

# Drumbo Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105236

## Details

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**Status** Received

**Registered** 2016-08-09

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

## Contact

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**Address** 140 Saintfield Road  
Lisburn  
County Antrim  
BT27 6yn  
BT27 6YN

**Phone** 02892638555

**Email** [drumbopcoffice@gmail.com](mailto:drumbopcoffice@gmail.com)

**Website** [drumbochurch.org](http://drumbochurch.org)

## Activities

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**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

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£232,529	£178,813	£0	5

## Trustees

Name	Role	Appointed
Dr Chris Reid		
Helena Trimble		
Mr Alan Tougher		
Mr Andrew Miller		
Mr Ben Bovis		
Mr Denis Currie		
Mr Gary Ballantyne		
Mr John Tougher		
Mr Mark Milligan		
Mr Matthew Glenn		
Mr William Mccord		
Mrs Sandra Mccormick		
Rev Adrian Mclernon		

**Drumbo Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105236

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# Accounts

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**Receipts and payments accounts**

For the period from	01/01/2024	To	31/12/2024
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**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
General Funds	181,299		-	181,299	147,150
Property/Building Fund		19,381	-	19,381	19,392
Missions & Charity Fund		14,831	-	14,831	18,475
Sunday School Fund		40	-	40	380
Presbyterian Women		5,344	-	5,344	6,272
Girls Brigade		1,466	-	1,466	605
Boys Brigade		1,910	-	1,910	1,437
Graveyard receipts		14,885	-	14,885	15,279
Other organisations		714	-	714	872
	-	-	-	-	-
	-	-	-	-	-
<b>A1 Sub total</b> (Gross income for the Annual Return)	<b>181,299</b>	<b>58,570</b>	<b>-</b>	<b>239,869</b>	<b>209,861</b>
<b>A2 Asset and investment sales</b> (see tables 1 and 2 in section 7 of the guidance).					
	-	-	-	-	-
	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>181,299</b>	<b>58,570</b>	<b>-</b>	<b>239,869</b>	<b>209,861</b>
<b>A3 Payments</b>					
General Funds	132,137		-	132,137	123,485
Property/Building Fund		20,680	-	20,680	10,117
Missions & Charity Fund		18,906	-	18,906	27,344
Sunday School Fund		2,280	-	2,280	2,261
Presbyterian Women		5,851	-	5,851	6,302
Girls Brigade		1,353	-	1,353	2,143
Boys Brigade		3,326	-	3,326	962
Graveyard expenses		959	-	959	1,446
Other organisations		1,211	-	1,211	1,267
	-	-	-	-	-
<b>A3 Sub total</b>	<b>132,137</b>	<b>54,567</b>	<b>-</b>	<b>186,704</b>	<b>175,327</b>
<b>A4 Asset and investment purchases</b> (see tables 1 and 2 in section 7 of the guidance)					
	-	-	-	-	-
	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>132,137</b>	<b>54,567</b>	<b>-</b>	<b>186,704</b>	<b>175,327</b>
<b>Net of receipts/(payments)</b>	<b>49,162</b>	<b>4,003</b>	<b>-</b>	<b>53,165</b>	<b>34,535</b>
A5 Transfers between funds	143	143	-	-	-
A6 Cash funds last year end	40,764	18,213	-	58,977	24,442
<b>Cash funds this year end</b>	<b>90,069</b>	<b>22,073</b>	<b>-</b>	<b>112,142</b>	<b>58,977</b>

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Finance Team  
Alan Dorman

Agreed by Kirk Session of Drumbo Presbyterian Church  
on 18th March 2025  
Achran McLeam : Minister Alan Dorman : Treasurer Team

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
<b>B1 Cash funds</b>	Ulster Bank Current Account	90,069	19,724		109,793	55,941
	Organisations		2,349		2,349	3,036
					-	
					-	
					-	
					-	
					-	
		<b>Total cash funds</b>	<b>90,069</b>	<b>22,073</b>	<b>-</b>	<b>112,142</b>

