2nd Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105308

Details

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

Contact

Address	62 Irish Green Street Limavady County Londonderry Bt49 9an BT49 9AN
Phone	028 7776 2151

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
2024-12-31	£118,639	£121,748	£0	2

Trustees

Name	Role	Appointed
Geoffrey Jones		
Heather Hood		
Ian Martin		
Mervyn Hood		
Mervyn Quigg		
William Clyde		
William John Ely		

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2nd Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105308

Accounts

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
Receipts						
Donations and legacies	2	62125	37126	0	99251	98923
Charitable activities	3	0	5268	0	5268	3400
Other trading activities	4	5861	5009		10870	11098
Investment Income	5	749	499		1248	992
Other	6	1797	205		2002	6847
Sale Of Investments						
Sale Of Fixed Assets						
Loans Received						
Total Receipts		70532	48107	0	118639	121260
Payments						
Raising Funds	7	730	371		1101	5813
Charitable activities	8	77656	42991		120647	126298
Investment Costs						
Other	9	0	0		0	0
Purchase Of Investments						
Purchase Of Fixed Assets						
Loan Repayments						
Total Payments		78386	43362	0	121748	132111
Net Receipts/(Payments)		-7854	4745	0	-3109	-10851
Transfers between Funds		5110	-5110		0	0
Net movement of funds		-2744	-365	0	-3109	-10851
Reconciliation of funds						
Total funds brought forward		70771	50147	31107	152025	162876
Total funds carried forward	12	68027	49782	31107	148916	152025

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES
for the year ended 31st December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank And Cash At Start Of Year	70771	50147	31107	152025	162876
Net Movement In Funds	-2744	-365	0	-3109	-10851
Bank And Cash At End Of Year	68027	49782	31107	148916	152025
Bank And Cash Balances					
Bank Deposit Accounts				18,808	18,808
Bank Current Accounts				98,794	101,956
Cash In Hand				207	154
				117,809	120,918
Other Assets					
Fixed Assets- Note 10					
Church Premises					
Fixtures Fittings & Equipment					
Vehicles					
Investments - Note 11				31,107	31,107
Gift Aid receivable On Donations					
				31107	31107
Liabilities					
Loans					
Other					

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

Geoffrey Jones.
26/10/25.

NAME

DATE

NAME

DATE 26/10/25

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250000 the congregation has elected in accordance with the provisions in The Charities (Accounts and Reports Regulations Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

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

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Recorded Giving :	49036	15083	0	64119	66498
Loose Collections	1333	9421	0	10754	12101
Donations And Gifts	110	10476	0	10586	7599
Gift Aid	11146	2146	0	13292	12725
Legacies And Bequests	500	0	0	500	0
	62125	37126	0	99251	98923

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from Charitable Activities	0	0	0	0	0
Fees from Weddings and Funerals	0	0	0	0	0
Grants	0	5268	0	5268	3400
	0	5268	0	5268	3400

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Fundraising Events	508	5009		5517	5018
Letting Of Premises	5353	0		5353	6080
Trading Income	0	0		0	0
	5861	5009	0	10870	11098

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Deposit Interest	220	27		247	238
General Investment Fund	0	0		0	0
Property Rents	0	0		0	0
Other Investment Income	529	472		1001	754
	749	499	0	1248	992

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Proceeds on sale of fixed assets and investments	0	0		0	0
Insurance Claims	0	0		0	0
Myroe Presbyterian Church	1417	205		1622	5857
Other Income	380	0		380	990
	1797	205	0	2002	6847

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
FWO Envelopes	730	291		1021	980
Fundraising Events	0	80		80	4833
	730	371	0	1101	5813

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
General Assembly Assessments	13314	0	0	13314	12774
Presbytery Fees	404	0	0	404	408
Ministry and Support Staff Costs	46253	0	0	46253	44069
Utilities	8679	0	0	8679	8048
Insurances	3882	0	0	3882	3577
Congregational Running Expenses	5024	448	0	5472	4867
Repair & Maintenance	0	10759	0	10759	25131
Organisations Running Expenses	0	14581	0	14581	9365
Donations to Missions and Charities	100	13477	0	13577	14075
Governance Costs	0	3726	0	3726	3984
	77656	42991	0	120647	126298

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Investment Properties Expenses	0	0		0	0
	0	0	0	0	0

10. FIXED ASSETS

The congregation owns the Church premises situated at 58 Irish Green Street Limavady and the associated fixtures, fittings, plant and machinery. These have an insurance value of £5323269 at the last renewal date 31st October 2024.

11. INVESTMENTS

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

	2024 £	2023 £
General Investment Fund	0	0
Property	0	0
Other Investments	31,107	31,107
	31107	31107

10. FUND BALANCES

(1) Unrestricted Funds

	2024 £	2023 £
General Fund	39521	42765
General Fund (Bequest)	28506	28006
	68027	70771

(11) Restricted Funds

	2024 £	2023 £
Property Fund	27184	29573
Property Fund (Bequest)	13220	13220
Missions And Charities Fund	0	0
Sunday School	0	0
Catering Fund	501	495
McKay Trust	0	0
Flower Fund	120	120
Open Door Café & Fellowship Lunch	54	58
Music Group	72	72
Presbyterian Women	572	393
Boys Brigade	2710	1142
Girls Brigade	2281	2275
Parent & Toddler	914	828
Choir	88	88
Bowling Club	1596	1384
Bits & Bobs Craft Group	470	499
Ladies Afternoon Bowls	0	0
	49782	50147

