

Drumlough Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105187

Details

Status Received

Registered 2016-08-16

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 56 Drumaknockan Road
Hillsborough
County Down
BT26 6qp
BT26 6QP

Phone 028 9268 3548

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	£120,196	£98,925	£0	3
2024-12-31	£155,276	£305,355	£0	3

Trustees

Name	Role	Appointed
Andy Catherwood		
Mr David Gibson		
Mr Ferris Sudlow		
Mr Robert Cairns		
Mr Samuel Jordan		
Mr Samuel Kerr		
Mr Thomas Jordan		
Mr William Jordan		
Mr William Young		
Reginald Jess		
Rev Laszlo Orban		

Drumlough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105187

Accounts

**DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

**Financial Statements
for the year ended 31 December 2025**

Registered Charity in Northern Ireland (NIC105187)

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

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Receipts						
Direct Giving	2	53,781.33	55,532.60	-	109,313.93	141,331.37
Other Income	3	2,044.93	8,555.94	-	10,600.87	13,586.26
Investment Income	4	281.46	-	-	281.46	358.04
		-----	-----	-----	-----	-----
Sub-total Receipts (qualifying for Charities Regs. Income threshold)	1*	56,107.72	64,088.54	-	120,196.26	155,275.67
		-----	-----	-----	-----	-----
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	32,100.00
Loans Received		-	-	-	-	63,000.00
		-----	-----	-----	-----	-----
Total Receipts		56,107.72	64,088.54	-	120,196.26	250,375.67
		-----	-----	-----	-----	-----
Payments						
Charitable activities:						
- Mission of the Congregation	5	(44,333.80)	(2,750.14)	-	(47,083.94)	(47,382.79)
- Donations to Missions & Charities	6	(1,300.00)	(9,206.57)	-	(10,506.57)	(9,833.56)
Property & Equipment	7	(7,026.54)	(9,054.57)	-	(16,081.11)	(232,260.27)
Income Generation & Governance	8	(880.25)	(372.93)	-	(1,253.18)	(1,878.14)
		-----	-----	-----	-----	-----
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments	11	-	(24,000.00)	-	(24,000.00)	(14,000.00)
		-----	-----	-----	-----	-----
Total Payments		(53,540.59)	(45,384.21)	-	(98,924.80)	(305,354.76)
		-----	-----	-----	-----	-----
Net receipts / (payments)		2,567.13	18,704.33	-	21,271.46	(54,979.09)
Transfers between funds	<i>in</i>	300.00	11,260.74	-	11,560.74	10,562.93
	<i>out</i>	(5,000.00)	(6,560.74)	-	(11,560.74)	(10,562.93)
		-----	-----	-----	-----	-----
Net movement in funds		(2,132.87)	23,404.33	-	21,271.46	(54,979.09)
Funds brought forward		22,349.95	71,705.15	38,800.00	132,855.10	187,834.19
		-----	-----	-----	-----	-----
Funds carried forward		20,217.08	95,109.48	38,800.00	154,126.56	132,855.10
		=====	=====	=====	=====	=====

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Funds Reconciliation					
Bank and Cash at start of year	22,349.95	71,705.15	38,800.00	132,855.10	187,834.19
Net movement in funds	(2,132.87)	23,404.33	-	21,271.46	(54,979.09)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	20,217.08	95,109.48	38,800.00	154,126.56	132,855.10
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				38,800.00	38,800.00
Bank Current Accounts				115,311.34	94,053.88
Cash in Hand				15.22	1.22
				-----	-----
				154,126.56	132,855.10
				=====	=====
Other Assets					
Fixed Assets – Note 9					
- Church Premises				1,269,700.00	1,291,300.00
- Fixtures, Fittings & Equipment				605.10	806.80
Investments – Note 10				280.50	293.10
<i>Gift Aid receivable on donations</i>				12,699.40	17,167.11
				-----	-----
				1,283,285.00	1,309,567.01
				=====	=====
Liabilities					
Loans - Note 11		53,000.00		53,000.00	77,000.00
Other				-	-
				-----	-----
				53,000.00	77,000.00
				=====	=====

Approved by the Kirk Session at a meeting on 26-1-2026 and signed on its behalf by

[Name] *David Lytson*

[Name] *Wine Jones*

[Date] *26-1-2026*

[Date] *26/1/2026*

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

* - The total income for the purposes of falling within this £250,000 threshold does **not** include Loans or proceeds from the sale of fixed assets, and to make this clearer for the reader a presentational change to the *Statement of Financial Activity* has been made showing: *Sub-total Receipts (qualifying for Charities Regs. Income threshold)* . This presentational change which was discussed and agreed with Presbytery for the 2024 Accounts has been retained in anticipation of future planned sale of fixed assets.

FUND ACCOUNTING

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

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

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

2.DIRECT GIVING

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Regular giving	48,746.63	49,487.31	-	98,233.94	128,634.90
Gifts, Bequests & Donations	5,034.70	6,045.29	-	11,079.99	12,696.47
	-----	-----	-----	-----	-----
	53,781.33	55,532.60	-	109,313.93	141,331.37
	-----	-----	-----	-----	-----

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

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Congregational Activities	365.00	4,315.58	-	4,680.58	6,878.50
Other Sources	1,679.93	4,240.36	-	5,920.29	6,707.76
	-----	-----	-----	-----	-----
	2,044.93	8,555.94	-	10,600.87	13,586.26
	-----	-----	-----	-----	-----

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Deposit interest	274.32	-	-	274.32	351.11
General Investment Fund Dividend	7.14	-	-	7.14	6.93
	-----	-----	-----	-----	-----
	281.46	-	-	281.46	358.04
	-----	-----	-----	-----	-----

5. MISSION OF THE CONGREGATION (Charitable Activities)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Central Assessments	4,523.25	-	-	4,523.25	4,989.00
Minister's Stipend & Expenses	31,441.07	-	-	31,441.07	31,153.55
Other Ministry Staff Costs	2,845.40	-	-	2,845.40	2,179.40
Support Staff Costs	2,372.60	-	-	2,372.60	2,250.60
Congregational Activities	2,079.47	2,472.25	-	4,551.72	4,764.14
Other Local Costs	1,072.01	277.89	-	1,349.90	2,046.10
	-----	-----	-----	-----	-----
	44,333.80	2,750.14	-	47,083.94	47,382.79
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DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2025

6.DONATIONS TO MISSIONS & CHARITIES (Charitable Activities)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
United Appeal	-	4,993.00	-	4,993.00	5,185.00
Other PCI Schemes	600.00	1,391.52	-	1,991.52	2,271.18
Other Missions & Charities	700.00	2,822.05	-	3,522.05	2,377.38
	-----	-----	-----	-----	-----
	1,300.00	9,206.57	-	10,506.57	9,833.56
	-----	-----	-----	-----	-----

7.PROPERTY & EQUIPMENT

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Utilities & Equipment	7,026.54	-	-	7,026.54	6,861.29
Repairs & Maintenance	-	5,563.93	-	5,563.93	221,569.53
Insurances	-	3,490.64	-	3,490.64	3,829.45
	-----	-----	-----	-----	-----
	7,026.54	9,054.57	-	16,081.11	232,260.27
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8.INCOME GENERATION & GOVERNANCE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Income Generation	592.25	18.93	-	611.18	642.14
Governance	288.00	354.00	-	642.00	1,236.00
	-----	-----	-----	-----	-----
	880.25	372.93	-	1,253.18	1,878.14
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DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2025

9. FIXED ASSETS

The congregation owns the Church premises situated at Raffertys Hill, Hillsborough, Co Down, BT26 6QB and the associated fixtures, fittings, and equipment.

