hill outside a city wall, risen and reigning in glory.

We are the church on the hill, a family of God's people called to live out God's Word as we:

- Love one another
- Pray for one another
- Bear one another's burdens
- Encourage one another
- And forgive one another.

We are the church on the hill, called to build bridges to our community and our world:

- In art and creativity
- In crafts and friendship
- In gardening and sharing the gifts of beauty and life we see around us
- In caring for the needy; in feeding the hungry; in welcoming the stranger.

We are the church on the hill, called to be a witness for Christ, a light to shine for Him and to point others to Him.

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday at 12.00 noon with visitors often joining us for the Service especially at Baptisms and at Harvest. The Sacrament of the Lords Supper is observed in January, April and September 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 eight of our young people made their Profession of Faith and were added to the Communion Roll.

The congregation holds a fortnightly Bible study meeting jointly with our linked congregation of Second Castledearg.

Other activities that meet in the Church Hall are the Sunday School, Junior Arts Club (6 weeks per term), Urney Crafters and the 2 O'Clock club (both handcraft groups) and Urney Gardening Club (monthly).

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

Sunday Worship is usually held at 12.00 Noon, but there are also joint Services with Second Castledearg during the year. Average attendance is between 15-25 including children and we have 8 children in our Sunday School. Sunday School meets after the Children's Talk and Hymn when the children leave the service. There are 2 leaders with the children each week and all our leaders who are eligible have been checked by Access NI. The Sunday School children continue to be involved in our All Age Services for Youth and Children's Day in June, the Harvest Service in October and the Nativity Service on the Sunday before Christmas.

The Bible Study Group comprises both members of Second Castledearg and our linked congregation of Urney with 10-15 people attending our fortnightly meetings for study and prayer. During 2023 we completed a series of six studies called, "Jesus, Sacred Friend and commenced another six-part series called, "Magnificent Jesus. Both questions and Minister's comments continue to be emailed to church members and a paper copy is also made available.

In 2023 the Craft Groups continued to meet on a weekly basis and the Gardening Club monthly. Support from the wider community for these organisations continues to be strong and we give thanks for the dedicated leaders. The Junior Art Club was unable to meet during 2023 due to availability of helpers and interest.

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

There were three baptisms during the year and we also met to give thanks for the life of one of our faithful members who died in March. An Interim Kirk Session has been formed with the help of two Elders from Second Castlederg congregation.

The number of families claiming connection with the congregation is 29 and the total number of communicant members is 57. During the year two Ministers from Presbytery provided pastoral care and organised speakers for the Sunday Services. One Minister moved to a new Church in May and his replacement became Clerk of Presbytery on 1st January 2024. Presbytery has now appointed Rev. Robert McFaul as Convener from 1st January 2024.

Pastoral care

In the absence of a full-time Minister pastoral care is provided by the Convener of the Vacancy who has been appointed by Presbytery. He endeavours to visit any member of the congregation who is unable to attend church due to sickness or age and those who are unable to attend Communion can receive Home Communion on request. Members who are in hospital are visited as often as possible and anyone who has been bereaved is supported through frequent visits and prayer.

Mission and outreach

Contributions to our **United Appeal for Mission** that supports many individual ministries and projects at home and overseas raised £1,367.50 just short of our Target of Honour which in 2023 was £1,503.08, but the full target was paid.

The 2023 **World Development Appeal**, "Starting from Scratch" focussed on people who have been forced to leave their homes and land and start their lives from scratch. Conflict, climate change, land grabbing – these are just a few of the reasons for displacement. The Appeal highlights those who have been forced to leave the homes they've lived in and the land they've worked for, people and the funds raised will be used to provide support and training to enable those affected to rebuild their lives. Church members donated £192.50 to the 2023 World Development Appeal.

The Presbyterian Children's Society is all about changing lives in a positive way, but the Society relies on individuals and congregations to give and to make this change a reality. On average we each give less than the cost of a packet of cereal, but the Society provides grants of at least £1000 per person per year and is helping around 400 families and 700 children. In 2023 donations towards the work of the Children's Society came to £552.50 an increase on 2022.

Gift Aid on Moderator's Appeal and Christian Aid raised £252.50 and the annual collection for the Royal British Legion Poppy Appeal came to £269.

