

ENNISKILLEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105648)

**ENNISKILLEN 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

Enniskillen Congregation of the Presbyterian Church in Ireland
16 East Bridge Street
ENNISKILLEN
Co Fermanagh BT74 7BT

Registered Charity in Northern Ireland (NIC105648)

CHARITY TRUSTEES

We express our sincere thanks to the Charity Trustees who served during the year. Those who were trustees during the year were:

Kate Doherty	Victor Magowan	Philip Galbraith	Brian Keys
Rev. Steve Kennedy (inst. 17 th May 2024)	Ronnie Chambers (decd. 7 th Aug. 2024)	Clive Morrow	Alvin Mullan (Res. 17 th Oct. 2024)
Ken Rainey	Pamela Rainey	Diane Stevenson	

PRINCIPAL OFFICE BEARERS

Minister	Rev. Steve Kennedy (installed 17 th May 2024)
Clerk of Session	Kate Doherty
Secretary	Thomas Harpur

INDEPENDENT EXAMINER

McAleer Jackson Ltd
Chartered Accountants & Registered Auditors
Church House
24 Dublin Road
Omagh BT78 1HE

BANKERS

Danske Bank
24 Townhall Street
Enniskillen
BT74 7BB

SOLICITORS

Cooper Wilkinson
Solicitors
Imperial Buildings
38-40 Queen Elizabeth Road
Enniskillen BT74 7BY

**ENNISKILLEN 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 on the third Thursday of every month except July and August; however special meetings did occur in the Summer months of 2024.

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. Enniskillen congregation of the 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. Brian Keys is currently the Elder appointed to this role by the Kirk Session.

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 month of 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

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

Kirk Session of each congregation. In June 2024, the Minister Rev. Steve Kennedy and Diane Stevenson as representative Elder attended meetings of the General Assembly.

DESCRIPTION AND PURPOSE

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

Enniskillen 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 purpose is to glorify and enjoy God in worship and living, to live and love as a fellowship of His family and to help one another grow spiritually. We also seek to share His Word with others and to serve our community.

GENERAL INTRODUCTION

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A church which glorifies God by enabling people to become mature disciples of Jesus Christ
- A warm-hearted congregation, welcoming people from all backgrounds
- A place where, through relevant and sound Bible teaching, fellowship groups, faithful pastoral care and a growing emphasis on witness in the community we create a nurturing environment where people can find forgiveness, wholeness and transformation in Jesus Christ the Lord.

As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

The early part of 2024 saw Rev Gunther Andrich acting as the Convenor of our Vacancy and chairing Kirk Session meetings and meetings of the Congregational Committee, as well as taking Sunday morning services at regular intervals.

In February 2024, the Kirk Session met with Rev. Steve Kennedy who had applied for the vacancy. They put forward his name as a sole nominee and, following approval by the Clerk of Assembly, Rev. Kennedy came to preach on 24th March 2024. At the Congregational meeting held the following evening he was issued with a call by a very substantial majority of the voting members present and he accepted the call. On Friday 17th May 2024, under the auspices of the Presbytery of Omagh, Rev. Steve Kennedy B.D., Dip.Min.,M.Th. was installed as Minister of Enniskillen Presbyterian Church.

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

WORSHIP

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on four occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper.

In the early part of the year, although the numbers of people joining for Sunday worship had not returned to pre-Covid levels and considering that the church was in a vacancy situation, attendances at church remained encouraging. Pulpit supply until May 2024 was organised by the Clerk of Session. The congregation really valued the visits of a relatively small group of ministers who came to the church regularly and were very supportive. The Sunday morning service continues to be livestreamed: this is valued by the elderly and infirm members who cannot physically be present at church and who look forward immensely each week to the broadcast service.

Fellowship Groups and the Prayer Meeting continue on an alternating fortnightly basis, as has the weekly Elders' Prayer Meeting on Sunday mornings by Zoom.

PASTORAL CARE

The model of each elder having a district continues. Pastoral issues are a standing item on each Kirk Session agenda. An Elders' Breakfast in early 2024 took place to take forward discussion of the pastoral responsibility of elders, given its heightened importance during a time of vacancy.

