Dunluce Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105338

Details

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

Contact

Address	8 Oldtown Road Ballymoney Co Antrim Islandcarragh Bt53 6ph BT53 6PH
Phone	07791484839

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	£204,812	£232,997	£0	1

Trustees

Name	Role	Appointed
Miss Jean Sharpe		
Mr Alastair Robert William Dobbin		
Mr James Edwards		
Mr James Iain Mclean		
Mr Nathaniel Robert Sharpe		
Mr Robert Allister Mcilroy		
Mrs Irene Dobbin		
Mrs Sandra Dobbin		
Rev Philip Mckelvey		

Accounts

Dunluce Congregation of the Presbyterian Church in Ireland

Statement of Financial Activities

Year ended 31 December 2024

		2024				2023
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	**Total funds £**	Total funds £
Income and endowments						
Donations and legacies	**4**	82,361	22,648	–	105,010	93,551
Charitable activities	**5**	180	14,570	–	14,750	12,935
Other trading activities	**6**	49	–	–	49	48
Investment income	**7**	10,783	1,570	–	12,353	8,198
Other income	**8**	–	72,650	–	72,650	–
Total income		93,373	111,438	–	204,812	114,732
Expenditure						
Expenditure on charitable activities	**9,10**	89,018	143,977	–	232,997	198,368
Total expenditure		89,018	143,977	–	232,997	198,368
Net expenditure		4,355	(32,539)	–	(28,185)	(83,636)
Transfers between funds		(35,000)	35,000	–	–	–
Other recognised gains and losses						
Other gains/(losses) - fair value movement		–	–	4,132	4,132	11,071
Net movement in funds		(30,645)	2,461	4,132	(24,053)	(72,565)
Reconciliation of funds						
Total funds brought forward		1,142,469	30,249	82,215	1,254,933	1,327,497
Total funds carried forward		1,111,824	32,710	86,347	1,230,881	1,254,930

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Dunluce Congregation of the Presbyterian Church in Ireland

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	511,937	523,139
Investments	**17**	86,347	82,215
		598,284	605,354
Current assets			
Cash at bank and in hand		636,016	651,258
Creditors: amounts falling due within one year	**18**	3,420	1,680
Net current assets		632,596	649,578
Total assets less current liabilities		1,230,880	1,254,932
Net assets		1,230,880	1,254,932
Funds of the charity			
Endowment funds		86,347	82,215
Restricted funds		32,710	30,247
Unrestricted funds		1,111,824	1,142,468
Total charity funds	**19**	1,230,881	1,254,930

These financial statements were approved by the board of trustees and authorised for issue on 31 March 2025, and are signed on behalf of the board by:

Rev. A J Buick
Trustee

Mrs Jean Sharpe
Trustee

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 24 Priestland Road, Bushmills, BT57 8XB, NI.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a small charity. As such, advantage has been taken of the following disclosure exemptions available to smaller charities : (a) No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the current and prior year the only estimate in the financial statements is the depreciation of property.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	15% reducing balance

Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

3. Accounting policies ***(continued)***

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Freewill offering and loose collections	82,361	11,657	94,019
United Appeal and other missions	–	8,037	8,037
Special collections	–	1,954	1,954
Food bank donation	–	1,000	1,000
	82,361	22,648	105,010

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Freewill offering and loose collections	72,334	11,141	83,476
United Appeal and other missions	–	8,769	8,769
Special collections	–	1,306	1,306
Food bank donation	–	–	–
	72,334	21,216	93,551

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Sale of goods/services as part of direct charitable activities	180	2,900	3,080
Grants and community funding	–	1,887	1,887
Other income from charitable activities	–	9,783	9,783
	180	14,570	14,750

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	162	2,900	3,062
Grants and community funding	–	1,400	1,400
Other income from charitable activities	200	8,273	8,473
	362	12,573	12,935

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Letting and licensing	49	49	48	48

7. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Bank interest receivable	10,783	1,570	12,353

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	8,182	16	8,198

8. Other income

	Restricted Funds £	**Total Funds 2024 £**	Restricted Funds £	Total Funds 2023 £
Insurance claim received for heritage asset damage	72,650	72,650	–	–

