

**BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland (NIC105650)

**BALLYNAHATTY & CREEVAN 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**

Ballynahatty & Creevan congregation of the Presbyterian Church in Ireland  
Creevan,  
Omagh,  
Co. Tyrone  
Registered Charity in Northern Ireland (NIC105650)

**CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were trustees at the date of this report were  
Rev Jonathan Cowan  
L Hamilton  
J Nevin  
L Black  
R McCaffery

**PRINCIPAL OFFICE BEARERS**

Convenor	Rev Jonathan Cowan
Clerk of Session	John Nevin
Treasurer	Cathy Clyde

**INDEPENDENT EXAMINER**

Darren Boyd ACA  
1 Tullynadall Road  
Omagh  
Co Tyrone  
BT78 4DL

**BANKERS**

Ulster Bank Ltd  
14 High Street  
Omagh  
BT78 1BJ

**SOLICITORS**

McConnell & Fyffe  
21 Church St,  
Omagh  
BT78 1DG

**BALLYNAHATTY & CREEVAN 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 Sessions 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 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 twice in each year or as appropriate.

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. Ballynahatty & Creevan 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 the congregation.

**BALLYNAHATTY & CREEVAN 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**

Ballynahatty & Creevan 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.

**ACTIVITIES AND OBJECTIVES**

The congregation exists to worship God and to draw people into a saving faith in the Lord Jesus Christ.

The congregation meets for Worship every Sunday and for other activities during the week. These include Sunday School, PW, Choir and Bible study group.

The Sacraments of Baptism and the Lords Supper are celebrated throughout the year.

Pastoral care is provided to everyone in the congregation and in the local community. The Minister and elders all contribute to providing pastoral care within the congregation.

At a local level the congregation has a wide-ranging mission and ministry to the local community. Mission happens in many ways in our congregation. We host special mission events such as Ladies nights, family barbeques and table quizzes and special church services.

We contribute to the following Christian charities; Christian Aid, TearFund, Bible Societies, Scripture Union, World Development, Presbyterian Children's Society and other good causes as the need arises.

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Ballynahatty & Creevan Presbyterian Church. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities.

The church committee are responsible for the church property and this includes the church building, church hall, graveyard, the Manse and associated lands. The committee also oversee the day to day finances of the church. The Kirk Session as trustees are responsible for all the financial matters.

**BALLYNAHATTY & CREEVAN 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.

BALLYNAHATTY & CREEVAN 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. Total donations received from the congregation during the year as FWO was £15,903, compared to £14,753 in the previous year. Other amounts were received for specific charitable collections, from investment income and to off-set specific expenses, totaling £46,022. Total expenditure of £46,263 was spent during the year in achieving the church's charitable objectives.

In addition to the above funds the congregation donated £7,110 for the annual harvest appeal.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

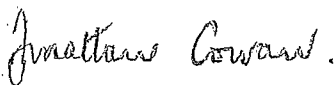
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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.

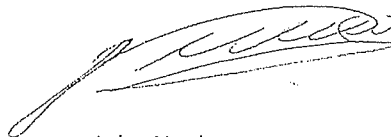
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for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

Approved by the Kirk Session at a meeting on

and signed on its behalf by



Rev Jonathan Cowan



John Nevin

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BALLYNAHATTY AND CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the charity for the year ended 31 December 2023 which comprise the statement of financial activity, statement of assets and liabilities and the related notes.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- To 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. The 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 the trustees concerning 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 EXAMINERS REPORT TO THE TRUSTEES OF BALLYNAHATTY AND CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**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 your attention to.