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
<b>B2 Other monetary assets</b>	Gift aid	-	-	-	-	11,913
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>					<b>11,913</b>

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
<b>B3 Investment assets</b>	RBS/HSBC Shares		-	14,008	14,020
			-	-	-
			-	-	-
			-	-	-
	<b>Total</b>		<b>-</b>	<b>14,008</b>	<b>14,020</b>

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
<b>B4 Assets retained for the charity's own use</b>	Church Building & Manse		-	3,871,189	3,871,189
	Fixtures & Fittings		-	5,000	5,000
			-	-	-
			-	-	-
			-	-	-
		<b>Total</b>		<b>-</b>	<b>3,876,189</b>

	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
<b>B5 Liabilities</b>	None			-	-
				-	-
				-	-
				-	-
		<b>Total</b>			<b>-</b>

Signed by one or two trustees on behalf of all the trustees

Signature: \_\_\_\_\_ Print Name: \_\_\_\_\_ Date of approval: \_\_\_\_\_

Agreed by Kirk Session of Drumbo Presbyterian Church  
 on 18th March 2025  
 Adrian McEwen : Minister  
 Alan Dorman : Finance Team Page 2 of 2

**Drumbo Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105236

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# Accounts

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## Receipts and payments accounts

For the period from	01/01/2023	To	31/12/2023	
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
General Funds	147,150	-	-	147,150	107,969
Property/Building Fund	-	19,392	-	19,392	24,844
Missions & Charity Fund	-	18,475	-	18,475	23,613
Sunday School Fund	-	380	-	380	197
Presbyterian Women	-	6,272	-	6,272	-
Girls Brigade	-	605	-	605	-
Boys Brigade	-	1,437	-	1,437	-
Graveyard receipts	-	15,279	-	15,279	20,565
Other organisations	-	872	-	872	5,495
	-	-	-	-	-
	-	-	-	-	-
<b>A1 Sub total</b> (Gross income for the Annual Return)	147,150	62,711	-	209,861	182,683
<b>A2 Asset and investment sales</b> <i>(see tables 1 and 2 in section 7 of the guidance)</i>					
	-	-	-	-	-
	-	-	-	-	-
<b>A2 Sub total</b>	-	-	-	-	-
<b>Total receipts</b>	147,150	62,711	-	209,861	182,683
<b>A3 Payments</b>					
General Funds	123,485	-	-	123,485	113,466
Property/Building Fund	-	10,117	-	10,117	61,789
Missions & Charity Fund	-	27,344	-	27,344	23,727
Sunday School Fund	-	2,261	-	2,261	502
Presbyterian Women	-	6,302	-	6,302	-
Girls Brigade	-	2,143	-	2,143	-
Boys Brigade	-	962	-	962	-
Graveyard expenses	-	1,446	-	1,446	712
Other organisations	-	1,267	-	1,267	5,258
	-	-	-	-	-
<b>A3 Sub total</b>	123,485	51,842	-	175,327	205,454
<b>A4 Asset and investment purchases</b> <i>(see tables 1 and 2 in section 7 of the guidance)</i>					
	-	-	-	-	-
	-	-	-	-	-
<b>A4 Sub total</b>	-	-	-	-	-
<b>Total payments</b>	123,485	51,842	-	175,327	205,454
<b>Net of receipts/(payments)</b>	23,666	10,869	-	34,535	-
<b>A5 Transfers between funds</b>	-	-	-	-	-
<b>A6 Cash funds last year end</b>	17,098	7,344	-	24,442	47,213
<b>Cash funds this year end</b>	40,764	18,213	-	58,977	24,442

Drumbo Presbyterian Church -

Period end date: 31/12/2023

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
<b>B1 Cash funds</b>	Ulster Bank Current Account	40,764	15,177		55,941	24,442
	Organisations		3,036		3,036	
					-	
					-	
					-	
					-	
					-	
					-	
	<b>Total cash funds</b>	<b>40,764</b>	<b>18,213</b>	<b>-</b>	<b>58,977</b>	<b>24,442</b>

