

# **FIRST DONAGHADEE 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 (NIC 105142)**

## FIRST DONAGHADEE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Annual report and financial statements for the year ended 31<sup>st</sup> December 2023

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## **FIRST DONAGHADEE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

#### **CHARITY TRUSTEES**

The charity trustees who served during the year or who were trustees at the date of this report were reduced in number from those of the year ended 31<sup>st</sup> December 2022. Three elders retired from session and were granted the status of Elder Emeritus Miss Emma Bell, Mrs Elizabeth Burch and Mr John McClure had their names removed from the list of trustees responsible for administering the charity.

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

Martin Boyd	Anne Johnston
Ivan Currie	Tom Johnston
Alexander Dalzell	Desmond Lemon
Stephen Donaldson	William McCausland
James Gibson	Albert Small
Rev. John Flaherty	Sharron Watts
	Ann Wright

#### **PRINCIPAL OFFICE BEARERS**

Minister Rev John Flaherty  
Clerk of Session Mr Alexander Dalzell  
Treasurer Mr Ivan Currie

#### **INDEPENDENT EXAMINER**

Timothy C Browne F.C.A.  
Chartered Accountant  
36 Bresagh Road  
Boardmills  
BT27 6TU

#### **BANKERS**

Ulster Bank Limited  
Springhill Office, Bangor  
County Down

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

## **FIRST DONAGHADEE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023 (continued)**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Accounting Practice.

#### **The Congregation's Mission Statement is: Serving God, Serving Others**

We endeavour, by the Grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the Grace of God, to be an inclusive welcoming Community of Christ's people of all ages.

Another challenging year in the life and witness of our Church has passed and in common with many Churches we are coping with falling numbers in attendance. This can be attributed to several factors including folk getting out of the habit of church attendance during the Covid lockdown. However, we must acknowledge God's goodness to us and the responsibility he places on us to spread the good news of the gospel within our community.

Towards the end of 2022 and during 2023 three of our long-standing Elders Miss Emma Bell, Mrs Elizabeth Burch and Mr John McClure requested to adopt the status of Elder Emeritus. Session expressed our gratitude to these stalwarts of our Congregation for their many years of service. As a consequence of this fall in our numbers, session initiated the process of electing up to six new elders, permission having been granted by Presbytery to begin the process. It is hoped that this will be concluded by the spring of 2024.

We have continued our close association with our sister church in Millisle and during the year we have had joint services around Easter, Harvest and Christmas. At Easter we held a joint Good Friday Communion service in First Donaghadee and we joined Millisle for a combined Harvest and Celebration of their 250<sup>th</sup> Anniversary service addressed by the Moderator of the Presbyterian Church in Ireland. In these and other ways we are getting to know our brothers and sisters in a meaningful way

We are indebted to Mrs Elma Thompson our director of music who plays hymns and praise items on the piano or organ as appropriate and who leads our small but enthusiastic choir in the singing of anthems and special praise items around Easter and Christmas.



## **FIRST DONAGHADEE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023 (continued)**

Our youth and children's ministry revolves around a small Sunday school and a vigorous scout Group which caters for children and young people from age four to eighteen and our aim is to attract children and their parents/ guardians into church membership

Adult activities include a Prayer group, Bible Study Presbyterian Women, a men's group which is held jointly in Millisle Presbyterian Church and Reflections a group which provides a quite safe space where all comers are encouraged to come and spend time in prayer and Christian fellowship

Given the age profile of our congregation and the present cost of living situation it is not surprising that our income for 2023 has fallen by 7.7% when compared to that for 2022. However, whilst that is a cause for concern, we are fortunate that due to income from investments and rental income the overall financial situation remains satisfactory. The general account balance has risen from £39,945 at the end of 2022 to £51,516 at 31<sup>st</sup> December 2023. Property fund income was up slightly on the previous year but with substantial expenditure on the purchase of new boilers, Facia and Soffit cladding and new LED lighting in the Church our credit balance in the fund dropped from £62,941 at 31<sup>st</sup> December 2022 to £49,365 at 31<sup>st</sup> December 2023.

We are still mindful of the huge burden carried by our Minister and joint efforts are still being made to secure help for him to assist with growing both congregations Application has been made to secure an assistant minister and other options are under consideration.

Each year thanks is given to all who accept a leadership role and without whose help we would not be able to carry on. In conclusion we would give thanks to almighty God for the opportunity witness to our community and to Rev Flaherty for moderating our session, and for his pastoring of the congregation. All this is based on his sound biblical preaching and his faithful devotion to our Lord Jesus Christ.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to all of the charity's organisations. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

## **FIRST DONAGHADEE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023 (continued)**

#### **Statement of Trustees' Responsibilities**

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

The law applicable to charities in the Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue as a going concern.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **PUBLIC BENEFIT STATEMENT**

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).



## **FIRST DONAGHADEE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023 (continued)**

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

### **FINANCIAL REVIEW**

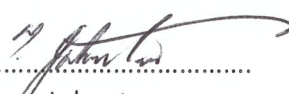
The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 105 contributors during the year (2022: 113) donating a total of £78,141 (2022: £87,156). The Church received a bequest of £300,000 from the estate of a deceased member of the congregation.

Total income of the congregation during the year, including the bequest, was £416,829, compared to £118,062 in the previous year.

Total expenditure increased from £95,222 to £118,768.

Approved by the Kirk Session at a meeting on 16<sup>th</sup> April 2025 and signed on its behalf by:

  
.....  
Alexander Dalzell  
Trustee

  
.....  
Tom Johnston  
Trustee