

# 1st Dunboe Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105377

## Details

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**Status** Received

**Registered** 2016-08-09

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

## Contact

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**Address** 3 Gortycavan Road  
Macosquin  
Coleraine  
County Londonderry  
BT51 4lt  
BT51 4LT

**Email** [1stdunboeclerkofsession@gmail.com](mailto:1stdunboeclerkofsession@gmail.com)

**Website** [www.1st-dunboe.co.uk](http://www.1st-dunboe.co.uk)

## Activities

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**Purposes:** THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£150,358	£185,341	£0	3

## Trustees

Name	Role	Appointed
Andrew Barr		
Ann Henderson		
Hazel Ferguson		
Hugh C Conn		
Ian Conn		
James Conn		
James Pollock		
Julie Conn		
Kenneth Moles		
Noel Dobbin		
Norman Thompson		
Peter Kirk		
Rev Keith Hibbert		
Ronald Millen		
Simon Mccaughey		
William Jeffers		

**1st Dunboe Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105377

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# Accounts

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First Dunboe Congregation  
of the  
Presbyterian Church in Ireland

Financial Statements

Year Ended  
31<sup>st</sup> December 2024

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

NIC 105377

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>						
Donations and legacies	2	88,070	33,526		121,596	114,472
Charitable activities	3	385	10,869		11,254	11,872
Other trading activities	4	5,391	575		5,966	7,232
Investment Income	5	544	10,998		11,542	6,592
Other Income	6	0			0	600
		-----	-----	-----	-----	-----
Sub Total		94,390	55,968	0	150,358	140,768
Sale of Investments					0	
Sale of fixed assets					0	
Loans Received					0	
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		94,390	55,968	0	150,358	140,768
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	0	0		0	1,700
Charitable activities	8	107,161	76,980		184,141	145,715
Investment costs					0	
Other Expenditure	9	0	1,200		1,200	0
		-----	-----	-----	-----	-----
Sub Total		107,161	78,180	0	185,341	147,415
Purchase of Investments					0	
Purchase of fixed assets					0	
Loan Repayments					0	
		-----	-----	-----	-----	-----
<b>Total Payments</b>		107,161	78,180	0	185,341	147,415
		-----	-----	-----	-----	-----
Net receipts / (payments)		(12,771)	(22,212)	0	(34,983)	(6,647)
Transfers between funds		1,430	(1,430)		0	0
		-----	-----	-----	-----	-----
Net movement in funds		(11,341)	(23,642)	0	(34,983)	(6,647)
Funds brought forward		205,668	163,789	0	369,457	376,104
		-----	-----	-----	-----	-----
Funds carried forward	12	194,327	140,147	0	334,474	369,457
		=====	=====	=====	=====	=====

**FIRST DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2024**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	205,668	163,789		369,457	376,104
Net movement in funds	(11,341)	(23,642)		(34,983)	(6,647)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	194,327	140,147	0	334,474	369,457
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Accounts				333,573	368,112
Cash in Hand				901	1,345
				-----	-----
				334,474	369,457
				=====	=====
<b>Fixed Assets – Note 10</b>				5,921,013	5,639,061
<b>Other Assets</b>					
Investments – Note 11				206,709	206,120
Gift Aid receivable on donations (3 years)				55,640	34,756
				-----	-----
				262,349	240,876
				-----	-----
<b>Liabilities</b>					
HMRC Liability				2,250	1,476
Minister's Mileage				177	0
PAYE Services				48	0
				-----	-----
				2,475	1,476
				=====	=====

Approved by the Kirk Session at a meeting on 24/04/2025 and signed on its behalf by

Name REV KEITH HIBBERT



Date 27/04/2025

Name SIMON MCCAUGHY



Date 27/4/25

**FIRST DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**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	2024	Total 2023
	£	£	£	£	£	£
Recorded giving	84,493	29,085		113,577		105,153
Loose collections	3,427	2,430		5,858		5,683
Donations and gifts	150	2,011		2,161		3,636
Gift Aid	0	0		0		0
Legacies and bequest	0	0		0		0
	-----	-----	-----	-----	-----	-----
	88,070	33,526	0	121,596		114,472
	-----	-----	-----	-----	-----	-----

**FIRST DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
Year ended 31 December 2024

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Income from charitable activities	385	2,852			3,237	2,956
Fundraising events	0	2,496			2,496	2,674
Membership fees	0	2,245			2,245	2,375
Grants	0	3,276			3,276	3,867
	-----	-----	-----		-----	-----
	385	10,869	0		11,254	11,872
	-----	-----	-----		-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Trading income	5,391	575			5,966	7,232
	-----	-----	-----		-----	-----
	5,391	575	0		5,966	7,232
	-----	-----	-----		-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Bank interest	0	891			891	910
General Investment Fund	0	308			308	243
Other investment income	544	9,798			10,342	5,439
	-----	-----	-----		-----	-----
	544	10,998	0		11,542	6,592
	-----	-----	-----		-----	-----

**FIRST DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**Year ended 31 December 2024**

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Power NI Refund	0	0			0	600
	-----	-----	-----		-----	-----
	0	0	0		0	600
	-----	-----	-----		-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
FWO envelopes	0	0			0	1,700
	-----	-----	-----		-----	-----
	0	0	0		0	1,700
	-----	-----	-----		-----	-----