The **Church Premises** comprise:

- a) church building and surrounding graveyard
- b) former church hall and car park on opposite side of the road
- c) New church hall annexe (*completed 2024*)
- d) Manse property adjacent to graveyard

The value stated on the *Statement of Assets & Liabilities* under *Fixed Assets – Church Premises* only reflects a combined amount: for the land[^] **only** in (b) professional valuation (*revised Sep. 2019*); and land & building in (c) cost price (*site cost + depreciated final build cost*); plus a depreciated amount for (d) professional valuation. The buildings in (a) & (b) were constructed in the 19th century and have been included at a zero book value.

[^]During 2024 the value of (b) was reduced when a deposit for the sale of this site was received from a developer.

The combined sum insured for all of the above (including contents) is £3,042,669.72 as at last renewal date, 31st October 2025.

The value stated on the *Statement of Assets & Liabilities* under *Fixed Assets – Fixtures, Fittings & Equipment* reflects a combined, depreciated amount for fixed assets less than 10 years old.

10. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation as at 31/12/2025.

	2025	2024
	£	£
General Investment Fund (James Hanna Bequest)	280.50	293.10
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	280.50	293.10
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11. REPAYMENTS OF INTEREST-FREE MEMBER LOANS FOR NEW HALL FUND

During 2025 the balancing 50% repayment was made to each of the lenders of the total £28,000 received in interest-free loans from congregational members during 2023 - these have now been cleared. Also, an initial £10,000 repayment was made to the lender of the £63,000 received during 2024.

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2025

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Net Transfers In / (Out)	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	22,349.95	56,107.72	(53,540.59)	2,567.13	(4,700.00)	20,217.08
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	22,349.95	56,107.72	(53,540.59)	2,567.13	(4,700.00)	20,217.08
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Restricted Funds						
Building & Repair	30,410.26	7,394.11	(7,677.78)	(283.67)	-	30,126.59
New Hall ¹¹	28,898.00	39,625.98	(25,563.68)	14,062.30	10,614.34	53,574.64
United Appeal	1,149.25	4,496.25	(4,993.00)	(496.75)	-	652.50
World Development Appeal	-	763.52	(763.52)	-	-	-
TEAR Fund	-	444.53	(645.93)	(201.40)	201.40	-
Children's Day	-	445.00	-	445.00	(445.00)	-
Retiring Offerings	-	727.37	(727.37)	-	-	-
Harvest	-	2,014.00	-	2,014.00	(2,014.00)	-
Midweek Fellowship	-	202.75	(188.75)	14.00	-	14.00
Sunday School/CLICK	517.91	91.75	(481.72)	(389.97)	445.00	572.94
Choir	1,003.50	-	-	-	-	1,003.50
Graveyard	6,205.26	2,850.00	(445.00)	2,405.00	(3,526.74)	5,083.52
Youth Fellowship	119.02	-	-	-	-	119.02
Bowling Club	563.66	320.00	(206.00)	114.00	(200.00)	477.66
Table Tennis Club	273.45	1,315.00	(1,160.00)	155.00	(125.00)	303.45
V.I.P. Club	1,238.95	802.80	(855.84)	(53.04)	(150.00)	1,035.91
P.W.	1,325.89	2,595.48	(1,675.62)	919.86	(100.00)	2,145.75
	-----	-----	-----	-----	-----	-----
	71,705.15	64,088.54	(45,384.21)	18,704.33	4,700.00	95,109.48
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DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2025

Endowment Funds

Henry McAdam Bequest	100.00	-	-	-	-	100.00
Jane Hamilton Bequest	200.00	-	-	-	-	200.00
David Gibson	1,000.00	-	-	-	-	1,000.00
Samuel Carruth	500.00	-	-	-	-	500.00
William Young Memorial	500.00	-	-	-	-	500.00
Annie Gourley	500.00	-	-	-	-	500.00
Mary Heslip	1,000.00	-	-	-	-	1,000.00
John A Jess	30,000.00	-	-	-	-	30,000.00
George Wilkinson	5,000.00	-	-	-	-	5,000.00
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	38,800.00	-	-	-	-	38,800.00
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Total	132,855.10	120,196.26	(98,924.80)	21,271.46	-	154,126.56
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Drumlough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105187

Accounts

**DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

**Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC105187)

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

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Direct Giving	2	52,047.28	89,284.09	-	141,331.37	105,609.16
Other Income	3	1,471.48	12,114.78	-	13,586.26	7,797.04
Investment Income	4	358.04	-	-	358.04	574.94
		-----	-----	-----	-----	-----
Sub-total Receipts (qualifying for Charities Regs. Income threshold)	1*	53,876.80	101,398.87	-	155,275.67	113,981.14
		-----	-----	-----	-----	-----
Sale of Investments		-	-	-	-	-
Sale of fixed assets	9	-	32,100.00	-	32,100.00	-
Loans Received	11	-	63,000.00	-	63,000.00	28,000.00
		-----	-----	-----	-----	-----
Total Receipts		53,876.80	196,498.87	-	250,375.67	141,981.14
		-----	-----	-----	-----	-----
Payments						
Charitable activities:						
- Mission of the Congregation	5	(44,510.58)	(2,872.21)	-	(47,382.79)	(42,511.45)
- Donations to Missions & Charities	6	(1,450.00)	(8,383.56)	-	(9,833.56)	(9,794.26)
Property & Equipment	7	(6,878.09)	(225,382.18)	-	(232,260.27)	(201,181.27)
Income Generation & Governance	8	(930.14)	(948.00)	-	(1,878.14)	(1,639.23)
		-----	-----	-----	-----	-----
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments	11	-	(14,000.00)	-	(14,000.00)	-
		-----	-----	-----	-----	-----
Total Payments		(53,768.81)	(251,585.95)	-	(305,354.76)	(255,126.21)
		-----	-----	-----	-----	-----
Net receipts / (payments)		107.99	(55,087.08)	-	(54,979.09)	(113,145.07)
Transfers between funds	<i>in</i>	275.00	10,287.93	-	10,562.93	9,244.08
	<i>out</i>	-	(10,562.93)	-	(10,562.93)	(9,244.08)
		-----	-----	-----	-----	-----
Net movement in funds		382.99	(55,362.08)	-	(54,979.09)	(113,145.07)
Funds brought forward		21,966.96	127,067.23	38,800.00	187,834.19	300,979.26
		-----	-----	-----	-----	-----
Funds carried forward		22,349.95	71,705.15	38,800.00	132,855.10	187,834.19
		=====	=====	=====	=====	=====

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Funds Reconciliation					
Bank and Cash at start of year	21,966.96	127,067.23	38,800.00	187,834.19	300,979.26
Net movement in funds	382.99	(55,362.08)	-	(54,979.09)	(113,145.07)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	22,349.95	71,705.15	38,800.00	132,855.10	187,834.19
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				38,800.00	38,800.00
Bank Current Accounts				94,053.88	149,031.48
Cash in Hand				1.22	2.71
				-----	-----
				132,855.10	187,834.19
				=====	=====
Other Assets					
Fixed Assets – Note 9					
- Church Premises				1,291,300.00	529,000.00
- Fixtures, Fittings & Equipment				806.80	1,008.50
Investments – Note 10				293.10	279.86
<i>Gift Aid receivable on donations</i>				17,167.11	15,388.01
				-----	-----
				1,309,567.01	545,676.37
				=====	=====
Liabilities					
Loans - Note 11		77,000.00		77,000.00	28,000.00
Other				-	-
				-----	-----
				77,000.00	28,000.00
				=====	=====

Approved by the Kirk Session at a meeting on 30-1-2025 and signed on its behalf by

[Name] *David Gilroy*

[Name] *Wm Jordan*

[Date] 30-1-2025

[Date] 30/1/2025

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

* - The total income for the purposes of falling within this £250,000 threshold does **not** include Loans or proceeds from the sale of fixed assets, and to make this clearer for the reader a presentational change to the *Statement of Financial Activity* has been made showing: *Sub-total Receipts (qualifying for Charities Regs. Income threshold)*. This presentational change has been discussed and agreed with Presbytery.