The Pastoral Care Team continued to offer practical help and support. Nearly one quarter of the current group of people associated with the church are over 80 years of age.

ACTIVITIES

A program for Sunday evening gatherings began during the vacancy and proved very successful in building community and fellowship, and strengthening relationships. The program continued in the Autumn with a blend of member interviews, mission speakers, community hymn-singing and a discipleship teaching program. A very well attended Carol Service in early December brought that 2024 Sunday evening program to a very positive end.

It is good to report that the Crèche, Sunday School (XTB), Bible Class, and Bowling Club all continued to operate. The Chess Club functioned for the first part of 2024, however the latter part of the year saw conversations taking place regarding its future as an independent group meeting in an alternate location. Men's Breakfasts took place on a bi-monthly basis for most of the year, as did various Ladies' gatherings including a Christmas Dinner.

The outreach ministries of Tea4U (our Community cafe) and CAP West NI (a branch of the UK Charity Christians Against Poverty) also continued. CAP/Tea4U volunteers manned an effective stall outside the church on St Patrick's Day and many useful contacts were made. This followed a Congregational Stew Lunch on the same day.

The Church Mouse Shop continued to open on Fridays with busy trade every week. This ministry has many benefits including volunteer opportunities and fellowship, provision of essential items at low cost to those

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

facing socio-economic challenges, a deep sense of community amongst users, and special fundraising initiatives for local and international projects. Through a network of relationships with community organisations, we were able to provide vital support to certain circumstances of crisis.

As a church we have always believed in the importance of smaller groups for discipleship and growth, and the Prayer Meeting and Fellowship Groups continue to meet on alternate weeks.

One family was supported financially through the Presbyterian Children's and Orphans Society.

The use of email has massively changed the method of communication in church life in the last 20 years. Of the 150 families connected to the church, 140 have an email address.

Outside groups continue to use the Bridge Centre for their activities. These include community organizations such as Enniskillen Motor Club and Fresh Focus, as well as Christian organisations including Youth With a Mission and Scripture Union.

Two special Elders' meetings were held in July and August to begin a process of developing priorities and vision for the church moving forward.

Finances

The Kirk Session in conjunction with the Congregational Committee ensure that, as a fellowship of God's people in Enniskillen, we make best use of the resources entrusted to us as we reach out in mission to share God's love with the wider community both locally and further afield.

The church is maintained by the generous and in some cases sacrificial giving of its members.

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

The congregation continues to support the Cousley family who work with Mission Aviation Fellowship, based in Mareeba, Australia.

The Harvest Appeal was divided between Homes for Hope International, for their home re-building project following flooding in Galați region of Romania (40%); Bible Education Services Arabic Project (40%) and the Storehouse Food Bank Project operating out of Enniskillen Elim Church (20%).

During 2023 we were made aware that congregations such as ours which have the Presbytery Education Board as their holding trustees for their property must act, making the choice between appointing individual trustees or appointing the newly registered 'THE PRESBYTERIAN CHURCH IN IRELAND HOLDING TRUSTEE COMPANY' as holding Trustee. This matter was discussed by the Kirk Session and the Congregational

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

Committee and the decision made to choose the latter option. A document to that effect was drawn up by the Church Solicitors, Cooper Wilkinson. At a Congregational meeting held on 25th March 2024, the proposal to change the Holding Trustee was accepted and the documentation was duly signed.

Our giving to external agencies and charities was as follows

	2024	2023
To mission agencies and societies beyond the Presbyterian Church in Ireland -	£ 47,892.00	£ 42,980.00
PCI United Appeal for mission -	£ 7,565.00	£ 7,509.00
PCI World Development Appeal -	£ 6,445.00	£ 6,330.00
PCI Children's Society -	£ 3,000.00	£ 3,500.00
Earl Haig Fund -	£ 131.00	£ 182.00

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 122 contributors during the year (115 in 2023) donating a total of £71,834 (£80,847 in 2023). However, another £8,571 of gift aid has been claimed since the year end on this income which would bring the total up to £80,405.

