

Dundonald Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104489

Details

Known as	DPC
Status	Received
Registered	2016-08-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	19 Ballyregan Avenue Dundonald Belfast 19 Ballyregan Avenue Dundonald BT16 1jw BT16 1JW
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Activities

Purposes: 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

What the charity does: The advancement of religion

How the charity works: Community development

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£372,977	£372,229	£-4,160	4

Trustees

Name	Role	Appointed
Andrew Davis		
Chris Teer		
Des Mclernon		
Dr Ben Mcnaughten		
Ivor R Lowry		
K E Brady		
Mr Ian Stevenson		
Mr Paul Magill		
Mr Pete Cardwell		
Mr Raymond Magowan		
Mr Rory Gibson		
Mr Stephen Shooter		
Peter Russell		
Richard Ewart		
Rob Bailie		
Sam Miskelly		
William Mccully		

Dundonald Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104489

Accounts

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY FOR YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from :					
Donations	2		69,898	69,898	82,873
Charitable activities	2	250,648		250,648	335,448
Building Fund	2		48,629	48,629	63,141
Other Income	2		3,802	3,802	-
Total		250,648	122,329	372,977	481,462
Expenditure on :					
Charitable activities	3	223,178	149,051	372,229	323,065
Interest on loans					
Total		223,178	149,051	372,229	325,065
Surplus/Deficit		27,470	(26,722)	748	158,397
Net gain on investments		291	-	291	46
Net Income / (expenditure)		27,761	(26,722)	1,039	158,443
Transfers between funds		-	-	-	-
Net movement in funds		-	-	-	-
Reconciliation of funds:					
Total funds brought forward		420,849	1,921,773	2,342,622	2,184,179
Total funds carried forward		448,610	1,895,051	2,343,661	2,342,622

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

BALANCE SHEET
As at 31st December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Tangible assets	4		1,678,569	1,678,569	1,717,469
Investments		2,442	-	2,442	2,151
Total fixed assets		2,442	1,678,569	1,681,011	1,719,620
Current assets					
Debtors	5	26,031	12,612	38,643	102,770
Cash at Bank and in hand	6	422,297	205,870	628,167	524,272
Total current assets		448,328	218,482	666,810	627,042
Liabilities					
Creditors: Amounts falling due within one year	7	(2,160)	(2,000)	(4,160)	(4,040)
Net current assets or liabilities		446,168	-216,482	662,650	623,002
Total assets less current liabilities		448,610	1,895,051	2,343,661	2,342,622
Creditors: amounts falling due after more than one year	8	-	-	-	-
Total net assets or liabilities		448,610	1,895,051	2,343,661	2,342,622
Funds of the Charity					
Restricted Funds		-	216,482	216,482	204,304
Tangible Fixed assets		-	1,678,569	1,678,569	1,717,469
Unrestricted Funds		448,610	-	448,610	420,849
	9	448,610	1,895,051	2,343,661	2,342,622

Approved by Kirk Session at a meeting on 17 June 2025 and signed on its behalf by:


Chris Teer
Trustee


William McCully
Trustee

DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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.

DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SOFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES (cont'd)

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(viii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(ix) Investment income

This is included in the accounts when receivable.

(x) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(xi) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xiii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

1. ACCOUNTING POLICIES (cont'd)

(xiv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

(xv) Tangible Fixed Assets

Tangible fixed assets for use by charity are 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. Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write of the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings: - over 50 years

(xvi) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Weekly freewill offering	183,495	-	183,495	186,725
Loose collections	2,983	-	2,983	3,414
Gift Aid	47,961	17,665	65,626	60,710
Miscellaneous income	120	755	875	923
Building fund	-	48,629	48,629	63,141
Mission support	-	35,188	35,188	27,038
Remembrance Day donations	-	326	326	100
Donations for PCI funds	-	15,964	15,964	15,027
Donations for Heat & Light	3,400	-	3,400	3,590
Bank interest	5,897	-	5,897	3,903
Property Rents	6,780	-	6,780	7,340
NIE Wayleave	12	-	12	11
Insurance claim (storm)	-	3,802	3,802	-
Legacies (unalloc)	-	-	-	94,763
Inclusion of Mission account	-	-	-	14,777
	----- 250,648 -----	----- 122,329 -----	----- 372,977 -----	----- 481,462 -----

