

Dundrod Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105003

Details

Known as	Dundrod Church
Status	Received
Registered	2016-08-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	50 Killead Road Crumlin County Antrim BT29 4en BT29 4EN
Phone	02894 439 447
Email	secretary.dundrodchurch@gmail.com
Website	www.dundrodchurch.org

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: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£171,537	£102,034	£0	3
2024-12-31	£153,813	£86,899	£0	3

Trustees

Name	Role	Appointed
Heather Gillen		
Miss Marguerite Ramsey		
Mr Gareth Bell		
Mr Ian Richard Craig		
Mr Ivan Calvert		
Mr John Irvine		
Mr Robert Dunlop		
Mr Thomas Mccullough		
Mr William Martin McClure		
Mrs Alison McClure		
Mrs Joanne Dunlop		
Mrs Muriel McCartney		
Rev David Morrison		

Dundrod Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105003

Accounts

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Receipts						
Donations and legacies	2	113,058	24,184	-	137,242	111,175
Charitable activities	3	-	13,827	-	13,827	16,644
Investment Income	4	176	483	1,936	2,595	695
Other	5	10,330	7,324	139,000	156,654	22,339
Fundraising	6	-	2,156	-	2,156	2,961
Total Receipts		123,564	47,974	140,936	312,473	153,814
Payments						
Charitable activities	7	42,434	48,628	-	91,062	60,767
Other	8	9,241	1,731	139,000	149,973	26,132
Total Payments		51,675	50,359	139,000	241,034	86,899
Net receipts / (payments)		71,889	(2,385)	1,936	71,439	66,915
Transfer between funds		(125,820)	(13,180)	139,000	-	-
Net movement in funds		(53,931)	(15,565)	140,936	71,439	66,915
Funds brought forward		106,580	71,520	5,402	183,502	116,587
Funds carried forward	10 & 11	52,649	55,954	146,338	254,941	183,502


DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As of 31st December 2025.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Funds reconciliation					
Funds balance at start of year	106,580	71,520	5,402	183,501	116,586
Net movement in funds	(53,931)	(15,565)	140,936	71,440	66,915
Funds balance at end of year	52,649	55,954	146,338	254,941	183,501
Bank and Cash Balances					
Bank Deposit Accounts			146,339	146,339	5,402
Bank Current Accounts	52,649	55,954		108,603	177,715
Cash in Hand		-		-	385
	52,649	55,954	146,339	254,941	183,502
Reserves	52,649	55,954	146,339	254,941	183,502

Approved by the Kirk Session at a meeting on 14th April 2026 and signed on its behalf by:



 Rev David Morrison (Convenor)



 Mrs Alison McClure

Date: 14-4-26

Date: 14/4/26.

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation has 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.

ACCOUNTING CONVENTION

The accounts comply with the Charities (Accounts and Reports) Regulations (Northern Ireland 2015, the Charities Act 2008 (substitution of sums) Order (Northern Ireland) 2015 and Accounting and reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS2012) (effective 1 January 2015).

The accounts are prepared in £ sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified where applicable to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value.

The principle accounting policies are set out below:

GOING CONCERN

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue its operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

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 the pooled investment is apportioned to the individual funds on an average balances' basis

Unrestricted funds are income funds that are to be spent on the congregation's general purposes.

Designated funds are general fund set aside by the congregation for use in the future

Donation and legacies

These are recorded as received as entitlement arises at the stage and are classified as restricted or unrestricted according to any conditions stipulated/intended by the donor. Recorded income represents the weekly freewill offering as collected each week. Gift Aid represents the income tax refunds received on the gift aid donations.

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2025

Charitable Activities

Income from charitable activities includes income earned from the supply of goods and services and from appeals recognised when received and classified according to restrictions of use. Receipts from the church activities are recognised once received. Receipts from fundraising and generating funds are recognised when received. Membership fees are recognised on receipt. Grants are recognised on receipt unless performance conditions require deferral of the amount. Appeals are recognised when the funds have been received.

Other voluntary receipts

Income from voluntary receipts includes income from mission boxes, weekly contributions, classes income and is recorded as received.

Investment Income

Investment income represents the bank interest received from banks, building societies, or other financial institutions and is recognised on receipt.

RESOURCES EXPENDED

Expenditure is accounted for on a cash basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of resources

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Recorded giving	87,168	13,186	-	100,354	85,523
Loose collections	1,455	288	-	1,743	1,975
Donations and gifts	7,125	6,684	-	13,809	6,900
Gift Aid	17,310	4,026	-	21,336	16,777
Total	113,058	24,184	-	137,242	111,175

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2025

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Missions & Charities	-	1,907	-	1,907	3,734
United Appeal	-	6,508	-	6,508	4,414
Organisations Income	-	5,412	-	5,412	8,280
Total	-	13,827	-	13,827	16,429

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank Interest	176	483	1,936	2,595	695
Total	176	483	1,936	2,595	695

5. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
RHI Payments	-	-	-	-	16
General Income	642	1,410	139,000	141,052	3,363
LCCC Grant	-	1,000	-	1,000	-
EA Grant	-	2,750	-	2,750	4,668
NIE Wayleaves	197	-	-	197	194
Manse Rental	9,000	900	-	9,900	12,000
Publications	-	885	-	885	468
Graveyard	-	380	-	380	1,355
Manse Farm Conacre	490	-	-	490	490
Total	10,330	7,324	139,000	156,654	22,554

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2025

6. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Fundraising events	-	2,156	-	2,156	2,961
Total	-	2,156	-	2,156	2,961

7. CHARITABLE ACTIVITIES - Costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
General Assembly Assessments	6,107	-	-	6,107	-
Minister and support staff costs	25,468	-	-	25,468	31,645
Congregational running expenses	5,074	20,608	-	25,683	13,838
Mission & Charities	-	7,504	-	7,504	2,845
Charitable Activities	5,785	1,205	-	6,990	1,849
United Appeal	-	7,277	-	7,277	8,221
Fundraising events	-	255	-	255	305
Organisations Costs	-	11,779	-	11,779	13,197
Total	42,434	48,628	-	91,062	71,900

8. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Heat and Light	8,812			8,812	8,736
Publications		741		741	674
General Expenses (Pulpit/Organ/Convenor)				-	11,499
Other general expenses	429	990	139,000	140,420	5,588
Total	9,241	1,731	139,000	149,973	26,497

9. FIXED ASSETS

The congregation owns the Church premises and Dundrod Old School situated at Dundrod Road, Dundrod: The Manse, Church Hall, Multi-Use Games area, and the Biomass Unit situated at Leathemstown Road, Dundrod: Ballyhill Old School situated at Ballyhill Road and the associated fixtures, fittings, plant, and machinery. These have a combined insurance value of £5,425,739

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2025

10. INVESTMENTS

	2025	2024
	£	£
Details of the investment as at 31/12/25	<u>115,180</u>	<u>5,403</u>
Total	<u>115,180</u>	<u>5,403</u>

