

# Largy Presbyterian Church

Northern Ireland · Charity number 105355

## Details

Status Received

Registered 2016-08-15

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

## Contact

Address 100 Pollys Brae Road  
Limavady  
County Londonderry  
Bt49 9In  
BT49 9LN

Phone 02877763843

## 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:** Children (5-13 year olds), General public, Men, Older people, Overseas/developing countries, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£71,669	£70,039	£0	1
2024-12-31	£74,279	£66,463	£0	1

## Trustees

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Name	Role	Appointed
Mr Jim Donaghy		
Mr Stanley Cromie		
Mr Thomas Mcgregor		
Mrs Kathleen Smyth		
Rev Clive Glass		

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**Largy Presbyterian Church**

Northern Ireland - Charity number 105355

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# Accounts

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LARGY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND							
RECEIPTS AND PAYMENTS ACCOUNT							
FOR THE YEAR ENDED 31ST DECEMBER 2025							
	Notes	Unrestricted 2025 £	Restricted 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £	
<b>Income</b>							
Freewill offerings, donations and plate collections		38,580.40	4,904.00	-	43,484.40	41,870.60	
Legacies		-	-	-	-	5,000.00	
Gift Aid Refund		4,817.08	1,817.30	-	6,634.38	7,715.48	
Charity Appeals - Special Collections	2	-	5,044.50	-	5,044.50	5,707.34	
Income from land and property		5,247.69	2,467.50	-	7,715.19	2,102.28	
Graves		150.00	-	-	150.00	50.00	
Fundraising income		2,988.00	-	-	2,988.00	4,914.65	
Receipts from Sunday School and Children's Church		-	1,127.67	-	1,127.67	1,161.85	
Sundry Income		180.00	1,205.00	-	1,385.00	938.00	
Investment income		-	623.04	-	623.04	793.14	
Receipts from Church's Organisations		-	2,517.06	-	2,517.06	4,025.63	
<b>Total Income</b>		<b>51,963.17</b>	<b>19,706.07</b>	<b>-</b>	<b>71,669.24</b>	<b>74,278.97</b>	
<b>Expenditure</b>							
General Assembly Assessments		3,303.50	-	-	3,303.50	3,889.00	
Minister's Expenses		28,191.00	2,467.50	-	30,658.50	29,972.50	
Organists and supply ministers		525.00	-	-	525.00	929.00	
Church Expenses		6,064.81	480.50	-	6,545.31	7,691.08	
Maintenance Manse		765.75	3,445.68	-	4,211.43	4,005.44	
Charity Appeals -							
Donations from Special Collections	2	-	5,737.75	-	5,737.75	6,206.14	
Donation from Mission Support	3		100.00	-	100.00	393.00	
Donations from General funds	3	984.25	-	-	984.25	801.36	
Rented property: expenses		989.71	13,758.63	-	14,748.34	2,815.08	
Payments from Sunday School and Children's Church		-	1,030.54	-	1,030.54	757.40	
Graveyard upkeep		2,100.00	-	-	2,100.00	2,100.00	
Payments from Church's Organisations		-	3,578.21	-	3,578.21	3,379.17	
Sundries		4,536.46	979.56	-	5,516.02	3,523.75	
<b>Total Expenditure</b>		<b>47,460.48</b>	<b>31,578.37</b>	<b>-</b>	<b>79,038.85</b>	<b>66,462.92</b>	
<b>Excess of Income over Expenditure</b>		<b>4,502.69</b>	<b>- 11,872.30</b>	<b>- -</b>	<b>7,369.61</b>	<b>7,816.05</b>	
On behalf of the Trustees							

*Clive Glass*

Rev Dr Clive Glass  
(Minister)  
30/4/2026

*Jim Donaghy*

Mr Jim Donaghy  
(Clerk of Session)  
30/4/2026

LARGY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND								
STATEMENT OF ASSETS AND LIABILITIES								
AT 31 DECEMBER 2025								
				Unrestricted	Restricted	Endowment	Total	Total
			<u>Note</u>	Funds	Funds	Funds	Funds	Funds
				2025	2025	2025	2025	2024
				£				£
<b>Fixed Assets</b>				1,913,846.94	-	-	1,913,846.94	1,913,846.94
<hr/>								
<b>Funds</b>								
Current accounts				4,278.11	7,104.71		11,382.82	12,155.40
Deposit accounts				15,114.24	32,022.54	-	47,136.78	52,877.04
Cash on hand				-	-	-	-	856.77
<b>Total funds</b>			<b>4</b>	19,392.35	39,127.25	-	58,519.60	65,889.21
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<b>Total Assets less Liabilities</b>							1,972,366.54	1,979,736.15
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On behalf of the Trustees								

*Clive Glass*

*Jim Donaghy*

Rev Dr Clive Glass  
(Minister)  
30/4/2026

Mr Jim Donaghy  
(Clerk of Session)  
30/4/2026

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

**NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST DECEMBER 2025**

**1 Accounting Policies**

The principal accounting policies applied in the preparation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

**(a) Receipts and Payments Account**

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

**(b) 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.

**(c) Statement of Assets and Liabilities**

**Fixed Assets**

The congregation owns the following assets:

The Church and Church Hall premises situated at Drumrane Road, Limavady, BT49 9LQ, and the associated fixtures and fittings. These have an insurance value of £1,521,755.72

The Sexton's house situated at 122 Drumrane Road, Limavady. This has an insurance value of £192,091.22

Car park situated at Drumrane Road, Limavady. The Trustees have valued this at £40,000.