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
PCI Assessments	17,048		17,048	18,742
Ministry and support staff costs	134,938		134,938	118,257
Congregational running expenses	69,032		69,032	74,628
Building Fund expenditure		52,720	52,720	19,374
Donations to Missions & Charities		57,431	57,431	51,124
Independent examination fee	2,160		2,160	2,040
Depreciation		38,900	38,900	38,900
	-----	-----	-----	-----
	223,178	149,051	372,229	323,065

4. TANGIBLE FIXED ASSETS

	Land & Buildings £	£	Total £
Cost or valuation			
At start of year	1,945,194	-	1,945,194
Additions	-	-	-
	-----	-----	-----
At end of year	1,945,194	-	1,945,194
	-----	-----	-----
Depreciation			
At start of year	227,725	-	227,725
Provision for year	38,900	-	38,900
	-----	-----	-----
At end of year	266,625	-	266,625
	-----	-----	-----
Net Book Value			
At end of year	1,678,569	-	1,678,569
	-----	-----	-----
At start of year	1,717,469	-	1,717,469
	-----	-----	-----

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

5. DEBTORS	2024	2023
	£	£
Gift Aid recoverable	38,643	18,007
Legacy	-	84,763
	<u>38,643</u>	<u>102,770</u>

6. CASH AT BANK	£	£
Ulster Bank Number 1 Account	403,638	320,380
Ulster Bank standing order account	222,801	199,643
Ulster Bank Number 2 Account	1,728	4,249
	<u>628,167</u>	<u>524,272</u>

7. CREDITORS: FALLING DUE WITHIN ONE YEAR	£	£
Accruals	2,160	2,040
Other creditors	-	-
Interest free loans from congregation	2,000	2,000
	<u>4,160</u>	<u>4,040</u>

8. CREDITORS: FALLING DUE AFTER ONE YEAR	2024	2023
	£	£
	-	-
	<u>-</u>	<u>-</u>

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

9. RECONCILIATION OF FUNDS

	Balance at start £	Income £	Expend. £	Transfer £	Balance at end £
Unrestricted Funds					
General Fund	420,849	250,939	(223,178)		448,610
	<u>420,849</u>	<u>250,939</u>	<u>(223,178)</u>		<u>448,610</u>
Restricted Funds					
Fixed asset fund	1,717,469	-	(38,900)	-	1,678,569
Other restricted funds	204,304	122,329	(110,151)	-	216,482
	<u>1,921,773</u>	<u>122,329</u>	<u>(149,051)</u>		<u>1,895,051</u>
Total Funds	<u>2,342,622</u>	<u>373,268</u>	<u>(372,229)</u>	-	<u>2,343,661</u>

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	101,365	92,049
Social security costs	7,962	6,581
Employer contributions to pension plans	687	776
Pension contribution by congregation	12,496	11,902
Other employee benefits	12,574	6,701
	<u>135,084</u>	<u>118,009</u>

The average head count of employees during the year was 4 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

2024	2023
£	£
12,496	11,902

The congregation operates a defined pension contribution policy for other employees. The scheme and its assets are held by an independent scheme manager, in this case NEST. The pension charge represents the contributions paid by the congregation during the year.

	2024	2023
	£	£
Contributions	687	1,198

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

12. RELATED PARTY TRANSACTIONS

The minister of the congregation, who is also a trustee, received remuneration of £52,068 and expenses amounting to £7,439 including Car Allowance of £4,221 and Duties Allowance of £2,815 for acting in that capacity. Car and Duties Allowances are paid direct by PCI and reimbursed through Assembly Assessments. Mileage expenses of £153.18 and a contribution to Telephone expenses of £250.00 are paid directly. Pension contributions of £12,496 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

One other trustee is an employee of the church. He received remuneration of £29,269, pension contributions of £687 to a NEST scheme and training course costs of £3150.