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2025

11. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	106,580	122,444	50,556	71,888	(125,820)	52,649
Total	106,580	122,444	50,556	71,888	(125,820)	52,649
Restricted Funds						
<i>Restricted Charity and Organisation funds held within General account</i>						
Mission and Charities	3,407	8,386	7,752	634	-	4,041
Mission and Charities - Other	-	-	-	-	-	0
United Appeal	-	4,337	7,277	(2,940)	2,940	0
Daily Bread	143	-	-	-	(143)	0
B & R	-	6,780	567	6,213	(6,213)	0
B & R Gift Aid	-	-	-	-	-	0
Publications	(297)	885	741	144	143	(10)
Chat and Play 1	860	-	184	(184)	345	1,021
Kingdom Kids	342	65	407	(342)	-	0
Youth Fellowship Group	216	-	-	-	-	216
Football Field	205	-	-	-	-	205
Henderson Memorial	2,500	-	-	-	-	2,500
Youth Council	-	-	-	-	-	0
Car Boot	4,003	-	282	(282)	-	3,721
<i>Restricted Charity and Organisation funds held in separate bank accounts</i>						
Buildings & Repair	43,589	14,470	21,304	(6,834)	(8,787)	27,968
MUGA/Sport for all	1,517	2,314	976	1,338	(120)	2,735
Presbyterian Womens Association	978	651	1,211	(560)	-	418
PW Catering	994	-	300	(300)	(200)	494
Boys Brigade	5,674	2,786	3,155	(369)	(200)	5,105
Indoor Bowling	1,359	917	530	387	(300)	1,446
Car Boot sales	-	-	-	-	-	0
Girls Brigade	5,644	4,704	4,145	560	(300)	5,904
Chat and Play 2- Petty Cash	385	780	631	149	(345)	189
Total	71,519	47,075	49,461	(2,385)	(13,180)	55,954
Endowment Funds	5,403	778	-	778	109,000	115,181
1 Year Fixed Savings Acct	-	1,158	-	1,158	30,000	31,158
Total	183,502	171,455	100,016	71,439	-	254,941

12. 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 scheme and based on the Stipend paid to the minister.

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2025

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 the Board of Trustees. The Presbyterian Church and the Scheme Trustees have agreed on a funding plan to ensure the scheme is sufficiently funded to meet the 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 £0.00

13. RELATED PARTY TRANSACTIONS

There were no related party transactions. No remuneration, expenses or pension contributions were paid due to the vacant minister's post.

Dundrod Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105003

Accounts

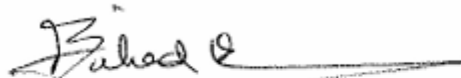
DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	87,906	23,269	-	111,175	98,226
Charitable activities	3	-	16,644	-	16,644	20,585
Investment Income	4	216	402	77	695	379
Other	5	8,870	13,469	-	22,339	11,919
Fundraising	6	2,961	-	-	2,961	4,721
Total Receipts		99,953	53,784	77	153,813	135,830
Payments						
Charitable activities	7	22,300	38,467	-	60,767	69,865
Other	8	25,316	816	-	26,132	27,375
Total Payments		47,616	39,283	-	86,899	97,240
Net receipts / (payments)		52,337	14,501	77	66,914	38,590
Transfer between funds		(4,033)	4,033		(0)	-
Net movement in funds		48,304	18,533	77	66,915	38,590
Funds brought forward		58,275	52,986	5,325	116,587	77,997
Funds carried forward	10 & 11	106,580	71,520	5,402	183,502	116,587

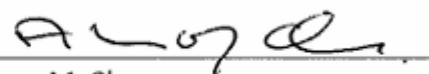
DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As of 31st December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Funds reconciliation					
Funds balance at start of year	58,275	52,986	5,325	116,586	77,997
Net movement in funds	48,304	18,534	77	66,915	38,590
Funds balance at end of year	106,580	71,520	5,402	183,501	116,587
Bank and Cash Balances					
Bank Deposit Accounts			5,402	5,402	5,261
Bank Current Accounts	106,580	71,136		177,715	111,068
Cash in Hand		385		385	257
	106,580	71,520	5,402	183,502	116,587
Reserves	106,580	71,520	5,402	183,502	116,587

Approved by the Kirk Session at a meeting on 4th May 2025 and signed on its behalf by:



 Rev Richard Kerr (Convenor)
 Date: 4/6/25



 Mrs Alison McClure
 Date: 4/5/25

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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ACCOUNTING CONVENTION

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The accounts are prepared in £ sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified where applicable to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value.

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GOING CONCERN

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue its operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

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 the pooled investment is apportioned to the individual funds on an average balances' basis

Unrestricted funds are income funds that are to be spent on the congregation's general purposes.

Designated funds are general fund set aside by the congregation for use in the future

Donation and legacies

These are recorded as received as entitlement arises at the stage and are classified as restricted or unrestricted according to any conditions stipulated/intended by the donor. Recorded income represents the weekly freewill offering as collected each week. Gift Aid represents the income tax refunds received on the gift aid donations.

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2024

Charitable Activities

Income from charitable activities includes income earned from the supply of goods and services and from appeals recognised when received and classified according to restrictions of use. Receipts from the church activities are recognised once received. Receipts from fundraising and generating funds are recognised when received. Membership fees are recognised on receipt. Grants are recognised on receipt unless performance conditions require deferral of the amount. Appeals are recognised when the funds have been received.

Other voluntary receipts

Income from voluntary receipts includes income from mission boxes, weekly contributions, classes income and is recorded as received.

Investment Income

Investment income represents the bank interest received from banks, building societies, or other financial institutions and is recognised on receipt.

RESOURCES EXPENDED

Expenditure is accounted for on a cash basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of resources

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving	71,807	13,716	-	85,523	75,660
Loose collections	1,691	284	-	1,975	1,393
Donations and gifts	700	6,200	-	6,900	4,945
Gift Aid	13,708	3,069	-	16,777	16,228
Total	87,906	23,269	-	111,175	98,226

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

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Missions & Charities	-	3,734	-	3,734	5,244
United Appeal	-	4,414	-	4,414	6,113
Daily Bread	-	215	-	215	181
Organisations	-	8,280	-	8,280	8,914
Chat and Play 1	-	-	-	-	133
Total	-	16,644	-	16,644	20,585

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank Interest	216	402	77	695	379
Total	216	402	77	695	379

5. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
RHI Payments	16	-	-	16	617
General Income	3,170	193	-	3,363	255
LCCC Grant	-	-	-	-	2,000
EA Grant	-	4,668	-	4,668	1,800
NIE Wayleaves	194	-	-	194	177
Manse Rental	5,000	7,000	-	12,000	4,000
Periodicals	-	253	-	253	486
Graveyard	-	1,355	-	1,355	2,095
Manse Farm Conacre	490	-	-	490	490
Total	8,870	13,469	-	22,339	11,919