Total income of the congregation during the year was £ 232,819, compared to £ 237,797 in the previous year.

Regular expenditure increased from £ 176,078 in 2023 to £ 218,801 in 2024. This is a reflection of increased ministerial costs and an increase in giving to others.

The Church has no debt owing.

RESERVES POLICY

The Trustees' aim is to maintain sufficient free reserves in unrestricted, undesignated funds to bridge any funding gaps experienced by the church.

It is the policy of this church to hold in Reserves the equivalent of three months' general running costs, including employee costs. It is also our policy to hold in Reserves 25% of annual buildings costs for church, halls and Church Mouse Shop. Based on average annual costs for the past three years, the total amount to be held in Reserves should be a minimum of £32,500.

**ENNISKILLEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT [cont'd]**

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

Property

No major work was undertaken in 2024 and none is anticipated in 2025.

Volunteers & Personnel

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.

Like all churches we are experiencing a challenge in renewing the commitment of volunteers, but we estimate we still have c100 volunteers working across the full range of activities within our congregation.

This is a time to look back with thanks to God for His faithfulness but also to prayerfully renew our commitment as elders and as a church family to seek first the kingdom of God and to trust God to provide for the church's needs in the future.

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

ENNISKILLEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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 because of their holding office or employment. However, this is incidental and necessary 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.

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) 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 15 May 2025 and signed on its behalf by

REV. STEVE KENNEDY

.....

Rev. Steve Kennedy

15 May 2025

KATE DOHERTY

.....

Kate Doherty

15 May 2025

**Independent examiner's report to the charity trustees of
Enniskillen Congregation of the Presbyterian Church in Ireland (Charity no. 105388)**

I report on the accounts of Enniskillen Congregation of the Presbyterian Church in Ireland for the year ended 31 December 2024.

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.

ARNOLD JACKSON

.....
**Arnold Jackson FCA
For McAleer Jackson Ltd
Chartered Accountant
Church House
24 Dublin Road
Omagh
Co Tyrone BT78 1HE**

15 May 2025

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	96843	66638	-	163481	158455
Charitable activities	3	1666	1981	-	3647	10575
Other trading activities	4	2852	3150	57575	63577	68481
Investment Income	5	1523	402	189	2114	286
Other	6	-	-	-	-	-
		-----	-----	-----	-----	-----
		102884	72171	57764	232819	237797
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		102884	72171	57764	232819	237797
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	368	212	-	580	7990
Charitable activities	8	102974	77793	22779	203546	164026
Investment costs		411	178	156	745	712
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
		103753	78183	22935	204871	172728
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	13930	-	13930	3350
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		103753	92113	22935	218801	176078
		-----	-----	-----	-----	-----
Net receipts / (payments)		-869	-19942	34829	14018	61719
Transfers between funds		36780	-137	-36643	-	-
		-----	-----	-----	-----	-----
Net movement in funds		35911	-20079	-1814	14018	61719
Funds brought forward		78346	91475	28836	198657	136938
		-----	-----	-----	-----	-----
Funds carried forward	14	114257	71396	27022	212675	198657
		-----	-----	-----	-----	-----

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

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Bank and Cash Reconciliation					
Bank and Cash at start of year	78346	91475	28836	198657	136938
Net movement in funds	39455	-23624	-1814	14018	61719
	-----	-----	-----	-----	-----
Bank and Cash at end of year	117801	67852	27022	212675	198657
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				150000	-
Bank Current Accounts				62326	198126
Cash in Hand				349	531
				-----	-----
				212675	198657
				=====	=====
Other Assets					
Fixed Assets – Note 10				-	-
- Church Premises				-	-
- Fixtures, Fittings & Equipment				-	-
- Vehicles				-	-
Investments – Note 11				-	-
Gift Aid receivable on donations				16268	-
				-----	-----
				16268	-
				=====	=====
Liabilities					
Loans				-	-
				-----	-----
				-	-
				=====	=====
Total Assets				228943	198657
				=====	=====

Approved by the Kirk Session at a meeting on 15 May 2025 and signed on its behalf by