One other trustee received a management fee of £300 in respect of the rental of a property owned by the congregation.

None of the other trustees received any remuneration or expenses in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity.

£15,057 towards the United Appeal.
£1,728 towards the World Development Appeal.

The congregation contributed £1,093 towards Presbytery Assessments during the year.

There were no other related party transactions.

Dundonald Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104489

Accounts

Dundonald Presbyterian Church
A congregation of the Presbyterian Church in Ireland



TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 2023

Registered with the Charity Commission for Northern Ireland NIC 104489

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY FOR YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from :					
Donations	2		82,873	82,873	58,052
Charitable activities	2	335,448		335,448	190,285
Building Fund	2		63,141	63,141	62,197
Total		335,448	146,014	481,462	310,534
Expenditure on :					
Charitable activities	3	213,667	109,398	323,065	333,647
Interest on loans					
Total		213,667	109,398	325,065	333,647
Surplus/Deficit		121,781	36,616	158,397	(23,113)
Net gain on investments		46	-	46	30
Net Income / (expenditure)		121,827	36,616	158,443	(23,083)
Transfers between funds		-	-	-	-
Net movement in funds		-	-	-	-
Reconciliation of funds:					
Total funds brought forward		299,022	1,885,157	2,184,179	2,207,262
Total funds carried forward		420,849	1,921,773	2,342,622	2,184,179

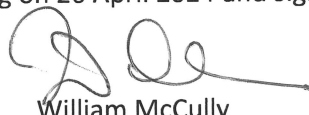
DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland


BALANCE SHEET
As at 31st December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets					
Tangible assets	4		1,717,469	1,717,469	1,699,408
Investments		2,151	-	2,151	2,151
Total fixed assets		2,151	1,717,469	1,719,620	1,701,559
Current assets					
Debtors	5	94,169	8,601	102,770	16,594
Cash at Bank and in hand	6	326,569	197,703	524,272	504,946
Total current assets		420,738	206,304	627,042	521,540
Liabilities					
Creditors: Amounts falling due within one year	7	(2,040)	(2,000)	(4,040)	(38,920)
Net current assets or liabilities		418,698	204,304	623,002	482,620
Total assets less current liabilities		420,849	1,921,773	2,342,622	2,184,179
Creditors: amounts falling due after more than one year	8	-	-	-	-
Total net assets or liabilities		420,849	1,921,773	2,342,742	2,184,179
Funds of the Charity					
Restricted Funds		-	204,304	204,304	183,598
Tangible Fixed assets		-	1,717,469	1,717,469	1,701,559
Unrestricted Funds		420,849	-	420,849	299,022
	9	420,849	1,921,773	2,342,622	2,184,179

Approved by Kirk Session at a meeting on 26 April 2024 and signed on its behalf by:


Chris Teer
Trustee


William McCully
Trustee



DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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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.

DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES (cont'd)

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(viii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(ix) Investment income

This is included in the accounts when receivable.

(x) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(xi) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xiii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES (cont'd)

(xiv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

(xv) Tangible Fixed Assets

Tangible fixed assets for use by charity are 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. Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings: - over 50 years

(xvi) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Weekly freewill offering	186,725	-	186,725	142,940
Loose collections	3,414	-	3,414	1,630
Gift Aid	35,582	25,128	60,710	48,541
Miscellaneous income	120	803	923	791
Building fund	-	63,141	63,141	62,197
Mission support	-	27,038	27,038	22,698
Remembrance Day donations	-	100	100	100
Donations for PCI funds	-	15,027	15,027	12,627
Donations for Heat & Light	3,590	-	3,590	2,645
Bank interest	3,903	-	3,903	502
Property Rents	7,340	-	7,340	7,140
NIE Wayleave	11	-	11	10
Closure/Transfer of Catering Fund	-	-	-	8,713
Legacies (unalloc)	94,763	-	94,763	-
Inclusion of Mission account	-	14,777	14,777	-
	----- 335,448 -----	----- 146,014 -----	----- 481,462 -----	----- 310,534 -----