11.75 acres of land located at Largy Road, Limavady. The Trustees have valued this at £120,000.

Land and partly built Manse located at Largy Road, Limavady. The Trustees have valued this at £40,000.

**2 Special Collections**

	Collections £	Gift aid	Payments £
United Appeal	3,670.00	517.00	4,187.00
Temporary Missionaries	70.00	-	70.00
World Development Appeal	380.00	107.50	475.00
Africare	240.00	66.25	300.00
Leprosy Mission	528.00	21.25	549.25
Royal British Legion	156.50	-	156.50
Children's Cancer			
	<u>5,044.50</u>	<u>712.00</u>	<u>5,737.75</u>

<b>3</b>	<b>Donations paid from General Funds and Mission Support Account</b>								
	Temporary Missionaries							230.00	
	Release International							100.00	
	Presbyterian Orphans' & Children's Society							300.00	
	Orphans of Ministers							300.00	
	Leprosy Mission							110.75	
	Royal British Legion							43.50	
								<u>1,084.25</u>	
<b>4</b>	<b>Movement in funds</b>								
		<b>At 1st Jan</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>			<b>At 31st Dec</b>	
		<b>2025</b>	<b>Resources</b>	<b>Resources</b>				<b>2025</b>	
	<b>Restricted funds</b>								
	General fund	0.00	6,778.25	- 6,207.75	- 570.50			-	
	Repair fund	33,625.98	6,125.29	-17,646.85	3,535.60			25,640.02	
	Manse Property Account	1,121.00	2,467.50	-2,660.02	-			928.48	
	Mission Support fund	4,098.08	690.30	-455.00	255.00			4,588.38	
	Midweek Fellowship fund	1,036.35	781.75	-1,150.00	-			668.10	
	Choir fund	3,394.41	50.13	-300.00	-			3,144.54	
	Senior Citizens' fund	144.71	440.00	-480.83	-			103.88	
	Presbyterian Women	1,169.15	1,245.18	-1,647.38	-			766.95	
	Sunday School and Children's Church	3,189.77	1,127.67	-1,030.54	-			3,286.90	
		<u>47,779.45</u>	<u>19,706.07</u>	<u>-31,578.37</u>	<u>3,220.10</u>			<u>39,127.25</u>	
	<b>Unrestricted funds</b>								
	General fund	18,109.76	51,963.17	- 47,460.48	- 3,220.10			19,392.35	
	<b>Total funds</b>	<u>65,889.21</u>	<u>71,669.24</u>	<u>- 79,038.85</u>	<u>-</u>			<u>58,519.60</u>	
<b>5</b>	<b>Governance costs</b>								
	Governance costs of £200 were incurred during the year of which £200 relates to fees paid to the independent examiner. These are included in Sundry expenses.								
<b>6</b>	<b>Transactions with the Trustees</b>								
	The Church paid expenses of £4,211.43 relating to the running costs of the Manse which is occupied by the Minister (2024-£4,005.44)								
	No other Trustee received any remuneration or payments.								