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
<b>B2 Other monetary assets</b>	Gift aid	-	-	-	11,913	8,635
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>				<b>11,913</b>	<b>8,635</b>

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
<b>B3 Investment assets</b>	RBS/HSBC Shares		-	14,020	12,856
			-	-	-
			-	-	-
	<b>Total</b>		<b>-</b>	<b>14,020</b>	<b>12,856</b>

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
<b>B4 Assets retained for the charity's own use</b>	Church Building & Manse		-	3,871,189	3,871,189
	Fixtures & Fittings		-	5,000	5,000
			-	-	-
			-	-	-
			-	-	-
			-	-	-
	<b>Total</b>		<b>-</b>	<b>3,876,189</b>	<b>3,876,189</b>

	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
<b>B5 Liabilities</b>	None			-	-
				-	-
				-	-
				-	-
				-	-
	<b>Total</b>			<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

**Drumbo Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105236

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# Annual report

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

**Trustees Annual Report**

**For the year ended 31 December 2023**

**Registered Charity in Northern Ireland (NIC105236)**

# **DRUMBO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

## **TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31<sup>st</sup> December 2023 including a Statement of Assets and Liabilities as at that date.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

Drumbo congregation of the Presbyterian Church in Ireland

123 Drumbo Road, Drumbo, Lisburn BT27 5TX

Registered Charity in Northern Ireland (NIC 105236)

## **CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were Trustees at the date of this report were the Minister; Rev. Adrian McLernon and:

Gary Ballantyne  
Samuel Connery  
Denis Currie  
Matthew Glenn

David Hunter  
Roy Irwin  
William McCord

Mark Milligan  
Chris Reid  
Helena Trimble

## **PRINCIPAL OFFICE BEARERS**

Minister:	Rev. Adrian McLernon
Clerk of Session:	Denis Currie
Committee Secretary:	Desmond Shortt
Treasurer:	Alan Dorman

## **INDEPENDENT EXAMINER**

Kelly Gillespie – Chartered Accountant  
39 Church Street, Ballynahinch, Co. Down BT24 8AF

## **BANKERS**

Ulster Bank Limited  
Belfast City Office  
Belfast BT1 1UB

## **SOLICITORS**

W.G. Maginess & Son  
68 Bow Street, Lisburn BT28 1A

## **DRUMBO 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 Lord's Supper is observed on several occasions during the year and all those who love the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible Study meetings and has a wide range of organisations including

- Presbyterian Women
- Sunday Children's & Young Peoples Ministry
- Discipleship Groups
- Youth Fellowship – Seniors Fellowship
- Parents and Toddlers – Youth Club
- Bowling Fellowship – Badminton Club
- Uniformed Organisations of Girls Brigade and Boys Brigade

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and Prayer**

The congregation normally meets for worship each Sunday at 11am. During the week Bible Study Groups provide an opportunity for members to meet together for fellowship, to study the Scriptures and for a time of prayer.

As well as our regular services in 2023 we conducted 2 marriage services and 12 funeral services, seeking to bring comfort to those who had been bereaved.

At 31<sup>st</sup> December 2023 there were 175 communicant members and 298 families connected with the congregation. The average weekly attendance at morning worship was 150.

#### **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.

#### **Mission and Outreach**

At a local level the congregation seeks to impact and support the community, through allowing the use of its facilities and resources. At a wider level, the congregation usually sends out a team to another country each year, to help with building and maintenance projects.

## **DRUMBO 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 Minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated Meetings of the Kirk Session are held at least 6 times per 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 those who vote.

##### **Presbytery**

Under the Presbyterian Church in Ireland form of governance 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. Drumbo congregation of the Presbyterian Church in Ireland has been assigned to Dromore Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of the 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.