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
General congregational activities	87,278	126,023	213,301
Sabbath school	–	2,540	2,540
Presbyterian Women	–	7,450	7,450
Girls Brigade	–	7,350	7,350
Youth Fellowship	–	468	468
Badminton	–	100	100
Bowling club	–	20	20
Group catering	–	26	28
Support costs	1,740	–	1,740
	89,018	143,977	232,997

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General congregational activities	82,240	104,503	186,742
Sabbath school	–	1,670	1,670
Presbyterian Women	–	2,422	2,422
Girls Brigade	–	4,630	4,630
Youth Fellowship	–	1,063	1,063
Badminton	–	100	100
Bowling club	–	30	30
Group catering	–	30	30
Support costs	1,681	–	1,681
	83,921	114,448	198,368

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
General congregational activities	213,301	–	213,301	186,742
Sabbath school	2,540	–	2,540	1,670
Presbyterian Women	7,450	–	7,450	2,422
Girls Brigade	7,350	–	7,350	4,630
Youth Fellowship	468	–	468	1,063
Badminton	100	–	100	100
Bowling club	20	–	20	30
Group catering	28	–	28	30
Governance costs	–	1,740	1,740	1,681
	231,257	1,740	232,997	198,368

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	11,202	11,264

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,740	1,680

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	39,241	34,826
Social security costs	3,436	3,240
Other employee benefits	8,795	7,954
	51,472	46,020

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

- during the year the minister's stipend £33,996 was received by Rev. A J Buick
- the minister's motor and duties expenses £7,036.00 were reimbursed during the year

15. Tangible fixed assets

	Freehold property	Equipment	**Total**
	£	£	**£**
Cost			
At 1 January 2024 and 31 December 2024	542,493	2,760	545,253
Depreciation			
At 1 January 2024	21,700	414	22,114
Charge for the year	10,850	352	11,202
At 31 December 2024	32,550	766	33,316
Carrying amount			
At 31 December 2024	509,943	1,994	511,937
At 31 December 2023	520,793	2,346	523,139

16. Heritage assets

The church, the church hall and the grounds within the curtilage of these buildings are heritage assets. These assets have not been recognised in the statement of financial position as the costs of formal valuation would not be commensurate with the benefit to users of the accounts and the charity.

17. Investments

	Other investments £
Cost or valuation	
At 1 January 2024	82,215
Additions	–
Fair value movements	4,132
At 31 December 2024	86,347
Impairment	
At 1 January 2024 and 31 December 2024	–
Carrying amount	
At 31 December 2024	86,347
At 31 December 2023	82,215

All investments shown above are held at valuation.

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,420	1,680

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	**At 31 Dec 2024 £**
General unrestricted funds	1,142,469	93,373	(89,018)	(35,000)	–	1,111,824

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2024**
	£	£	£	£	£	£
Building fund	11,040	98,165	(126,020)	35,000	–	18,185
Sabbath school	807	2,410	(2,541)	–	–	676
Presbyterian Women	1,533	2,184	(7,450)	9,039	–	5,306
Girls Brigade	6,623	6,680	(7,350)	–	–	5,953
Youth Fellowship	295	1,863	(468)	305	–	1,995
Badminton	567	128	(100)	–	–	595
Bowling club	265	–	(20)	(245)	–	–
Group catering	9,059	8	(28)	(9,039)	–	–
TOP	60	–	–	(60)	–	–
	30,249	111,438	(143,977)	35,000	–	32,710

Endowment funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2024**
	£	£	£	£	£	£
Permanent Endowment - Investments	82,215	–	–	–	4,132	86,347

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	**Total Funds 2024**	Total Funds 2023
	£	£	£	**£**	£
Tangible fixed assets	511,937	–	–	511,937	523,139
Investments	–	–	86,347	86,347	82,215
Current assets	603,308	32,708	–	636,016	651,259
Creditors less than 1 year	(3,420)	–	–	(3,420)	(1,680)
Net assets	1,111,825	32,708	86,347	1,230,880	1,254,933

21. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2024	2023
	£	£
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	636,016	651,258

21. Financial instruments ***(continued)***

	2024	2023
	£	£
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost - accruals	3,420	1,680