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2024

6. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Fundraising events	2,961	-	-	2,961	4,721
Total	2,961	-	-	2,961	4,721

7. CHARITABLE ACTIVITIES - Costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
General Assembly Assessments	-	-	-	-	-
Presbytery Fees	-	-	-	-	-
Ministry and support staff costs	20,146	-	-	20,146	15,627
Congregational running expenses	-	13,838	-	13,838	26,208
Mission & Charities	-	2,845	-	2,845	6,136
Charitable Activities	1,849	-	-	1,849	1,500
United Appeal	-	8,221	-	8,221	6,113
Daily Bread	-	150	-	150	163
Fundraising events	305	-	-	305	349
Loan	-	-	-	-	-
Organisations	-	13,197	-	13,197	13,565
Gift Aid	0	215	-	215	204
Total	22,300	38,467	-	60,767	69,865

8. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Heat and Light	8,736	-	-	8,736	3,457
Periodicals	-	524	-	524	515
General Expenses (Pulpit/Organ/Convenor)	11,499	-	-	11,499	11,292
Other general expenses	5,081	292	-	5,373	12,111
Total	25,316	816	-	26,132	27,375

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

9. FIXED ASSETS

The congregation owns the Church premises and Dundrod Old School situated at Dundrod Road, Dundrod: The Manse, Church Hall, Multi-Use Games area, and the Biomass Unit situated at Leathemstown Road, Dundrod: Ballyhill Old School situated at Ballyhill Road and the associated fixtures, fittings, plant, and machinery. These have a combined insurance value of £5,425,738.

10. INVESTMENTS

	2024	2023
	£	£
Details of the investment as at 31/12/24	<u>5,403</u>	<u>5,325</u>
Total	<u>5,403</u>	<u>5,325</u>

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

11. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
<u>Unrestricted Funds</u>						
General Account	58,275	99,953	47,616	52,337	(4,033)	106,580
Interest Free Loan	-	-	-	-	-	0
Total	58,275	99,953	47,616	52,337	(4,033)	106,580
<u>Restricted Funds</u>						
<i>Restricted Charity and Organisation funds held within General account</i>						
Mission and Charities - Malawi	443	-	492	(492)	50	0
Mission and Charities - Poppy Appeal	0	248	248	-	-	0
Mission and Charities - World Development	0	1,646	1,646	-	-	0
Mission and Charities - Christmas Lunch	2,786	1,079	459	621	-	3407
United Appeal	(0)	4,414	8,436	(4,022)	4,022	0
Daily Bread	78	215	150	65	-	143
Periodicals	(26)	253	524	(271)	-	-297
Henderson Memorial	2,500	-	-	-	-	2500
Chat and Play 1	860	-	-	-	-	860
Youth Fellowship Group	315	-	99	(99)	-	216
Football Field	205	-	-	-	-	205
Kingdom Kids	677	578	914	(335)	-	342
Car Boot	4,073	-	70	(70)	-	4003
<i>Restricted Charity and Organisation funds held in separate bank accounts</i>						
Buildings & Repair	25,955	26,894	13,838	13,056	4,579	43,589
MUGA/Sport for all	1,480	1,490	1,354	136	(100)	1,517
Presbyterian Womens Association	593	999	1,164	(165)	550	978
PW Catering	2,126	900	1,182	(282)	(850)	994
Boys Brigade	5,359	3,944	3,629	315	-	5,674
Indoor Bowling	1,020	502	162	340	-	1,359
Girls Brigade	4,285	5,610	3,951	1,660	(300)	5,644
Chat and Play 2- Petty Cash	257	801	673	128	-	385
Total	52,986	53,783	39,283	14,500	4,033	71,520
Endowment Funds	5,325	77	-	77	-	5,403
Total	116,587	153,814	86,899	66,915	-	183,502

12. 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 scheme and based on the Stipend paid to the minister.

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2024

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 the Board of Trustees. The Presbyterian Church and the Scheme Trustees have agreed on a funding plan to ensure the scheme is sufficiently funded to meet the 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 £0.00

13. RELATED PARTY TRANSACTIONS

There were no related party transactions. No remuneration, expenses or pension contributions were paid due to the vacant minister's post.

Dundrod Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105003

Accounts

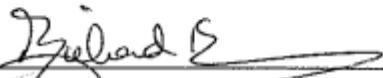
DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
Donations and legacies	2	73,802	24,424	-	98,226	104,487
Charitable activities	3	-	20,585	-	20,585	17,392
Investment Income	4	170	145	64	379	195
Other	5	3,048	8,871	-	11,919	8,550
Fundraising	6		4,721		4,721	10,860
Total Receipts		77,020	58,746	64	135,830	141,484
Payments						
Charitable activities	7	21,895	47,970	-	69,865	100,307
Other	8	19,471	7,904	-	27,375	16,417
Total Payments		41,367	55,874	-	97,240	116,724
Net receipts / (payments)		35,654	2,872	64	38,590	24,760
Transfer between funds		(2,495)	2,495	-		
Net movement in funds		33,158	5,367	64	38,590	24,759
Funds brought forward		25,117	47,620	5,261	77,997	53,238
Funds carried forward	10 & 11	58,275	52,987	5,325	116,587	77,997

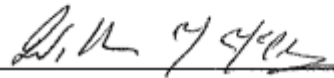
DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As of 31st December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
<u>Funds reconciliation</u>					
Funds balance at start of year	25,117	47,620	5,261	77,997	53,238
Net movement in funds	33,158	5,367	64	38,590	24,759
Funds balance at end of year	58,275	52,987	5,325	116,587	77,997
<u>Bank and Cash Balances</u>					
Bank Deposit Accounts			5,325	5,325	5,261
Bank Current Accounts	58,275	52,730		111,005	72,596
Cash in Hand		257		257	140
	58,275	52,987	5,325	116,587	77,997
Reserves	58,275	52,987	5,325	116,587	77,997

Approved by the Kirk Session at a meeting on 13th August 2024 and signed on its behalf by:



 Rev Richard Kerr (Convenor)
 Date: 13th August 2024



 Mr William McClure
 Date: 13 August 2024

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation has 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.

ACCOUNTING CONVENTION

The accounts comply with the Charities (Accounts and Reports) Regulations (Northern Ireland 2015, the Charities Act 2008 (substitution of sums) Order (Northern Ireland) 2015 and Accounting and reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS2012) (effective 1 January 2015).

The accounts are prepared in £ sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified where applicable to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value.

The principle accounting policies are set out below:

GOING CONCERN

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue its operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

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 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 the pooled investment is apportioned to the individual funds on an average balances' basis

Unrestricted funds are income funds that are to be spent on the congregation's general purposes.