(111) Endowment Funds

	2024 £	2023 £
General Fund	11330	11330
Property Fund	12888	12888
Sunday School	3385	3385
McKay Trust	1043	1043
Endowments for Others	2461	2461
	31107	31107

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

10. FUND BALANCES

(1V) Reconciliation OF MOVEMENT OF FUNDS

Unrestricted Funds	Balance at Start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at End £
General Fund	42765	70032	78386		5110	39521
General Fund (Bequest)	28006	500				28506
	70771	70532	78386	0	5110	68027
Restricted Funds						
Property Fund	29573	7661	11050		1000	27184
Property Fund (Bequest)	13220	0	0		0	13220
Missions And Charities Fund	0	9712	9712		0	0
Sunday School	0	176	181		5	0
Catering Fund	495	1650	267		-1377	501
McKay Trust	0	23	0		-23	0
Flower Fund	120	0	0		0	120
Open Door Café & Fellowship	58	9375	6164		-3215	54
Music Group	72	0	0		0	72
Presbyterian Women	393	2547	2168		-200	572
Boys Brigade	1142	7183	5315		-300	2710
Girls Brigade	2275	7552	7346		-200	2281
Parent & Toddler	828	913	827		0	914
Choir	88	0	0		0	88
Bowling Club	1384	1158	246		-700	1596
Bits & Bobs Craft Group	499	157	86		-100	470
Ladies Afternoon Bowls	0	0	0		0	0
	50147	48107	43362	0	-5110	49782
Endowment Funds						
General Fund	11330					11330
Property Fund	12888					12888
Sunday School	3385					3385
McKay Trust	1043					1043
Endowments for Others	2461					2461
	31107	0	0	0	0	31107
TOTAL	152025	118639	121748	0	0	148916

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

Fund Balances	2024	2023
Cash in Hand	207	154
Progressive Building Society 1 Year Fixed Bond	13,030	13,030
Progressive Building Society 2 Year Fixed Bond	30,107	30,107
Virgin Money Deposit Account	6,778	6,778
Deposits	49,915	49,915
Danske Bank Current Account	90,244	95,370
Presbyterian Women Bank Account	515	393
Boys Brigade Bank Account	2,710	1,142
Girls Brigade Bank Account	2,281	2,275
Parent & Toddler Group Bank Account	914	829
Bowling Club Bank Account	1,596	1,384
Bits & Bobs Craft Group Bank Account	470	499
Choir Account	64	64
Current Accounts	98,794	101,956
Total	148,916	152,025

2nd Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105308

Accounts

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 20223

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
Receipts						
Donations and legacies	2	62424	36499	0	98923	91174
Charitable activities	3	0	3400	0	3400	3400
Other trading activities	4	6080	5018		11098	7788
Investment Income	5	635	357		992	390
Other	6	2272	4575		6847	3829
Sale Of Investments						
Sale Of Fixed Assets						
Loans Received						
Total Receipts		71411	49849	0	121260	106581
Payments						
Raising Funds	7	700	5113		5813	999
Charitable activities	8	73373	52925		126298	100521
Investment Costs						
Other	9	0	0		0	0
Purchase Of Investments						
Purchase Of Fixed Assets						
Loan Repayments						
Total Payments		74073	58038	0	132111	101520
Net Receipts/(Payments)		-2662	-8189	0	-10851	5061
Transfers between Funds		3511	-3511		0	0
Net movement of funds		849	-11700	0	-10851	5061
Reconciliation of funds						
Total funds brought forward		69922	61847	31107	162876	157815
Total funds carried forward	12	70771	50147	31107	152025	162876

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES
for the year ended 31st December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank And Cash At Start Of Year	69922	61847	31107	162876	157815
Net Movement In Funds	849	-11700	0	-10851	5061
Bank And Cash At End Of Year	70771	50147	31107	152025	162876
Bank And Cash Balances					
Bank Deposit Accounts				18,808	18,808
Bank Current Accounts				101,956	112,865
Cash In Hand				154	96
				120,918	131,769
Other Assets					
Fixed Assets- Note 10					
Church Premises					
Fixtures Fittings & Equipment					
Vehicles					
Investments - Note 11				31,107	31,107
Gift Aid receivable On Donations					
				31107	31107
Liabilities					
Loans					
Other					

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

J. Geoffrey Lamb NAME [illegible] NAME

15/10/24 DATE 17/10/24. DATE

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250000 the congregation has elected in accordance with the provisions in The Charities (Accounts and Reports Regulations Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

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

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Recorded Giving :	50543	15955	0	66498	69993
Loose Collections	875	11226	0	12101	3909
Donations And Gifts	170	7429	0	7599	928
Gift Aid	10836	1889	0	12725	14169
Legacies And Bequests	0	0	0	0	2175
	62424	36499	0	98923	91174

NOTES TO THE ACCOUNTS (cont'd)
31st December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from Charitable Activities	0	0	0	0	0
Fees from Weddings and Funerals	0	0	0	0	0
Grants	0	3400	0	3400	3400
	0	3400	0	3400	3400

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fundraising Events	0	5018		5018	2640
Letting Of Premises	6080	0		6080	5148
Trading Income	0	0		0	0
	6080	5018	0	11098	7788