Accounts

CHARITY REGISTRATION NUMBER: NIC105338

Dunluce Congregation of the Presbyterian Church in Ireland

Unaudited Financial Statements

31 December 2023

PAUL A TAYLOR & COMPANY
Chartered accountant
Unit 4
12 Spittal Hill
Bushmills Road
Coleraine
BT52 2BY

Dunluce Congregation of the Presbyterian Church in Ireland

Financial Statements

Year ended 31 December 2023

Dunluce Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Dunluce Congregation of the Presbyterian Church in Ireland
Charity registration number	NIC105338
Principal office	24 Priestland Road Bushmills BT57 8XB NI
The trustees	
	Rev. A J Buick Mr R A McIlroy Mr A R W Dobbin Mr J McClean Ms J Sharpe Mrs S Dobbin Mr N R Sharpe Mrs I Dobbin Mr J Edwards
Accountants	Paul A Taylor & Company Chartered accountant Unit 4 12 Spittal Hill Bushmills Road Coleraine BT52 2BY

Structure, governance and management

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, administrative 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.

Structure, governance and management ***(continued)***

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 as required with a minimum of two held in the 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, the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregation assigned to it by the General Assembly of the Presbyterian Church in Ireland. Dunluce Presbyterian congregation of the Presbyterian Church has been assigned to the Route 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, minsters who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

Objectives and activities

Description and Purpose
The charitable purpose of the congregation is the advancement of religion. Dunluce Presbyterian congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland is a Reformed Church within the wider body of Christ; is grounded in the scriptures and exists in love and honour for God through faith in His Son by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes are '*To be a caring growing church whose members of all ages become more Christ –like, are active in His service and who reach out in love to the community and beyond.'*

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 Intergenerational Community where adults intentionally take the lead to engage with, and 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.

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 baptized 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
Youth Fellowship
Girls Brigade
Presbyterian Women
Badminton Club
Women of the Word
Ladies Book Club

Objectives and activities ***(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, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

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

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

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

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

Achievements and performance

Worship and prayer
The congregation normally meets for worship each Sunday at 11.30am. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

At the 31st December 2023 there were 289 communicant members and 177 families connected with the congregations. The average week attendance at morning worship was 112.

Pastoral care
Members of the congregation who are not able to attend church due to sickness or age are visited / called on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

Achievements and performance ***(continued)***

Mission and outreach
At a local level the congregation contributed to Kids4Schools, Bible Society, Royal British Legion, Orphan Children's Society, and Christian Aid.

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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal and Special Disaster Appeal.

Presbytery

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

General Assembly

This year the General Assembly of the Presbyterian Church in Ireland was held in June 2023.

Organisations

Sunday School - 32 children registered and average Sunday attendance 25. This commenced in September and met before the church service at 10.30am.
Youth Fellowship - 18 young people registered, average attendance 15. This met from September to April.
Girls Brigade - 50 girls were registered, average attendance 44. Meet each Friday from September ending in March with their annual display,
Presbyterian Women's Group - 20 members, average attendance 18, meet second Tuesday from September to March.
Badminton club -14 members, average attendance 12, meet each Monday from mid- September to end of March.
Women of the Word - 14 members, average attendance 10, meet last Wednesday from October to March.
Book Club - 10 members meet first Tuesday of the month from October to March.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping within organization's and other church activities.

Financial review

The congregation's main source of income is members' contributions through the weekly Freewill Offering. There were 154 families during the year donating a total of £60,128.

Total Income of the congregation during the year was £114,732

Total expenditure for 2023 was £198,368.

Trustees' responsibilities statement

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 7 April 2024 and signed on behalf of the board of trustees by:

Signed: AJ Buick
Name: REV A J BUICK

Name: Robert A McIlroy
ROBERT A MC ILROY

Dunluce Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105338

Annual report

Independent Examiner's Report to the Trustees of Dunluce Congregation of the Presbyterian Church in Ireland

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Dunluce Congregation of the Presbyterian Church in Ireland ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the ‘2008 Act’). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Paul A Taylor
Independent Examiner