FUND ACCOUNTING

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

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

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

2. DIRECT GIVING

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Regular giving	50,716.40	77,918.50	-	128,634.90	100,432.63
Gifts, Bequests & Donations	1,330.88	11,365.59	-	12,696.47	5,176.53
	-----	-----	-----	-----	-----
	52,047.28	89,284.09	-	141,331.37	105,609.16
	-----	-----	-----	-----	-----

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

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Congregational Activities	387.50	6,491.00	-	6,878.50	3,804.50
Other Sources	1,083.98	5,623.78	-	6,707.76	3,992.54
	-----	-----	-----	-----	-----
	1,471.48	12,114.78	-	13,586.26	7,797.04
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4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Deposit interest	351.11	-	-	351.11	569.48
General Investment Fund Dividend	6.93	-	-	6.93	5.46
	-----	-----	-----	-----	-----
	358.04	-	-	358.04	574.94
	-----	-----	-----	-----	-----

5. MISSION OF THE CONGREGATION (Charitable Activities)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Central Assessments	4,989.00	-	-	4,989.00	4,260.07
Minister's Stipend & Expenses	31,153.55	-	-	31,153.55	29,930.09
Other Ministry Staff Costs	2,179.40	-	-	2,179.40	2,351.00
Support Staff Costs	2,250.60	-	-	2,250.60	2,178.00
Congregational Activities	2,234.89	2,529.25	-	4,764.14	2,861.11
Other Local Costs	1,703.14	342.96	-	2,046.10	931.18
	-----	-----	-----	-----	-----
	44,510.58	2,872.21	-	47,382.79	42,511.45
	-----	-----	-----	-----	-----

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

6. DONATIONS TO MISSIONS & CHARITIES (Charitable Activities)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
United Appeal	-	5,185.00	-	5,185.00	4,831.00
Other PCI Schemes	600.00	1,671.18	-	2,271.18	1,978.66
Other Missions & Charities	850.00	1,527.38	-	2,377.38	2,984.60
	-----	-----	-----	-----	-----
	1,450.00	8,383.56	-	9,833.56	9,794.26
	-----	-----	-----	-----	-----

7. PROPERTY & EQUIPMENT

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Utilities & Equipment	6,861.29	-	-	6,861.29	6,823.15
Repairs & Maintenance	-	221,569.53	-	221,569.53	190,514.61
Insurances	16.80	3,812.65	-	3,829.45	3,843.51
	-----	-----	-----	-----	-----
	6,878.09	225,382.18	-	232,260.27	201,181.27
	-----	-----	-----	-----	-----

8. INCOME GENERATION & GOVERNANCE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income Generation	642.14	-	-	642.14	665.63
Governance	288.00	948.00	-	1,236.00	973.60
	-----	-----	-----	-----	-----
	930.14	948.00	-	1,878.14	1,639.23
	-----	-----	-----	-----	-----

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

9. FIXED ASSETS

The congregation owns the Church premises situated at Raffertys Hill, Hillsborough, Co Down, BT26 6QB and the associated fixtures, fittings, and equipment.

The **Church Premises** comprise:

- a) church building and surrounding graveyard
- b) former church hall and car park on opposite side of the road
- c) New church hall annexe (*completed 2024*)
- d) Manse property adjacent to graveyard

The value stated on the *Statement of Assets & Liabilities* under *Fixed Assets – Church Premises* only reflects a combined amount: for the land in (b) professional valuation (*revised Sep. 2019*) & land & building in (c) cost price (*initially only site cost, amended 2024 to include final build cost*), plus a depreciated amount for (d) professional valuation. The buildings in (a) & (b) were constructed in the 19th century and have been included at a zero book value.

During 2024 the value of (b) was reduced when a deposit for the sale of this site was received from a developer.

The combined sum insured for all of the above (including contents) is £3,042,669.72 as at last renewal date, 31st October 2024.

The value stated on the *Statement of Assets & Liabilities* under *Fixed Assets – Fixtures, Fittings & Equipment* reflects a combined, depreciated amount for fixed assets less than 10 years old.

10. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation as at 31/12/2024.

	2024	2023
	£	£
General Investment Fund (James Hanna Bequest)	293.10	279.86
	-----	-----
	293.10	279.86
	-----	-----

11. INTEREST-FREE LOANS RECEIVED FROM MEMBERS FOR NEW HALL FUND

An additional £63,000 interest-free loan was received from a member during 2024, specifically to complete the surfacing of the new hall car park. Also, an initial 50% repayment was made to each of the lenders of the total £28,000 received in interest-free loans from congregational members during 2023. It should be noted that although this £28,000 was shown as being received in 2023 *Statement of Financial Activity*, it was accidentally omitted from the Liabilities section, within the 2023 *Statement of Assets & Liabilities*, but has subsequently been stated in the 2023 comparator column of this year's *Statement of Assets & Liabilities*.

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

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Net Transfers In / (Out)	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	21,966.96	53,876.80	(53,768.81)	107.99	275.00	22,349.95
	-----	-----	-----	-----	-----	-----
	21,966.96	53,876.80	(53,768.81)	107.99	275.00	22,349.95
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building & Repair	38,199.42	8,820.93	(13,110.09)	(4,289.16)	(3,500.00)	30,410.26
New Hall ¹¹	75,302.35	172,153.87	(228,021.05)	(55,867.18)	9,462.83	28,898.00
United Appeal	888.25	5,446.00	(5,185.00)	261.00	-	1,149.25
World Development Appeal	-	964.48	(964.48)	-	-	-
TEAR Fund	-	55.53	(280.63)	(225.10)	225.10	-
Children's Day	-	600.00	-	600.00	(600.00)	-
Retiring Offerings	-	550.75	(550.75)	-	-	-
Harvest	-	2,251.00	-	2,251.00	(2,251.00)	-
Midweek Fellowship	-	196.00	(196.00)	-	-	-
Sunday School/CLICK	991.24	165.75	(1,239.08)	(1,073.33)	600.00	517.91
Choir	1,002.42	1.08	-	1.08	-	1,003.50
Graveyard	7,177.26	2,700.00	(172.00)	2,528.00	(3,500.00)	6,205.26
Youth Fellowship	220.27	-	(101.25)	(101.25)	-	119.02
Bowling Club	303.66	475.00	(90.00)	385.00	(125.00)	563.66
C.E. (Junior)	211.93	-	-	-	(211.93)	-
Table Tennis Club	163.45	265.00	(30.00)	235.00	(125.00)	273.45
V.I.P. Club	1,112.69	557.18	(280.92)	276.26	(150.00)	1,238.95
P.W.	1,494.29	1,296.30	(1,364.70)	(68.40)	(100.00)	1,325.89
	-----	-----	-----	-----	-----	-----
	127,067.23	196,498.87	(251,585.95)	(55,087.08)	(275.00)	71,705.15
	-----	-----	-----	-----	-----	-----

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

Endowment Funds

Henry McAdam Bequest	100.00	-	-	-	-	100.00
Jane Hamilton Bequest	200.00	-	-	-	-	200.00
David Gibson	1,000.00	-	-	-	-	1,000.00
Samuel Carruth	500.00	-	-	-	-	500.00
William Young Memorial	500.00	-	-	-	-	500.00
Annie Gourley	500.00	-	-	-	-	500.00
Mary Heslip	1,000.00	-	-	-	-	1,000.00
John A Jess	30,000.00	-	-	-	-	30,000.00
George Wilkinson	5,000.00	-	-	-	-	5,000.00
	-----	-----	-----	-----	-----	-----
	38,800.00	-	-	-	-	38,800.00
	-----	-----	-----	-----	-----	-----
Total	187,834.19	250,375.67	(305,354.76)	(54,979.09)	0.00	132,855.10
	-----	-----	-----	-----	-----	-----