Designated funds are general fund set aside by the congregation for use in the future

Donation and legacies

These are recorded as received as entitlement arises at the stage and are classified as restricted or unrestricted according to any conditions stipulated/intended by the donor. Recorded income represents the weekly freewill offering as collected each week. Gift Aid represents the income tax refunds received on the gift aid donations.

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2023

Charitable Activities

Income from charitable activities includes income earned from the supply of goods and services and from appeals recognised when received and classified according to restrictions of use. Receipts from the church activities are recognised once received. Receipts from fundraising and generating funds are recognised when received. Membership fees are recognised on receipt. Grants are recognised on receipt unless performance conditions require deferral of the amount. Appeals are recognised when the funds have been received.

Other voluntary receipts

Income from voluntary receipts includes income from mission boxes, weekly contributions, classes income and is recorded as received.

Investment Income

Investment income represents the bank interest received from banks, building societies, or other financial institutions and is recognised on receipt.

RESOURCES EXPENDED

Expenditure is accounted for on a cash basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of resources

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Recorded giving	56,914	18,746	-	75,660	83,868
Loose collections	1,147	247	-	1,393	511
Donations and gifts	3,205	1,740	-	4,945	2,684
Gift Aid	12,536	3,692	-	16,228	17,424
Total	73,802	24,424	-	98,226	104,487

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Missions & Charities		5,244		5,244	3,427
United Appeal	-	6,113	-	6,113	4,441
Daily Bread		181		181	-
Organisations	-	8,914	-	8,914	9,324
Chat and Play 1	-	133	-	133	200
Total	-	20,585	-	20,585	17,392

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank Interest	170	145	64	379	195
Total	170	145	64	379	195

5. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
RHI Payments	617	-	-	617	2,377
General Income	255	-	-	255	4,687
LCCC Grant	2,000	-	-	2,000	-
EA Grant		1,800		1,800	-
NIE Wayleaves	177	-	-	177	-
Manse Rental	-	4,000	-	4,000	-
Periodicals	-	486	-	486	466
Graveyard	-	2,095	-	2,095	470
Manse Farm Conacre	-	490	-	490	550
Total	3,048	8,871	-	11,919	8,551

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2023

6. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fundraising events	-	4,721	-	4,721	10,860
Total	-	4,721	-	4,721	10,860

7. CHARITABLE ACTIVITIES - Costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
General Assembly Assessments	-	-	-	-	-
Presbytery Fees	-	-	-	-	1,239
Ministry and support staff costs	15,627	-	-	15,627	39,552
Congregational running expenses	2,778	23,430	-	26,208	31,540
Mission & Charities	838	5,298	-	6,136	12,502
Charitable Activities	1,500	-	-	1,500	3,126
United Appeal	-	6,113	-	6,113	-
Daily Bread	-	163	-	163	-
Fundraising events	-	349	-	349	-
Loan	-	-	-	-	5,000
Organisations	948	12,617	-	13,565	7,348
Gift Aid	204	-	-	204	-
Total	21,895	47,970	-	69,865	100,307

8. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Heat and Light	3,457	-	-	3,457	-
Periodicals	-	515	-	515	478
General Expenses (Pulpit/Organ/Convenor)	11,292	-	-	11,292	-
Other general expenses	4,723	7,389	-	12,111	15,939
Total	19,471	7,904	-	27,375	16,417

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2023

9. FIXED ASSETS

The congregation owns the Church premises and Dundrod Old School situated at Dundrod Road, Dundrod: The Manse, Church Hall, Multi-Use Games area, and the Biomass Unit situated at Leathemstown Road, Dundrod: Ballyhill Old School situated at Ballyhill Road and the associated fixtures, fittings, plant, and machinery. These have a combined insurance value of 5,554,923.

10. INVESTMENTS

	2024 £	2023 £
Details of the investment as at 31/12/23	<u>5,325</u>	<u>5,261</u>
Total	<u>5,325</u>	<u>5,261</u>

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

11. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
<u>Unrestricted Funds</u>						
General Account	25,117	77,020	41,366	35,654	(2,495)	58275
Interest Free Loan	-	-	-	-	-	0
Total	25,117	77,020	41,366	35,654	(2,495)	58275
<u>Restricted Funds</u>						
<i>Restricted Charity and Organisation funds held within General account</i>						
Mission and Charities - Malawi	853	-	410	(410)	-	443
Mission and Charities - Turkey	-	913	913	-	-	0
Mission and Charities - Dementia NI	-	719	719	-	-	0
Mission and Charities - Poppy Appeal	-	233	233	-	-	0
Mission and Charities - World Development	128	1,948	2,075	(128)	-	0
Mission and Charities - Christmas Lunch	-	962	948	13	2,773	2786
Mission and Charities - Other	2,075	-	-	-	(2,075)	0
United Appeal	(2,924)	6,113	6,113	-	2,924	0
Daily Bread	60	181	163	18	-	78
B & R	729	2,585	7,382	(4,797)	4,068	0
B & R Gift Aid	2,597	3,488	-	3,488	(6,085)	0
Periodicals	8	486	515	(29)	(5)	-26
Henderson Memorial	2,500	-	-	-	-	2500
Chat and Play 1	547	133	-	133	180	860
Youth Fellowship Group	389	133	207	(75)	-	315
Football Field	205	-	-	-	-	205
Kingdom Kids	-	616	863	(247)	924	677
Youth Council	3,697	-	-	-	(3,697)	0
Car Boot	-	-	569	(569)	4,642	4073
<i>Restricted Charity and Organisation funds held in separate bank accounts</i>						
Buildings & Repair	19,292	28,498	23,779	4,719	1,945	25955
MUGA/Sport for all	2,661	1,000	3,105	(2,105)	924	1480
Presbyterian Womens Association	499	719	625	94	-	593
PW Catering	1,565	1,100	239	861	(300)	2126
Boys Brigade	3,806	3,074	3,169	(95)	1,648	5359
Indoor Bowling	1,387	471	288	183	(550)	1020
Car Boot sales	4,647	-	6	(6)	(4,641)	0
Girls Brigade	2,759	4,523	2,997	1,526	-	4285
Chat and Play 2- Petty Cash	140	851	554	297	(180)	257
Total	47,620	58,745	55,873	2,872	2,495	52,987
Endowment Funds	5,261	64	-	64	-	5325
Total	77,997	135,830	97,240	38,590	(0)	116,587

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2023

12. 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 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 the Board of Trustees. The Presbyterian Church and the Scheme Trustees have agreed on a funding plan to ensure the scheme is sufficiently funded to meet the 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 £0.00

13. RELATED PARTY TRANSACTIONS

There were no related party transactions. No remuneration, expenses or pension contributions were paid due to the vacant minister's post.