Unit 4
12 Spittal Hill
Bushmills Road
Coleraine
BT52 2BY

7 April 2024

Dunluce Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105338

Annual return

Dunluce Congregation of the Presbyterian Church in Ireland

Statement of Financial Activities

Year ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Endowment funds £	2023 Total funds £	2022 Total funds £
Income and endowments						
Donations and legacies	**4**	72,334	21,216	–	93,551	765,756
Charitable activities	**5**	362	12,573	–	12,935	4,601
Other trading activities	**6**	48	–	–	48	44
Investment income	**7**	8,182	16	–	8,198	1,631
Total income		80,926	33,805	–	114,732	772,032
Expenditure						
Expenditure on charitable activities	**8,9**	83,921	114,448	–	198,368	184,399
Total expenditure		83,921	114,448	–	198,368	184,399
Net (expenditure)/income		(2,995)	(80,643)	–	(83,636)	587,633
Transfers between funds		(87,240)	87,240	–	–	–
Other recognised gains and losses						
Other gains/(losses) - fair value movement		–	–	11,071	11,071	–
Net movement in funds		(90,235)	6,597	11,071	(72,565)	587,633
Reconciliation of funds						
Total funds brought forward		1,232,703	23,650	71,144	1,327,497	739,861
Total funds carried forward		1,142,468	30,247	82,215	1,254,930	1,327,494

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Dunluce Congregation of the Presbyterian Church in Ireland

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**14**	523,139	531,643
Investments	**16**	82,215	71,144
		605,354	602,787
Current assets			
Cash at bank and in hand		651,258	724,707
Creditors: amounts falling due within one year	**17**	1,680	–
Net current assets		649,578	724,707
Total assets less current liabilities		1,254,932	1,327,494
Net assets		1,254,932	1,327,494
Funds of the charity			
Endowment funds		82,215	71,144
Restricted funds		30,247	23,647
Unrestricted funds		1,142,468	1,232,703
Total charity funds	**18**	1,254,930	1,327,494

These financial statements were approved by the board of trustees and authorised for issue on 7 April 2024, and are signed on behalf of the board by:

Signed: AJ Buick
Name: REV A J BUICK

Robert A McIlroy
Name: ROBERT A McILROY

The notes on pages 10 to 20 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 24 Priestland Road, Bushmills, BT57 8XB, NI.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a small charity. As such, advantage has been taken of the following disclosure exemptions available to smaller charities : (a) No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the current and prior year the only estimate in the financial statements is the depreciation of property.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	15% reducing balance

Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

3. **Accounting policies** *(continued)*

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Freewill offering and loose collections	72,334	11,141	83,476
United Appeal and other missions	–	8,769	8,769
Special collections	–	1,306	1,306
Legacies			
Legacies	–	–	–
	72,334	21,216	93,551

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Freewill offering and loose collections	69,812	11,693	81,505
United Appeal and other missions	–	9,180	9,180
Special collections	–	937	937
Legacies			
Legacies	674,134	–	674,134
	743,946	21,810	765,756

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Sale of goods/services as part of direct charitable activities	162	2,900	3,062
Grants and community funding	–	1,400	1,400
Other income from charitable activities	200	8,273	8,473
	362	12,573	12,935

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	233	400	633
Grants and community funding	–	200	200
Other income from charitable activities	–	3,768	3,768
	233	4,368	4,601

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Letting and licensing	48	48	44	44

7. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Bank interest receivable	8,182	16	8,198

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable	1,416	216	1,631

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
General congregational activities	82,240	104,503	186,742
Sabbath school	–	1,670	1,670
Presbyterian Women	–	2,422	2,422
Girls Brigade	–	4,630	4,630
Youth Fellowship	–	1,063	1,063
Badminton	–	100	100
Bowling club	–	30	30
Group catering	–	30	30
Support costs	1,681	–	1,681
	83,921	114,448	198,368

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General congregational activities	146,191	32,037	178,228
Sabbath school	–	1,152	1,152
Presbyterian Women	–	2,135	2,135
Girls Brigade	–	2,580	2,580
Youth Fellowship	–	147	147
Badminton	–	100	100
Bowling club	–	30	30
Group catering	–	28	27
Support costs	–	–	–
	146,191	38,209	184,399