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
PCI Assessments	38,518		38,518	34,851
Ministry and support staff costs	98,481		98,481	106,423
Congregational running expenses	74,628		74,628	72,635
Building Fund expenditure		19,374	19,374	33,743
Donations to Missions & Charities		51,124	51,124	43,708
Support costs	2,040		2,040	1,947
Depreciation		38,900	38,900	37,765
Fees re sold property (unalloc)	-		-	2,575
	-----	-----	-----	-----
	213,667	109,398	323,065	333,647

4. TANGIBLE FIXED ASSETS

	Land & Buildings £	£	Total £
Cost or valuation			
At start of year	1,888,233	-	1,888,233
Additions	56,961	-	56,961
	-----	-----	-----
At end of year	1,945,194	-	1,945,194
	-----	-----	-----
Depreciation			
At start of year	188,825	-	188,825
Provision for year	38,900	-	38,900
	-----	-----	-----
At end of year	227,725	-	227,725
	-----	-----	-----
Net Book Value			
At end of year	1,717,469	-	1,717,469
	-----	-----	-----
At start of year	1,699,408	-	1,699,408
	-----	-----	-----

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

5. DEBTORS	2023	2022
	£	£
Gift Aid recoverable	18,007	16,594
Legacy	84,763	
	-----	-----
	102,770	16,594
	-----	-----

6. CASH AT BANK	£	£
Ulster Bank Number 1 Account	320,380	330,020
Ulster Bank standing order account	199,643	174,926
Ulster Bank Number 2 Account	4,249	
	-----	-----
	524,272	504,946
	-----	-----

7. CREDITORS: FALLING DUE WITHIN ONE YEAR	£	£
Accruals	2,040	1,920
Other creditors		
Interest free loans from congregation	2,000	37,000
	-----	-----
	4,040	38,920
	-----	-----

8. CREDITORS: FALLING DUE AFTER ONE YEAR	2023	2022
	£	£
	-	-
	-----	-----

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

9. RECONCILIATION OF FUNDS

	Balance at start £	Income £	Expend. £	Transfer £	Balance at end £
Unrestricted Funds					
General Fund	299,022	335,494	(213,667)		420,849
	-----	-----	-----	-----	-----
	299,022	335,494	(213,392)		420,849
	-----	-----	-----	-----	-----
Restricted Funds					
Fixed asset fund	1,699,408	-	(38,900)	56,961	1,717,469
Other restricted funds	185,749	146,014	(70,498)	(56,961)	204,304
	-----	-----	-----	-----	-----
	1,885,157	146,014	(109,398)		1,921,773
	-----	-----	-----	-----	-----
Total Funds	2,184,179	481,508	(323,065)	-	2,342,622
	-----	-----	-----	-----	-----

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	92,049	99,673
Social security costs	6,581	6,480
Employer contributions to pension plans	776	1,198
Pension contribution by congregation	11,902	11,335
Other employee benefits	6,701	6,382
	-----	-----
	118,009	125,068
	=====	=====

The average head count of employees during the year was 4 (2022: 4).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

2023	2022
£	£
11,902	11,335

The congregation operates a defined pension contribution policy for other employees. The scheme and its assets are held by an independent scheme manager, in this case NEST. The pension charge represents the contributions paid by the congregation during the year.

	2023	2022
	£	£
Contributions	776	1,198

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

12. RELATED PARTY TRANSACTIONS

The minister of the congregation, who is also a trustee, received remuneration of £50,089 and expenses amounting to £6,878 including Car Allowance of £4,020 and Duties Allowance of £2,681 for acting in that capacity. Car and Duties Allowance are paid direct by PCI and reimbursed through Assembly Assessments. Pension contributions of £11,902 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

Six additional trustees were appointed on 13 November 2023, one of whom is an employee of the church. Since that date he has received remuneration of £3717, pension contributions of £87 to a NEST scheme and training course costs of £416.