**Largy Presbyterian Church**

Northern Ireland - Charity number 105355

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# Accounts

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

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<u>Notes</u>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Endowment funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income</b>						
Freewill offerings, donations and plate collections		38,258.60	3,612.00		41,870.60	42,603.35
Legacies		2,000.00	3,000.00		5,000.00	-
Gift Aid Refund		6,247.66	1,467.82	-	7,715.48	7,984.07
Charity Appeals - Special Collections	<b>2</b>	-	5,707.34	-	5,707.34	5,065.00
Income from land and property		46.28	2,056.00	-	2,102.28	4,981.43
Graves		50.00	-	-	50.00	240.00
Fundraising income		4,914.65	-	-	4,914.65	5,125.50
Receipts from Sunday School and Children's Church		-	1,161.85		1,161.85	985.43
Largy Community Association loan repaid		-	-	-	-	1,000.00
Sundry Income		298.00	640.00	-	938.00	1,072.00
Investment income		8.67	784.47	-	793.14	514.14
Receipts from Church's Organisations		-	4,025.63	-	4,025.63	3,037.95
<b>Total Income</b>		<b>51,823.86</b>	<b>22,455.11</b>	<b>-</b>	<b>74,278.97</b>	<b>72,608.87</b>
<b>Expenditure</b>						
General Assembly Assessments		3,889.00	-	-	3,889.00	3,453.00
Minister's Expenses		27,916.50	2,056.00	-	29,972.50	28,906.75
Organists and supply ministers		929.00	-	-	929.00	490.00
Church Expenses		5,353.88	2,337.20	-	7,691.08	11,786.03
Maintenance Manse		701.32	3,304.12	-	4,005.44	3,837.30
Charity Appeals -						
Donations from Special Collections	<b>2</b>	-	6,206.14	-	6,206.14	5,786.88
Donation from Mission Support	<b>3</b>	-	393.00	-	393.00	652.00
Donations from General funds	<b>3</b>	801.36	-	-	801.36	1,043.62
Rented property: expenses		1,440.08	1,375.00	-	2,815.08	1,001.40
Payments from Sunday School and Children's Church		-	757.40	-	757.40	730.27
Graveyard upkeep		2,100.00	-	-	2,100.00	2,100.00
Payments from Church's Organisations		-	3,379.17	-	3,379.17	3,164.54
Sundries		2,632.74	891.01	-	3,523.75	2,893.69
<b>Total Expenditure</b>		<b>45,763.88</b>	<b>20,699.04</b>	<b>-</b>	<b>66,462.92</b>	<b>65,845.48</b>
<b>Excess of Income over Expenditure</b>		<b>6,059.98</b>	<b>1,756.07</b>	<b>-</b>	<b>7,816.05</b>	<b>6,763.39</b>
On behalf of the Trustees						

*Clive Glass*

*Jim Donaghy*

Rev Dr Clive Glass  
(Minister)  
29/5/2025

Mr Jim Donaghy  
(Clerk of Session)  
29/5/2025

LARGY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND								
STATEMENT OF ASSETS AND LIABILITIES								
AT 31 DECEMBER 2024								
				Unrestricted	Restricted	Endowment	Total	Total
			<u>Note</u>	Funds	Funds	Funds	Funds	Funds
				2024	2024	2024	2024	2023
				£				£
<b>Fixed Assets</b>							1,913,846.94	1,834,268.53
<b>Funds</b>								
Current accounts				4,489.92	7,665.48	-	12,155.40	12,619.91
Deposit accounts				13,619.84	39,257.20	-	52,877.04	43,512.25
Cash on hand					856.77	-	856.77	1,941.00
<b>Total funds</b>			<b>4</b>	18,109.76	47,779.45	-	65,889.21	58,073.16
<b>Total Assets less Liabilities</b>							1,979,736.15	1,892,341.69
On behalf of the Trustees								

*Clive Glass*

*Jim Donaghy*

Rev Dr Clive Glass  
(Minister)  
29/5/2025

Mr Jim Donaghy  
(Clerk of Session)  
29/5/2025

**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST DECEMBER 2024**

**1 Accounting Policies**

The principal accounting policies applied in the preparation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

**(a) Receipts and Payments Account**

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

**(b) 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.

**(c) Statement of Assets and Liabilities**

**Fixed Assets**

The congregation owns the following assets:

The Church and Church Hall premises situated at Drumrane Road, Limavady, BT49 9LQ, and the associated fixtures and fittings. These have an insurance value of £1,521,755.72

The Sexton's house situated at 122 Drumrane Road, Limavady. This has an insurance value of £192,091.22.

Car park situated at Drumrane Road, Limavady. The Trustees have valued this at £40,000.

11.75 acres of land located at Largy Road, Limavady. The Trustees have valued this at £120,000.

Land and partly built Manse located at Largy Road, Limavady. The Trustees have valued this at £40,000.

**2 Special Collections**

	Collections £	Gift aid	Payments £
United Appeal	4,024.20	683.40	4,433.00
Temporary Missionaries	583.00	-	583.00
World Development Appeal	430.00	-	430.00
Leprosy Mission	85.00	35.00	120.00
Good News for Everyone	204.00	-	204.00
Royal British Legion	116.14	-	116.14
Children's Cancer	265.00	55.00	320.00
	<u>5,707.34</u>	<u>773.40</u>	<u>6,206.14</u>

The balance of £274.60 collected and not paid to United Appeal has been transferred to mission support account and paid to charities included in Note 3 below

**3 Donations paid from General Funds and Mission Support Account**

Temporary Missionaries	237.00
World Development Appeal	107.50
Good News for Everyone	46.00
Presbyterian Orphans & Children's Society	300.00
Orphans of Ministers	300.00
Children's Cancer	10.00
Open Doors	80.00
Leprosy Mission	30.00
Royal British Legion	83.86
	<u>1,194.36</u>