## **DRUMBO 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 constituted during 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

Drumbo congregation 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 the Holy Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purpose is, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- Is increasingly characterised by love for God and love and concern for others;
- Is committed to the historic Christian Gospel as revealed in the Bible;
- Is relevant to people of this time and place

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another
- An inter-generational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward Looking Community: where we want the blessings of God that belong to us in the Gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## **DRUMBO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (CONT'D)**

Sunday School meets each Sunday with up to 30 children of school age in attendance. Several house groups meet weekly for Bible Study, in addition to the Wednesday Morning Bible Study with overall weekly attendance of up to 55. On one morning each week our Hall is used by our Parents' and Toddlers Group, with up to 20 parents/carers in attendance with their children.

### **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.

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 Larger and Shorter Catechisms) leading to the 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, lonely 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.

## **DRUMBO CONGREGATION IOF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (CONT'D)**

The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland and Worldwide, which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public. The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

### **FINANCIAL REVIEW**

The congregation's main source of income is from members' contributions through the Weekly Freewill Offering. There were 265 recorded families contributing during the year 2023 donating a total of £102,276.80 (£84,442.00 in 2022).

Total income of the congregation during the year 2023 was £202,023.83

Total expenditure was £164,653.56)

### **STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64 (3) of the Charities Act (Northern Ireland) 2008 to prepare receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 16<sup>th</sup> April 2024 and signed on its behalf by

Denis Currie

Rev Adrian McLernon



**Drumbo Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105236

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# Annual return

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## **Independent examiner's report to the charity trustees of Drumbo Presbyterian Church.**

I report on the accounts of Drumbo Presbyterian Church for the year ended 31 December 2023, which are set out on pages 1 to 2.

### **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:

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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: 

Name: Kelly Gillespie

Relevant professional qualification or body: Chartered Accountants Ireland

Address: 39 Church Street, Ballynahinch, Co Down, N Ireland, BT24 8AF

Date: 11/4/24.

**Drumbo Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105236

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# Accounts

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# **DRUMBO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**DRUMBO 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
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	106,165	50,495	0	156,660	153,491
Charitable activities	3	0	3,380	0	3,380	1,620
Other trading activities	4	1,655	20,692	0	22,347	8,382
Investment Income	5	149	147	0	296	288
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		107,969	74,714	0	182,683	163,781
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	401	0	0	401	357
Charitable activities	8	113,065	91,988	0	205,053	132,446
Other	9	0	0	0	0	0
		-----	-----	-----	-----	-----
		113,466	91,988	0	205,454	132,803
Purchase of fixed assets		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		113,466	91,988	0	205,454	132,803
		-----	-----	-----	-----	-----
Net receipts / (payments)		(5,497)	(17,274)	0	(22,771)	30,978
Investments revalued						
Transfers between funds		(3,218)	3,218	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		(8,715)	(14,056)	0	(22,771)	30,978
Funds brought forward		25,813	21,400	0	47,213	16,235
Deduct non cash/bank related Endowment Funds (see note 13)		0	0	0	0	0
		-----	-----	-----	-----	-----
Funds carried forward	12	17,098	7,344	0	24,442	47,213
		=====	=====	=====	=====	=====

**DRUMBO 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
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	25,813	21,400	0	47,213	16,235
Deduct non cash/bank related Endowment Funds (see note 13)				0	0
Net movement in funds	(8,715)	(14,056)	0	(22,771)	30,978
	-----	-----	-----	-----	-----
Bank and Cash at end of year	17,098	7,344	0	24,442	47,213
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Ulster Bank Business Loan				0	(882)
Bank Current Accounts				24,442	48,095
Cash in Hand				0	0
				-----	-----
				24,442	47,213
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Buildings - value insured				3,871,189	3,601,107
- Fixtures, Fittings & Equipment				5,000	2,524
- Vehicles				0	0
Investments – Note 11				12,856	14,008
Gift Aid receivable on donations				8,635	8,823
				-----	-----
				3,897,680	3,626,462
				=====	=====
<b>Liabilities</b>					
Loans				0	0
No other known liabilities				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 21st March 2023 and signed on its behalf by