None of the other trustees received any remuneration or expenses in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity.

£38,518 for congregational assessments (includes above minister's pension contribution and Car and Duties Allowances).

£16,613 towards the United Appeal.

£1,165 towards the World Development Appeal.

The congregation contributed £1,041 towards Presbytery Assessments during the year.

There were no other related party transactions.

Dundonald Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104489

Annual report

Dundonald Presbyterian Church
A congregation of the Presbyterian Church in Ireland



TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 2023

Registered with the Charity Commission for Northern Ireland NIC 104489

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ending 31st December 2023 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATION DETAILS

Dundonald Presbyterian congregation of the Presbyterian Church in Ireland Church Green,
Dundonald, Belfast BT16 2LP

Registered Charity in Northern Ireland [NIC 104489]

CHARITY TRUSTEES

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

R Bailie (from 13 November 2023)	R Magowan
K Brady	W McCully
P Cardwell (from 13 November 2023)	D McLernon
A Davis	B McNaughten (from 13 November 2023)
R Ewart	S Miskelly
R Gibson (from 13 November 2023)	P Russell
C Jones	S Shooter (from 13 November 2023)
I Lowry	I Stevenson
P Magill (from 13 November 2023)	C Teer
J Dixon (to 31 December 2023)	B Burgess (to 30 June 2023)

PRINCIPAL OFFICE BEARERS

Minister	Rev William McCully
Clerk of Session	Chris Teer
Treasurer	David Lamb

INDEPENDENT EXAMINERS

Muir & Addy Accountants

Muir Building

427 Hollywood Road

Belfast

BT4 2LT

BANKERS

Ulster Bank

1/2 Kings Square

Kings Road

Belfast

BT5 7EA

SOLICITORS

King & Gowdy

298 Upper Newtownards Road

Belfast

BT4 3EJ

TRUSTEES ANNUAL REPORT [cont'd]

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are 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 congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator shall have no deliberative vote but only a casting vote.

Stated meetings of the Kirk Session are held on the 2nd Tuesday of each month from September to May and at other times as required.

To be chosen for the office of the eldership in the congregation, a person must be a communicant member in regular attendance on its ordinances and a contributor to the financial well-being of the congregation. The selection of those proposed to be called to the office can either be by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote at a subsequent congregational meeting.

Presbytery

Under the Presbyterian Church in Ireland form of government, the corporate oversight of a congregation is the responsibility of the Presbytery which superintends generally the spiritual and temporal affairs of the congregation assigned to it by the General Assembly of the Presbyterian Church in Ireland.

Dundonald Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The members of the Presbytery consist 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.

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, administrative and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week of June for worship and to conduct business. At the end of the business, it is dissolved. The members of the General Assembly consist mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

TRUSTEES ANNUAL REPORT [cont'd]

DESCRIPTION AND PURPOSE

Dundonald 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 purpose of the church is to advance Christ's Kingdom and bring glory to God. This is best achieved through the injunctions of Acts 2:42-47 which clearly calls every church to be actively involved in :

Worship; Evangelism; Fellowship; Ministry and Discipleship

OUR MISSION STATEMENT

Here at DPC we exist to be a loving, vibrant church, rooted in Christ and reaching out to the whole community.

We aim to do this by:-

- **GIVING** our lives to Jesus in faith and worship. The outworking of this is displayed by giving our time, talents, and resources to build up His church.
- **GROWING** in our relationship with Him. We believe that Christian maturity is the goal of every Christian. Spending time together around the Bible is key to growing in the Christian faith.
- **GOING** into the world to make Jesus known. Living for Jesus in the world where He has placed us and sharing His love with our neighbours, colleagues, family, and friends.