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Deposit Interest	226	12		238	257
General Investment Fund	0	0		0	0
Property Rents	0	0		0	0
Other Investment Income	409	345		754	133
	635	357	0	992	390

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Proceeds on sale of fixed assets and investments	0	0		0	0
Insurance Claims	0	0		0	0
Myroe Presbyterian Church	1312	4545		5857	3529
Other Income	960	30		990	300
	2272	4575	0	6847	3829

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
FWO Envelopes	700	280		980	999
Fundraising Events	0	4833		4833	0
	700	5113	0	5813	999

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
General Assembly Assessments	12774	0	0	12774	12103
Presbytery Fees	408	0	0	408	404
Ministry and Support Staff Costs	44069	0	0	44069	41020
Utilities	8048	0	0	8048	6891
Insurances	3577	0	0	3577	3572
Congregational Running Expenses	4497	370	0	4867	4242
Repair & Maintenance	0	25131	0	25131	9982
Organisations Running Expenses	0	9365	0	9365	7590
Donations to Missions and Charities	0	14075	0	14075	10615
Governance Costs	0	3984	0	3984	4102
	73373	52925	0	126298	100521

NOTES TO THE ACCOUNTS (cont'd)
31st December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2021 £
Investment Properties Expenses	0	0		0	0
	0	0	0	0	0

10. FIXED ASSETS

The congregation owns the Church premises situated at 58 Irish Green Street Limavady and the associated fixtures, fittings, plant and machinery. These have an insurance value of £5069780 at the last renewal date 31st October 2023.

11. INVESTMENTS

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

	2023 £	2022 £
General Investment Fund	0	0
Property	0	0
Other Investments	31,107	31,107
	31107	31107

10. FUND BALANCES

(1) Unrestricted Funds

	2023 £	2022 £
General Fund	42765	41916
General Fund (Bequest)	28006	28006
	70771	69922

(11) Restricted Funds

	2023 £	2022 £
Property Fund	29573	42483
Property Fund (Bequest)	13220	13220
Missions And Charities Fund	0	0
Sunday School	0	0
Catering Fund	495	499
McKay Trust	0	0
Flower Fund	120	120
Youth Fellowship	58	0
Music Group	72	72
Presbyterian Women	393	673
Boys Brigade	1142	574
Girls Brigade	2275	2065
Parent & Toddler	828	858
Choir	88	88
Bowling Club	1384	1022
Bits & Bobs Craft Group	499	173
Ladies Afternoon Bowls	0	0
	50147	61847

(111) Endowment Funds

	2023 £	2022 £
General Fund	11330	11330
Property Fund	12888	12888
Sunday School	3385	3385
McKay Trust	1043	1043
Endowments for Others	2461	2461
	31107	31107

NOTES TO THE ACCOUNTS (cont'd)
31st December 2023

10. FUND BALANCES

(1V) Reconciliation OF MOVEMENT OF FUNDS

Unrestricted Funds	Balance at Start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at End £
General Fund	41916	71411	74073		3511	42765
General Fund (Bequest)	28006	0				28006
	69922	71411	74073	0	3511	70771
Restricted Funds						
Property Fund	42483	12501	25411		0	29573
Property Fund (Bequest)	13220	0	0		0	13220
Missions And Charities Fund	0	8956	8956		0	0
Sunday School	0	59	148		89	0
Catering Fund	499	800	222		-582	495
McKay Trust	0	18	0		-18	0
Flower Fund	120	0	0		0	120
Open Door Café & Fellowship	0	10671	9013		-1600	58
Music Group	72	0	0		0	72
Presbyterian Women	673	3070	3150		-200	393
Boys Brigade	574	5729	4961		-200	1142
Girls Brigade	2065	6394	5984		-200	2275
Parent & Toddler	858	0	30		0	828
Choir	88	0	0		0	88
Bowling Club	1022	1225	163		-700	1384
Bits & Bobs Craft Group	173	426	0		-100	499
Ladies Afternoon Bowls	0	0	0		0	0
	61847	49849	58038	0	-3511	50147
Endowment Funds						
General Fund	11330					11330
Property Fund	12888					12888
Sunday School	3385					3385
McKay Trust	1043					1043
Endowments for Others	2461					2461
	31107	0	0	0	0	31107
TOTAL	162876	121260	132111	0	0	152025

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

Fund Balances	2023	2022
Cash in Hand	154	96
Progressive Building Society 1 Year Fixed Bond	13,030	13,030
Progressive Building Society 2 Year Fixed Bond	30,107	30,107
Virgin Money Deposit Account	6,778	6,778
Deposits	49,915	49,915
Danske Bank Current Account	95,370	107,436
Presbyterian Women Bank Account	393	673
Boys Brigade Bank Account	1,142	574
Girls Brigade Bank Account	2,275	2,065
Parent & Toddler Group Bank Account	829	858
Bowling Club Bank Account	1,384	1,022
Bits & Bobs Craft Group Bank Account	499	173
Choir Account	64	64
Current Accounts	101,956	112,865
Total	152,025	162,876

2nd Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105308

Annual report

Second Limavady Presbyterian Church a congregation of the Presbyterian Church in Ireland.