Dundrod Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105003

Annual report

DUNDROD

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 (NIC105003)

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES:

- Mr. Gareth Bell
- Mr. Ivan Calvert
- Mr. Ian Craig
- Ms. Joanne Dunlop
- Mr. Robert Dunlop
- Mrs. Heather Gillen
- Mr. John Irvine
- Mrs. Muriel McCartney
- Mrs. Alison McClure
- Mr. William McClure
- Mr. Thomas McCullough
- Ms. Marguerite Ramsey
- Rev. Richard Kerr (Vacancy Convenor)

CHARITY NUMBER: NIC105003

ADDRESS:

- 1 Leathemstown Road
- Dundrod
- Crumlin
- Co Antrim
- BT29 4HX

INDEPENDENT EXAMINER:

- Janet Jensen, ACMA,CGMA
- Ekstra Accounting Solutions Ltd
- 2 Beechill Park South
- Belfast
- Co Antrim
- BT8 6PB

DUNDROD PRESBYTERIAN CHURCH

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Independent Examiners Report	12
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**DUNDROD 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

Dundrod Congregation of the Presbyterian Church in Ireland
1 Leathemstown Road
Dundrod, Crumlin,
Co Antrim
BT29 4HU

Registered Charity in Northern Ireland (NIC105003)

CHARITY TRUSTEES

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

Gareth Bell	Robert Dunlop	Alison McClure
Ivan Calvert	Heather Gillen	William McClure
Ian Craig	John Irvine	Thomas McCullough
Joanne Dunlop	Muriel McCartney	Marguerite Ramsey
		Richard Kerr (Vacancy Convenor)

PRINCIPAL OFFICE BEARERS

Minister (Vacancy Convenor)	Richard Kerr
Clerk of Session	William McClure
Treasurer	Eleanor Blane & Sandra Belshaw
Secretary	Alison Irvine

INDEPENDENT EXAMINER

Janet Jensen ACMA, CGMA
Ekstra Accounting Solutions Ltd
2 Beechill Park South
Belfast, Co Antrim
BT8 6PB

BANKERS

Ulster Bank Ltd.,
27 Main Street, Crumlin, Co Antrim,
BT29 4UR

SOLICITORS

W.G Maginess & Son
68 Bow Street, Lisburn, Co Antrim,
BT28 1AL

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 usually bi-monthly.

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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

Dundrod 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 honor 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 purposes are Reaching out for Christ, Leading people to Christ, and Growing deeper in Christ.

Our Vision is to be a warm, welcoming, worshipping fellowship, which is Christ centered, obedient to and fed by God's word, led by the Holy Spirit, open to all and loving to one another, transforming lives and communities in Dundrod and beyond for Christ.

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

A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another

An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.

An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.

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.

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several 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. The congregation holds regular bible study meetings and has a wide range of organisations including

- Kingdom Kids
- Boys Brigade
- Girls Brigade
- Mid Week Bible Study
- Chat 'n' Play (Carer and Child Group)
- Bowling Club
- Ladies Badminton Club
- Presbyterian Women
- Good News Club
- Choir
- Praise Band

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11:30am. There are various evening services for special occasions throughout the year such as the Easter, Harvest and Christmas Carol Services. During the week the Wednesday Bible Study provides an opportunities for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we had 5 Sacraments of Baptism, 1 wedding and gave thanks for faithful services and sought to comfort those who had been bereaved during the year in 5 funeral services.

At 31 December 2023 there were 185 communicant members and 167 families connected with the congregation.

The average week attendance at morning worship is 88.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

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

Mission and outreach

Special services were held at Easter, Harvest and Christmas to reach out and encourage the members and wider community.

In December, there was a Festive Tractor Run with breakfast and an auction, and in September there was a Vintage Day. This was used to raise money for the Church Building and Repair Fund. Again, it is an opportunity to involve the community and meet and chat especially to people from farming and other backgrounds who may not be active in other areas of community or church life. They were successful days, raising £2,020 for the Vintage Day and £2,700 for the Tractor Run.

Christmas Tree light switching on event took place, which was open to all the community including 2 local primary schools (McKinney Primary and BallyMacward controlled Primary School). The event included stilt walkers, a visit from Santa and the lights were switched on by the Mayor of Lisburn and Castlereagh district Council. A grant of £1000 was obtained from the afore-mentioned council to buy and erect the tree and provide for the activities and refreshments. About 170 people were in attendance.

A Community Christmas dinner was held at the beginning of December - again open to members from all sides of the community. About 83 people were in attendance.

£4,413 was donated to Missions and Charities

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 also contributes to the denomination's annual World Development Appeal, and other special appeals.

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

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregation and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

Church property consists of the church, the manse, the manse farm and Dundrod and Ballyhill old schools. The property is in good repair with maintenance and repairs carried out as required.

Organisations

Badminton Group for ladies meets on Wednesday mornings. 6-8 ladies attend each week for sport, fitness and tea and chat.

Brass Group meets on Monday nights for practice (twice monthly) and plays in Church one Sunday the Month. The group has around 18 members. It is also a social occasion and attracts members from a diverse range of backgrounds and ages. Playing music has also been very therapeutic to members as they cope with various difficulties in life. Others have joined the group because they have found this help.

Chat 'n' Play (Carer & Child Group) meets on Tuesday mornings. Helpers and members are drawn from different sections of the local community and this provides a beneficial service to all looking after young children. Around 20 children plus 18 carers attend and 2 leaders and 4 helpers.

Bowling Club meets Tuesday evenings for practice and club night and then often has matches on Wednesday evenings. Again, the club reaches beyond simply the church membership and crosses age and other barriers. Around 20 would attend each week.

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

Choir meets when needed on Tuesday nights and then most Sundays. Membership would be between 8-16.

Good News Club is an after-school club which meets on Wednesdays in the church hall. This includes games, songs, stories, and quizzes and would have about 37 children in attendance and 2-3 leaders.

Girls' Brigade meets on Thursday Evenings from 6:30-9:00pm. This is split into different age groups from 3-18. Around 100 girls and leaders meet each week. Additional sporting and fun events and competitions are held throughout the year and an awards evening in April.

Boys Brigade meets on Monday Evenings from 6:45 - 9:00pm. This is split into different age groups from 4-18. Around 58 boys and 8 leaders meet each week. Additional sporting and fun events and competitions are held throughout the year and an Awards evening at the end of March.

Mid-Week Bible Study takes place on Wednesday evenings with a range of age groups of around 17 people attending covering various books or people of the Bible throughout the year.

Creche and Kingdom Kids activities took place most Sunday mornings. This catered for over 35 children from infants to teenagers.

Presbyterian Women meet monthly with approximately 20 females attending. Members of the congregation and outside speakers come and deliver a presentation or demonstration with a biblical message at the core of each night.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities. None of the above- mentioned activities could take place without such dedicated service.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and to 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).

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

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 charitable purpose of the advancement of religion 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.

FINANCIAL REVIEW

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

There were 165 contributors in 2023 (167 in 2022) donating a total of £75,660 (£83,868 in 2022)

Total Income of the congregation in 2023 was £135,830, compared to £141,484 in 2022.