**Largy Presbyterian Church**

Northern Ireland - Charity number 105355

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# Accounts

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

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	<u>Notes</u>	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Endowment funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b><u>Income</u></b>						
Freewill offerings, donations and plate collections		38,489.35	4,114.00	-	42,603.35	39,853.00
Gift Aid Refund		6,321.57	1,662.50	-	7,984.07	7,792.60
Charity Appeals - Special Collections	<b>2</b>	-	5,065.00	-	5,065.00	5,257.00
Income from land and property		2,925.43	2,056.00	-	4,981.43	4,977.40
Graves		240.00	-	-	240.00	1,200.00
Fundraising income		78.50	5,047.00	-	5,125.50	81.50
Receipts from Sunday School and Children's Church		-	985.43	-	985.43	618.03
Largy Community Association loan repaid		1,000.00	-	-	1,000.00	-
Sundry Income		752.00	320.00	-	1,072.00	250.00
Investment income		-	514.14	-	514.14	52.85
Receipts from Church's Organisations		-	3,037.95	-	3,037.95	3,361.18
<b>Total Income</b>		<b>49,806.85</b>	<b>22,802.02</b>	<b>-</b>	<b>72,608.87</b>	<b>63,443.56</b>
<b><u>Expenditure</u></b>						
General Assembly Assessments		3,453.00	-	-	3,453.00	3,486.00
Minister's Expenses		26,850.75	2,056.00	-	28,906.75	27,275.13
Organists and supply ministers		490.00	-	-	490.00	920.00
Church Expenses		6,137.63	5,648.40	-	11,786.03	5,466.34
Maintenance Manse		673.78	3,163.52	-	3,837.30	3,509.20
Charity Appeals -						
Donations from Special Collections	<b>2</b>	-	5,786.88	-	5,786.88	6,227.87
Donation from Mission Support		-	652.00	-	652.00	512.13
Donations from General funds		1,043.62	-	-	1,043.62	1,012.00
Rented property: expenses		1,001.40	-	-	1,001.40	936.85
Payments from Sunday School and Children's Church		-	730.27	-	730.27	533.22
Graveyard upkeep		2,100.00	-	-	2,100.00	2,100.00
Payments from Church's Organisations		-	3,164.54	-	3,164.54	2,663.95
Largy Community Association		-	-	-	-	1,000.00
Sundries		2,095.35	798.34	-	2,893.69	3,580.48
<b>Total Expenditure</b>		<b>43,845.53</b>	<b>21,999.95</b>	<b>-</b>	<b>65,845.48</b>	<b>59,223.17</b>
<b>Excess of Income over Expenditure</b>		<b>5,961.32</b>	<b>802.07</b>	<b>-</b>	<b>6,763.39</b>	<b>4,220.39</b>

The notes which follow form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees

*Clive Glass*

*Jim Donaghy*

Rev Dr Clive Glass  
(Minister)  
24/5/2024

Mr Jim Donaghy  
(Clerk of Session)  
24/5/2024


LARGY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES  
AT 31 DECEMBER 2023

	<u>Note</u>	Unrestricted Funds 2023 £	Restricted Funds 2023	Endowment Funds 2023	Total Funds 2023	Total Funds 2022 £
<b>Fixed Assets</b>		1,834,268.53			1,834,268.53	1,720,249.79
<hr/>						
<b>Funds</b>						
Current accounts		5,142.45	7,477.46	-	12,619.91	14,743.40
Deposit accounts		11,659.55	31,852.70	-	43,512.25	36,523.18
Cash on hand		1,941.00	-	-	1,941.00	43.19
<b>Total funds</b>	<b>3</b>	18,743.00	39,330.16	-	58,073.16	51,309.77
<hr/>						
<b>Total Assets less Liabilities</b>					1,892,341.69	1,771,559.56
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The notes which follow form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees



Rev Dr Clive Glass  
(Minister)  
24/5/2024



Mr Jim Donaghy  
(Clerk of Session)  
24/5/2024

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

**NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST DECEMBER 2023**

**1 Accounting Policies**

The principal accounting policies applied in the preparation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

**(a) Receipts and Payments Account**

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

**(b) 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.

**(c) Statement of Assets and Liabilities**

**Fixed Assets**

The congregation owns the following assets:

The Church and Church Hall premises situated at Drumrane Road, Limavady, BT49 9LQ, and the associated fixtures and fittings. These have an insurance value of £1,451,324.51

The Sexton's house situated at 122 Drumrane Road, Limavady. This has an insurance value of £182,944.02.

Car park situated at Drumrane Road, Limavady. The Trustees have valued this at £40,000.

11.75 acres of land located at Largy Road, Limavady. The Trustees have valued this at £120,000.

Land and partly built Manse located at Largy Road, Limavady. The Trustees have valued this at £40,000.