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
General Assembly Assessments	19,136	0			19,136	19,265
Presbytery fees	541	0			541	607
Ministry and support staff costs	60,910	24,674			85,585	58,452
Premises Costs	16,076	0			16,076	18,905
Congregational running expenses	9,437	12,390			21,827	20,781
Repairs and Maintenance	0	28,306			28,306	9,452
Donations to Missions and charities	727	11,609			12,336	17,419
Governance costs	334	0			334	834
	-----	-----	-----		-----	-----
	107,161	76,980	0		184,141	145,715
	-----	-----	-----		-----	-----

**FIRST DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**Year ended 31 December 2024**

**9. OTHER EXPENDITURE**

	Unrestrict ed Funds	Restricted Funds	Endowmen t Funds	Total 2024	Total 2023
	£	£	£	£	£
Other Expenditure	0	1,200		1,200	0
	-----	-----	-----	-----	-----
	0	1,200	0	1,200	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at St Paul's Road, Articlave BT51 4UN and the associated fixtures, fittings, plant and machinery.

The congregation also owns the Church manse and Sexton's house

These have an insurance value of :-

	£
Church	3,911,740
Church Hall	1,225,472
Manse	546,032
Sexton's House	237,769
	<u>5,921,013</u>

**11. INVESTMENTS**

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

	2024	2023
	£	£
<b>Endowment Funds</b>		
General Investment Fund	13,036	12,447
Progressive Building Society	22,585	22,585
War Stock	1,088	1,088
	-----	-----
	36,709	36,120
	-----	-----
<b>Other Investments</b>		
Progressive Building Society	170,000	170,000
	-----	-----
	170,000	170,000
	-----	-----
<b>TOTAL INVESTMENTS</b>	206,709	206,120
	=====	=====
<b>Fund Summary of Investments</b>		
Unrestricted	10,498	10,498
Youth Development	1,000	1,000
Buildings, Repairs & Maintenance	186,040	185,451
Sunday School & Bible Classes	5,452	5,452
Outreach	1,058	1,058
Stipend	2,661	2,661
	-----	-----
	206,709	206,120
	=====	=====

War Stock redemption has been delayed pending proof of ownership.

**FIRST DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**Year ended 31 December 2024**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	205,668	94,390	107,161	(12,771)	1,430	194,327
	-----	-----	-----	-----	-----	-----
	205,668	94,390	107,161	(12,771)	1,430	194,327
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Buildings, Repairs & Maintenance	86,237	19,514	28,700	(9,186)		77,051
United Appeal	(1,662)	9,696	10,317	(621)		(2,283)
Outreach	65,247	11,040	24,531	(13,491)		51,756
Minister's Bequests	39	143	143	0		39
Samaritan's Purse	98	0	98	(98)		0
Christian Aid	274	0	0	0		274
Kids4School	0	840	100	740		740
Afternoon Bowling Club	141	305	0	305	(300)	146
Afternoon Club	210	205	164	41	(100)	151
Badminton Club	424	231	65	166	(150)	440
Bowling Club	825	270	105	165	(150)	840
Boys' Brigade	1,059	3,027	3,200	(173)	(200)	686
Choir	209	0	0	0		209
CHRISM	2,109	2	1,216	(1,214)		895
Craft & Craic	100	522	285	237	(200)	137
Girls' Brigade	3,056	6,010	6,351	(341)	(130)	2,585
Presbyterian Women	1,392	2,317	913	1,404		2,796
Sunday School & Bible Classes	2,883	1,008	1,335	(327)		2,556
Tots & Co.	1,148	838	657	181	(200)	1,129
	-----	-----	-----	-----	-----	-----
	163,789	55,968	78,180	(22,212)	(1,430)	140,147
	-----	-----	-----	-----	-----	-----
<b>TOTAL CASH FUNDS</b>	<b>369,457</b>	<b>150,358</b>	<b>185,341</b>	<b>(34,983)</b>	<b>0</b>	<b>334,474</b>
	=====	=====	=====	=====	=====	=====

## **Independent examiner's report to the trustees of First Dunboe Congregation of The Presbyterian Church in Ireland**

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 1 to 7.

### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to 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
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA  
OK Wallace Accountancy and Bookkeeping  
101 Coolyvenny Road  
Coleraine BT51 3SF

22 May 2025

**1st Dunboe Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105377

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# Accounts

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First Dunboe Congregation  
of the  
Presbyterian Church in Ireland

Financial Statements

Year Ended  
31<sup>st</sup> December 2023

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

NIC 105377

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Donations and legacies	2	85,874	28,598		114,472	132,699
Charitable activities	3	349	11,523		11,872	9,844
Other trading activities	4	4,957	2,275		7,232	7,019
Investment Income	5	286	6,306		6,592	1,975
Other Income	6	600	0		600	0
		-----	-----	-----	-----	-----
Sub Total		92,066	48,702	0	140,768	151,537
Sale of Investments					0	
Sale of fixed assets					0	
Loans Received					0	
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		92,066	48,702	0	140,768	151,537
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	1,700	0		1,700	3,368
Charitable activities	8	103,879	41,836		145,715	140,494
Investment costs		0	0		0	30
Other Expenditure	9	0	0		0	1,296
		-----	-----	-----	-----	-----
Sub Total		105,579	41,836	0	147,415	145,188
Purchase of Investments					0	170,000
Purchase of fixed assets					0	368,252
Loan Repayments					0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		105,579	41,836	0	147,415	683,440
		-----	-----	-----	-----	-----
Net receipts / (payments)		(13,513)	6,866	0	(6,647)	(531,903)
Transfers between funds		(5,105)	5,105		0	0
		-----	-----	-----	-----	-----
Net movement in funds		(18,618)	11,971	0	(6,647)	(531,903)
Funds brought forward		224,286	151,818	0	376,104	908,007
		-----	-----	-----	-----	-----
Funds carried forward	12	205,668	163,789	0	369,457	376,104
		=====	=====	=====	=====	=====