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

Supporting the Christmas Family Appeal has been part of congregational life for many years and once again our members responded with generosity donating items and vouchers to be allocated by the Salvation Army and St Vincent de Paul. Members also continue to donate used spectacles and these are part of a container shipment sent overseas for developing countries. Members also contributed to an Appeal by Christian Aid for support for those affected by the Turkey/Syria Earthquake earlier in 2023. A number of the congregation also filled shoeboxes with suitable gifts for children that were donated to the Samaritan's Purse Shoebox Appeal organised through the PW in Second Castledearg with a total of 43 boxes filled from both congregations. These gifts bring so much joy to the children who receive them and it is a privilege to be involved in this vital ministry.

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 one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June. The Assembly returned to its usual month for meeting and the Minister and an Elder from the congregation were able to attend.

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

Sunday School

Sunday School meets after the Children's Talk and Hymn when the children leave the service and meet in the Church Hall. There were 15 children attending in 2023. We followed the Go Teach Programme. We had 4 leaders working in a rota system with two classes.

From January to June four children were using the Beginner's Come Learn Booklet and the one child on the Primary book and the rest of the young people followed the Go Teach/Teen Search syllabus, all on the same Biblical topic.

The young folk of the church were invited to a service in the Church of the Good Shepherd, Sion Mills (sister church to Christ Church Urney) on 17th March. This was a return invitation and the topic was St Patrick.

In early April classes were held for any of the young people of the Sunday School who would like to become full members of the church. These classes and the day the young people spent together socially were a great encouragement to all. As a result, eight young people were welcomed into Communicant membership of the congregation on Sunday 7th May 2023.

The Sunday School Leaders ran a Beetle Drive on 2nd June at 7.30pm, inviting the young people from Christ Church Urney, our neighbouring Church of Ireland, to join us.

Our Children's Day Service on 11th June was based on the parable of The Lost Sheep with the Sunday School children taking part. They were then given their prizes, including the young people who had left Sunday School who were each given a Bible.

In September we had eight children in our Sunday School, with one leader and a parent and some of the young people who became full members, in rota, helping. Two children were on the Beginner's Come Learn Booklet, three children on the Primary Booklet and three young people were using the Junior Booklet. All Booklets were on the same Biblical theme.

At the Carol Service on 17th December the children took part. They read and mimed to the poem "One Special Night" and sang "Sing Good News" Each of our new communicants also took part in the Service.

The children and church members supported the Sunday School Smartie Box Appeal, raising £200.00. £124.10 was collected by the children in the Sunday School Money Box and they donated it to NI Children's Hospice.

Urney Ladies WhatsApp Group

An Urney Ladies What's App Group was created at the start of lockdown for the women of the church to keep in touch. The main benefits of the group were the support the members gave each other and a means to let everyone know what was going on within the church. This has been continued throughout the year.

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

Urney Crafters and The 2 O'clock Club / Urney Craft Clubs

The dedicated Urney Crafters meet at 10.30a.m. on Wednesdays, They enjoyed fellowship together sharing their knowledge of various crafts and planning activities. They continued with their Crafty Ladies What's App Group, with crafting ideas and craic flying back and forth. The 2 O'Clock Club joined the Urney Crafters each Wednesday from 2-4pm with an average of 12 attending.

These ladies enjoyed a social time together having a bit of craic and a cup of tea while doing various crafts for themselves and others.

The members knit, crocheted and sewed many items for baby units (hats, cardigans, blankets etc.) distributed to various hospitals.

We learned the skill of making jointed bears at two workshops on 18th and 25th February run by Will Lecky. Neighbouring craft groups joined us and we had two wonderful, happy, creative days. For lunch we asked for donations for the DEC Turkey/Syria Earthquake Appeal, which raised £185.00

On 21st and 28th June, May Magee one of our talented members, ran a workshop at which we made patchwork mannequin pincushions.

Gareth from Hope Drop inn Newtowncunningham, Co Donegal contacted us looking for sewing machines as he was hoping to start a sewing group in Uganda with the girls to which we sent the quilts in 2022. The idea was to make the girls independent, eventually creating jobs for them.

We decided to put together sewing kits for each girl as well as sending three sewing machines. They were collected on 16th August and we received photos of the girls using their gifts on 14th September, which was very gratifying.

A summer outing was arranged for 23rd August to Portstewart. We visited Limavady wool shop, Dreanagh Estate for lunch and then on to Flowerfield Arts Centre to see a display of quilts. After free time in the town a very pleasant day ended with dinner together.