Trustees Annual Report and Receipts and Payments Accounts for the year ended 31st December 2023

Registered with the charity Commission for Northern Ireland NIC105308

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Second Limavady Presbyterian Church a congregation of the Presbyterian Church in Ireland

56-58 Irish Green Street

Limavady

BT49 9AN

Registered with the Charity Commission for Northern Ireland NIC105308

CHARITY TRUSTEES

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

Rev. Geoffrey Jones (Minister)	Mr William Ely
Mrs Heather Hood	Mr Mervyn Hood (Clerk of Session)
Mr Ian Martin	Mrs Elizabeth McLaughlin
Mr Mervyn Quigg	Mr John Wilson

Mrs Hilary Mullan (resigned August 2023)

Mr William Clyde (ordained & Installed June2023)

PRINCIPAL OFFICE BEARERS

Minister	Rev. Geoffrey Jones
Clerk of Session	Mr Mervyn Hood
Treasurer	Mr William Clyde

INDEPENDENT EXAMINER

Mr Austin Montgomery	25 McQuillan Park Limavady	BT49 0BQ

BANKERS

Danske Bank	46 Catherine Street Limavady	BT49 9DB

Solicitors

W. B. Thompson & Co.	36 Catherine Street Limavady	BT49 9DB

TRUSTEES ANNUAL REPORT (continued)

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.

Standard meetings of the Kirk Session are held in January, March, April, May, September, and November.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Second Limavady Presbyterian Church, a congregation of the Presbyterian Church in Ireland, has been assigned to the Coleraine & Limavady 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 each congregation.

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

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.

Second Limavady 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 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 being faithful toward Him and toward one another.

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

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

As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

what we understand the Bible teaches on key matters of Christian faith and practice

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible study meetings and has a wide range of organisations including

Sunday School

Boys Brigade

Girls Brigade

Presbyterian Women

Parent & Toddler Group

Craft Group

Bowling Club

Ladies Bible Study

Open Door Café & Fellowship Lunch

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 11.45am. Evening services, normally on the second Sunday of each month (except July and August) at 7.00pm, have not resumed after covid with the exception of a Praise service in December. Opportunities for members to meet together for fellowship, to study the Scriptures and prayer time are normally, Tuesday morning where there is ladies Bible study at 10.30am. We acknowledged God's gift of new life at 0 Sacrament of Baptism, we conducted 0 marriage services and at funeral services sought to comfort those who had been bereaved during the year.

At 31st December 2023 there were 324 persons on the Communion Roll and 213 families claiming connection to the congregation.

The average weekly attendance at morning worship is 58.

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

Pastoral Care

Members of the congregation who are unable to attend church due to ill health or age are normally visited on a regular basis by the minister and the elder who has been allocated to the district where they are in residence.

Mission and Outreach

At a local level the congregation has supported mission outreach by

Supporting the local food bank with donations of food and toiletries in conjunction with the other Presbyterian churches in Limavady.

A collection donation to Christian Aid

A collection for the Royal Irish Regiment Benevolent Fund at the Christmas Praise Service.

A Christmas day retiring offering was donated to the work of the Presbyterian Childrens' Society

A retiring offering on Remembrance Sunday donated to the work of the Royal British Legion.

Facilitating local schools enabling them to hold Christmas services.

Supporting education with representatives on the board of govenors of 2 local schools

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

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

TRUSTEES ANNUAL REPORT (continued)

General Assembly

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

Property

With the major refurbishment of the church completed in 2011 and the manse exterior in 2014, only minor repairs and maintenance were required in 2023. A major refurbishment of the bathroom in the manse has been completed at a cost of £9720 as well as an upgrade of the visual display in the meeting house at a cost of £10030.

Organisations

Sunday School

The Sunday School normally meets during morning worship each Sunday, excluding July and August, and provides instruction and tuition to young people of school age in the scriptures while encouraging them in recognition and love of their Heavenly Father and Saviour the Lord Jesus Christ. A Family Sunday Service closes the yearly term on the second Sunday in June. Currently 8 young people are in attendance.

Boys Brigade

The object of the Boys Brigade is the advancement of Christ's kingdom amongst boys and the promotion of habits of obedience, reverence, disciple, self-respect and all that tends toward a true Christian manliness. Through the Boys Brigade churches have opportunities to reach out to families with whom they would otherwise have no contact. The Boys Brigade comprises:

The captain, 7 Officers, 3 Helpers, and 41 boys.

On 8th October a joint BB & GB Enrolment Service was held in the church.

Anchor Section 4 - 8 years old. Meets on a Monday night from 6.45-7.45 PM. 21 boys are in this section, with 3 Officers, and 4 helpers. Each week they take part in Badge work classes, hand craft, games, and Bible stories. The Section finished the BB year with the Coleraine Battalion joint Anchor and Junior Section Carol Service and Christmas Party.

TRUSTEES ANNUAL REPORT (continued)

Junior Section 8-12 years old. Meets on a Tuesday night from 7.00-8.00PM. 8 boys are in this section with 1 Officers and a helper. Each week they take part in Scripture classes, Badge work classes, hand craft, games. During May the section and officers participated in ten pin bowling at the Jet Centre in Coleraine

Company Section 11-13 year old & Senior Section 14-18 year old. Meets on a Tuesday night from 7.00-9.00 PM. 3 boys are in the company section with 7 boys in the Senior section with 2 Officers and 1 helper. Each week they take part in N.I.D. Scripture reading to prepare for a scripture exam at the end of the year, Badge work classes, drama, and physical exercise. The sections participated in five a side football 10 pin bowling and dodge ball.