**FIRST DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2023**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	224,286	151,818		376,104	908,007
Net movement in funds	(18,618)	11,971		(6,647)	(531,903)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	205,668	163,789	0	369,457	376,104
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Accounts				368,112	374,651
Cash in Hand				1,345	1,453
				-----	-----
				369,457	376,104
				=====	=====
<b>Fixed Assets – Note 10</b>				5,639,061	5,245,639
<b>Other Assets</b>					
Investments – Note 11				206,120	205,087
Gift Aid receivable on donations (2 years)				34,756	20,000
				-----	-----
				240,876	225,087
				-----	-----
<b>Liabilities</b>					
HMRC Liability				1,476	0
				-----	-----
				1,476	0
				=====	=====

Approved by the Kirk Session at a meeting on *18<sup>th</sup> April 2024* and signed on its behalf by

Name *REV KEITH HAYES*

Name *Neil Kirk*

*[Signature]*

Date *18/4/24*

Date *18<sup>th</sup> April 2024.*

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

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**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	2023	Total 2022
	£	£	£		£	£
Recorded giving	82,104	23,050			105,154	102,604
Loose collections	3,691	1,992			5,683	6,539
Donations and gifts	80	3,556			3,636	3,261
Gift Aid	0	0			0	20,295
	-----	-----	-----		-----	-----
	85,874	28,598	0		114,472	132,699
	-----	-----	-----		-----	-----

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

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Income from charitable activities	349	2,608			2,956	1,671
Fees from weddings and funerals	0	0			0	50
Fundraising events	0	2,674			2,674	1,408
Membership fees	0	2,375			2,375	1,915
Grants	0	3,867			3,867	4,800
	-----	-----	-----		-----	-----
	349	11,523	0		11,872	9,844
	-----	-----	-----		-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Trading income	4,957	2,275			7,232	7,019
	-----	-----	-----		-----	-----
	4,957	2,275	0		7,232	7,019
	-----	-----	-----		-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Bank interest	0	910			910	1,643
General Investment Fund	0	243			243	252
Other investment income	286	5,153			5,439	80
	-----	-----	-----		-----	-----
	286	6,306	0		6,592	1,975
	-----	-----	-----		-----	-----

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

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Power NI Refund	600	0			600	0
	-----	-----	-----	-----	-----	-----
	600	0	0		600	0
	-----	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
FWO envelopes	1,700	0			1,700	3,368
	-----	-----	-----	-----	-----	-----
	1,700	0	0		1,700	3,368
	-----	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
General Assembly Assessments	19,265	0			19,265	18,609
Presbytery fees	607	0			607	612
Ministry and support staff costs	58,377	75			58,452	54,167
Premises Costs	18,905	0			18,905	14,777
Congregational running expenses	4,630	16,152			20,781	15,868
Repairs and Maintenance	260	9,192			9,452	17,167
Donations to Missions and charities	1,001	16,418			17,419	18,494
Governance costs	834	0			834	800
	-----	-----	-----	-----	-----	-----
	103,879	41,836	0		145,715	140,494
	-----	-----	-----	-----	-----	-----

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

**9. OTHER EXPENDITURE**

	Unrestrict ed Funds	Restricted Funds	Endowmen t Funds	Total 2023	Total 2022
	£	£	£	£	£
Other Expenditure	0	0		0	1,296
	-----	-----	-----	-----	-----
	0	0	0	0	1,296
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at St Paul's Road, Articlave BT51 4UN and the associated fixtures, fittings, plant and machinery.

The congregation also owns the Church manse and Sexton's house

These have an insurance value of :-

	£
Church	3,725,466
Church Hall	1,167,117
Manse	520,031
Sexton's House	<u>226,447</u>
	5,639,061

**11. INVESTMENTS**

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

	2023	2022
	£	£
<b>Endowment Funds</b>		
General Investment Fund	12,447	11,414
Progressive Building Society	22,585	22,585
War Stock	1,088	1,088
	-----	-----
	36,120	35,087
	-----	-----
<b>Other Investments</b>		
<u>Progressive Building Society</u>		
Buildings, Repairs & Maintenance	170,000	170,000
	-----	-----
	170,000	170,000
	-----	-----
<b>TOTAL INVESTMENTS</b>	206,120	205,087
	=====	=====
<b>Fund Summary of Investments</b>		
Unrestricted	10,498	10,498
Youth Development	1,000	1,000
Buildings, Repairs & Maintenance	185,451	184,418
Sunday School & Bible Classes	5,452	5,452
Outreach	1,058	1,058
Stipend	2,661	2,661
	-----	-----
	206,120	205,087
	=====	=====

**Note**

War Stock redemption has been delayed pending proof of ownership.