Drumlough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105187

Accounts

**DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

**Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105187)

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

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
Direct Giving	2	53,154.49	52,454.67	-	105,609.16	98,345.56
Other Income	3	1,283.04	6,514.00	-	7,797.04	9,269.61
Investment Income	4	574.94	-	-	574.94	618.58
		-----	-----	-----	-----	-----
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received	11	-	28,000.00	-	28,000.00	-
		-----	-----	-----	-----	-----
Total Receipts		55,012.47	86,968.67	-	141,981.14	108,233.75
		-----	-----	-----	-----	-----
Payments						
Charitable activities:						
- Mission of the Congregation	5	(41,298.94)	(1,212.51)	-	(42,511.45)	(42,249.19)
- Donations to Missions & Charities	6	(1,200.00)	(8,594.26)	-	(9,794.26)	(10,946.84)
Property & Equipment	7	(6,839.95)	(194,341.32)	-	(201,181.27)	(23,122.51)
Income Generation & Governance	8	(1,639.23)	-	-	(1,639.23)	(798.60)
		-----	-----	-----	-----	-----
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		(50,978.12)	(204,148.09)	-	(255,126.21)	(77,117.14)
		-----	-----	-----	-----	-----
Net receipts / (payments)		4,034.35	(117,179.42)	-	(113,145.07)	31,116.61
Transfers between funds	<i>in</i>	430.00	8,814.08	-	9,244.08	8,420.20
	<i>out</i>	(4,500.00)	(4,744.08)	-	(9,244.08)	(8,420.20)
		-----	-----	-----	-----	-----
Net movement in funds		(35.65)	(113,109.42)	-	(113,145.07)	31,116.61
Funds brought forward		22,002.61	240,176.65	38,800.00	300,979.26	269,862.65
		-----	-----	-----	-----	-----
Funds carried forward		21,966.96	127,067.23	38,800.00	187,834.19	300,979.26
		=====	=====	=====	=====	=====

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Funds Reconciliation					
Bank and Cash at start of year	22,002.61	240,176.65	38,800.00	300,979.26	269,862.65
Net movement in funds	(35.65)	(113,109.42)	-	(113,145.07)	31,116.61
	-----	-----	-----	-----	-----
Bank and Cash at end of year	21,966.96	127,067.23	38,800.00	187,834.19	300,979.26
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				38,800.00	38,800.00
Bank Current Accounts				149,031.48	262,164.82
Cash in Hand				2.71	14.44
				-----	-----
				187,834.19	300,979.26
				=====	=====
Other Assets					
Fixed Assets – Note 9					
- Church Premises				529,000.00	534,600.00
- Fixtures, Fittings & Equipment				1,008.50	1,353.00
Investments – Note 10				279.86	256.64
<i>Gift Aid receivable on donations</i>				15,388.01	13,427.54
				-----	-----
				545,676.37	549,637.18
				=====	=====
Liabilities					
Loans				-	-
Other				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 25/01/24 and signed on its behalf by

[Name] David Britton

[Name] Wm Jordan

[Date] 25-1-2024

[Date] 25/1/2024

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DIRECT GIVING

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Regular giving	50,768.13	49,664.50	-	100,432.63	93,532.43
Gifts, Bequests & Donations	2,386.36	2,790.17	-	5,176.53	4,813.13
	-----	-----	-----	-----	-----
	53,154.49	52,454.67	-	105,609.16	98,345.56
	-----	-----	-----	-----	-----

**DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023**

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Congregational Activities	390.50	3,414.00	-	3,804.50	2,276.15
Other Sources	892.54	3,100.00	-	3,992.54	6,993.46
	-----	-----	-----	-----	-----
	1,283.04	6,514.00	-	7,797.04	9,269.61
	-----	-----	-----	-----	-----

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Deposit interest	569.48	-	-	569.48	612.91
General Investment Fund Dividend	5.46	-	-	5.46	5.67
	-----	-----	-----	-----	-----
	574.94	-	-	574.94	618.58
	-----	-----	-----	-----	-----

5. MISSION OF THE CONGREGATION (Charitable Activities)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Central Assessments	4,260.07	-	-	4,260.07	4,359.08
Minister's Stipend & Expenses	29,930.09	-	-	29,930.09	28,204.11
Other Ministry Staff Costs	2,351.00	-	-	2,351.00	1,749.00
Support Staff Costs	2,178.00	-	-	2,178.00	2,160.00
Congregational Activities	1,648.60	1,212.51	-	2,861.11	3,767.62
Other Local Costs	931.18	-	-	931.18	2,009.38
	-----	-----	-----	-----	-----
	41,298.94	1,212.51	-	42,511.45	42,249.19
	-----	-----	-----	-----	-----

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

6. DONATIONS TO MISSIONS & CHARITIES (Charitable Activities)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
United Appeal	-	4,831.00	-	4,831.00	5,135.00
Other PCI Schemes	600.00	1,378.66	-	1,978.66	3,244.57
Other Missions & Charities	600.00	2,384.60	-	2,984.60	2,567.27
	-----	-----	-----	-----	-----
	1,200.00	8,594.26	-	9,794.26	10,946.84
	-----	-----	-----	-----	-----

7. PROPERTY & EQUIPMENT

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Utilities & Equipment	6,823.15	-	-	6,823.15	3,535.73
Repairs & Maintenance	-	190,514.61	-	190,514.61	16,095.00
Insurances	16.80	3,826.71	-	3,843.51	3,491.78
	-----	-----	-----	-----	-----
	6,839.95	194,341.32	-	201,181.27	23,122.51
	-----	-----	-----	-----	-----

8. INCOME GENERATION & GOVERNANCE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income Generation	665.63	-	-	665.63	539.40
Governance	973.60	-	-	973.60	259.20
	-----	-----	-----	-----	-----
	1,639.23	-	-	1,639.23	798.60
	-----	-----	-----	-----	-----

**DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023**

9. FIXED ASSETS

The congregation owns the Church premises situated at Raffertys Hill, Hillsborough, Co Down, BT26 6QB and the associated fixtures, fittings, and equipment.

The **Church Premises** comprise:

- a) church building and surrounding graveyard
- b) church hall and car park on opposite side of the road
- c) New church hall site (under construction)
- d) Manse property adjacent to graveyard

The value stated on the *Statement of Assets & Liabilities* under *Fixed Assets – Church Premises* only reflects a combined amount: for the land in (b) professional valuation (*revised Sep. 2019*) & (c) cost price, plus a depreciated amount for (d) professional valuation. The buildings in (a) & (b) were constructed in the 19th century and have been included at a zero book value.

The combined sum insured for all of the above (including contents) is £3,069,217.28 as at last renewal date, 31st October 2023.

The value stated on the *Statement of Assets & Liabilities* under *Fixed Assets – Fixtures, Fittings & Equipment* reflects a combined, depreciated amount for fixed assets less than 10 years old.

10. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation as at 31/12/2023.

	2023	2023
	£	£
General Investment Fund (James Hanna Bequest)	279.86	256.64
	-----	-----
	279.86	256.64
	-----	-----

11. INTEREST-FREE LOANS RECEIVED FROM MEMBERS FOR NEW HALL FUND

A total of £28,000 was received in interest-free loans from congregational members to help maintain cash-flow to fund the on-going work on construction of our New Hall Annexe.