TRUSTEES ANNUAL REPORT [cont'd]

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and services are open to all. The Sacrament of the Lord's Supper is observed four times a year [February, May, September and November]. The Sacrament is open to all who make a profession of faith in the Lord Jesus Christ. The congregation holds regular Bible studies and has a wide range of organisations including: -

- Boys' Brigade
- Girls' Brigade
- Presbyterian Women
- Ladies' Bible Study
- Little Lambs
- Creche
- Men's Bible Study
- Life Groups
- Afternoon School Drop-in
- LightZone and GRID [Sunday School]
- BIG [Youth Club]
- Youth Fellowship

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation normally meets for worship each Sunday at 11:00am and 7:00pm During the week the Church holds regular prayer and Bible study "Life Groups" both in church and in homes. This is augmented with both Men and Woman's Bible study groups that meet in the church.

As of December 2023, there were 215 communicant members and 305 families connected to the church. The average morning and evening attendance figures were 191 and 80, respectively.

Pastoral Care

Members of the congregation who are unable to attend Church are visited on a regular basis by the Minister, Pastoral Associate, Elders or by one of the congregation's pastoral visitors.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering and the Building Fund.

Total income during the year was £481,462

Total expenditure during the year was £323,065 which included a depreciation charge of £38,900

TRUSTEES ANNUAL REPORT [cont'd]

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which gives a true and fair view in respect to the situation of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are enough to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that the financial statements comply with the Statements of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)." They are also responsible for safeguarding the assets of the congregation and therefore for taking responsible steps for the prevention and detection of fraud and other irregularities.

GOING CONCERN

The activities of the congregation are dependent on ongoing contribution from its members. The Trustees believe the congregation has enough 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 activities.

RESERVE POLICY


The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 3 month's normal expenditure. At year-end, unrestricted reserves were £420,849 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level.

TRUSTEES ANNUAL REPORT [cont'd]

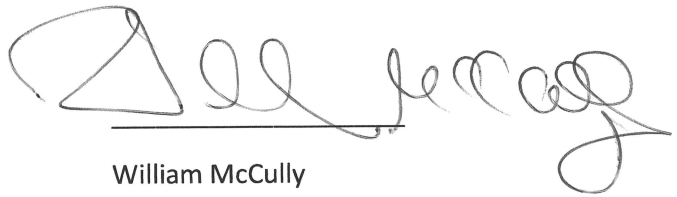
RISK REVIEW

Major risks are kept under review by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by explaining to the congregation the true cost of "Doing Church" and encouraging all in their regular giving.

Approved by the Kirk Session at a meeting held on 26 April 2024 and signed on its behalf by:



Chris Teer



William McCully

Dundonald Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104489

Annual return

Dundonald Presbyterian Church
A congregation of the Presbyterian Church in Ireland



TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 2023

Registered with the Charity Commission for Northern Ireland NIC 104489

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNDONALD PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report to the trustees on my examination of the financial statements of Dundonald Presbyterian Church ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that the financial statements of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Paul Leathem FCA
Independent Examiner
For and on behalf of
Muir & Addy Chartered Accountants
Muir Building
427 Holywood Road
Belfast
BT4 2LT

26 April 2024

Dundonald Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104489

Accounts

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY FOR YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income from :					
Donations	2		29,296	29,296	39,537
Charitable activities	2	187,523		187,523	175,741
Building Fund	2		56,098	56,098	94,190
Total		187,523	85,394	272,917	309,468
Expenditure on :					
Charitable activities	3	168,703	81,016	249,719	267,726
Interest on loans					4,055
Total		168,703	81,016	249,719	271,781
Surplus		18,820	4,378	23,198	37,687
Net gain on investments		33	-	33	-
Net Income / (expenditure)		18,853	4,378	23,231	37,687
Transfers between funds		-	-	-	-
Net movement in funds		-	-	-	-
Reconciliation of funds:					
Total funds brought forward		87,302	1,861,584	1,948,886	1,911,199
Total funds carried forward		106,155	1,865,962	1,972,117	1,948,886

DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 December 2020

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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.