Total expenditure decreased from £116,724 in 2022 to £97,240 in 2023.

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

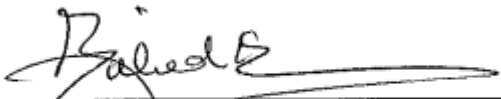
STATEMENT OF TRUSTEE RESPONSIBILITIES

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.

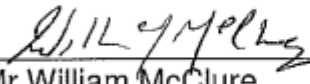
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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 13th August 2024 and signed on its behalf by:



Rev Richard Kerr (Converor)
Date: 13th August 2024



Mr William McClure
Date: 13.8.24

Dundrod Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105003

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF DUNDROD PRESBYTERIAN CHURCH

I report on the accounts of Dundrod Presbyterian church for the year ending 31st December 2023, which are set out on pages 14 to 21. I have examined the financial statements of the Trust for the year ended 31 December 2023, which comprise of the Statement of Financial Activities, the Balance Sheet, the Accounting Policies, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity trustees as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the charity's Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Board of Trustees as a body, for my work, or for this report.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of The Trustee's report and the financial statements in accordance with the applicable law and Accounting standards (UK and Ireland). The charity trustees consider that an independent examination rather than an audit is required this year under 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 Charity Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention in the course of my examination work that suggests
 - I. Material expenditure or action appears not to be in accordance with the charity's trust:
 - II. Information or explanation I am entitled to under the Regulations has not been afforded to me:
 - III. Information contained in the financial statements is materially inconsistent with the Trustee's report for the year.

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, 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 the 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 presented
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
DUNDROD PRESBYTERIAN CHURCH**

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above. In connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters which:

- Give me reasonable cause to believe that in any material respect, the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP have not been met; or
- Require that attention should be drawn in order to enable a proper understanding of the financial statements to be reached



Janet Jensen, ACMA, CGMA

Date: 10th May 2024

Ekstra Accounting Solutions Ltd
2 Beechill Park South
Belfast
Co Antrim
BT8 6PB

Dundrod Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105003

Accounts

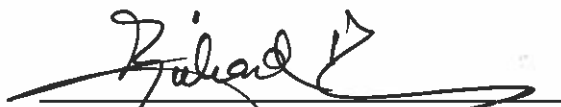
DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2022

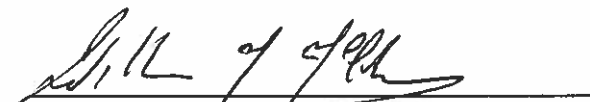
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Donations and legacies	2	85,528	18,959	-	104,487	83,324
Charitable activities	3	1,094	16,298	-	17,392	8,051
Investment Income	4	169	15	11	195	30
Other	5	5,748	2,802	-	8,550	19,699
Fundraising	6		10,860		10,860	-
Total Receipts		92,539	48,934	11	141,484	111,104
Payments						
Charitable activities	6	57,965	42,342	-	100,307	101,615
Other	7	15,776	641	-	16,417	9,215
Total Payments		73,741	42,983	-	116,724	110,830
Net receipts / (payments)		18,798	5,952	11	24,760	274
Transfer between funds		1,094	(1,094)	-		
Net movement in funds		19,891	4,857	11	24,759	274
Funds brought forward		5,226	42,762	5,250	53,238	52,965
Funds carried forward	10	25,117	47,619	5,261	77,997	53,239

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As at 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
<u>Funds reconciliation</u>					
Funds balance at start of year	5,226	42,762	5,250	53,238	52,965
Net movement in funds	19,891	4,857	11	24,759	274
Funds balance at end of year	25,117	47,619	5,261	77,997	53,239
<u>Bank and Cash Balances</u>					
Bank Deposit Accounts			5,261	5,261	5,250
Bank Current Accounts	25,117	47,476		72,592	47,845
Cash in Hand		140		144	144
	25,117	47,616	5,261	77,997	53,239
<u>Liabilities</u>					
Loans	-	-	-	-	-
Reserves	25,117	47,616	5,261	77,997	53,239

Approved by the Kirk Session at a meeting on 16 May 2023 and signed on its behalf by:


 Rev Richard Kerr (Converor)
 Date: 16th May 2023


 Mr William McClure
 Date: 16 May 2023

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation has 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.

ACCOUNTING CONVENTION

The accounts comply with the Charities (Accounts and Reports) Regulations (Northern Ireland 2015, the Charities Act 2008 (substitution of sums) Order (Northern Ireland) 2015 and Accounting and reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS2012) (effective 1 January 2015).

The accounts are prepared in £ sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified where applicable to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value.

The principle accounting policies are set out below:

GOING CONCERN

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue its operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

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 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 the pooled investment is apportioned to the individual funds on an average balances' basis

Unrestricted funds are income funds that are to be spent on the congregation's general purposes.

Designated funds are general fund set aside by the congregation for use in the future

Donation and legacies

These are recorded as received as entitlement arises at the stage and are classified as restricted or unrestricted according to any conditions stipulated/intended by the donor. Recorded income represents the weekly freewill offering as collected each week. Gift Aid represents the income tax refunds received on the gift aid donations.

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2022

Charitable Activities

Income from charitable activities includes income earned from the supply of goods and services and from appeals recognised when received and classified according to restrictions of use. Receipts from the church activities are recognised once received. Receipts from fundraising and generating funds are recognised when received. Membership fees are recognised on receipt. Grants are recognised on receipt unless performance conditions require deferral of the amount. Appeals are recognised when the funds have been received.

Other voluntary receipts

Income from voluntary receipts includes income from mission boxes, weekly contributions, classes income and is recorded as received.

Investment Income

Investment income represents the bank interest received from banks, building societies, or other financial institutions and is recognised on receipt.

RESOURCES EXPENDED

Expenditure is accounted for on a cash basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of resources

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Recorded giving	67,671	16,197	-	83,868	71,505
Loose collections	337	174	-	511	139
Donations and gifts	219	2,465	-	2,684	100
Gift Aid	17,301	123	-	17,424	11,580
Legacies and bequests	-	-	-	-	-
Total	85,528	18,959	-	104,487	83,324

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Missions & Charities	-	3,427	-	3,427	486
United Appeal	-	4,441	-	4,441	6,395
Organisations	994	8,330	-	9,324	1,111
Chat and Play 1	100	100	-	200	-
Chat and Play 2 - Petty Cash	-	-	-	-	59
Youth Fellowship	-	-	-	-	-
Total	1,094	16,298	-	17,392	8,051

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank Interest	169	15	11	195	30
Total	169	15	11	195	30

5. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
RHI Payments	2,377	-	-	2,377	2,360
General Income	2,901	1,786	-	4,687	907
LCCC Grant	-	-	-	-	4,827
Pulpit Supply Refund	-	-	-	-	438
Poppy Appeal	-	-	-	-	182
Covid 19 Grant	-	-	-	-	9,170
Periodicals	-	466	-	466	445
Graveyard	470	-	-	470	950
Manse Farm Conacre	-	550	-	550	420
Total	5,748	2,802	-	8,550	19,699