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Net Transfers In / (Out)	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	22,002.61	55,012.47	(50,978.12)	4,034.35	(4,070.00)	21,966.96
	-----	-----	-----	-----	-----	-----
	22,002.61	55,012.47	(50,978.12)	4,034.35	(4,070.00)	21,966.96
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building & Repair	39,465.90	6,004.43	(7,270.91)	(1,266.48)	-	38,199.42
New Hall ¹¹	189,557.49	64,729.30	(186,850.41)	(122,121.11)	7,865.97	75,302.35
United Appeal	500.00	5,219.25	(4,831.00)	388.25	-	888.25
World Development Appeal	-	740.00	(740.00)	-	-	-
TEAR Fund	-	49.13	(284.24)	(235.11)	235.11	-
Moderator's Appeal	-	-	-	-	-	-
Children's Day	-	713.00	-	713.00	(713.00)	-
Retiring Offerings	-	340.27	(185.27)	155.00	(155.00)	-
Harvest	-	2,351.08	-	2,351.08	(2,351.08)	-
Midweek Fellowship	-	241.93	(241.93)	-	-	-
Sunday School/CLICK	937.01	175.00	(833.77)	(658.77)	713.00	991.24
Choir	1,002.42	-	-	-	-	1,002.42
Graveyard	5,297.26	3,100.00	(220.00)	2,880.00	(1,000.00)	7,177.26
Youth Fellowship	220.27	-	-	-	-	220.27
Bowling Club	173.66	315.00	(60.00)	255.00	(125.00)	303.66
C.E. (Junior)	211.93	-	-	-	-	211.93
Table Tennis Club	158.45	1,348.16	(1,218.16)	130.00	(125.00)	163.45
V.I.P. Club	1,153.67	460.26	(326.24)	134.02	(175.00)	1,112.69
P.W.	1,498.59	1,181.86	(1,086.16)	95.70	(100.00)	1,494.29
	-----	-----	-----	-----	-----	-----
	240,176.65	86,968.67	(204,148.09)	(117,179.42)	4,070.00	127,067.23
	-----	-----	-----	-----	-----	-----

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

Endowment Funds

Henry McAdam Bequest	100.00	-	-	-	-	100.00
Jane Hamilton Bequest	200.00	-	-	-	-	200.00
David Gibson	1,000.00	-	-	-	-	1,000.00
Samuel Carruth	500.00	-	-	-	-	500.00
William Young Memorial	500.00	-	-	-	-	500.00
Annie Gourley	500.00	-	-	-	-	500.00
Mary Heslip	1,000.00	-	-	-	-	1,000.00
John A Jess	30,000.00	-	-	-	-	30,000.00
George Wilkinson	5,000.00	-	-	-	-	5,000.00
	-----	-----	-----	-----	-----	-----
	38,800.00	-	-	-	-	38,800.00
	-----	-----	-----	-----	-----	-----
Total	300,979.26	141,981.14	(255,126.21)	(113,145.07)	-	187,834.19
	-----	-----	-----	-----	-----	-----

Drumlough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105187

Annual report

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105187)

DRUMLOUGH 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

Drumlough congregation of the Presbyterian Church in Ireland
5 Rafferty's Hill
Hillsborough
Co Down
BT26 6QB

Registered Charity in Northern Ireland (NIC105187)

CHARITY TRUSTEES

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

Mr Robert Cairns	Mr Samuel Kerr
Mr Andrew Catherwood	Rev László Orbán
Mr David Gibson	Mr Robert Spence
Mr Reginald Jess	Mr Ferris Sudlow
Mr Samuel Jordan	Mr William Young
Mr Thomas Jordan	
Mr William Jordan	

PRINCIPAL OFFICE BEARERS

Minister	Rev László Orbán
Clerk of Session	Mr David Gibson
Treasurer	Mr Nigel Murdock

INDEPENDENT EXAMINER

Mrs Sarah Curran
63 Drumlough Road
Hillsborough
Co Down
BT26 6PU

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

BANKERS

**Danske Bank
62-66 Bow Street
Lisburn
Co Antrim
BT26 1YS**

SOLICITORS

**Mc Farland Graham and McCombe
41-43 Bachelors Walk
Lisburn
Co Antrim
BT28 1XN**

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least twice in each year.

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 the votes 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. Drumlough congregation of the Presbyterian Church has been assigned to the Dromore 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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

Drumlough 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 statement is to bring glory to God and to enjoy Him through meaningful *worship*, caring *fellowship* and relevant *evangelism*. Because eternity matters...

- | | |
|------------|--|
| Worship | We worship God, Father, Son and Holy Spirit by: keeping the teaching of His word central and endeavouring to apply God's truth to our everyday lives; honouring Him in thoughtful and meaningful praise; uniting as a fellowship to pray diligently - adoring Him, thanking Him for His grace and praying for the people and work of Drumlough Church, for the work of mission both at home and overseas, for the needs of our community, the leaders of our country and for the world in which we live. |
| Fellowship | We promote fellowship by: providing opportunities for all ages to meet together; always being attentive to spiritual and material needs; learning more about God; encouraging one another to grow in our faith so that caring and loving friendships may develop. |
| Evangelism | We evangelise as a fellowship by: both prayerfully and practically being involved in the work of mission; reaching out to others through our own personal witness and our witness as a church whose desire is to see people turn to God through repentance and faith in Christ Jesus. |

DRUMLOUGH 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 three Sundays 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, worship and prayer meetings and has a wide range of organisations including

- Bowling Club
- Sunday School
- Choir
- PW
- Table Tennis Club
- VIP Club
- Women's Fellowship
- Youth Fellowship

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon and the first Sunday in the month at 6.30pm. A prayer meeting has an attendance on average of 8 at 6pm, before the evening service. Prayer meeting also takes place every other Tuesday of the month at 8pm in the church manse. On average 8 people attend. During the week the Midweek Bible Study (Wednesday 8pm, shared with Anahilt) provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. Mission Partners also visit regularly at our Midweek.

As well as our regular services during the year we conduct marriage services, sacraments of baptism and gave thanks for faithful services and sought to comfort those who had been bereaved during the year. However, there were no marriages or baptisms throughout 2023.

At 31 December 2023 there were 111 communicant members and 124 families connected with the congregation. The average week attendance at morning worship is 70.

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. CD and DVD recordings of our services are delivered to members of our congregation who are unable to attend due to health or age.

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

Mission and outreach

At a local level the congregation serves the over 50s in our community with the VIP Club. We reach out to children of our membership and the wider community through an annual Holiday Bible Club. At our midweek mission evenings we supported those guest speakers who spoke of the work they are doing around the world. We also supported global mission with other special offerings.

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 congregation 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, Sunday School project and any other special appeals.

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 congregations and the wider structures of the church.

General Assembly

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

Property

During 2023 work continued on the construction of a replacement church hall.

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

Organisations

Bowling Club

We met each Tuesday from 7:30pm in our church hall from January to April 2023 and September to December 2023. Average attendance was 20. Friendly matches, both Home and Away, were arranged and started in November 2023.

Sunday School

We meet during Sunday morning worship. Children are in church for 15 minutes and then leave for Sunday School. We open with prayer, then have singing, depending on numbers, before dividing into two young groups: Nursery to P3 and P4-P7.

In each group a Bible lesson is taught and children have work books to complete, to help them remember the lesson. We use the Go Teach material. There are two teams of three people helping on a monthly rota. There are 14 children on the roll. Average attendance is 6. Secondary school age young people have their own group – Bible Class. 10 meet on selected Sundays, and have two leaders who rotate to teach them. Average attendance is 6.

We have special Family services throughout the year when all children and young people stay in church. Children take part in singing, reading, praying etc. in these services.

Dates of these Family services were:

19th March 2023 Mother's Day

9th April 2023 Easter Sunday

7th May 2023 Youth Service

4th June 2023 Children's Day

18th June 2023 Father's Day

14th December 2023 Nativity

Our special week for our children and young people was Monday 21st August to Friday 25th August 2023, 7pm – 9pm. All children in the local area were welcome to attend Holiday Bible Club.