During the BB display in March 6 boys were presented with their President Badge awards and 1 Queens Award was presented. At the end of the display long service of 3 officers was marked.

On Sunday 26th March 2nd Limavady Boys Brigade hosted the Coleraine and district Battalion church parade with over 200 boys and officers attending.

Girls Brigade

The Girls Brigade is recognised as a dynamic, relevant, Christ centred organisation effectively reaching out to all girls to value, nurture and equip them for life. The Girls Brigade comprises :

Explorers 3-7 years old

Juniors 8-10 years old

Seniors 11-13 years old

Brigaders 14+ years old

In addition to the Captain are 12 Officers, 3 Sub Officers, and 60 girls making a total of 76 members in the Company.

The Girls Brigade meets on a Friday night in the church hall throughout the school year. GBNI requirements cover 4 badgework sections each year, Spiritual, Physical, Educational, and Service.

TRUSTEES ANNUAL REPORT (continued)

This is achieved by dance, games, district competitions, district fun nights and annual scripture course. The company is working toward a 50 year anniversary in 2024.

At the annual display 1 Queens Awards and 3 Brigader Brooches were awarded.

Presbyterian Women

Presbyterian Women is an organisation for women within the Presbyterian Church in Ireland. PW Groups are envisaged as women's fellowships in which women are encouraged to become Christians and to become Christ-like. In addition to supporting mission at home and overseas, each group is to seek ways of actively reaching women in its own area for Christ. The PW meets in the church hall on the second Wednesday night each month from September to March with a guest speaker at each meeting. The annual outing in May went to Lissan House in Cookstown followed by afternoon tea in Dungiven Presbyterian. During December the ladies went to a local hotel for Christmas dinner. Currently approximately 35 ladies are on the roll.

Parent & Toddler Group

The parent and toddler group meets in the church hall on a Friday morning throughout the school year. Average attendance is fifty-five toddlers plus their parents and as well as fun activities light refreshment is provided. Supervision is by volunteer ladies from the congregation. Highlights are the Christmas, Easter and end of term parties where small gifts and religious children's' books are gifted. No activities took place throughout the year but are due to recommence in 2024.

Craft Group

The craft group meets on a Thursday night in the church hall throughout the year except for July and August. The ladies engage in embroidery and quilting with donations from sales of works being given to charitable causes. Current attendance is 9. Meetings resumed in the middle of October on a fortnightly basis.

Bowling Club

The bowling club comprises 20 members and is a member of the Limavady and District Indoor Bowling League. It meets in the church hall on a Monday night for practice. Home games are on a Thursday night and are usually every second week with an away game in between. A summer fun bowls tournament was held every Thursday during July and August. In the season commencing September 2023 the club is playing in the B section in the Limavady league. The club also participates in a Charity Cup and Charity Plate competition.

TRUSTEES ANNUAL REPORT (continued)

Open Door Café and Fellowship Lunch

Commencing in January 2023 a fellowship lunch is held on the second Tuesday of each month attended by congregation members and friends. On the first Friday of each month the open door café provides light refreshment to all in the community.

Both have proved extremely popular and have been well attended. No charge is made with voluntary donation to cover costs.

Charitable Organisations supported include:

RNLI

Air Ambulance

Rotary

Guide Dogs for the Blind

McCombe Trust

Hope & Light

Operation Child (shoebox appeal)

N.I. Hospice

A total of £4555 has been donated to these charities

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

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, the 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 advertisements, 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 the Minister, organist, and caretaker 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 or 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.

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

FINANCIAL REVIEW

The congregation's main source of income is our members contributions through the Weekly Freewill Offering. There were 97 families contributing during the year (97 in the previous year, 2022) donating a total of £66498 (£69993 in the previous year, 2022).

Total income of the congregation during the year was £121260, compared to £106581 in the previous year.

Total expenditure increased from £101520 in 2022 to £132111.

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 £250000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments 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

NAME J. Geoffrey Torrens

DATE 15/10/24

NAME Harold COS

DATE 15/10/24

2nd Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105308

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SECOND LIMAVADY PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Second Limavady Presbyterian Church for the year ended 31st December 2023, which are set out in pages 1 to 8 .

Respective Responsibilities of the 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.

Mr Austin Montgomery

Treasurer Myroe Presbyterian Church

25 McQuillan Park

Limavady

15th March 2024

A. Montgomery

2nd Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105308

Accounts

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
Receipts						
Donations and legacies	2	64864	25310	1000	91174	80866
Charitable activities	3	0	3400	0	3400	4210
Other trading activities	4	5148	2640		7788	4587
Investment Income	5	330	60		390	494
Other	6	1350	2479		3829	5592
Sale Of Investments						
Sale Of Fixed Assets						
Loans Received						
Total Receipts		71692	33889	1000	106581	95749
Payments						
Raising Funds	7	703	296		999	976
Charitable activities	8	68233	32288		100521	76371
Investment Costs						
Other	9	0	0		0	0
Purchase Of Investments						
Purchase Of Fixed Assets						
Loan Repayments						
Total Payments		68936	32584	0	101520	77347
Net Receipts/(Payments)		2756	1305	1000	5061	18402
Transfers between Funds		827	-827		0	0
Net movement of funds		3583	478	1000	5061	18402
Reconciliation of funds						
Total funds brought forward		66339	61369	30107	157815	139413
Total funds carried forward	12	69922	61847	31107	162876	157815