Denis Currie

Rev Adrian McLernon

**DRUMBO 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. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving:					
Loose collections	441	462	0	903	472
Donations and gifts	88,838	42,006	0	130,844	125,797
Gift Aid	16,886	8,027	0	24,913	26,722
Legacies and bequests	0	0	0	0	500
	-----	-----	-----	-----	-----
	106,165	50,495	0	156,660	153,491
	-----	-----	-----	-----	-----

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

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Income from charitable activities					
Weddings and funerals	0	0	0	0	0
Fundraising events	0	3,100	0	3,100	1,620
Membership fees	0	280	0	280	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	3,380	0	3,380	1,620
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Letting of premises	1,295	0	0	1,295	152
Graveyard income	0	20,260	0	20,260	8,230
Sale of magazines and hoodies	360	432	0	792	0
	-----	-----	-----	-----	-----
	1,655	20,692	0	22,347	8,382
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Deposit interest	0	2	0	2	2
General Investment Fund	140	145	0	285	273
Wayleave	9	0	0	9	13
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	1,349	147	0	296	288
	-----	-----	-----	-----	-----

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

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**7. PAYMENTS FOR RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
FWO envelopes	401	0	0	401	357
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
	401	0	0	401	357
	-----	-----	-----	-----	-----

**8. PAYMENTS FOR CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	11,090	0	0	11,090	10,768
Presbytery fees	808	0	0	808	790
Ministry and support staff costs	72,889	0	0	72,889	70,064
Congregational running expenses	28,528	66,964	0	95,492	35,791
Donations to Missions & charities	0	25,024	0	25,024	15,033
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	113,315	91,988	0	205,303	132,446
	-----	-----	-----	-----	-----

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

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the church premises with adjacent graveyard situated at 123 Drumbo Road, the new hall at 122 Drumbo Road, the sexton's house at 124 Drumbo Road and the manse at 70 Pinehill Road, Drumbo, together with the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,876,189.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

	2022	2021
	£	£
P.C.I. General Investment Fund	12,856	14,008
Property	0	0
Other investments	0	0
	-----	-----
	12,856	14,008
	-----	-----

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

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfers and Adjs.</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	25,813	107,969	113,466	20,316	(3,218)	17,098
	-----	-----	-----	-----	-----	-----
	25,813	107,969	113,466	20,316	(3,218)	17,098
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Congregational Property Funds	15,207	45,409	62,501	(1,885)	0	(1,885)
Cong. Missions & Charities Funds	1,169	23,613	23,727	1,055	2,813	3,868
Cong. Organisations Funds	5,024	5,495	5,258	5,261	100	5,361
Sunday School	0	197	502	(305)	305	0
	-----	-----	-----	-----	-----	-----
	21,400	74,714	91,988	4,126	3,218	7,344
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Permanent Endowments	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>47,213</b>	<b>120,123</b>	<b>205,454</b>	<b>24,442</b>	<b>0</b>	<b>24,442</b>
	-----	-----	-----	-----	-----	-----

**13. ENDOWMENT FUNDS**

The congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds, which the congregation holds, in particular investments, are disclosed on the Statement of Assets and Liabilities .