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2022

6. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Fundraising events	-	10,860	-	10,860	-
Total	-	10,860	-	10,860	-

7. CHARITABLE ACTIVITIES - Costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
General Assembly Assessments	-	-	-	-	7,219
Presbytery Fees	1,239	-	-	1,239	4,674
Ministry and support staff costs	32,832	6,720	-	39,552	58,506
Congregational running expenses	15,768	15,772	-	31,540	20,851
Mission & Charities	-	12,502	-	12,502	7,571
Charitable Activities	3,126	-	-	3,126	614
Loan	5,000	-	-	5,000	-
Organisations	-	7,348	-	7,348	2,030
Chat and Play 2 - Petty Cash	-	-	-	-	150
Total	57,965	42,342	-	100,307	101,615

8. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Equipment	-	-	-	-	1,057
Periodicals	-	478	-	478	681
Manse Farm Conacre	-	-	-	-	594
Other general expenses	15,776	163	-	15,939	6,883
Total	15,776	641	-	16,417	9,214

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2022

9. FIXED ASSETS

The congregation owns the Church premises and Dundrod Old School situated at Dundrod Road, Dundrod: The Manse, Church Hall, Multi-Use Games area, and the Biomass Unit situated at Leathemstown Road, Dundrod: Ballyhill Old School situated at Ballyhill Road and the associated fixtures, fittings, plant, and machinery. These have a combined insurance value of £5,180,202.

10. INVESTMENTS

	2022	2021
	£	£
Details of the investment as at 31/12/22	<u>5,261</u>	<u>5,250</u>
Total	<u>5,261</u>	<u>5,250</u>

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2022

11. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	226	92,538	68,741	23,797	1,094	25,117
Interest Free Loan	5,000	-	5,000	(5,000)	-	-
Total	5,226	92,538	73,741	18,797	1,094	25,117
Restricted Funds						
<i>Restricted Charity and Organisation funds held within General account</i>						
Mission and Charities	4,260	2,767	3,972	(1,205)	-	3,055
United Appeal	53	4,441	7,418	(2,977)	-	(2,924)
Daily Bread	15	180	135	45	-	60
B & R	729	-	-	-	-	729
B & R Gift Aid	2,630	90	123	(33)	-	2,597
Periodicals	21	466	479	(13)	-	8
Chat and Play 1	447	100	-	100	-	547
Youth Fellowship	389	-	-	-	-	389
Football Field	205	-	-	-	-	205
Youth Council	3,697	-	-	-	-	3,697
Henderson Memorial	2,500	-	-	-	-	2,500
<i>Restricted Charity and Organisation funds held in separate bank accounts</i>						
Buildings & Repair	11,871	30,669	22,654	8,015	(594)	19,292
MUGA/Sport for all	3,183	1,000	1,422	(422)	(100)	2,661
Presbyterian Womens Association	103	945	249	696	(300)	499
PW Catering	858	1,500	793	707	-	1,565
Boys Brigade	3,047	3,650	2,891	759	-	3,806
Indoor Bowling	957	500	70	430	-	1,387
Car Boot sales	4,457	949	759	190	-	4,647
Girls Brigade	3,196	1,142	1,579	(437)	-	2,759
Chat and Play 2- Petty Cash	144	535	439	96	(100)	140
Total	42,762	48,934	42,983	5,952	(1,094)	47,620
Endowment Funds	5,250	11	-	11	-	5,261
Total	53,238	141,484	116,724	24,760	(0)	77,997

12. 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 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 the Board of Trustees. The Presbyterian Church and the Scheme Trustees have agreed on a funding

DUNDROD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2022

plan to ensure the scheme is sufficiently funded to meet the 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 £3,940

13. RELATED PARTY TRANSACTIONS

Rev. D Steele, a trustee, received remuneration of £16,422 and expenses of £3,590 as a minister of the congregation. Pension contributions of £3,940 were paid by the congregation in respect of the minister of the Presbyterian Church in Ireland Pension scheme (2009).

Dundrod Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105003

Annual report

DUNDROD

CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Trustees Annual Report and Financial Statements
for the year ended 31 December 2022

Registered Charity in Northern Ireland (NIC105003)

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES:

- Mr. Gareth Bell
- Mr. Ivan Calvert
- Mr. Ian Craig
- Ms. Joanne Dunlop
- Mr. Robert Dunlop
- Mrs. Heather Gillen
- Mr. John Irvine
- Mrs. Muriel McCartney
- Mrs. Alison McClure
- Mr. William McClure
- Mr. Thomas McCullough
- Ms. Marguerite Ramsey
- Rev. David Steele (until June 2022)

CHARITY NUMBER: NIC105003

ADDRESS:

- 1 Leathemstown Road
- Dundrod
- Crumlin
- Co Antrim
- BT29 4HX

INDEPENDENT EXAMINER:

- Janet Jensen, ACMA,CGMA
- Ekstra Accounting Solutions Ltd
- 2 Beechill Park South
- Belfast
- Co Antrim
- BT8 6PB

DUNDROD PRESBYTERIAN CHURCH

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Balance Sheet	15
Notes to the accounts	16

**DUNDROD 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 2019 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Dundrod Congregation of the Presbyterian Church in Ireland
1 Leathemstown Road
Dundrod, Crumlin,
Co Antrim
BT29 4HU

Registered Charity in Northern Ireland (NIC105003)

CHARITY TRUSTEES

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

Gareth Bell	Robert Dunlop	Alison McClure
Ivan Calvert	Heather Gillen	William McClure
Ian Craig	John Irvine	Thomas McCullough
Joanne Dunlop	Muriel McCartney	Marguerite Ramsey
		David Steele (until June 2022)

PRINCIPAL OFFICE BEARERS

Minister (Vacancy Convenor)	Richard Kerr
Clerk of Session	William McClure
Treasurer	Eleanor Blane & Sandra Belshaw
Secretary	Alison Irvine

INDEPENDENT EXAMINER

Janet Jensen ACMA, CGMA
Ekstra Accounting Solutions Ltd
2 Beechill Park South
Belfast, Co Antrim
BT8 6PB

BANKERS

Ulster Bank Ltd.,
27 Main Street, Crumlin, Co Antrim, BT29 4UR

SOLICITORS

W.G Maginess & Son
68 Bow Street, Lisburn, Co Antrim
BT28IAL

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 usually bi-monthly.

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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

Dundrod 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 purposes are Reaching out for Christ, Leading people to Christ, and Growing deeper in Christ.

Our Vision is to be a warm, welcoming, worshipping fellowship, which is Christ centred, obedient to and fed by God's word, led by the Holy Spirit, open to all and loving to one another, transforming lives and communities in Dundrod and beyond for Christ.

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

A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another

An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.

An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.

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.