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
General congregational activities	186,742	–	186,742	178,228
Sabbath school	1,670	–	1,670	1,152
Presbyterian Women	2,422	–	2,422	2,135
Girls Brigade	4,630	–	4,630	2,580
Youth Fellowship	1,063	–	1,063	147
Badminton	100	–	100	100
Bowling club	30	–	30	30
Group catering	30	–	30	27
Governance costs	–	1,681	1,681	–
	196,687	1,681	198,368	184,399

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	11,264	10,850

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,680	–

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	34,826	32,890
Social security costs	3,240	3,088
Other employee benefits	7,954	7,425
	46,020	43,403

The average head count of employees during the year was 1 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

- during the year the minister's stipend £32,081 was received by Rev. A J Buick
- the minister's motor and duties expenses £6,960.20 were reimbursed during the year

14. Tangible fixed assets

	Freehold property £	Equipment £	**Total £**
Cost			
At 1 January 2023	542,493	–	542,493
Additions	–	2,760	2,760
At 31 December 2023	542,493	2,760	545,253
Depreciation			
At 1 January 2023	10,850	–	10,850
Charge for the year	10,850	414	11,264
At 31 December 2023	21,700	414	22,114
Carrying amount			
At 31 December 2023	520,793	2,346	523,139
At 31 December 2022	531,643	–	531,643

15. Heritage assets

The church, the church hall and the grounds within the curtilage of these buildings are heritage assets. These assets have not been recognised in the statement of financial position as the costs of formal valuation would not be commensurate with the benefit to users of the accounts and the charity.

16. Investments

	Other investments £
Cost or valuation	
At 1 January 2023	71,144
Additions	–
Fair value movements	11,071
At 31 December 2023	82,215
Impairment	
At 1 January 2023 and 31 December 2023	–
Carrying amount	
At 31 December 2023	82,215
At 31 December 2022	71,144

All investments shown above are held at valuation.

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,680	–

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2023**
	£	£	£	£	£	£
General unrestricted funds	1,232,703	80,926	(83,921)	(87,240)	–	1,142,468

Restricted funds

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2023**
	£	£	£	£	£	£
Building fund	5,112	23,189	(104,503)	87,240	–	11,038
Sabbath school	797	1,681	(1,670)	–	–	808
Presbyterian Women	1,774	2,181	(2,422)	–	–	1,533
Girls Brigade	5,716	5,537	(4,630)	–	–	6,623
Youth Fellowship	222	1,136	(1,063)	–	–	295
Badminton	595	72	(100)	–	–	567
Bowling club	294	–	(30)	–	–	264
Group catering	9,080	9	(30)	–	–	9,059
TOP	60	–	–	–	–	60
	23,650	33,805	(114,448)	87,240	–	30,247

Endowment funds

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2023**
	£	£	£	£	£	£
Permanent Endowment – Investments	71,144	–	–	–	11,071	82,215

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	**Total Funds 2023**	Total Funds 2022
	£	£	£	**£**	£
Tangible fixed assets	523,139	–	–	523,139	531,643
Investments	–	–	82,215	82,215	71,144
Current assets	621,011	30,248	–	651,259	724,711
Creditors less than 1 year	(1,680)	–	–	(1,680)	–
Net assets	1,142,470	30,248	82,215	1,254,933	1,327,498

20. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2023	2022
	£	£
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	651,258	724,710
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost - accruals	1,680	–

Accounts

Presbyterian
CHURCH IN IRELAND

DUNLUCE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105338)

Statement of Financial Activity (Receipts and Payments Account)

As at 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations & Legacies	2	75916	12384	674134	762434	81231
Charitable Activities	3	3075	4029	0	7104	3717
Other trading income	4	0	0	0	0	0
Investment Income	5	630	19	786	1435	570
Other	6	277	782	0	1059	257
Total Receipts		79898	17214	674920	772032	85775
Payments						
Raising funds	7	983	0	0	983	946
Charitable activities	8	62752	29029	70000	161781	76827
Total payments		63735	29029	70000	162764	77773
Net receipts / (payments)		0	0	0	0	0
Funds brought forward (restated)	10	0	0	0	0	0
Internal Transfers	10	0	0	0	0	0
Funds carried forward	10	0	0	0	0	0