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES
for the year ended 31st December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank And Cash At Start Of Year	66339	61369	30107	157815	139413
Net Movement In Funds	3583	478	1000	5061	18402
Bank And Cash At End Of Year	69922	61847	31107	162876	157815
Bank And Cash Balances					
Bank Deposit Accounts				18,808	18,809
Bank Current Accounts				112,865	108,801
Cash In Hand				96	98
				131,769	127,708
Other Assets					
Fixed Assets- Note 10					
Church Premises					
Fixtures Fittings & Equipment					
Vehicles					
Investments - Note 11				31,107	30,107
Gift Aid receivable On Donations					
				31107	30107
Liabilities					
Loans					
Other					

Approved by the Kirk Session at a meeting on 17/10/2023 and signed on its behalf by

NAME Geoffrey Jones NAME [signature]

DATE 17/10/2023 DATE 17/10/23

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31st December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250000 the congregation has elected in accordance with the provisions in The Charities (Accounts and Reports Regulations Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

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

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Recorded Giving :	51352	18641	0	69993	64071
Loose Collections	697	3212	0	3909	2212
Donations And Gifts	200	728	0	928	1340
Gift Aid	11640	2529	0	14169	13243
Legacies And Bequests	975	200	1000	2175	0
	64864	25310	1000	91174	80866

NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from Charitable Activities	0	0	0	0	0
Fees from Weddings and Funerals	0	0	0	0	0
Grants	0	3400	0	3400	4210
	0	3400	0	3400	4210

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Fundraising Events	0	2640		2640	0
Letting Of Premises	5148	0		5148	4587
Trading Income	0	0		0	0
	5148	2640	0	7788	4587

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Deposit Interest	254	3		257	223
General Investment Fund	0	0		0	0
Property Rents	0	0		0	0
Other Investment Income	76	57		133	271
	330	60	0	390	494

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Proceeds on sale of fixed assets and investments	0	0		0	0
Insurance Claims	0	0		0	0
Myroe Presbyterian Church	1050	2479		3529	833
Other Income	300	0		300	4759
	1350	2479	0	3829	5592

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
FWO Envelopes	703	296		999	976
Fundraising Events	0	0		0	0
	703	296	0	999	976

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
General Assembly Assessments	12103	0	0	12103	10859
Presbytery Fees	404	0	0	404	320
Ministry and Support Staff Costs	41020	0	0	41020	35977
Utilities	6792	99	0	6891	2686
Insurances	3572	0	0	3572	3264
Congregational Running Expenses	4242	0	0	4242	7758
Repair & Maintenance	0	9982	0	9982	1556
Organisations Running Expenses	0	7590	0	7590	4969
Donations to Missions and Charities	100	10515	0	10615	7469
Governance Costs	0	4102	0	4102	1513
	68233	32288	0	100521	76371

NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Investment Properties Expenses	0	0		0	0
	0	0	0	0	0

10. FIXED ASSETS

The congregation owns the Church premises situated at 58 Irish Green Street Limavady and the associated fixtures, fittings, plant and machinery. These have an insurance value of £4716074 at the last renewal date 31st October 2022.

11. INVESTMENTS

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

	2022 £	2021 £
General Investment Fund	0	0
Property	0	0
Other Investments	31,107	30,107
	31107	30107

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

10. FUND BALANCES

(1) Unrestricted Funds

	2022 £	2021 £
General Fund	41916	39308
General Fund (Bequest)	28006	27031
	69922	66339

(11) Restricted Funds

	2022 £	2021 £
Property Fund	42483	42350
Property Fund (Bequest)	13220	13220
Missions And Charities Fund	0	0
Sunday School	0	32
Catering Fund	499	479
McKay Trust	0	0
Flower Fund	120	120
Youth Fellowship	0	0
Music Group	72	72
Presbyterian Women	673	471
Boys Brigade	574	636
Girls Brigade	2065	2342
Parent & Toddler	858	887
Choir	88	88
Bowling Club	1022	341
Bits & Bobs Craft Group	173	331
Ladies Afternoon Bowls	0	0
	61847	61369

(111) Endowment Funds

	2021 £	2020 £
General Fund	11330	11330
Property Fund	12888	12888
Sunday School	3385	2385
McKay Trust	1043	1043
Endowments for Others	2461	2461
	31107	30107

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

10. FUND BALANCES

(1V) Reconciliation OF MOVEMENT OF FUNDS

Unrestricted Funds	Balance at Start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at End £
General Fund	39308	70717	68936		827	41916
General Fund (Bequest)	27031	975				28006
	66339	71692	68936	0	827	69922
Restricted Funds						
Property Fund	42350	10411	10278		0	42483
Property Fund (Bequest)	13220	0	0		0	13220
Missions And Charities Fund	0	9169	9221		52	0
Sunday School	32	6	99		61	0
Catering Fund	479	350	193		-137	499
McKay Trust	0	3	0		-3	0
Flower Fund	120	0	0		0	120
Youth Fellowship	0	0	0		0	0
Music Group	72	0	0		0	72
Presbyterian Women	471	2941	2539		-200	673
Boys Brigade	636	4668	4430		-300	574
Girls Brigade	2342	5285	5362		-200	2065
Parent & Toddler	887	1	30		0	858
Choir	88	0	0		0	88
Bowling Club	341	878	197		0	1022
Bits & Bobs Craft Group	331	177	235		-100	173
Ladies Afternoon Bowls	0	0	0		0	0
	61369	33889	32584	0	-827	61847
Endowment Funds						
General Fund	11330					11330
Property Fund	12888					12888
Sunday School	2385	1000				3385
McKay Trust	1043					1043
Endowments for Others	2461					2461
	30107	1000	0	0	0	31107
TOTAL	157815	106581	101520	0	0	162876