Our Winter Panel was completed in time for our proposed Four Seasons Coffee Morning and Craft Fair. This was planned for Saturday 18th November and many crafts were completed for sale. (Toys, Christmas decorations, panels, blankets, throws, various cards and other crafts) It was a resounding success with many customers coming from near and far. £2,280.66 was raised for the NI Air Ambulance.

On 13th December our Christmas dinner was enjoyed in The Derg Arms Castlederg.

Throughout the year donations were dropped into a bucket for the NI Air Ambulance and this accumulated to £366.33.

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

Urney Gardening Club

Urney Gardening Club meets in the Church Hall on the last Wednesday of the month from 3.00-5.00pm. The membership attending was made up of church members and many from the surrounding areas. The club has many keen, knowledgeable gardeners and also those who enjoy the social aspect of the club. It has a membership of over fifty.

At the first meeting of the year Robert Ellis from Ashtree Garden Centre, Donegal Town gave us an Introduction to Spring Gardening. Robert gave an enjoyable, interesting talk and demonstration and he also had plants for sale. Everyone was happy to be back together for a new year.

On March 29th Malachy Smyth from Garvagh came to talk to us about growing herbs. This talk proved topical as herbs are now so popular in cooking.

For our April meeting we went to visit Ben Sayers at Bearney Nurseries on 3rd May in the evening at 7.00pm. This meeting was so popular, about 60 members and friends turned up. Ben was very knowledgeable about his plants and all enjoyed looking around his nursery.

In May members went on a visit to Paddy Perry's Greenfort Garden in Co Donegal on 31st, the ideal time to see the rhododendrons and azaleas which were in full bloom. After admiring the wonderful seaside setting of the garden the members enjoyed a wonderful meal in the Silver Tassie.

June 28th saw us on our 7.00pm visit to Jacqueline Mc Aneney's beautiful Garden in the Glenelly Valley. This garden had many different "rooms" on a sloping site. When we had explored the garden we had a delicious vintage tea.

July 26th & 27th was our two day trip. First to James Burnside's Garden in Upperlands, Maghera then just down the road Shanderson's Bistro for Lunch and on to Montgomery's Nursery. We then travelled to Ballyutog Hill, Nuts Corner to Will Hamilton's garden. After a tour of the garden the rain started and we escaped to a delicious tea by the fire. We continued on to Larne and the Curran Court Hotel, for the night. We had a very good meal and great fun together afterwards. The next day we went to Kiloan Garden Nursery, Islandmagee Cherry Townsend's wonderful colourful garden. We had lunch at Hillside Nursery Centre. Our evening meal was in Viscount's in Dungannon, then home to Urney.

During the summer break we added two more members to our committee and thanked Paul for all his hard work as he stepped down.

On September 27th we had a Members' Meeting. We have such talent in our club that the advice given and received was first class.

Jane Christie, a herbalist enthralled us on October 25th with her knowledge of the power of "weeds" to heal and give health.

At our November meeting, the last of the year, Wendy Long treated us to five courses under the heading "A Taste of Christmas", delicious food expertly prepared.

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

Volunteers

The Trustees are indebted to all of those who dedicated their time and gladly use their gifts and abilities to serve God and be a blessing to each other and this community. In being so generous with their lives, our work and witness continues to be maintained.

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.

**URNEY PRESBYTERIAN CHURCH 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 which totaled £13,529 in 2023 (£13,036 in 2022). Total income for 2023 was £36,576 (£29,371 in 2022).

Total expenditure decreased from £27,973 to £26,479 in 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 congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on

and signed on its behalf by



Mr Norman McMullan



Rev Robert McFaul

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

We report on the accounts of Urney Presbyterian Church for the year ended 31 December 2023, which are set out on pages 14-20.

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 our responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Direction 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

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission.