DUNDONALD PRESBYTERIAN CHURCH
A congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2020

1. ACCOUNTING POLICIES (cont'd)

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(viii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(ix) Investment income

This is included in the accounts when receivable.

(x) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(xi) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xiii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2020

2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Weekly freewill offering	130,455	-	130,455	135,748
Loose collections	1,630	-	1,630	6,000
Gift Aid	25,795	4,923	30,718	27,161
Miscellaneous income	375	599	974	5,943
Building fund	-	56,098	56,098	94,190
Mission support	-	11,570	11,570	14,595
Remembrance Day donations	-	77	77	204
Donations for PCI funds	-	12,127	12,127	10,986
Donations for Heat & Light	2,232	-	2,232	2,455
Bank interest	117	-	117	181
Property Rents	7,040	-	7,040	6,996
NIE Wayleave	10	-	10	10
Presbytery Grant	-	-	0	5,000
Donations in memory	6,385	-	6,385	-
Job Retention Scheme	13,484	-	13,484	-
	-----	-----	-----	-----
	187,523	85,394	272,917	309,468
	-----	-----	-----	-----

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DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31st December 2020

5. DEBTORS	2020	2019
	£	£
Gift Aid recoverable	10,803	15,220
	-----	-----
	10,803	15,220
	-----	-----

6. CASH AT BANK		
	£	£
Ulster Bank Number 1 Account	99,092	106,790
Ulster Bank standing order account	124,116	101,038
	-----	-----
	223,208	207,828
	-----	-----

7. CREDITORS: FALLING DUE WITHIN ONE YEAR		
	£	£
Accruals	1,920	1,920
Other creditors		
Interest free loans from congregation	37,000	87,000
	-----	-----
	38,920	88,920
	-----	-----

8. CREDITORS: FALLING DUE AFTER ONE YEAR	2020	2019
	£	£
	-	-
	-----	-----

DUNDONALD PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2020

PENSION COSTS (continued)

The contributions made by the congregation during the year were

2020	2019
£	£
11,085	10,868

The congregation has three other employees and operates a defined pension contribution policy. The scheme and its assets are held by an independent scheme manager, in this case NEST. The pension charge represents the contributions paid by the congregation during the year.

	2020	2019
	£	£
Contributions	680	612

11. RELATED PARTY TRANSACTIONS

The minister of the congregation, who is also a trustee, received remuneration of £46,188 and expenses amounting to £6,320 including Car Allowance of £3,745 and Duties Allowance of £2,497 for acting in that capacity. Car and Duties Allowance are paid direct by PCI and reimbursed through Assembly Assessments. Pension contributions of £11,085 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration or expenses in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity.

£34,834 for congregational assessments (includes above pension contribution and Car and Duties Allowances).

£12,434 towards the United Appeal.

£269 towards the World Development Appeal.

£1,057 towards PCI Children's Society

The congregation contributed £1,316 towards Presbytery Assessments during the year.

There were no other related party transactions.

Dundonald Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104489

Annual report

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ending 31st December 2020 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATION DETAILS

Dundonald Presbyterian congregation of the Presbyterian Church in Ireland Church Green,
Dundonald, Belfast BT16 2LP

Registered Charity in Northern Ireland [NIC 104489]

CHARITY TRUSTEES

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

K. Brady	R Magowan
B. Burgess	S Miskelly
A. Davis	W McCully
J. Dixon	D McLernon
P. Donaldson	P Russell
R. Ewart	I Stevenson
C. Jones	C. Teer
I. Lowry	

PRINCIPAL OFFICE BEARERS

Minister	Rev William McCully
Clerk of Session	Chris Teer
Treasurer	Robert McKinley

INDEPENDENT EXAMINERS

Muir & Addy Accountants

Muir Building

427 Holywood Road

Belfast

BT4 2LT

TRUSTEES ANNUAL REPORT [cont'd]

BANKERS

Ulster Bank

1/2 Kings Square

Kings Road

Belfast

BT5 7EA

SOLICITORS

King & Gowdy

298 Upper Newtownards Road

Belfast

BT4 3EJ

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are 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 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, have no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held on the 2nd Tuesday of each month from September to May and at other times as required.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant of its ordinances. The selection of those proposed to be called to the office can either be by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

TRUSTEES ANNUAL REPORT [cont'd]

Presbytery

Under the Presbyterian Church in Ireland form of government the corporate oversight of a congregation is the responsibility of the Presbytery which superintends generally the spiritual and temporal affairs of the congregation assigned to it by the General Assembly of the Presbyterian Church in Ireland.