REV. STEVE KENNEDY

KATE DOHERTY

.....
Rev. Steve Kennedy

.....
Kate Doherty

15 May 2025

15 May 2025

ENNISKILLEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:					
Loose collections	3889	2781	-	6670	10249
Donations and gifts	68387	60313	-	128700	124695
Gift Aid	4367	3544	-	7911	23511
Legacies and bequest	20000	-	-	20000	-
Donations from organisations	200	-	-	200	-
	-----	-----	-----	-----	-----
	96843	66638	-	163481	158455
	-----	-----	-----	-----	-----

ENNISKILLEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals	100	-	-	100	-
Fundraising events	1030	1371	-	2401	7697
Membership fees	-	110	-	110	110
Grants	-	500	-	500	2400
Periodicals	536	-	-	536	368
	-----	-----	-----	-----	-----
	1666	1981	-	3647	10575
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	2852	3150	-	6002	2745
Trading income	-	-	57575	57575	65736
	-----	-----	-----	-----	-----
	2852	3150	57575	63577	68481
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Bank interest	1523	402	189	2114	286
General Investment Fund	-	-	-	-	-
Dividends	-	-	-	-	-
	-----	-----	-----	-----	-----
	1523	402	189	2114	286
	-----	-----	-----	-----	-----

ENNISKILLEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	368	-	-	368	377
Fundraising events	-	212	-	212	7613
	-----	-----	-----	-----	-----
	368	212	-	580	7990
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	19578	-	-	19578	13596
Presbytery fees	671	-	-	671	675
Ministry and support staff costs	34255	-	-	34255	15345
Congregational running expenses	45872	13366	19779	79017	73909
Donations to Missions and charities	2598	59435	3000	65033	55509
Christians Against Poverty	-	4992	-	4992	4992
	-----	-----	-----	-----	-----
	102974	77793	22779	203546	164026
	-----	-----	-----	-----	-----

ENNISKILLEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Outings /trips	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The Church and Church halls situated at 16 East Bridge Street Enniskillen and the associated fixtures, fittings, plant and machinery have an insurance value of £4,215,263. The manse at 16b Chanterhill Road Enniskillen had an insurance value of £573,334. There is an endowment property at 13 – 15 East Bridge Street Enniskillen from which the Church Mouse Shop operates. It has an insurance value of £1,125,619 to include contents. The owner of all these properties de jure, acting as holding trustees, is the Presbyterian Church in Ireland Holding Trustee Company; the owner de facto is the congregation.

11. INVESTMENTS

The congregation held no investments at 31 December 2024 (£Nil: 31 December 2023).

12. TRANSACTIONS WITH TRUSTEES

There were no transactions with trustees or their relatives during the year ended 31 December 2024.

No trustees were remunerated for their role as trustee during the year ended 31 December 2024.

The Congregation paid an expense of £1343 relating to rates on the manse which is occupied by the minister, a trustee.

13. GOVERNANCE COSTS

Governance costs of £3008 were incurred during the year ended 31 December 2024 which relate to fees paid to the Independent Examiner of the Church's accounts and for legal advice regarding property.

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

31 December 2024

14. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Transfers	Balance at end
	£	£	£	£	£
Unrestricted Funds					
General	78346	102884	67110	137	114257
	-----	-----	-----	-----	-----
	78346	102884	67110	137	114257
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Restricted Funds					
Youth/T4U	4148	94	121	1156	5277
Fabric No. 3	54687	14994	27006	-	42675
Missionary No.4	21238	25933	32355	-	14816
United Appeal	2643	6999	7565	-	2077
Manse	1095	19	-	-	1114
C.A.P.	6758	8517	10533	-	4742
Gamble Bequest	15	-	30	30	15
Toddle Time	167	-	-	-167	-
PW	375	-	30	-	345
Troop	82	8	90	-	-
Tea4U	26	1366	212	-1156	24
Bowling club	241	270	200	-	311
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	91475	58200	78142	-137	71396
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Endowment Funds					
Shop	28836	57764	59578	-	27022
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	28836	57764	59578	-	27022
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Total	198657	218848	204830	-	212675
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