SECOND LIMAVADY PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

Fund Balances	2022	2021
Cash in Hand	96	98
Progressive Building Society 1 Year Fixed Bond	13,030	12,031
Progressive Building Society 2 Year Fixed Bond	30,107	30,107
Virgin Money Deposit Account	6,778	6,778
Deposits	49,915	48,916
Danske Bank Current Account	107,436	103,731
Presbyterian Women Bank Account	673	471
Boys Brigade Bank Account	574	636
Girls Brigade Bank Account	2,065	2,342
Parent & Toddler Group Bank Account	858	887
Bowling Club Bank Account	1,022	339
Bits & Bobs Craft Group Bank Account	173	331
Choir Account	64	64
Current Accounts	112,865	108,801
Total	162,876	157,815

2nd Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105308

Annual report

Second Limavady Presbyterian Church a congregation of the Presbyterian Church in Ireland.

Trustees Annual Report and Receipts and Payments Accounts for the year ended 31st December 2022

Registered with the charity Commission for Northern Ireland NIC105308

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Second Limavady Presbyterian Church a congregation of the Presbyterian Church in Ireland

56-58 Irish Green Street

Limavady

BT49 9AN

Registered with the Charity Commission for Northern Ireland NIC105308

CHARITY TRUSTEES

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

Rev. Geoffrey Jones (Minister)	Mr William Ely
Mrs Heather Hood	Mr Mervyn Hood (Clerk of Session)
Mr Ian Martin	Mrs Elizabeth McLaughlin
Mrs Hilary Mullan	Mr Mervyn Quigg
Mr John Wilson	

PRINCIPAL OFFICE BEARERS

Minister	Rev. Geoffrey Jones
Clerk of Session	Mr Mervyn Hood
Treasurer	Mr William Clyde

INDEPENDENT EXAMINER

Mr Austin Montgomery	25 McQuillan Park Limavady	BT49 0BQ

BANKERS

Danske Bank	46 Catherine Street Limavady	BT49 9DB

Solicitors

W. B. Thompson & Co.	36 Catherine Street Limavady	BT49 9DB

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

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.

Standard meetings of the Kirk Session are held in January, March, April, May, September, and November.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Second Limavady Presbyterian Church, a congregation of the Presbyterian Church in Ireland, has been assigned to the Coleraine & Limavady 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 each congregation.

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

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.

Second Limavady 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 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 being faithful toward Him and toward one another.

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

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

As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out

TRUSTEES ANNUAL REPORT (continued)

what we understand the Bible teaches on key matters of Christian faith and practice

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible study meetings and has a wide range of organisations including

Sunday School

Boys Brigade

Girls Brigade

Presbyterian Women

Parent & Toddler Group

Craft Group

Bowling Club

Ladies Bible Study

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 11.45am. Evening services, normally on the second Sunday of each month (except July and August) at 7.00pm, have not resumed after covid with the exception of Harvest service in October. Opportunities for members to meet together for fellowship, to study the Scriptures and prayer time are normally, Tuesday morning where there is ladies Bible study at 10.30am. Restrictions on our regular services during the year meant that no evening services took place. We acknowledged God's gift of new life at 0 Sacrament of Baptism, we conducted 1 marriage service and at funeral services sought to comfort those who had been bereaved during the year.

At 31st December 2022 there were 432 persons on the Communion Roll and 215 families claiming connection to the congregation.

The average weekly attendance at morning worship is 64.

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

Pastoral Care

Members of the congregation who are unable to attend church due to ill health or age are normally visited on a regular basis by the minister and the elder who has been allocated to the district where they are in residence.

Mission and Outreach

At a local level the congregation has supported mission outreach by

Supporting the local food bank with donations of food and toiletries in conjunction with the other Presbyterian churches in Limavady.

A collection donation to the Moderator's Appeal for relief assistance as a result of the humanitarian emergency following the Russian invasion of Ukraine.

A Christmas day retiring offering was donated to the work of the Presbyterian Childrens' Society

A retiring offering on Remembrance Sunday donated to the work of the Royal British Legion.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

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

TRUSTEES ANNUAL REPORT (continued)

General Assembly

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

Property

With the major refurbishment of the church completed in 2011 and the manse exterior in 2014, only minor repairs and maintenance were required in 2022. A major refurbishment of the bathroom in the manse is ongoing, completion date early 2023, estimated cost £10000 and an upgrade of the visual display in the meeting house is scheduled for Spring 2023 estimated cost £10000.

Organisations

Sunday School

The Sunday School normally meets during morning worship each Sunday, excluding July and August, and provides instruction and tuition to young people of school age in the scriptures while encouraging them in recognition and love of their Heavenly Father and Saviour the Lord Jesus Christ. Attendance is encouraged and rewarded by the presentation of League of Church Loyalty gifts of religious books during Family Sunday Service at the close of the yearly term on the second Sunday in June.