**2 Special Collections**

	Collections £	Gift aid	Payments £
United Appeal	3,333.00	434.38	3,767.38
Moderator's Appeal	490.00	338.12	620.00
World Development Appeal	464.50	65.00	529.50
Leprosy Mission	140.00	36.25	175.00
Samaritan's Purse	356.00	-	356.00
Royal British Legion	51.50	-	51.50
Chest, Heart and Stroke	230.00	60.00	287.50
	<u>5,065.00</u>	<u>933.75</u>	<u>5,786.88</u>

**3 Movement in funds**

	At 1st Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31st Dec 2023
<b>Restricted funds</b>					
General Fund	10.00	5,998.75	-5,786.88	-221.87	0.00
Repair fund	25,558.26	9,486.39	-9,056.96	150.00	26,137.69
Manse Property Account	1,406.81	2,056.00	-2,169.30	-	1,293.51
Mission Support fund	3,869.98	1,237.50	-1,092.00	-	4,015.48
Midweek Fellowship fund	409.91	1,614.75	-1,461.00	-	563.66
Choir fund	3,785.10	41.81	-175.35	-	3,651.56
Senior Citizens' fund	167.07	255.00	-418.19	-	3.88
Presbyterian Women	862.67	1,126.39	-1,110.00	-	879.06
Sunday School and Children's Church	2,530.16	985.43	-730.27	-	2,785.32
	<u>38,599.96</u>	<u>22,802.02</u>	<u>-21,999.95</u>	<u>- 71.87</u>	<u>39,330.16</u>
<b>Unrestricted funds</b>					
General fund	12,709.81	49,806.85	- 43,845.53	71.87	18,743.00
	<u>51,309.77</u>	<u>72,608.87</u>	<u>- 65,845.48</u>	<u>-</u>	<u>58,073.16</u>
<b>Total funds</b>					

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

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST DECEMBER 2023**

**4 Transactions with the Trustees**

The Church paid expenses of £3,837.30 relating to the running costs of the Manse which is occupied by the Minister (2022-£3,509.20)

No other Trustee received any remuneration or payments.

During the year a short term loan of £1,000 was repaid by Largy Community Association. There is a commonality between the board of trustees of Largy Presbyterian Church and the board of trustees of Largy Community Association.

**5 Governance costs**

Governance costs of £200 were incurred during the year of which £200 relates to fees paid to the independent examiner. These are included in Sundry expenses.

**Largy Presbyterian Church**

Northern Ireland - Charity number 105355

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# Annual report

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

**Trustees' Annual Report and Financial Statements  
for the year ended 31<sup>st</sup> December 2023**

**Registered Charity in Northern Ireland (NIC105355)**

## **LARGY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Largy Congregation of the Presbyterian Church in Ireland  
Drumrane Road  
Limavady  
BT49 9LQ

Registered Charity in Northern Ireland (NIC105355)

### **CHARITY TRUSTEES**

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

Rev Dr Clive Glass  
Mr Jim Donaghy  
Mr Stanley Cromie

Mr Tommy McGregor  
Mrs Kathleen Smyth

### **PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Treasurer

Rev Dr Clive Glass  
Mr Jim Donaghy  
Mrs Sandra Mullan

### **INDEPENDENT EXAMINER**

Mrs May Thompson  
128 Terrydoo Road  
Limavady  
Co. Londonderry  
BT49 0PF

### **BANKERS**

Danske Bank  
46 Catherine Street  
Limavady  
BT49 9DB

Ulster Bank  
PO Box 3  
29 Clooney Terrace  
Londonderry  
BT47 6AS

**SOLICITORS**

R G Connell & Son

13 Main Street

Limavady

BT49 0EP

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

### **STRUCTURE AND MANAGEMENT**

#### **The Kirk Session**

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

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

Stated meetings of the Kirk Session are usually held monthly after each Committee meeting (Sep – Jun) and on other occasions as required.

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

#### **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. Largy congregation of the Presbyterian Church 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.

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

### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administrative and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted in the month of 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.

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

The congregation's mission purpose is to become more like the church of which we read in Acts 2 following Pentecost i.e.

- *A learning church – where the Bible is foundational;*
- *A caring church – where the Bible is lived out in everyday relationships;*
- *A worshipping church – where the focus is on bringing glory to God;*
- *An evangelising church – where we endeavour to reach out to both congregation and community with the good news of the gospel.*
- *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.*

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

### **ACTIVITIES AND OBJECTIVES**

The congregation normally meets for worship every Sunday and visitors are welcome to join us. The Sacrament of the Lord's Supper is usually observed twice a 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 Table. The congregation holds regular Bible study meetings and has a wide range of organisations to suit all ages. These include:

- Sunday School
- Children's Church
- Mothers & Toddlers
- Luncheon Club
- Presbyterian Women
- Midweek Fellowship

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and Prayer**

The congregation normally meets for worship each Sunday at 12 noon and on a monthly basis at 7.00 p.m. 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.

As well as our regular services, we conducted four funeral services for those who had been bereaved during the year.

On 31<sup>st</sup> December 2023 there were 180 communicant members and 113 families connected with the congregation. The average weekly attendance at morning worship is approximately 50.

#### **Pastoral Care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister and elders. A CD ministry is also available to those who wish to avail of it.