Choir

We have a mixed choir of around 13 members attending. On Sunday 09/04/23 am we held our Easter Service. Approximately 3 weeks beforehand 13 people met in the church on Thursday evenings to practice 2 pieces for the service. The annual Orange Service took place on 07/05/2023 and again the Choir provided special music for this. Our Harvest Services on 08/10/2023 gave the Choir another opportunity to sing 2 pieces. We met end of September/early October on Thursday evenings in the church to practice special music, accompanied by organ/piano. We did not meet in December as the Carol Service was held in our sister congregation on 14/12/2023. We enjoy serving God through music.

PW

PW met on the first Monday of January – April and October – December at 8pm with an average of 20 ladies in attendance. We had a varied program at the start of 2023 with visiting speakers taking part and

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

sharing their experiences. We had our Visitors Night in March when Melanie Bond shared her testimony and sang and neighbouring PW groups attended, approximately 45 in total. Our outing took us to Hollymount Nursery where we also had afternoon tea and glorious weather. In October, we had a joint meeting with the ladies in our sister congregation, Annahilt. At Christmas, we had a Christmas programme and we all enjoyed a pie and salad tea provided by the committee members.

Table Tennis Club

Each Monday between January and May, and September and December, our hall is used by the Table Tennis Club. Eleven members were regular attendees. The club played in the East Down Churches Table Tennis League, where Home and Away matches were played each week. Members also travelled to Newcastle for the 'Knockout Tournament.'

VIP Club

We are a group for the over 50's ladies and gentlemen who meet on the 3rd Thursday of each month 2:30 – 4:00pm. We meet January to April 2023 and October to December 2023. We have a variety of speakers from Charities, Health profession and Local businesses. We had a garden visit and afternoon tea in April. Average attendance was 20.

Women's Fellowship

On the 2nd and 4th Wednesday of each month between January and May, and September and December, our Women's Fellowship meet in the hall from 10am – 11:30am approximately. Our average attendance is 7, occasionally 11. We have deep, enlightening, and enjoyable bible study and discussion which takes up approx. half our time with the remainder spent in prayer.

Youth Fellowship

We met the 1st and 3rd Sunday of January to April and the 1st Sunday of September to December 2023. An average of 7 members a night from 12 – 18 years old from Drumlough and Annahilt. There are two leaders, one from each church. We held a fun day in September to encourage new members to come along. Laszlo made goulash and the ladies of both congregations provided desserts. We played a number of icebreaker games and got to know each other.

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.

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 108 contributors during the year [104 in previous year, 2022] donating a total of £43,349 (£39,111 in previous year, 2022)

Total Income of the congregation during the year was £113,981, compared to £108,234 in the previous year. The Total Receipts are shown as £141,981 for 2023, but this includes £28,000 in Member Interest-free Loans, which, under CCNI reporting rules confirmed by Church House, DO NOT qualify as part of Gross Annual Total Income - therefore, £28k has been deducted to get this figure. (See note 11 in SOFA's Notes to Accounts). Therefore, the change in income is minimal.

Total expenditure increased from £77,117 to £255,126 due to the huge increase in Total expenditure in relation to the final phase of construction of the new hall.

(Increase in income was as expected – increase in number of members, and increased expenditure as expected due to the increase of work in the final phase of construction on the new hall.)

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 congregations 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 25th January 2024 and signed on its behalf by

[Name] 

[Name] 

[Date] 25-1-2024

[Date] 25/1/2024

Drumlough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105187

Annual return

Independent examiner's report to the charity trustees of Drumlough Presbyterian Church

I report on the accounts of the Church for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

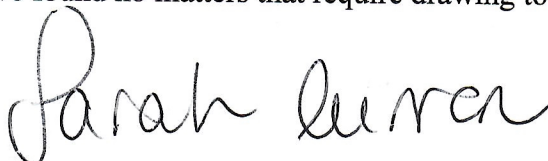
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. 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
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

Signed:



Sarah Curran, ACCA

Relevant professional qualification or body: The Association of Chartered Certified Accountants

Address: 63 Drumlough Road, Hillsborough, BT26 6PU

Date: 10th April 2024

Drumlough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105187

Accounts

**DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

**Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC105187)

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

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Direct Giving	2	48,403.34	49,942.22	-	98,345.56	87,335.02
Other Income	3	1,228.12	8,041.49	-	9,269.61	9,861.49
Investment Income	4	618.58	-	-	618.58	587.81
<hr/>						
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
<hr/>						
Total Receipts		50,250.04	57,983.71	-	108,233.75	97,784.32
<hr/>						
Payments						
Charitable activities:						
- Mission of the Congregation	5	(41,625.98)	(623.21)	-	(42,249.19)	(21,330.63)
- Donations to Missions & Charities	6	(1,200.00)	(9,746.84)	-	(10,946.84)	(8,095.75)
Property & Equipment	7	(3,552.53)	(19,569.98)	-	(23,122.51)	(60,498.69)
Income Generation & Governance	8	(798.60)	-	-	(798.60)	(1,274.00)
<hr/>						
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
<hr/>						
Total Payments		(47,177.11)	(29,940.03)	-	(77,117.14)	(91,199.07)
<hr/>						
Net receipts / (payments)		3,072.93	28,043.68	-	31,116.61	6,585.25
Transfers between funds	<i>in</i>	275.00	8,145.20	-	8,420.20	22,092.37
	<i>out</i>	(4,150.00)	(4,270.20)	-	(8,420.20)	(22,092.37)
<hr/>						
Net movement in funds		(802.07)	31,918.68	-	31,116.61	6,585.25
Funds brought forward		22,804.68	208,257.97	38,800.00	269,862.65	263,227.40
2021 Adjustment to credit uncashed cheque back to Sunday School Account & Fund Balances	11	-	-	-	-	50.00
Funds brought forward (adjusted to Bank & Cash balances only)		22,804.68	208,257.97	38,800.00	269,862.65	263,277.40
<hr/>						
Funds carried forward		22,002.61	240,176.65	38,800.00	300,979.26	269,862.65
<hr/>						

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Funds Reconciliation					
Bank and Cash at start of year <i>(see 2021 adjustment at end of SOFA)</i>	22,804.68	208,257.97	38,800.00	269,862.65	263,277.40
Net movement in funds	(802.07)	31,918.68	-	31,116.61	6,585.25
	-----	-----	-----	-----	-----
Bank and Cash at end of year	22,002.61	240,176.65	38,800.00	300,979.26	269,862.65
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				38,800.00	38,800.00
Bank Current Accounts				262,164.82	231,015.21
Cash in Hand				14.44	47.44
				-----	-----
				300,979.26	269,862.65
				=====	=====
Other Assets					
Fixed Assets – Note 9					
- Church Premises				534,600.00	540,200.00
- Fixtures, Fittings & Equipment				1,353.00	1,697.50
Investments – Note 10				256.64	279.63
<i>Gift Aid receivable on donations</i>				13,427.54	11,851.13
				-----	-----
				549,637.18	554,028.26
				=====	=====
Liabilities					
Loans				-	-
Other				-	-
				-----	-----
				-	-
				-----	-----

Approved by the Kirk Session at a meeting on _____ and signed on its behalf by

[Name] *David Gilson*

[Date] *26-1-2023*

[Name] *Wine [Signature]*

[Date] *26/01/2023.*

**DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DIRECT GIVING

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Regular giving	47,163.46	46,368.97	-	93,532.43	82,199.13
Gifts, Bequests & Donations	1,239.88	3,573.25	-	4,813.13	5,135.89
	-----	-----	-----	-----	-----
	48,403.34	49,942.22	-	98,345.56	87,335.02
	-----	-----	-----	-----	-----

**DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022**

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Congregational Activities	371.00	1,905.15	-	2,276.15	1,496.00
Other Sources	857.12	6,136.34	-	6,993.46	8,365.49
	-----	-----	-----	-----	-----
	1,228.12	8,041.49	-	9,269.61	9,861.49
	-----	-----	-----	-----	-----

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Deposit interest	612.91	-	-	612.91	582.35
General Investment Fund Dividend	5.67	-	-	5.67	5.46
	-----	-----	-----	-----	-----
	618.58	-	-	618.58	587.81
	-----	-----	-----	-----	-----

5. MISSION OF THE CONGREGATION (Charitable Activities)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Central Assessments	4,359.08	-	-	4,359.08	4,698.00
Minister's Stipend & Expenses	28,204.11	-	-	28,204.11	2,624.18
Other Ministry Staff Costs	1,749.00	-	-	1,749.00	9,379.75
Support Staff Costs	2,160.00	-	-	2,160.00	2,040.00
Congregational Activities	3,175.41	592.21	-	3,767.62	1,999.74
Other Local Costs	1,978.38	31.00	-	2,009.38	588.96
	-----	-----	-----	-----	-----
	41,625.98	623.21	-	42,249.19	21,330.63
	-----	-----	-----	-----	-----

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

6. DONATIONS TO MISSIONS & CHARITIES (Charitable Activities)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
United Appeal	-	5,135.00	-	5,135.00	5,448.00
Other PCI Schemes	600.00	2,644.57	-	3,244.57	2,028.75
Other Missions & Charities	600.00	1,967.27	-	2,567.27	619.00
	-----	-----	-----	-----	-----
	1,200.00	9,746.84	-	10,946.84	8,095.75
	-----	-----	-----	-----	-----

7. PROPERTY & EQUIPMENT

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Utilities & Equipment	3,535.73	-	-	3,535.73	3,562.47
Repairs & Maintenance	-	16,095.00	-	16,095.00	53,266.20
Insurances	16.80	3,474.98	-	3,491.78	3,670.02
	-----	-----	-----	-----	-----
	3,552.53	19,569.98	-	23,122.51	60,498.69
	-----	-----	-----	-----	-----

8. INCOME GENERATION & GOVERNANCE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Income Generation	539.40	-	-	539.40	902.00
Governance	259.20	-	-	259.20	372.00
	-----	-----	-----	-----	-----
	798.60	-	-	798.60	1,274.00
	-----	-----	-----	-----	-----

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

9. FIXED ASSETS

The congregation owns the Church premises situated at Raffertys Hill, Hillsborough, Co Down, BT26 6QB and the associated fixtures, fittings, and equipment.

The **Church Premises** comprise:

- a) church building and surrounding graveyard
- b) church hall and car park on opposite side of the road
- c) New church hall site (under construction)
- d) Manse property adjacent to graveyard

The value stated on the *Statement of Assets & Liabilities* under *Fixed Assets – Church Premises* only reflects a combined amount: for the land in (b) professional valuation (*revised Sep. 2019*) & (c) cost price, plus a depreciated amount for (d) professional valuation. The buildings in (a) & (b) were constructed in the 19th century and have been included at a zero book value.

The combined sum insured for all of the above (including contents) is £2,818,235.83 as at last renewal date, 31st October 2022.

The value stated on the *Statement of Assets & Liabilities* under *Fixed Assets – Fixtures, Fittings & Equipment* reflects a combined, depreciated amount for fixed assets less than 10 years old.

10. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation as at 31/12/2022.

	2022	2021
	£	£
General Investment Fund (James Hanna Bequest)	256.64	279.63
	-----	-----
	256.64	279.63
	-----	-----

11. 2021 ADJUSTMENT TO CREDIT UNCASHED CHEQUE BACK TO SUNDAY SCHOOL ACCOUNT & FUND BA

The figure of £50 in 2021 column concerns a Sunday School uncashed cheque, detailed in last year's accounts notes.

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Net Transfers In / (Out)	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	22,804.68	50,250.04	(47,177.11)	3,072.93	(3,875.00)	22,002.61
	-----	-----	-----	-----	-----	-----
	22,804.68	50,250.04	(47,177.11)	3,072.93	(3,875.00)	22,002.61
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building & Repair	46,992.84	10,898.84	(18,425.78)	(7,526.94)	-	39,465.90
New Hall	151,050.36	32,596.65	(1,144.20)	31,452.45	7,054.68	189,557.49
United Appeal	58.50	5,576.50	(5,135.00)	441.50	-	500.00
World Development Appeal	-	632.50	(632.50)	-	-	-
TEAR Fund	-	3.00	(203.52)	(200.52)	200.52	-
Moderator's Appeal	-	1,375.00	(1,375.00)	-	-	-
Children's Day	-	740.00	-	740.00	(740.00)	-
Retiring Offerings	-	1,123.75	(1,273.75)	(150.00)	150.00	-
Harvest	-	2,005.20	-	2,005.20	(2,005.20)	-
Midweek Fellowship	-	-	-	-	-	-
Sunday School/CLICK ¹¹	919.32	-	(722.31)	(722.31)	740.00	937.01
Choir	1,002.42	-	-	-	-	1,002.42
Graveyard	4,747.26	1,550.00	-	1,550.00	(1,000.00)	5,297.26
Youth Fellowship	220.27	-	-	-	-	220.27
Bowling Club	118.66	180.00	-	180.00	(125.00)	173.66
C.E. (Junior)	211.93	-	-	-	-	211.93
Table Tennis Club	113.45	170.00	-	170.00	(125.00)	158.45
V.I.P. Club	1,252.37	141.70	(65.40)	76.30	(175.00)	1,153.67
P.W.	1,570.59	990.57	(962.57)	28.00	(100.00)	1,498.59
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	208,257.97	57,983.71	(29,940.03)	28,043.68	3,875.00	240,176.65
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DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

Endowment Funds

Henry McAdam Bequest	100.00	-	-	-	-	100.00
Jane Hamilton Bequest	200.00	-	-	-	-	200.00
David Gibson	1,000.00	-	-	-	-	1,000.00
Samuel Carruth	500.00	-	-	-	-	500.00
William Young Memorial	500.00	-	-	-	-	500.00
Annie Gourley	500.00	-	-	-	-	500.00
Mary Heslip	1,000.00	-	-	-	-	1,000.00
John A Jess	30,000.00	-	-	-	-	30,000.00
George Wilkinson	5,000.00	-	-	-	-	5,000.00
	-----	-----	-----	-----	-----	-----
	38,800.00	-	-	-	-	38,800.00
	-----	-----	-----	-----	-----	-----
Total	269,862.65	108,233.75	(77,117.14)	31,116.61	0.00	300,979.26
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Drumlough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105187

Annual report

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC105187)

DRUMLOUGH 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 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Drumlough congregation of the Presbyterian Church in Ireland
5 Rafferty's Hill
Hillsborough
Co Down
BT26 6QB

Registered Charity in Northern Ireland (NIC105187)

CHARITY TRUSTEES

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

Mr Robert Cairns	Mr Samuel Kerr
Mr Andrew Catherwood	Rev László Orbán
Mr David Gibson	Mr Robert Spence
Mr Reginald Jess	Mr Ferris Sudlow
Mr Samuel Jordan	Mr William Young
Mr Thomas Jordan	
Mr William Jordan	

PRINCIPAL OFFICE BEARERS

Minister	Rev László Orbán
Clerk of Session	Mr David Gibson
Treasurer	Mr Nigel Murdock

INDEPENDENT EXAMINER

Mrs Sarah Curran
63 Drumlough Road
Hillsborough
Co Down
BT26 6PU

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

BANKERS

**Danske Bank
62-66 Bow Street
Lisburn
Co Antrim
BT26 1YS**

SOLICITORS

**Mc Farland Graham and McCombe
41-43 Bachelors Walk
Lisburn
Co Antrim
BT28 1XN**

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least twice in each year.