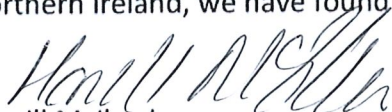
Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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



Hamill McIlwaine
Chartered Accountants
28-30 Old Mountfield Road
Omagh, Co. Tyrone
BT79 7BJ

Date:

URNEY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	21,697	3,684	-	25,381	23,839
Charitable activities	3	-	324	-	324	190
Other trading Activities	4	100	10	-	110	155
Investment Income	5	209	551	-	760	779
Other	6	-	10,001	-	10,001	4,408
		-----	-----	-----	-----	-----
		22,006	14,570	-	36,576	29,371
Sale of fixed assets		-	-	-	-	-
Loan Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		22,006	14,570	-	36,576	29,371
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	8,466	8,737	-	17,203	23,578
Other	9	-	9,276	-	9,276	4,395
		-----	-----	-----	-----	-----
		8,466	18,013	-	26,479	27,973
Purchase of fixed assets		-	-	-	-	-
Loan Repayment		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		8,466	18,013	-	26,479	27,973
		-----	-----	-----	-----	-----
Net receipts / (payments)		13,540	(3,443)	-	10,097	1,398
Transfers between funds		(136)	136	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		13,404	(3,307)	-	10,097	1,398
Funds brought forward		10,226	69,912	-	80,138	78,740
		-----	-----	-----	-----	-----
Funds carried forward	12	23,630	66,605	-	90,235	80,138
		=====	=====	=====	=====	=====

URNEY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 202
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	10,226	69,912	-	80,138	78,740
Net movement in funds	13,404	(3,307)	-	10,097	1,398
	-----	-----	-----	-----	-----
Bank and Cash at end of year	23,630	66,605	-	90,235	80,138
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Current Accounts				90,235	80,138
Cash				-	-
				-----	-----
				90,235	80,138
				=====	=====
Other Assets					
Fixed Assets – Note 10				-	-
Investments – Note 11				29,719	27,253
				-----	-----
				27,719	27,253
				=====	=====
Liabilities					
Loans				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on

and signed on its behalf by:

Norman McMullan

Mr Norman McMullan

A. McFaul

Rev Robert McFaul

URNEY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 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.

The congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds which the congregation holds, in particular investments, are disclosed on the Statement of Assets and Liabilities.

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.

URNEY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Freewill offerings (inc loose collections)	16,956	-	-	16,956	17,201
Donations and gifts	570	2,134	-	2,704	3,010
Gift Aid	3,171	600	-	3,771	3,628
Legacies and bequest	1,000	950	-	1,950	-
	-----	-----	-----	-----	-----
	21,697	3,684	-	25,381	23,839
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	324	-	324	190
	-----	-----	-----	-----	-----
	-	324	-	324	190
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of land and wayleaves	100	10	-	110	155
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	100	10	-	110	155
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URNEY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	15	165	-	180	176
General Investment Fund	194	386	-	580	603
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	209	551	-	760	779
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6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Organisational income	-	9,893	-	9,893	4,318
Presbyterian Heralds	-	108	-	108	90
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	-	10,001	-	10,001	4,408
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fundraising events	-	-	-	-	-
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	-	-	-	-	-
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URNEY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	504	-	-	504	1,866
Presbytery fees	119	-	-	119	114
Ministry and support staff costs	96	48	-	144	7,766
Congregational running expenses	7,077	5,344	-	12,421	9,424
Donations to Missions and charities	-	3,346	-	3,346	3,748
Governance costs	670	-	-	670	660
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	8,466	8,738	-	17,204	23,578
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9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Presbyterian Heralds	-	108	-	108	90
Retirement gift	-	-	-	-	500
Organisational expenditure	-	9,168	-	9,168	3,805
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	-	9,276	-	9,276	4,395
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10. FIXED ASSETS

The congregation owns the Church premises situated at Urney, Castledearg and the associated fixtures, fittings, plant and machinery. These have an approximate insurance value of £1,590,000.

URNEY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

11. INVESTMENTS

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

	2023 £	2022 £
General Investment Fund	29,719	27,253
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	29,719	27,253
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12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	10,226	22,006	(8,466)	13,540	(136)	23,630
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	10,226	22,006	(8,466)	13,540	(136)	23,630
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Restricted Funds						
Property Fund	66,506	1,343	(5,185)	(3,842)	-	62,664
Missions Fund	111	2,822	(3,069)	(247)	136	-
Periodicals	-	108	(108)	-	-	-
Sunday school	267	404	(483)	(79)	-	188
Organisational	3,028	9,893	(9,168)	725	-	3,753
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	69,912	14,570	(18,013)	(3,443)	136	66,605
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Endowment Funds						
General Investment Fund	-	-	-	-	-	-
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	-	-	-	-	-	-
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Total	80,138	36,576	(26,479)	10,097	-	90,235
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