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

### **Mission and Outreach**

At a local level the congregation supports the work of Roe Valley CSSM practically and financially. The work of our PCI missionaries is highlighted through the use of Digital Dispatches. The Samaritan's Purse Shoebox appeal is supported each year.

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. The congregation also contributes to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

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

### **General Assembly**

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

### **Property**

The church has leased a hall to the Largy Community Group.

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

### **Organisations**

The Church hosts Children's Church (4 young children) and Sunday School (15 children) each Sunday morning.

Luncheon Club (12 senior citizens) is held monthly on Tuesday mornings in the Church Hall.

Presbyterian Women (13 women) is held monthly on Tuesday evenings in the Church Hall.

Mothers & Toddlers (11 babies + carers) is held weekly on Wednesday mornings in the Church Hall.

Midweek Fellowship (12 adults) is held on Wednesday evenings in the Church Hall.

The congregation supports Roe Valley CSSM which is held during the second week in August. This year there were around 120 children and young people present.

### **Volunteers**

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

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

### **PUBLIC BENEFIT STATEMENT**

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

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

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through Presbytery 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, Global Mission Workers, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commission's Public benefit requirement statutory guidance.

**LARGY 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 Freewill Weekly Offering (FWO). There were 95 contributing families during the year (94 in 2022) donating a total of £42,603 (£39,853 in previous year, 2022).

The total income of the congregation during the year was £72,609 (£63,444 – 2022). The total expenditure for the year was £65,845 (£59,223 – 2022).

The Church held net cash funds at year end of £58,073 (£51,310 – 2022).

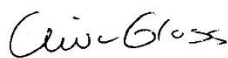
**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare 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 24<sup>th</sup> May 2024  
and signed on its behalf by



Rev Dr Clive Glass  
24/5/2024



Mr Jim Donaghy  
24/5/2024

**Largy Presbyterian Church**

Northern Ireland - Charity number 105355

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# Annual return

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**LARGY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of Largy Presbyterian Church for the year ended 31 December 2023, which comprise the Receipts and Payments Account, Statement of Assets and Liabilities and related notes.

**Respective responsibilities of the 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. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

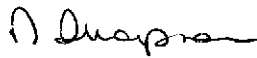
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the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

 24/5/24

May Thompson B.A., F.C.A.  
Chartered Accountant  
128 Terrydoo Road  
Limavady  
Co Londonderry  
BT49 0PF

**Largy Presbyterian Church**

Northern Ireland - Charity number 105355

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# Accounts

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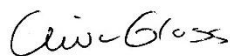
**LARGY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<u>Notes</u>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment funds</b>	<b>Total</b>	<b>Total</b>
		<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>						
Freewill offerings, donations and plate collections		36,691.00	3,162.00	-	39,853.00	40,409.70
Gift Aid Refund		6,104.98	1,687.62	-	7,792.60	5,630.33
Charity Appeals - Special Collections	<b>2</b>	-	5,257.00	-	5,257.00	4,030.50
Rental income		2,921.40	2,056.00	-	4,977.40	4,819.75
Graves		1,200.00	-	-	1,200.00	-
Fundraising income		81.50	-	-	81.50	107.75
Receipts from Sunday School and Children's Church		-	618.03	-	618.03	245.30
Sundry Income		100.00	150.00	-	250.00	310.00
Investment income		-	52.85	-	52.85	14.57
Receipts from Church's Organisations		-	3,361.18	-	3,361.18	2,408.30
<b>Total Income</b>		<b>47,098.88</b>	<b>16,344.68</b>	<b>-</b>	<b>63,443.56</b>	<b>57,976.20</b>
<b>Expenditure</b>						
General Assembly Assessments		3,486.00	-	-	3,486.00	3,399.00
Minister's Expenses		25,219.13	2,056.00	-	27,275.13	26,378.43
Organists and supply ministers		920.00	-	-	920.00	360.00
Church Expenses		5,013.94	452.40	-	5,466.34	5,661.02
Maintenance Manse		640.49	2,868.71	-	3,509.20	3,518.22
Charity Appeals -						
Donations from Special Collections	<b>2</b>	-	6,227.87	-	6,227.87	4,451.50
Donation from Mission Support		-	512.13	-	512.13	406.00
Donations from General funds		1,012.00	-	-	1,012.00	807.50
Rented property: expenses		936.85	-	-	936.85	1,211.72
Payments from Sunday School and Children's Church		-	533.22	-	533.22	348.10
Graveyard upkeep		2,100.00	-	-	2,100.00	2,100.00
Payments from Church's Organisations		-	2,663.95	-	2,663.95	2,733.00
Largy Community Association		1,000.00	-	-	1,000.00	-
Sundries		3,004.75	575.73	-	3,580.48	2,482.36
<b>Total Expenditure</b>		<b>43,333.16</b>	<b>15,890.01</b>	<b>-</b>	<b>59,223.17</b>	<b>53,856.85</b>
<b>Excess of Income over Expenditure</b>		<b>3,765.72</b>	<b>454.67</b>	<b>-</b>	<b>4,220.39</b>	<b>4,119.35</b>