Boyd

Darren Boyd ACA

Chartered Accountant

07/10/2024

Date

**BALLYNAHATTY & CREEVAN 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
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	23,021	13,257	0	36,278	24,250
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	407	17	0	424	287
Other	6	229	24,994	0	25,223	221
<b>Total Receipts</b>		<b>23,657</b>	<b>38,268</b>	<b>0</b>	<b>61,925</b>	<b>24,758</b>
<b>Payments</b>						
Raising funds	7	0	0	0	0	0
Charitable activities	8	17,487	28,776	0	46,263	30,100
Other	9	0	0	0	0	0
<b>Total Payments</b>		<b>17,487</b>	<b>28,776</b>	<b>0</b>	<b>46,263</b>	<b>30,100</b>
Net receipts / (payments)		6,170	9,492	0	15,662	(5,342)
Transfers between funds		(752)	752	0	0	0
Net movement in funds		5,418	10,244	0	15,662	(5,342)
Funds brought forward		8,610	29,915	0	38,525	43,867
Funds carried forward	12	14,028	40,159	0	54,187	38,525
		=====	=====	=====	=====	=====

**BALLYNAHATTY & CREEVAN 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 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	8,610	29,915		38,525	43,867
Net movement in funds	5,418	10,244		15,662	(5,342)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	14,028	40,159		54,187	38,525
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				54,187	38,525
Cash in Hand				0	0
				-----	-----
				54,187	38,525
				=====	=====
<b>Other Information</b>					
Investments – Note 11				16,623	15,243
				=====	=====


Approved by the Kirk Session at a meeting on

signed on its behalf by

Jonathan Cowan.

Rev Jonathan Cowan

Date 8<sup>th</sup> October 2024

  
John Nevin

John Nevin

Date 8/10/24

**BALLYNAHATTY & CREEVAN 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.

**FUND ACCOUNTING**

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

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

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

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	15,496	10,732	0	26,228	18,425
Loose collections	514	206	0	720	269
Donations and gifts	3,080	1,740	0	4,820	1,765
Gift Aid	3,931	579	0	4,510	3,791
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	23,021	13,257	0	36,278	24,250
	-----	-----	-----	-----	-----

**BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	----- 0	----- 0	----- 0	----- 0	----- 0
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	----- 0	----- 0	----- 0	----- 0	----- 0
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	170	0	0	170	26
General Investment Fund	237	17	0	254	261
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	----- 407	----- 17	----- 0	----- 424	----- 287
	-----	-----	-----	-----	-----

**BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	24,994	0	24,994	0
Other income	229	0	0	229	221
	-----	-----	-----	-----	-----
	229	24,994	0	25,223	221
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	0	0	0	0	0
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	1,060	0	0	1,060	3,953
Presbytery fees	156	0	0	156	140
Ministry and support staff costs	8,192	0	0	8,192	17,528
Congregational running expenses	8,079	25,678	0	33,757	5,629
Donations to Missions and charities	0	3,098	0	3,098	2,850
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	17,487	28,776	0	46,263	30,100
	-----	-----	-----	-----	-----

**BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at Loughmuck Road, Omagh and the associated fixtures, fittings, plant and machinery. These have an insurance value of £810,997.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation. The gain in the value of the Investments held with the General Investment Fund is a gain in the value of shares during 2023. As per guidelines from Church House (after receipt of information from PMS) the balance from PMS has been written off.

	2023 £	2022 £
General Investment Fund	16,623	15,243
	-----	-----
	16,623	15,243
	-----	-----

**BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**12. FUND BALANCES**

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General Fund	8,610	23,657	17,487	6,170	(752)	14,028
	-----	-----	-----	-----	-----	-----
	8,610	23,657	17,487	6,170	(752)	14,028
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property Fund	22,769	35,234	25,067	10,167	0	32,936
Missions and charities	805	2,564	3,198	(634)	752	923
PW	824	470	511	(41)	0	783
Treasury Stock Matured	5,517	0	0	0	0	5,517
	-----	-----	-----	-----	-----	-----
	29,915	38,268	28,776	9,492	752	40,159
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>38,525</b>	<b>61,925</b>	<b>46,263</b>	<b>15,662</b>	<b>0</b>	<b>54,187</b>
	-----	-----	-----	-----	-----	-----

The congregation has reviewed the basis on which it prepares its accounts and in order that they 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 hold, in particular investments are disclosed in the Statement of Assets and Liabilities.