Boys Brigade

The object of the Boys Brigade is the advancement of Christ's kingdom amongst boys and the promotion of habits of obedience, reverence, disciple, self-respect and all that tends toward a true Christian manliness. Through the Boys Brigade churches have opportunities to reach out to families with whom they would otherwise have no contact. The Boys Brigade comprises:

The captain, 7 Officers, 6 Helpers, and 40 boys.

Normal face to face meetings resumed on 31st January/1st February following the pandemic.

All sections participated in Mission 22, an interactive event with Bible Stories and games. During August the Coleraine Battalion held a fun event with bouncy castles, fuss ball, games, and barbeque.

On 16th October a joint BB & GB Enrolment Service was held in the church.

TRUSTEES ANNUAL REPORT (continued)

Anchor Section 4 - 8 years old. Meets on a Monday night from 6.45-7.45 PM. 21 boys are in this section, with 3 Officers, and 4 helpers. Each week they take part in Badge work classes, hand craft, games, and Bible stories. The Section finished the BB year with the Coleraine Battalion joint Anchor and Junior Section Carol Service and Christmas Party.

Junior Section 8-12 years old. Meets on a Tuesday night from 7.00-8.00PM. 8 boys are in this section with 1 Officers and a helper. Each week they take part in Scripture classes, Badge work classes, hand craft, games, figure marching, five-a-side football, physical exercise, and quizzes. During May the section and officers participated in ten pin bowling at the Jet Centre in Coleraine

Company Section 11-13 year old & Senior Section 14-18 year old. Meets on a Tuesday night from 7.00-9.00 PM. 3 boys are in the company section with 8 boys in the Senior section with 3 Officers and 1 helper. Each week they take part in N.I.D. Scripture reading to prepare for a scripture exam at the end of the year, Badge work classes, drill, table tennis, badminton, and physical exercise. During December the sections participated in five a side football and went to the climbing wall in the Foyle Arena.

During the Enrolment Service a President Badge and Queens Badge were awarded.

Girls Brigade

The Girls Brigade is recognised as a dynamic, relevant, Christ centred organisation effectively reaching out to all girls to value, nurture and equip them for life. The Girls Brigade comprises:

Explorers 3-7 years old with 21 members

Juniors 8-10 years old with 18 members

Seniors 11-13 years old with 8 members

Brigaders 14+ years old with 10 members

In addition to the Captain are 12 Officers, 1 Sub Officers and 1 sub officer in training, making a total of 71 members in the Company.

The Girls Brigade meets on a Friday night in the church hall throughout the school year. GBNI requirements cover 4 badgework sections each year, Spiritual, Physical, Educational, and Service.

At the joint Enrolment Service with the BB 3 Queens Awards and 2 Brigader Brooches were awarded. During the year the Brigaders made blankets for the neonatal unit in Altnagelvin hospital. All sections participated in district parades and Carol Services

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

Presbyterian Women

Presbyterian Women is an organisation for women within the Presbyterian Church in Ireland. PW Groups are envisaged as women's fellowships in which women are encouraged to become Christians and to become Christ-like. In addition to supporting mission at home and overseas, each group is to seek ways of actively reaching women in its own area for Christ. The PW meets in the church hall on the second Wednesday night each month from September to March with a guest speaker at each meeting. The annual outing in May went to Woodpark House in Garvagh followed by afternoon tea. During December the ladies went to a local hotel for Christmas dinner. Currently approximately 35 ladies are on the roll.

Parent & Toddler Group

The parent and toddler group meets in the church hall on a Friday morning throughout the school year. Average attendance is fifty-five toddlers plus their parents and as well as fun activities light refreshment is provided. Supervision is by volunteer ladies from the congregation. Highlights are the Christmas, Easter and end of term parties where small gifts and religious children's' books are gifted. No activities took place throughout the year.

Craft Group

The craft group meets on a Thursday night in the church hall throughout the year except for July and August. The ladies engage in embroidery and quilting with donations from sales of works being given to charitable causes. Current attendance is 9. Meetings resumed in the middle of October on a fortnightly basis.

Bowling Club

The bowling club comprises 20 members and is a member of the Limavady and District Indoor Bowling League. It meets in the church hall on a Monday night for practice. Home games are on a Thursday night and are usually every second week with an away game in between. A summer fun bowls tournament was held every Thursday during July and August. In the season commencing September 2022 the club is playing in the B section in the Limavady league. The club also participates in a Charity Cup and Charity Plate competition.

TRUSTEES ANNUAL REPORT (continued)

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, the 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 advertisements, 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 the Minister, organist, and caretaker 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 or 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.

SECOND LIMAVADY PRESBYTERIAN CHURCH

A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT (continued)

FINANCIAL REVIEW

The congregation's main source of income is our members contributions through the Weekly Freewill Offering. There were 97 families contributing during the year (99 in the previous year, 2021) donating a total of £69993 (£64071 in the previous year, 2021).

Total income of the congregation during the year was £106581, compared to £95749 in the previous year.

Total expenditure increased from £77347 in 2021 to £101520.

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 £250000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments 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 17/10/2023 and signed on its behalf by

NAME Geoffrey Jones

DATE 17/10/2023

NAME Thomas Hood

DATE 17/10/23

2nd Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105308

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SECOND LIMAVADY PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Second Limavady Presbyterian Church for the year ended 31st December 2022, which are set out in pages 1 to 8 .

Respective Responsibilities of the 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.

Mr Austin Montgomery

Treasurer Myroe Presbyterian Church

25 McQuillan Park

Limavady

15th March 2023

A. Montgomery