The notes which follow form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees



Rev Dr Clive Glass  
(Minister)  
30/3/2023



Mr Jim Donaghy  
(Clerk of Session)  
30/3/2023

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

**STATEMENT OF ASSETS AND LIABILITIES  
AT 31 DECEMBER 2022**

	<u>Note</u>	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022</b>	<b>Endowment Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021 £</b>
<b>Fixed Assets</b>		1,720,249.79	-	-	1,720,249.79	1,614,185.85
<b>Funds</b>						
Current accounts		7,423.87	7,319.53	-	14,743.40	15,397.10
Deposit accounts		5,285.94	31,237.24	-	36,523.18	31,671.88
Cash on hand		-	43.19	-	43.19	20.40
<b>Total funds</b>	<b>3</b>	12,709.81	38,599.96		51,309.77	47,089.38
<b>Total Assets less Liabilities</b>					1,771,559.56	1,661,275.23
The notes which follow form part of these financial statements and should be read in conjunction herewith.						
On behalf of the Trustees						

*Clive Glass*

*Jim Donaghy*

Rev Dr Clive Glass  
(Minister)  
30/3/2023

Mr Jim Donaghy  
(Clerk of Session)  
30/3/2023

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

**NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST DECEMBER 2022**

**1 Accounting Policies**

The principal accounting policies applied in the preparation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

**(a) Receipts and Payments Account**

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

**(b) 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.

**(c) Statement of Assets and Liabilities**

**Fixed Assets**

The congregation owns the following assets:

The Church and Church Hall premises situated at Drumrane Road, Limavady, BT49 9LQ, and the associated fixtures and fittings. These have an insurance value of £1,350,069.31

The Sexton's house situated at 122 Drumrane Road, Limavady. This has an insurance value of £170,180.48.

Car park situated at Drumrane Road, Limavady. The Trustees have valued this at £40,000.

11.75 acres of land located at Largy Road, Limavady. The Trustees have valued this at £120,000.

Land and partly built Manse located at Largy Road, Limavady. The Trustees have valued this at £40,000.

**2 Special Collections**

	Collections	Gift aid	Payments
	£		£
United Appeal	2,964.00	595.87	3,559.87
Moderator's Appeal	1,340.00	337.50	1,677.50
World Development Appeal	423.50	47.50	471.00
Leprosy Mission	10.00	-	-
Samaritan's Purse	240.00		240.00
Royal British Legion	86.50	-	86.50
Global Missionaries	193.00	-	193.00
	<u>5,257.00</u>	<u>980.87</u>	<u>6,227.87</u>

Donation of £10 received for Leprosy Mission was not paid out until after 31st December 2022 and has been included in restricted funds at year end.

3	Movement in funds											
				At 1st Jan	Incoming	Outgoing	Transfers	At 31st Dec				
				2022	Resources	Resources		2022				
	<b>Restricted funds</b>											
	General Fund			-	6,237.87	-6,227.87	-	10.00				
	Repair fund			24,525.25	3,889.10	-3,355.09	499.00	25,558.26				
	Manse Property Account			1,508.56	2,056.00	-2,157.75	-	1,406.81				
	Mission Support fund			4,639.61	182.50	-952.13	-	3,869.98				
	Midweek Fellowship fund			333.31	1,516.60	-1,440.00	-	409.91				
	Choir fund			3,784.73	0.37	-	-	3,785.10				
	Senior Citizens' fund			120.40	433.88	-387.21	-	167.07				
	Presbyterian Women			289.08	1,410.33	-836.74	-	862.67				
	Sunday School and Children's Church			2,445.35	618.03	-533.22	-	2,530.16				
				<u>37,646.29</u>	<u>16,344.68</u>	<u>-15,890.01</u>	<u>499.00</u>	<u>38,599.96</u>				
	<b>Unrestricted funds</b>											
	General fund			9,443.09	47,098.88	-43,333.16	- 499.00	12,709.81				
	<b>Total funds</b>			<u>47,089.38</u>	<u>63,443.56</u>	<u>- 59,223.17</u>	<u>-</u>	<u>51,309.77</u>				
4	<b>Transactions with the Trustees</b>											
	The Church paid expenses of £3,509.20 relating to the running costs of the Manse which is occupied by the Minister. (2021-£3,518.22)											
	No other Trustee received any remuneration or payments.											
	During the year a short term loan of £1,000 was made to Largy Community Association. There is a commonality between the board of trustees of Largy Presbyterian Church and the board of trustees of Largy Community Association.											
5	<b>Governance costs</b>											
	Governance costs of £200 were incurred during the year of which £200 relates to fees paid to the independent examiner. These are included in Sundry expenses.											