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

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	224,286	92,066	105,579	(13,513)	(5,105)	205,668
	-----	-----	-----	-----	-----	-----
	224,286	92,066	105,579	(13,513)	(5,105)	205,668
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Buildings, Repairs & Maintenance	76,027	14,984	9,731	5,253	4,957	86,237
United Appeal	0	8,310	11,254	(2,944)	1,282	(1,662)
Outreach	62,319	8,124	5,196	2,928		65,247
Student's Bursary Fund	298	0	298	(298)		0
Minister's Bequests	39	75	75	0		39
Samaritan's Purse	98			0		98
Christian Aid	0	274		274		274
Sports Academy	0	854	1,500	(646)	646	0
Afternoon Bowling Club	370	345	24	321	(550)	141
Afternoon Club	182	386	208	178	(150)	210
Badminton Club	323	281	30	251	(150)	424
Bowling Club	824	252	101	151	(150)	825
Boys' Brigade	586	2,889	2,216	673	(200)	1,059
Choir	209	0	0	0		209
CHRISM	1,713	1,684	1,288	396		2,109
Craft & Craic	82	432	264	168	(150)	100
Girls' Brigade	3,481	4,352	4,647	(295)	(130)	3,056
Presbyterian Women	1,364	3,429	3,201	228	(200)	1,392
Sunday School & Bible Classes	2,985	1,054	1,156	(102)		2,883
Tots & Co.	918	977	647	330	(100)	1,148
				0		0
	-----	-----	-----	-----	-----	-----
	151,818	48,702	41,836	6,866	5,105	163,789
	-----	-----	-----	-----	-----	-----
<b>TOTAL CASH FUNDS</b>	<b>376,104</b>	<b>140,768</b>	<b>147,415</b>	<b>(6,647)</b>	<b>0</b>	<b>369,457</b>
	=====	=====	=====	=====	=====	=====

## **Independent examiner's report to the trustees of First Dunboe Congregation of The Presbyterian Church in Ireland**

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 1 to 7.

### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to 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
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA  
OK Wallace Accountancy and Bookkeeping  
101 Coolyvenny Road  
Coleraine BT51 3SF

1 May 2024

**1st Dunboe Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105377

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# Annual report

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**1ST DUNBOE CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements for the year  
ended 31 December 2023.**

**Registered Charity in Northern Ireland (NIC 105377)**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

1st Dunboe Congregation of the Presbyterian Church in Ireland  
5 Liffock Court Castlerock BT514DQ

Registered Charity in Northern Ireland (NIC105377)

#### **CHARITY TRUSTEES**

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

Andrew Barr	Rev Keith Hibbert (Chairman)
Hugh C Conn	William Jeffers
Ian Conn	Peter Kirk
James Conn	Simon McCaughey
Julie Conn	Ronald Millen
Noel Dobbin	Kenneth Moles
Hazel Ferguson	James Pollock
Ann Henderson	Norman Thompson

#### **PRINCIPAL OFFICE BEARERS**

Minister	Rev Keith Hibbert (Chairman)
Clerk of Session	Peter Kirk
Treasurer	Robert Brown (Retired May 2023)
	Alan Livingston (June 2023)

#### **INDEPENDENT EXAMINER**

OK Wallace - 101 Coolyvenny Road, Englishtown, Coleraine, BT51 3SF

#### **BANKERS**

Danske Bank - 22 The Diamond, Coleraine BT52 1DE

#### **SOLICITORS**

Macaulay Wray - Solicitors 35 New Row, Coleraine BT52 1AH

## **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 at least twice in each year or as appropriate.

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. 1st Dunboe 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.

## **The General Assembly**

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

## **DESCRIPTION AND PURPOSE**

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

1st Dunboe 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 Purpose of any church is determined by

- The truth it believes
- The situation in which it lives

We are situated on the North Coast, close to Mussenden Temple. At a certain time of year, early in the morning, the sunlight shines through the eastern window of the temple and out through the western window. We believe that we should be open to the Lord and to the world, so that, just as the sunlight shines through Mussenden Temple, His light can shine through us.

## **Key Value - God's Glory**

"Not to us, O Lord, not to us, but to Your name be the glory, because of Your love and faithfulness."  
(Psalm. 115:1)

Above all else we seek to honour God in all our life together. The times we spend worshipping together are central to this as we draw near to God through the Word and the sacraments of baptism and communion. In our services we aim to be welcoming and inclusive towards people of all backgrounds and ages, using language, form and music appropriate to Scripture and to our time and culture. We intend to be informal enough for all kinds of people to feel at home among us, and yet to show true reverence in all that we do. Our services include both traditional and contemporary styles.

We are committed to honour the Lord in all of our other activities, whatever form that may take.

### **Key Value - God's Word**

"The Word became flesh and made His dwelling among us." (John.1:14)

The Lord Jesus Christ is the source of the church's life (Jn.3:16) We believe that the Bible is God's Word written and that we come to know Jesus Christ as God speaks through it by His Holy Spirit (Rom.10:14,17). In the light of this conviction we are committed to preaching and teaching the Scriptures in a way which is Christ-centred and Spirit-filled.

We readily acknowledge that without Christ we can do nothing (Jn.15:5). In the light of this conviction we are committed to pray for the Holy Spirit to be at work through the preaching and teaching of His Word so that the kingdom of God may be extended.