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several 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. The congregation holds regular bible study meetings and has a wide range of organisations including

- Kingdom Kids
- Boys Brigade
- Girls Brigade
- Mid Week Bible Study
- Chat 'n' Play (Carer and Child Group)
- Bowling Club
- Ladies Badminton Club
- Presbyterian Women
- Car Boot Sale
- Good News Club
- Choir
- Praise Band

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11:30am. There are various evening services for special occasions throughout the year such as the Easter, Harvest and Christmas Carol Services. During the week the Wednesday Bible Study provides an opportunities for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we had 3 Sacraments of Baptism and gave thanks for faithful services and sought to comfort those who had been bereaved during the year in 5 funeral services.

At 31 December 2022 there were 185 communicant members and 167 families connected with the congregation.

The average week attendance at morning worship is 88.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

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

Mission and outreach

Special services were held at Easter, Harvest and Christmas to reach out and encourage the members and wider community.

Car boot sales were held in May and June. These do raise some income for Church and other charity projects but are even more an opportunity to meet and serve the community. Many come every month because they know they will find someone to talk and listen to. Over 100 people attend every month.

In December, there was a Festive Tractor Run with breakfast and an auction. This was used to raise money for the Church Building and Repair Fund. Again, it is an opportunity to involve the community and meet and chat especially to people from farming and other backgrounds who may not be active in other areas of community or church life. It was a very successful day, raising £10,964.62.

Christmas Tree light switching on event took place, which was open to all the community including 2 local primary schools (McKinney Primary and BallyMacward controlled Primary School). The event included stilt walkers, a visit from Santa and the lights were switched on by the Mayor of Lisburn and Castlereagh district Council. A grant of £1000 was obtained from the afore-mentioned council to buy and erect the tree and provide for the activities and refreshments. About 250 people were in attendance.

A Community Christmas dinner was held at the beginning of December - again open to members from all sides of the community. About 56 people were in attendance.

£3,972 was donated to Missions and Charities

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 also contributes to the denomination's annual World Development Appeal, and other special appeals.

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

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregation and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

Church property consists of the church, the manse, the manse farm and Dundrod and Ballyhill old schools. The property is in good repair with maintenance and repairs carried out as required. There was some damage to the Biomass Auger when there was a piece of concrete in the pellets. The cost of the repair was covered by Carlisle Fuels. The carpark wall was damaged when a car crashed into it, the repairs costs were covered by insurance.

Organisations

Badminton Group for ladies meets on Wednesday mornings. 6-8 ladies attend each week for sport, fitness and tea and chat.

Brass Group meets on Monday nights for practice (twice monthly) and plays in Church one Sunday the Month. The group has around 18 members. It is also a social occasion and attracts members from a diverse range of backgrounds and ages. Playing music has also been very therapeutic to members as they cope with various difficulties in life. Others have joined the group because they have found this help.

Chat 'n' Play (Carer & Child Group) meets on Tuesday mornings. Helpers and members are drawn from different sections of the local community and this provides a beneficial service to all looking after young children. Around 20 children plus 18 carers attend and 2 leaders and 4 helpers.

Bowling Club meets Tuesday evenings for practice and club night and then often has matches on Wednesday evenings. Again, the club reaches beyond simply the church membership and crosses age and other barriers. Around 20 would attend each week.

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

Choir meets when needed on Tuesday nights and then most Sundays. Membership would be between 8-16.

Good News Club is an after-school club which meets on Wednesdays in the church hall. This includes games, songs, stories, and quizzes and would have about 37 children in attendance and 2-3 leaders.

Girls' Brigade meets on Thursday Evenings from 6:30-9:00pm. This is split into different age groups from 3-18. Around 100 girls and leaders meet each week. Additional sporting and fun events and competitions are held throughout the year and an awards evening in April.

Boys Brigade meets on Monday Evenings from 6:45 - 9:00pm. This is split into different age groups from 4-18. Around 58 boys and 8 leaders meet each week. Additional sporting and fun events and competitions are held throughout the year and an Awards evening at the end of March.

Mid-Week Bible Study takes place on Wednesday evenings with a range of age groups of around 17 people attending covering various books or people of the Bible throughout the year.

Creche and Kingdom Kids activities took place most Sunday mornings. This catered for over 35 children from infants to teenagers.

Presbyterian Women meet monthly with approximately 20 females attending. Members of the congregation and outside speakers come and deliver a presentation or demonstration with a biblical message at the core of each night.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities. None of the above- mentioned activities could take place without such dedicated service.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and to 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).

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

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 charitable purpose of the advancement of religion 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.

FINANCIAL REVIEW

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

There were 167 contributors in 2022 (161 in 2021) donating a total of £83,868 (£71,505 in 2021)

Total Income of the congregation in 2022 was £141,484, compared to £111,104 in 2021.

Total expenditure increased from £110,830 in 2021 to £116,724 in 2022.

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

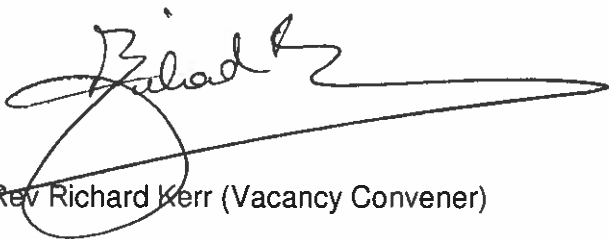
STATEMENT OF TRUSTEE RESPONSIBILITIES

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 16 August 2023 and signed on its behalf by:



Rev Richard Kerr (Vacancy Convener)

Date: 16th August 2023



William McClure (Clerk of Session)

Date: 16. August. 2023.

Dundrod Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105003

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF DUNDROD PRESBYTERIAN CHURCH

I report on the accounts of Dundrod Presbyterian church for the year ending 31st December 2022, which are set out on pages 14 to 21. I have examined the financial statements of the Trust for the year ended 31 December 2022, which comprise of the Statement of Financial Activities, the Balance Sheet, the Accounting Policies, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity trustees as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the charity's Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Board of Trustees as a body, for my work, or for this report.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of The Trustee's report and the financial statements in accordance with the applicable law and Accounting standards (UK and Ireland). The charity trustees consider that an independent examination rather than an audit is required this year under 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 Charity Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention in the course of my examination work that suggests
 - I. Material expenditure or action appears not to be in accordance with the charity's trust:
 - II. Information or explanation I am entitled to under the Regulations has not been afforded to me:
 - III. Information contained in the financial statements is materially inconsistent with the Trustee's report for the year.

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, 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 the 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 presented
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
DUNDROD PRESBYTERIAN CHURCH**

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above. In connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters which:

- Give me reasonable cause to believe that in any material respect, the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP have not been met; or
- Require that attention should be drawn in order to enable a proper understanding of the financial statements to be reached



Janet Jensen, ACMA, CGMA

Date: 5th April 2023

Ekstra Accounting Solutions Ltd
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