Presbyterian
CHURCH IN IRELAND

Statement of Assets and Liabilities

As at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Funds Reconciliation					
Bank & Cash at start of the year	90762	35462	0	126224	126601
Net movement in funds	5379	-11815	604920	598484	-377
Internal Transfer	0	0	0	0	
Bank & Cash at end of year	96141	23647	604920	724708	126224
Bank & Cash Balances					
Bank Deposit Accounts	0	0	0	0	0
Bank Current Accounts	96141	23647	604920	724708	126224
	96141	23647	604920	724708	126224
Other Assets					
- Church Premises					4146862
- Fixtures, Fittings & Equipment					40000
Investments – Note 11					71144
Gift Aid receivable on donations					0
					4258006
Liabilities				0	0
Loans				0	0
Other				0	0

Approved by the Kirk Session at a meeting on 29th March 2023 and signed on its behalf by

Signed: AJ Buick
Name: REV A J BUICK

Name: Robert A McIlroy
ROBERT A McILROY

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

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 2022	Total 2021
	£	£	£	£	£
Recorded giving:	63649	9880	0	73529	69785
Loose Collections	1241	831	0	2072	407
Donations and Gifts	0	70	0	70	0
Gift Aid	11026	1603	0	12629	10539
Legacies and bequest	0	0	674134	674134	500
	75916	12384	674134	762434	81231

3. CHARITABLE ACTIVIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	3075	0	0	3075	645
Fees from weddings and funerals	0	400	0	400	1400
Fundraising events	0	1927	0	1927	1132
Membership fees	0	1502	0	1502	0
Grants	0	200	0	200	540
	3075	4029	0	7104	3717

4. OTHER TRADING ACTIVIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading Income	0	0	0	0	0
	0	0	0	0	0

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit Interest	0	19	786	805	96
General Investment Fund	630	0	0	630	475
Rent Investment properties	0	0	0	0	0
Other Investment Income	0	0	0	0	0
	630	19	786	1435	571

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other Income	277	782	0	1059	256
	277	782	0	1059	256

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	983	0	0	983	946
Fundraising events	0	0	0	0	0
	983	0	0	983	946

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	13185	0	0	13185	13242
Presbytery Fees	514	0	0	514	593
Ministry and support staff costs	43018	1250	0	44268	45003
Congregational running expenses	2144	25649	0	27793	15758
Donations to Missions and charities	3791	2130	70000	75921	2131
Governance costs	100	0	0	100	100
	62752	29029	70000	161781	76827

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 situated at Priestland Road, Bushmills and the associated fixtures, fittings, plant and machinery. The following are as of 31st October 2022 - The Church, including the attached buildings, have insurance of £2,312,745 in place and the adjacent Church Hall has an insured value of £1,291,624. The insurance value of the church and church hall includes contents cover. The Manse building has insurance of £542,493.

11 INVESTMENTS

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

	Total 2022	Total 2021
	£	£
General Investment Fund	71144	71144
Property	0	0
Other Investments	0	0
	71144	71144

12 FUND BALANCES

	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer In	Transfer Out	Balance at end
	£	£	£	£			£
Unrestricted Funds							
General Fund	90762	79898	74322	5379	0	197	96141
Total	90762	79898	74322	5379	0	197	96141
Restricted Funds							
Building Fund	15798	12170	22856	-10686	0	0	5112
Sunday School	1526	224	1151	-730	197	0	796
Presbyterian Woman	1923	1986	2135	-149	0	0	1774
Girls Brigade	5883	2413	2580	-167	0	0	5716
Youth Fellowship	246	122	147	-25	0	0	221
Badminton	603	92	100	-8	0	0	595
Bowling Club	323	1	30	-29	0	0	294
Catering	9100	9	30	-21	0	0	9079
TOP	60	0	0	0	0	0	60
Total	35462	17017	29029	-11815	197	0	23647
Endowment Funds							
Endowment	0	674920	70000	604920	0	0	604920
Total	0	674920	70000	604920	0	0	604920
Total	**126224**	**183577**	**173351**	**598484**	**197**	**197**	**724708**

Dunluce Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105338

Annual report

DUNLUCE PRESBYTERIAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Trustees Annual Report