Dundonald Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The members of the Presbytery consist 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.

The General Assembly

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DESCRIPTION AND PURPOSE

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Dundonald Presbyterian Church seeks to **Disciple People for Christ**

The Churches Vision statement is **"To be a loving, vibrant Church, rooted in Christ and reaching out to serve the whole community"**

Our Purpose is to fulfil this vision by:

1. **Glorifying** God in all we do.
2. **Grounded** in Jesus Christ and His Word
3. **Growing** in Christlikeness, through the power of His Spirit
4. **Giving** our time, talents and money
5. **Going** out into Dundonald, our city and the wider world with the Good News of Gospel

TRUSTEES ANNUAL REPORT [cont'd]

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and services are open to all. The Sacrament of the Lord's Supper is observed four times a year [Feb, May, Sept, & Nov] The Sacrament is open to all who make a profession of faith in the Lord Jesus Christ. The congregation holds regular Bible studies and has a wide range of organisations including

- Boys Brigade
- Girls Brigade
- Presbyterian Woman
- Ladies' Fellowship & Bible study Groups
- Lads, Dads & Grandads
- Little Lambs
- Table Tennis
- Creche
- Men's Bible Study
- Morning & Afternoon School Drop-in
- Badminton
- LightZone [Sunday School]
- BIG [Youth Fellowship]
- Ladies' Bowling Club

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation normally meets for worship each Sunday at 11:00am and 7:00pm During the week the Church holds a mid-week prayer meeting and Bible study. This is augmented with several small group Bible study groups that meet in homes.

On the third Sunday of the month, a small team of helpers from the Church assists the Chaplain with a short service of worship in the Hospital Church in the Ulster Hospital.

As of December 2020, there were 195 communicant members and 300 families connected to the church.

Pastoral Care

Members of the congregation who are unable to attend Church are visited on a regular basis by the Minister, Pastoral Associate, Elders or by one of the congregation's pastoral visitors.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering [WFO] and Building Fund [BF].

Total income during the year was £272,917 Total expenditure for the year was £249,719. This includes a depreciation charge of £37,765.

TRUSTEES ANNUAL REPORT [cont'd]

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which gives a true and fair view in respect to the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation

The Trustees are responsible for keeping adequate accounting records that are enough to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that the financial statements comply with the Statements of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)." They are also responsible for safeguarding the assets of the congregation and hence for taking responsible steps for the prevention and detection of fraud and other irregularities

GOING CONCERN

The activities of the congregation are dependent on ongoing contribution from its members. The Trustees believe the congregation has enough 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 activities.

RESERVE POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 3 month's normal expenditure. At year-end unrestricted reserves were £106,155 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of the members.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee,


TRUSTEES ANNUAL REPORT [cont'd]

regularly monitoring the various activities of the congregation at stated meetings and by explaining to the congregation the true cost of "Doing Church" and encouraging all in their regular giving.

Approved by the Kirk Session at a meeting held on 11 May 2021 and signed on its behalf by:



Mr Chris Teer



Mr TWP Donaldson

Dundonald Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104489

Annual return

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNDONALD PRESBYTERIAN CHURCH A
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report to the trustees on my examination of the financial statements of Dundonald Presbyterian Church ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act;
or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Paul Leathem FCA
Independent Examiner
For and on behalf of
Muir & Addy Chartered Accountants
Muir Building
427 Holywood Road
Belfast
BT4 2LT