We regard prayer as a vital necessity. (Luke.18:1)

### **Key Value - God's World**

"Declare His glory among the nations, His marvellous deeds among all people" (Psalm.96:3)

We seek to reach others with the love of God (Mt28:18-20).

We believe that our first responsibility in this task is to pray for the Lord to send out workers (Mt.9:36-38). Our calling is to be Christ's witnesses in Articlave, in the Coleraine area and to the ends of the earth (Acts1:8). We are committed to faithfully support those serving the Lord both at home and overseas.

We accept our responsibility to reflect God's care for creation, for the poor and oppressed and for true peace.

We aim to reach out to others in every way which the Lord Jesus Christ did (Jn.20:21)

### **Key Value - God's People**

"Once you were not a people, but now you are the people of God" (1 Peter.2:10)

As a church we are not merely a gathering of individuals, but are called to become a people who genuinely care for one another because we have experienced God's care for us (John.13:34, 35)

We freely admit that we are all sinners and are therefore a fellowship of people who accept our need to be changed -

- we are not what we ought to be;
- but we are not what we used to be;
- and we are not what we hope to be , by God's grace.

We recognise the wide variety of people who are part of our church family and see this as a source of creativity and richness in our church life. Just as the Lord Jesus Christ welcomed all who came to Him without distinction, so we welcome all who come.

We have a range of organisations and groups which provide opportunities for people to grow to know each other better and to serve the local community.

We belong to the Presbyterian Church in Ireland and seek to work together with others for the glory of our Lord and Saviour Jesus Christ

### **TO KNOW JESUS AND MAKE HIM KNOWN**

Many people, faced by the state of the world in which we live,  
can see nothing but a hopeless end;  
with Jesus Christ we rejoice in an endless hope.  
That's why we aim to know Jesus and to make Him known.  
Because of all that Jesus has done for us,  
because of all that Jesus is doing in our lives and because of all that Jesus has promised to us.  
**WE HAVE HOPE**

### **Heart of our purpose - Hope**

HOPE can also help us to remember the heart of our purpose:-

God's Glory	Honour the Lord
God's Word	Obey His Word
God's World	Promote His Kingdom
God's People	Encourage His people

The apostle's prayer in Romans 15 v13 is our prayer for you

"May the God of hope  
fill you with all joy and peace as you trust in Him  
So that you may overflow with hope  
By the power of the Holy Spirit."

## **ACTIVITIES AND OBJECTIVES**

The sacrament of the Lord's Supper was held on Sunday 2<sup>nd</sup> April 2023. We had 176 Communicant members taking part we also welcomed 3 new members. We held Communion on Sunday 1<sup>st</sup> October 2023 and had 161 Communicant taking part.

### **Baptism**

The Rev Keith Hibbert conducted the no baptisms during 2022.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Worship and prayer**

The congregation meet for worship each Sunday at 11.30am (July & August 11am). 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.

### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age have been visited by elders or by one of the congregation's pastoral visitors.

### **Mission and outreach**

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, Sunday School project and any other special appeals.

### **Presbytery**

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

### **General Assembly**

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland in Assembly Buildings, Belfast, in June 2023.

### **Property**

General maintenance has been carried out in the Church properties during the year as required.

## **Organisations**

- Afternoon Club
- Badminton Club
- Mid-Week Pray group
- Bible study groups
- Bowling Club (afternoon and evening)
- Boys Brigade
- CHRISM Junior & Senior
- Connect Youth Club
- Craft & Crac Group
- Girl's brigade
- Men's Fellowship
- PW
- Tots & Co.
- Sunday School
- Bible Class

## **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 using 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 because of their holding office or employment. However, this is incidental and necessary 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 with and support for both Christian and other secular organisations, charities and individual members of the public.

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

## FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the weekly Freewill Offering. There were 248 contributors during the year 2023 (388 in 2022) donating a total of £82104 (£80438 in 2022).

Total income of the congregation during the year was £140768, compared to £151537 the previous year and the total expenditure was £147415 in 2023 compared to £145188 in 2022.

Donations received were similar to 2022 except that gift aid has yet to be claimed on 2022 donations. Income from Charitable activities including grants of £3867 increased from £9844 in 2022 to £11872 in 2023.

Congregational running expenses increased by £5K and premises cost by £4K. Donations to missions and charities decreased by £1K.

## 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 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 Kirk Session at a meeting on Thursday 16<sup>th</sup> February and signed on its behalf by:

Name



Minister Rev Keith Hibbert

Name



Clerk of Session Peter Kirk

Date

25<sup>th</sup> April 2024

Date

25<sup>th</sup> April 2024

**1st Dunboe Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105377

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# Annual return

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## **Independent examiner's report to the trustees of First Dunboe Congregation of The Presbyterian Church in Ireland**

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 1 to 7.

### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to 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
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA  
OK Wallace Accountancy and Bookkeeping  
101 Coolyvenny Road  
Coleraine BT51 3SF

1 May 2024

**1st Dunboe Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105377

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# Accounts

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First Dunboe Congregation  
of the  
Presbyterian Church in Ireland

Financial Statements

Year Ended  
31<sup>st</sup> December 2022

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

NIC 105377

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Receipts</b>						
Donations and legacies	2	98,307	34,392		132,699	137,695
Charitable activities	3	335	9,509		9,844	4,418
Other trading activities	4	4,844	2,175		7,019	6,523
Investment Income	5	41	1,934		1,975	1,796
Other Income	6	0	0		0	2,648
		-----	-----	-----	-----	-----
Sub Total		103,527	48,010	0	151,537	153,080
Sale of Investments					0	
Sale of fixed assets					0	566,957
Loans Received					0	
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		103,527	48,010	0	151,537	720,037
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	3,368	0		3,368	0
Charitable activities	8	94,855	45,639		140,494	76,437
Investment costs			30		30	0
Other Expenditure	9	0	1,296		1,296	150
		-----	-----	-----	-----	-----
Sub Total		98,223	46,966	0	145,188	76,587
Purchase of Investments			170,000		170,000	
Purchase of fixed assets			368,252		368,252	
Loan Repayments					0	
		-----	-----	-----	-----	-----
<b>Total Payments</b>		98,223	585,218	0	683,440	76,587
		-----	-----	-----	-----	-----
Net receipts / (payments)		5,305	(537,208)	0	(531,903)	643,450
Transfers between funds		(3,710)	3,710		0	0
		-----	-----	-----	-----	-----
Net movement in funds		1,595	(533,498)	0	(531,903)	643,450
Funds brought forward		222,691	685,316	0	908,007	264,557
		-----	-----	-----	-----	-----
Funds carried forward	12	224,286	151,818	0	376,104	908,007
		=====	=====	=====	=====	=====

**FIRST DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2022**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	222,691	685,316		908,007	264,557
Net movement in funds	1,595	(533,498)		(531,903)	643,450
	-----	-----	-----	-----	-----
Bank and Cash at end of year	224,286	151,818	0	376,104	908,007
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Accounts				374,651	907,442
Cash in Hand				1,453	565
				-----	-----
				376,104	908,007
				=====	=====
<b>Fixed Assets – Note 10</b>				5,245,639	4,916,339
<b>Other Assets</b>					
Investments – Note 11				205,087	36,110
Gift Aid receivable on donations				20,000	20,000
Refund of Rent deposit for Manse				750	0
				-----	-----
				225,837	56,110
				-----	-----

Approved by the Kirk Session at a meeting on

and signed on its behalf by

Name



Name



Date

28/02/2023

Date

28/02/2023

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

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**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	80,438	22,166		102,604	107,847
Loose collections	2,371	4,169		6,539	2,154
Donations and gifts	1,050	2,211		3,261	2,490
Gift Aid	14,448	5,847		20,295	21,704
Legacies and bequest	0	0		0	3,500
	-----	-----	-----	-----	-----
	98,307	34,392	0	132,699	137,695
	-----	-----	-----	-----	-----

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

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Income from charitable activities	285	1,387			1,672	323
Fees from weddings and funerals	50	0			50	130
Fundraising events	0	1,408			1,408	0
Membership fees	0	1,915			1,915	1,365
Grants	0	4,800			4,800	2,600
	-----	-----	-----		-----	-----
	335	9,509	0		9,844	4,418
	-----	-----	-----		-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Trading income	4,844	2,175			7,019	6,523
	-----	-----	-----		-----	-----
	4,844	2,175	0		7,019	6,523
	-----	-----	-----		-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Bank interest	0	1,643			1,643	1,450
General Investment Fund	0	12			12	15
Other investment income	41	279			320	331
	-----	-----	-----		-----	-----
	41	1,934	0		1,975	1,796
	-----	-----	-----		-----	-----

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

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Other income	0	0			0	2,648
	-----	-----	-----	-----	-----	-----
	0	0	0		0	2,648
	-----	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
FWO envelopes	3,368	0			3,368	0
	-----	-----	-----	-----	-----	-----
	3,368	0	0		3,368	0
	-----	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
General Assembly Assessments	18,609	0			18,609	10,500
Presbytery fees	612	0			612	504
Ministry and support staff costs	54,156	11			54,167	15,245
Premises Costs	14,777	0			14,777	11,505
Congregational running expenses	4,902	10,968			15,869	8,390
Repairs and Maintenance	0	17,167			17,167	9,726
Donations to Missions and charities	1,000	17,494			18,494	19,767
Governance costs	800	0			800	800
	-----	-----	-----	-----	-----	-----
	94,855	45,639	0		140,494	76,437
	-----	-----	-----	-----	-----	-----

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

**9. OTHER EXPENDITURE**

	Unrestrict ed Funds	Restricted Funds	Endowmen t Funds	Total 2022	Total 2021
	£	£	£	£	£
Loan Interest	0	0		0	0
Other Expenditure	0	1,296		1,296	150
	-----	-----	-----	-----	-----
	0	1,296	0	1,296	150
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at St Paul's Road, Articlave BT51 4UN and the associated fixtures, fittings, plant and machinery.

The congregation also owns the Church manse and Sexton's house

These have an insurance value of :-

	£
Church	3,465,550
Church Hall	1,085,690
Manse	483,750
Sexton's House	<u>210,649</u>
	5,245,639

**11. INVESTMENTS**

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

	<b>2,022</b>	<b>2,021</b>
	£	£
<b>Endowment Funds</b>		
General Investment Fund	11,414	12,437
Progressive Building Society	192,585	22,585
War Stock	1,088	1,088
	-----	-----
<b>TOTAL INVESTMENTS</b>	<b>205,087</b>	<b>36,110</b>
	-----	-----
<b>Fund Summary of Investments</b>		
Unrestricted	10,498	10,498
Youth Development	1,000	1,000
Buildings, Repairs & Maintenance	184,418	15,441
Sunday School & Bible Classes	5,452	5,452
Outreach	1,058	1,058
Stipend	2,661	2,661
	-----	-----
	<b>205,087</b>	<b>36,110</b>
	=====	=====

War Stock redemption has been delayed pending proof of ownership.