**Largy Presbyterian Church**

Northern Ireland - Charity number 105355

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# Annual report

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**LARGY 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 (NIC105355)**

## **LARGY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Largy Congregation of the Presbyterian Church in Ireland  
Drumrane Road  
Limavady  
BT49 9LQ

Registered Charity in Northern Ireland (NIC105355)

### **CHARITY TRUSTEES**

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

Rev Dr Clive Glass  
Mr Jim Donaghy  
Mr Stanley Cromie

Mr Tommy McGregor  
Mrs Kathleen Smyth

### **PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Treasurer

Rev Dr Clive Glass  
Mr Jim Donaghy  
Mrs Sandra Mullan

### **INDEPENDENT EXAMINER**

Mrs May Thompson  
128 Terrydoo Road  
Limavady  
Co Londonderry  
BT49 0PF

### **BANKERS**

Danske Bank  
46 Catherine Street  
Limavady  
BT49 9DB

Ulster Bank  
PO Box 3  
29 Clooney Terrace  
Londonderry  
BT47 6AS

**SOLICITORS**

R G Connell & Son

13 Main Street

Limavady

BT49 0EP

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

### **STRUCTURE AND MANAGEMENT**

#### **The Kirk Session**

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

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

Stated meetings of the Kirk Session are usually held monthly after each Committee meeting (Sep – Jun) and on other occasions as required.

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

#### **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. Largy congregation of the Presbyterian Church 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 the congregation.

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

### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administrative and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted in the month of 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.

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

The congregation's mission purpose is to become more like the church of which we read in Acts 2 following Pentecost i.e.

- *A learning church – where the Bible is foundational;*
- *A caring church – where the Bible is lived out in everyday relationships;*
- *A worshipping church – where the focus is on bringing glory to God;*
- *An evangelising church – where we endeavour to reach out to both congregation and community with the good news of the gospel.*
- *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.*

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

### **ACTIVITIES AND OBJECTIVES**

The congregation normally meets for worship every Sunday and visitors are welcome to join us. The Sacrament of the Lord's Supper is usually observed twice a 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 to suit all ages. These include:

- Sunday School
- Children's Church
- Mothers & Toddlers
- Luncheon Club
- Presbyterian Women
- Midweek Fellowship

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and Prayer**

The congregation normally meets for worship each Sunday at 12 noon and on a monthly basis at 7.00 p.m. 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.

As well as our regular services, we conducted four funeral services for those who had been bereaved during the year.

On 31 December 2022 there were 184 communicant members and 113 families connected with the congregation. The average weekly attendance at morning worship is approximately 50.

#### **Pastoral Care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister and elders.

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

### **Mission and Outreach**

At a local level the congregation supports the work of Roe Valley CSSM practically and financially. The work of our PCI missionaries is highlighted through the use of Digital Dispatches. The Samaritan's Purse Shoebox appeal is supported each year.

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. The congregation also contributes to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

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

### **General Assembly**

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

### **Property**

The church has leased a hall to the Largy Community Group.

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

### **Organisations**

The Church hosts Children's Church (3 young children) and Sunday School (17 children) each Sunday morning.

Luncheon Club (12 senior citizens) is held monthly on Tuesday mornings in the Church Hall.

Presbyterian Women (10 women) is held monthly on Tuesday evenings in the Church Hall.

Mothers & Toddlers (11 babies + carers) is held weekly on Wednesday mornings in the Church Hall.

Midweek Fellowship (12 adults) is held on Wednesday evenings in the Church Hall.

The congregation supports Roe Valley CSSM which is held during the second week in August. This year there were around 100 children and young people present.

### **Volunteers**

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

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

### **PUBLIC BENEFIT STATEMENT**

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

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

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through Presbytery 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, Global Mission Workers, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commission's Public benefit requirement statutory guidance.

**LARGY 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 94 contributing families during the year (88 in 2020) donating a total of £39,853 (£40,410 in previous year, 2021).

The total income of the congregation during the year was £63,444 (£57,976 – 2021). The total expenditure for the year was £59,223 (£53,857 – 2021).

The Church held net cash funds at year end of £51,310 (£47,089 – 2021).

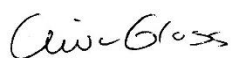
**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare 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 30<sup>th</sup> March 2023  
and signed on its behalf by



Rev Dr Clive Glass  
30/3/2023



Mr Jim Donaghy  
30/3/2023

**Largy Presbyterian Church**

Northern Ireland - Charity number 105355

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# Annual return

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**LARGY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
YEAR ENDED 31 DECEMBER 2022**

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I report on the accounts of Largy Presbyterian Church for the year ended 31 December 2022, which comprise the Receipts and Payments Account, Statement of Assets and Liabilities and related notes.

**Respective responsibilities of the 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. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

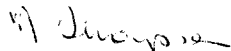
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the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

  
May Thompson B.A., F.C.A.  
Chartered Accountant  
128 Terrydoo Road  
Limavady  
Co Londonderry  
BT49 0PF

31/3/2023