For the year ended 31st December 2022

Registered Charity in Northern Ireland (NIC105338)

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Accounts the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Dunluce Presbyterian Congregation of the Presbyterian Church in Ireland

24 Priestland Road Bushmills BT578XB

Registered Charity in Northern Ireland (NIC105338}

CHARITY TRUSTEES

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

Rev Alan John Buick

Mr Alastair Robert William Dobbin

Mr James Iain Mclean

Miss Jean Sharpe

Miss Sandra McElnea

Mr Nathaniel Robert Sharpe

Mr Robert Allister McIlroy

Mrs IreneDobbin

Mr James Edwards

PRINCIPAL OFFICE BEARERS

Minister	Rev Alan Buick
Clerk of Session	Mr Robert McIlroy
Treasurer	Mrs IreneDobbin

INDEPENDENT EXAMINER

Mr William E Cochrane

29 Main Street

Bushmills BT57 8QA

BANKERS

Danske Bank

P.O. Box 183, Donegal! Square West, Belfast, BTI 6JS

SOLICITORS

Anderson Gillan Barr

14 Victoria Street, Ballymoney, BT53 60W

DUNLUCE PRESBYTERIAN CONGREGATION OFTHEPRESBYTERIAN 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, administrative 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.

Dunluce Presbyterian congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland is a Reformed Church within the wider body of Christ is grounded in the scriptures and exists in love and honour God through faith in His Son by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

The congregationsmission purposes are ***'To be a caringgrowing church whose members of all ages become more Christ-like active in His service and who reach out in love to the community and beyond.'***

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 GodJ 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 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 d 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*

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held as required with a minimum of two held in the 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 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. Dunluce Presbyterian congregation of the Presbyterian Church has been assigned to the Route 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, minsters who have retired from active duty and an elder appointed by the Kirk Session of the congregation

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
Youth Fellowship
Girls Brigade
Presbyterian Women
Badminton Club
Women of the Word
Ladies Book Club

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

At the 31st December 2022 there were 295 communicant members and 183 families connected with the congregations. The average week attendance at morning worship was 105.

Pastoral care

Members of the congregation who are not able to attend church due to sickness or age are visited / called 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 contributed to Wycliffe Bible Translators, Faith Mission, Scripture Union, Open Doors, Street Pastors, Water Aid, Kids4Schools, Bible Society, Royal British Legion, Orphan Children's Society, Christain Aid.
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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal and special Ukraine Appeal.

Presbytery

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

General Assembly

This year the General Assembly of the Presbyterian Church in Ireland was held in June 2022.

Property

Organisations

Sunday School - 32 children registered and average Sunday attendance 25. This commenced in September and met before the church service at 10.30am.

Youth Fellowship - 15 young people registered, average attendance 13. This met from September to April.

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

Girls Brigade – 53 girls were registered, average attendance 48. Meet each Friday from September ending in March with their annual display,
Presbyterian Women's Group – 25 members, average attendance 21, meet second Tuesday from September to March.
Badminton club -14 members, average attendance 12, meet each Monday from mid-September to end of March.
Women of the Word – 12 members, average attendance 11, meet last Wednesday from October to March.
Book Club – 11 members, average attendance 9, meet first Tuesday of the month from October to March.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping within organization's 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 Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

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

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

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary iii order to further our charitable purpose. There are no other private benefit s. 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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 152 contributing families during the year donating a total of £58,943.

Total Income of the congregation during the year was £772,032

Total expenditure for 2022 was £162,764

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 29/10/23 and signed on its behalf by –

Signed: Rev A J Buick

Name: REV ALAN BUICK

Signed: Robert A McIlroy

Name: ROBERT ALLISTER McILROY

Dunluce Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105338

Annual return

Presbyterian
CHURCH IN IRELAND

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF DUNLUCE PRESBYTERIAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Dunluce Presbyterian Church for the year ended 31st December 2022 on the separate accounts attachment

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.

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.

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.

Name: WILLIAM E COCHRANE

Relevant professional qualification or body: ACCOUNTANT

Address: 29 MAIN STREET
BUSHMILLS
BT57 8QA

Date: 5/2/2023