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

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	222,691	103,527	98,222	5,305	(3,710)	224,286
	-----	-----	-----	-----	-----	-----
	222,691	103,527	98,222	5,305	(3,710)	224,286
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Buildings, Repairs & Maint	615,498	11,645	555,956	(544,311)	4,840	76,027
United Appeal	(565)	9,832	11,479	(1,647)	2,212	0
Outreach	54,531	11,396	1,396	10,000	(2,212)	62,319
Moderator's Appeal	0	200	200	0		0
Students' Bursary Fund	0	999	701	298		298
Kidney Research	0	1,020	1,020	0		0
Minister's Bequest	39	11	11	0		39
Afternoon Bowling Club	135	235		235		370
Afternoon Club	275	87	30	57	(150)	182
Badminton Club	323	0	0	0		323
Bowling Club	839	270	85	185	(200)	824
Boys' Brigade	1,993	2,340	3,547	(1,207)	(200)	586
Samaritan's Purse	0	722	624	98		98
Choir	209	0	0	0		209
CHRISM	1,876	1,454	1,617	(163)		1,713
Craft & Craic	55	199	22	177	(150)	82
Girls' Brigade	4,030	4,266	4,685	(419)	(130)	3,481
Presbyterian Women	2,192	2,023	2,651	(628)	(200)	1,364
Sunday School & Bible Classes	2,929	686	630	56		2,985
Tots & Co.	957	625	564	61	(100)	918
	-----	-----	-----	-----	-----	-----
	685,316	48,010	585,218	(537,208)	3,710	151,818
	-----	-----	-----	-----	-----	-----
<b>TOTAL CASH FUNDS</b>	<b>908,007</b>	<b>151,537</b>	<b>683,440</b>	<b>(531,903)</b>	<b>0</b>	<b>376,104</b>
	=====	=====	=====	=====	=====	=====

## **Independent examiner's report to the trustees of First Dunboe Congregation of The Presbyterian Church in Ireland**

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 1 to 7.

### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to 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
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA

OK Wallace Accountancy and Bookkeeping

101 Coolyvenny Road

Coleraine BT51 3SF

16 March 2023

**1st Dunboe Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105377

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# Annual report

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**1ST DUNBOE 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 (NIC 105377)**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

1st Dunboe Congregation of the Presbyterian Church in Ireland  
5 Liffock Court Castlerock BT514DQ

Registered Charity in Northern Ireland (NIC105377)

#### **CHARITY TRUSTEES**

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

Andrew Barr	Frank Jeffers
Hugh C Conn	William Jeffers
Ian Conn	Peter Kirk
James Conn	Simon McCaughey
Julie Conn	Ronald Millen
Noel Dobbin	Kenneth Moles
Hazel Ferguson	James Pollock
Ann Henderson	Norman Thompson
Rev Keith Hibbert (Chairman)	

#### **PRINCIPAL OFFICE BEARERS**

Minister	Rev Keith Hibbert (Chairman)
Clerk of Session	Peter Kirk
Treasurer	Robert Brown

#### **INDEPENDENT EXAMINER**

OK Wallace - 101 Coolyvenny Road, Englishtown, Coleraine, BT51 3SF

#### **BANKERS**

Danske Bank - 22 The Diamond, Coleraine BT52 1DE

#### **SOLICITORS**

Macaulay Wray - Solicitors 35 New Row, Coleraine BT52 1AH

## **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 at least twice in each year or as appropriate.

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. 1st Dunboe 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.

## **The General Assembly**

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

### **DESCRIPTION AND PURPOSE**

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

1st Dunboe 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 Purpose of any church is determined by

- The truth it believes
- The situation in which it lives

We are situated on the North Coast, close to Mussenden Temple. At a certain time of year, early in the morning, the sunlight shines through the eastern window of the temple and out through the western window. We believe that we should be open to the Lord and to the world, so that, just as the sunlight shines through Mussenden Temple, His light can shine through us.

### **Key Value - God's Glory**

"Not to us, O Lord, not to us, but to Your name be the glory, because of Your love and faithfulness."  
(Psalm. 115:1)

Above all else we seek to honour God in all our life together. The times we spend worshipping together are central to this as we draw near to God through the Word and the sacraments of baptism and communion. In our services we aim to be welcoming and inclusive towards people of all backgrounds and ages, using language, form and music appropriate to Scripture and to our time and culture. We intend to be informal enough for all kinds of people to feel at home among us, and yet to show true reverence in all that we do. Our services include both traditional and contemporary styles.

We are committed to honour the Lord in all of our other activities, whatever form that may take.

### **Key Value - God's Word**

"The Word became flesh and made His dwelling among us." (John.1:14)

The Lord Jesus Christ is the source of the church's life (Jn.3:16) We believe that the Bible is God's Word written and that we come to know Jesus Christ as God speaks through it by His Holy Spirit (Rom.10:14,17). In the light of this conviction we are committed to preaching and teaching the Scriptures in a way which is Christ-centred and Spirit-filled.