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 the votes 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. Drumlough congregation of the Presbyterian Church has been assigned to the Dromore 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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

Drumlough 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 statement is to bring glory to God and to enjoy Him through meaningful *worship*, caring *fellowship* and relevant *evangelism*. Because eternity matters...

- | | |
|------------|--|
| Worship | We worship God, Father, Son and Holy Spirit by: keeping the teaching of His word central and endeavouring to apply God's truth to our everyday lives; honouring Him in thoughtful and meaningful praise; uniting as a fellowship to pray diligently - adoring Him, thanking Him for His grace and praying for the people and work of Drumlough Church, for the work of mission both at home and overseas, for the needs of our community, the leaders of our country and for the world in which we live. |
| Fellowship | We promote fellowship by: providing opportunities for all ages to meet together; always being attentive to spiritual and material needs; learning more about God; encouraging one another to grow in our faith so that caring and loving friendships may develop. |
| Evangelism | We evangelise as a fellowship by: both prayerfully and practically being involved in the work of mission; reaching out to others through our own personal witness and our witness as a church whose desire is to see people turn to God through repentance and faith in Christ Jesus. |

DRUMLOUGH 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 three Sundays 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, worship and prayer meetings and has a wide range of organisations including

- Bowling Club
- C.L.I.C.K.
- Choir
- PW
- Table Tennis Club
- VIP Club
- Women's Fellowship
- Youth Fellowship

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon and the first Sunday in the month at 6.30pm. A prayer meeting has an attendance on average of 8 at 6pm, before the evening service. Prayer meeting also takes place every other Tuesday of the month at 8pm in the church manse. On average 8 people attend. During the week the Midweek Bible Study (Wednesday 8pm, shared with Anahilt) provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. Mission Partners also visit regularly at our Midweek. However, due to the ongoing restrictions of Covid not all group meetings recommenced until mid-2022. Sunday evening services resumed September 2022.

As well as our regular services during the year we conducted 1 marriage service, 2 sacraments of baptism and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 111 communicant members and 124 families connected with the congregation. The average week attendance at morning worship is 80.

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. CD recordings of our services and DVDs of special services are delivered to members of our congregation who are unable to attend due to health or age.

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

Mission and outreach

At a local level the congregation serves the over 50s in our community with the VIP Club. We reach out to children of our membership and the wider community through an annual Holiday Bible Club. At our midweek mission evenings we supported those guest speakers who spoke of the work they are doing around the world. We also supported global mission with other special offerings.

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 congregation 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, Sunday School project and any other special appeals.

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 congregations and the wider structures of the church.

General Assembly

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

Property

During 2022 work continued on the construction of a replacement church hall.

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

Organisations

Bowling Club

Our club started back after Covid on 27/09/2022 in the church hall with a good attendance. We met each Tuesday from this date until the end of December, we had 14 to 18 in attendance.

C.L.I.C.K.

The name C.L.I.C.K. stands for Children Learning in Christ's Kingdom. We meet during Sunday morning worship. Children are in church for 20 minutes and then leave for C.L.I.C.K. We open with prayer, then have singing, depending on numbers, before dividing into two young groups: Nursery to P3 – "Lambs" (Living As My Bible Says). P4-P7 – "Kids Roc" (Kids Reaching Our Community).

In each group a Bible lesson is taught, a worksheet and craft are completed. There are two teams of three people helping at C.L.I.C.K. on a monthly rota. There are 9 children on the roll. Average attendance is 5, highest was 7 and the lowest was 2. Secondary school age young people have their own group – Bible Class. 10 meet on selected Sundays, and have two leaders who rotate to teach them. Average attendance is 6.

We have special Family services throughout the year when all children and young people stay in church. Children take part in singing, reading, praying etc. in these services.

Dates of these Family services were:

27th March 2022 Mother's Day

17th April 2022 Easter Sunday

12th June 2022 Children's Day

18th December 2022 Nativity

Our special week for our children and young people was Monday 15th August to Friday 19th August 2022, 7pm – 9pm. All children in the local area were welcome to attend Holiday Bible Club.

Choir

Our church choir play a vital role in helping to lead worship every Sunday. We have a mixed choir of around 12 members attending. Since Covid, we now sit with the congregation and come together for special services. Approximately 12 choir members met in the church in September 2022 on a few Thursday evenings at 8pm. This was to practice Harvest songs for our special Harvest Services which were held on 09/10/2022 morning and evening. We again met on a few Thursday evenings in December to practice Christmas songs, accompanied by organ or piano, in preparation for our Carol Service. This was held on 18/12/2022. We enjoy serving God through music.

PW

PW met on the first Monday of January – April and October – December at 8pm with an average of 16 ladies in attendance. We had a varied program at the start of 2022 with members taking part and sharing special memories. In October we had ladies from our sister congregation, Annahilt, where Sharon Porter gave her testimony and baked scones. At Christmas we had Sammy Pollock and friends

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

who entertained us with songs and short stories and we all enjoyed a salad tea provided by the committee members.

Table Tennis Club

Each Monday between January and May, and September and December, our hall is used by the Table Tennis Club. Ten members were regular attenders. Two teams of four people (Team A and Team B) were entered into the East Down Churches League. Five of our members travelled to Newcastle for the 'Knockout Tournament.'

VIP Club

We are a group for the over 50's ladies and gentlemen who meet on the 3rd Thursday of each month 2:30 – 4:00pm. The VIP Club started back after Covid on the 20th October 2022 in the church hall with good attendance. We met on the third Thursday of each month until December. Average attendance was 20. We had guest speakers and a Christmas afternoon tea.

Women's Fellowship

On the 2nd and 4th Wednesday of each month between January and May, and September and December, our Women's Fellowship meet in the hall from 10am – 11:30am approximately. Our average attendance is 7, occasionally 11. We have deep, enlightening, and enjoyable bible study and discussion which takes up approx. half our time with the remainder spent in prayer.

Youth Fellowship

We met the 1st and 3rd Sunday of January to April and the 1st Sunday of September to December 2022. An average of 7 members a night from 12 – 18 years old from Drumlough and Annahilt. There are two leaders, one from each church. We held a fun day in September to encourage new members to come along. Laszlo made goulash and the ladies of both congregations provided desserts. We played a number of icebreaker games and got to know each other.

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.

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.

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

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

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

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

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

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

DRUMLOUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 104 contributors during the year [102 in previous year, 2021] donating a total of £39,311 (£37,576 in previous year, 2021)

Total Income of the congregation during the year was £108,234, compared to £97,784 in the previous year. The main reason for the change was due to recovery after the impact of Covid.

Total expenditure decreased from £91,199 to £77,117, due to a break in construction on the new hall.

(Increase in income was as expected – Covid restrictions lifted and many meetings, events etc. now taking place, and decreased expenditure as expected due to the break in construction on the new hall.)

STATEMENT OF TRUSTEE RESPONSIBILITIES

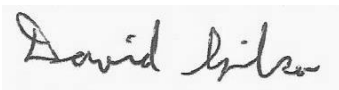
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations 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 26th January 2023 and signed on its behalf by

[Name]




David Gilson

[Date]

26-1-2023

[Name]



Wae Jada

[Date]

26/01/2023.

Drumlough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105187

Annual return

Independent examiner's report to the charity trustees of Drumlough Presbyterian Church

I report on the accounts of the Church for the year ended 31 December 2022.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.


My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed: 

Sarah Curran, ACCA

Relevant professional qualification or body: Association of Chartered Certified Accountants

Address: 63 Drumlough Road, Hillsborough, BT26 6PU

Date: 22nd February 2023