**Drumbo Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105236

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# Annual report

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

**Trustees Annual Report**

**For the year ended 31 December 2022**

**Registered Charity in Northern Ireland (NIC105236)**

# **DRUMBO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

## **TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31<sup>st</sup> December 2022 including a Statement of Assets and Liabilities as at that date.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

Drumbo congregation of the Presbyterian Church in Ireland

123 Drumbo Road, Drumbo, Lisburn BT27 5TX

Registered Charity in Northern Ireland (NIC 105236)

## **CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were Trustees at the date of this report were the Minister; Rev. Adrian McLernon and:

Gary Ballantyne

Denis Currie

Roy Irwin

William McCord

Chris Reid

Matthew Glenn

David Hunter

Mark Milligan

Helena Trimble

## **PRINCIPAL OFFICE BEARERS**

Minister

Clerk of Session

Committee Secretary

Treasurer

Rev. Adrian McLernon

Denis Currie

Desmond Shortt

## **INDEPENDENT EXAMINER**

David Brewerton

## **BANKERS**

Ulster Bank Limited

Belfast City Office

Belfast BT1 1UB

## **SOLICITORS**

W.G. Maginess & Son

68 Bow Street, Lisburn BT28 1AL

## **DRUMBO 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 Lord's Supper is observed on several occasions during the year and all those who love the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible Study meetings and has a wide range of organisations including

- Presbyterian Women
- Sunday School
- Youth Fellowship – Seniors Fellowship
- Parents and Toddlers – Youth Club
- Bowling Fellowship – Badminton Club
- Uniformed Organisations of Girls Brigade and Boys Brigade

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and Prayer**

The congregation normally meets for worship each Sunday at 11am. During the week Bible Study Groups provide an opportunity for members to meet together for fellowship, to study the Scriptures and for a time of prayer.

As well as our regular services in 2022 we conducted 2 marriage services and 11 funeral services, seeking to bring comfort to those who had been bereaved.

At 31<sup>st</sup> December 2022 there were 175 communicant members and 276 families connected with the congregation. The average weekly attendance at morning worship was 150.

#### **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.

#### **Mission and Outreach**

At a local level the congregation seeks to impact and support the community, through allowing the use of its facilities and resources. At a wider level, the congregation usually sends out a team to another country each year, to help with building and maintenance projects.

## **DRUMBO 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 Minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated Meetings of the Kirk Session are held at least 6 times per 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 those who vote.

##### **Presbytery**

Under the Presbyterian Church in Ireland form of governance 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. Drumbo congregation of the Presbyterian Church in Ireland has been assigned to Dromore Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of the 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.

## **DRUMBO 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 constituted during 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

Drumbo congregation 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 the Holy Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purpose is, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- Is increasingly characterised by love for God and love and concern for others;
- Is committed to the historic Christian Gospel as revealed in the Bible;
- Is relevant to people of this time and place

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another
- An inter-generational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward Looking Community: where we want the blessings of God that belong to us in the Gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## **DRUMBO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (CONT'D)**

Sunday School meets each Sunday with up to      children of school age in attendance. Several house groups meet weekly for Bible Study, in addition to the Wednesday Morning Bible Study with overall weekly attendance of up to      . On one morning each week our Hall is used by our Parents' and Toddlers Group, with up to      parents/carers in attendance with their children.

### **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.

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 Larger and Shorter Catechisms) leading to the 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, lonely 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.

## **DRUMBO CONGREGATION IOF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (CONT'D)**

The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland and Worldwide, which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public. The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

### **FINANCIAL REVIEW**

The congregation's main source of income is from members' contributions through the Weekly Freewill Offering. There were      recorded families contributing during the year 2022 (189 in 2021) donating a total of      (£83,390 in 2021).

Total income of the congregation during the year 2022 was      compared to £163,781 in the previous year.

Total expenditure was      (£132,803 in 2021)

### **STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64 (3) of the Charities Act (Northern Ireland) 2008 to prepare receipts and payment account and a statement of assets and liabilities.

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

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

Denis Currie

Rev Adrian McLernon



**Drumbo Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105236

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# Annual return

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# **DRUMBO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Independent Examiner's Report on Financial Statements  
for the year ended 31st December 2022**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DRUMBO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the church for the year ended 31<sup>st</sup> December 2022, which are set out on pages 1 to 8.

### **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 church, and seeking explanations from you as charity trustees concerning any such matters 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.

David Brewerton 20<sup>th</sup> March 2023