We readily acknowledge that without Christ we can do nothing (Jn.15:5). In the light of this conviction we are committed to pray for the Holy Spirit to be at work through the preaching and teaching of His Word so that the kingdom of God may be extended.

We regard prayer as a vital necessity. (Luke.18:1)

### **Key Value - God's World**

"Declare His glory among the nations, His marvellous deeds among all people" (Psalm.96:3)

We seek to reach others with the love of God (Mt28:18-20).

We believe that our first responsibility in this task is to pray for the Lord to send out workers (Mt.9:36-38). Our calling is to be Christ's witnesses in Articlave, in the Coleraine area and to the ends of the earth (Acts1:8). We are committed to faithfully support those serving the Lord both at home and overseas.

We accept our responsibility to reflect God's care for creation, for the poor and oppressed and for true peace.

We aim to reach out to others in every way which the Lord Jesus Christ did (Jn.20:21)

### **Key Value - God's People**

"Once you were not a people, but now you are the people of God" (1 Peter.2:10)

As a church we are not merely a gathering of individuals, but are called to become a people who genuinely care for one another because we have experienced God's care for us (John.13:34, 35)

We freely admit that we are all sinners and are therefore a fellowship of people who accept our need to be changed -

- we are not what we ought to be;
- but we are not what we used to be;
- and we are not what we hope to be , by God's grace.

We recognise the wide variety of people who are part of our church family and see this as a source of creativity and richness in our church life. Just as the Lord Jesus Christ welcomed all who came to Him without distinction, so we welcome all who come.

We have a range of organisations and groups which provide opportunities for people to grow to know each other better and to serve the local community.

We belong to the Presbyterian Church in Ireland and seek to work together with others for the glory of our Lord and Saviour Jesus Christ

### **TO KNOW JESUS AND MAKE HIM KNOWN**

Many people, faced by the state of the world in which we live,  
can see nothing but a hopeless end;  
with Jesus Christ we rejoice in an endless hope.  
That's why we aim to know Jesus and to make Him known.  
Because of all that Jesus has done for us,  
because of all that Jesus is doing in our lives and because of all that Jesus has promised to us.  
WE HAVE HOPE

### **Heart of our purpose - Hope**

HOPE can also help us to remember the heart of our purpose:-

God's Glory	Honour the Lord
God's Word	Obey His Word
God's World	Promote His Kingdom
God's People	Encourage His people

The apostle's prayer in Romans 15 v13 is our prayer for you

"May the God of hope  
fill you with all joy and peace as you trust in Him  
So that you may overflow with hope  
By the power of the Holy Spirit."

## **ACTIVITIES AND OBJECTIVES**

The Sacrament of the Lords Supper was observed for the Spring Communion on Sunday 10<sup>th</sup> April 2022, 158 Communicants took part in the service, the Rev Keith Hibbert conducted the service including 11 new members. We also held the Autumn Communion on Sunday 2<sup>nd</sup> October 2022, 175 Communicants took part in the service, the Rev Keith Hibbert conducted the service.

### **Baptism**

The Rev Keith Hibbert conducted the 4 baptisms during 2022.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Worship and prayer**

The congregation meet for worship each Sunday at 11.30am (July & August 11am). 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.

### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age have been visited by elders or by one of the congregation's pastoral visitors.

### **Mission and outreach**

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, Sunday School project and any other special appeals.

### **Presbytery**

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

### **General Assembly**

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland in Assembly Buildings, Belfast, in June 2022.

### **Property**

General maintenance has been carried out in the Church properties during the year as required.

## **Organisations**

- Afternoon Club
- Badminton Club
- Mid-Week Pray group
- Bible study groups
- Bowling Club (afternoon and evening)
- Boys Brigade
- CHRISM Junior & Senior
- Connect Youth Club
- Craft & Crac Group
- Girl's brigade
- Men's Fellowship
- PW
- Tots & Co.
- Sunday School
- Bible Class

## **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 using 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 because of their holding office or employment. However, this is incidental and necessary 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 with and support for both Christian and other secular organisations, charities and individual members of the public.

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

## FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the weekly Freewill Offering. There were 388 contributors during the year 2022 (349 in 2021) donating a total of £80438 (£80287 in 2021).

Total income of the congregation during the year was £151537, compared to £153080 the previous year and the total expenditure was £145188 in 2022 compared to £76587 in 2021. A new manse was purchased costing £350000.

Donations received were similar to 2021. Income from Charitable activities including grants of £4800 increased from £4418 in 2021 to £9844 in 2022.

Staff costs increased significantly as the congregation was vacant during 2020 and 2021 and a minister was in place during 2022. With activities getting underway again after Covid, congregational running expenses increased by £7K and premises cost by £3K. Donations to missions and charities decreased by £1K.

## 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 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 Kirk Session at a meeting on Thursday 16<sup>th</sup> February and signed on its behalf by:

Name



Minister Rev Keith Hibbert

Date

13<sup>th</sup> March 2023

Name



Clerk of Session Peter Kirk

Date

13<sup>th</sup> March 2023

**1st Dunboe Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105377

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# Annual return

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## **Independent examiner's report to the trustees of First Dunboe Congregation of The Presbyterian Church in Ireland**

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 1 to 7.

### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to 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
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA  
OK Wallace Accountancy and Bookkeeping  
101 Coolyvenny Road  
Coleraine BT51 3SF

16 March 2023