

Dervock Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105392

Details

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

Contact

Address	68 Macfin Road Ballymoney County Antrim BT53 6qy BT53 6QY
Phone	07936438483

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£129,164	£106,774	£0	4
2024-12-31	£130,402	£126,978	£0	4

Trustees

Name	Role	Appointed
Dr David Mcquilkin		
Mr Harold Irwin		
Mr Harold White		
Mr Ivan McBride		
Mr John Surgenor		
Mr Roy Irwin		
Mr Trevor Richmond		
Mr William Chestnutt		
Rev Campbell Mulvenny		

Dervock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105392

Accounts

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)

For the year ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments from:						
Donations and legacies	2	78,574	37,560	-	116,134	104,546
Charitable activities	3	1,380	2,250	-	3,630	5,729
Other trading activities	4	-	-	-	-	-
Investments	5	3,238	5,642	-	8,880	8,975
Other	6	520	-	-	520	11,152
Total		<u>83,712</u>	<u>45,452</u>	<u>-</u>	<u>129,164</u>	<u>130,402</u>
Expenditure on:						
Raising funds	7	(306)	-	-	(306)	(299)
Charitable activities	8	(93,835)	(12,633)	-	(106,468)	(126,592)
Other	9	-	-	-	-	(87)
Total		<u>(94,141)</u>	<u>(12,633)</u>	<u>-</u>	<u>(106,774)</u>	<u>(126,978)</u>
Net Income/(expenditure)		<u>(10,429)</u>	<u>32,819</u>	<u>-</u>	<u>22,390</u>	<u>3,424</u>
Transfers between funds		<u>901</u>	<u>(901)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(9,528)</u>	<u>31,918</u>	<u>-</u>	<u>22,390</u>	<u>3,424</u>
Reconciliation of funds:						
Total funds brought forward	10	62,011	180,418	205,946	448,375	444,951
Total funds carried forward	10	<u>52,483</u>	<u>212,336</u>	<u>205,946</u>	<u>470,765</u>	<u>448,375</u>

**DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2025

1. Fixed Assets

The congregation owns the church premises and manse situated at Carncullagh Road, Dervock and the associated fixtures and fittings. These have a valuation of £3,475,570.

2. Investments

At the end of the year the value of the investments held with the PCI General Investment Fund amounted to £322,278.

3. Amounts owed

At the end of the year the following amounts were owed to the congregation.

	2025	2024
	£	£
Gift Aid	11,439	10,695
	<u>11,439</u>	<u>10,695</u>

4. Cash and bank balances

	2025	2024
	£	£
General Account	70,407	77,823
Building and Development Account	64,924	34,554
Missionary Account	7	7
Presbyterian Women Account	1,826	2,123
Shine Children's Group	419	368
Sunday School Account	1,089	1,405
Wednesday Fellowship Club	122	123
Youth Club Account	998	998
	<u>139,792</u>	<u>117,401</u>

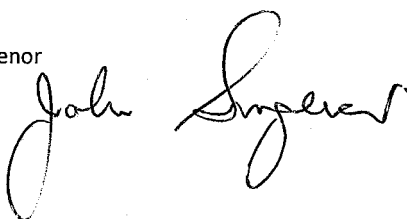
5. Amounts owed

	2025	2024
	£	£
Accountancy	2,160	1,200
	<u>2,160</u>	<u>1,200</u>

Approved on behalf of the Kirk Session on 23 April 2026 and signed by

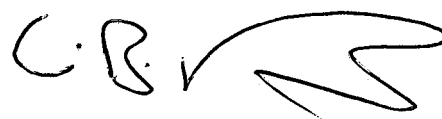
John Surgenor

Trustee



Rev Campbell Mulvenny

Trustee



DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Recorded givings	67,397	13,695	-	81,092	80,664
Loose collections	1,181	1,190	-	2,371	2,019
Donations and gifts	1,223	1,358	-	2,581	3,419
Gift Aid	8,773	3,035	-	11,808	12,444
Legacies and Bequests	-	18,282	-	18,282	6,000
	<u>78,574</u>	<u>37,560</u>	<u>-</u>	<u>116,134</u>	<u>104,546</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from charitable activities	1,380	2,250	-	3,630	5,729
	<u>1,380</u>	<u>2,250</u>	<u>-</u>	<u>3,630</u>	<u>5,729</u>

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Fundraising events	-	-	-	-	-
Letting of premises	-	-	-	-	-
	-	-	-	-	-

5. INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank interest received	634	42	-	676	795
Dividends received from investments	2,604	5,600	-	8,204	8,180
	3,238	5,642	-	8,880	8,975

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Gain on sale of PCI shares	-	-	-	-	7,955
Income from PCI shares	520	-	-	520	3,197
	520	-	-	520	11,152

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
FWO envelopes	306	-	-	306	299
	306	-	-	306	299

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
General Assembly Assessments	6,957	-	-	6,957	7,996
Presbytery fees	595	-	-	595	554
Ministry and support staff costs	61,309	-	-	61,309	59,795
Congregational running expenses	18,336	3,870	-	22,206	42,623
Donations to missions and charities	5,372	8,695	-	14,067	14,301
Governance costs	1,266	68	-	1,334	1,323
	93,835	12,633	-	106,468	126,592

**DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)**

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Loan Interest	-	-	-	-	87
	-	-	-	-	87

10. FUND BALANCES

(i) Unrestricted Funds

	2025	2024
	£	£
General fund	52,483	62,011
	<u>52,483</u>	<u>62,011</u>

(ii) Restricted Funds

	2025	2024
	£	£
Building repairs and maintenance fund	191,036	158,528
Missionary Fund	7	7
United Appeal	2,355	2,381
New Kitchen Fund	14,407	14,407
Presbyterian Women	1,900	2,198
Shine Children's Group	419	368
Sunday School	1,089	1,405
Tear Fund	3	3
Wednesday Fellowship	122	123
Youth Club	998	998
	<u>212,336</u>	<u>180,418</u>

(iii) Endowment Funds

	2025	2024
	£	£
Endowment fund	205,946	205,946
	<u>205,946</u>	<u>205,946</u>

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

10. FUND BALANCES (Cont'd)

(iv) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfer £	Closing balance £
Unrestricted Funds					
General fund	62,011	83,712	(94,141)	901	52,483
	<u>62,011</u>	<u>83,712</u>	<u>(94,141)</u>	<u>901</u>	<u>52,483</u>
Restricted Funds					
Building, repairs, and maintenance fund	158,528	34,094	(1,586)	-	191,036
Missionary Fund	7	-	-	-	7
United Appeal	2,381	6,368	(6,394)	-	2,355
New Kitchen Fund	14,407	-	-	-	14,407
Presbyterian Women	2,198	2,893	(1,756)	(1,435)	1,900
Shine Children's Group	368	192	(141)	-	419
Sunday School	1,405	791	(1,711)	604	1,089
Tear Fund	3	805	(805)	-	3
Wednesday Fellowship	123	309	(240)	(70)	122
Youth Club	998	-	-	-	998
	<u>180,418</u>	<u>45,452</u>	<u>(12,633)</u>	<u>(901)</u>	<u>212,336</u>
Endowment Funds					
Endowment Fund	205,946	-	-	-	205,946
	<u>205,946</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,946</u>
Total	<u>448,375</u>	<u>129,164</u>	<u>(106,774)</u>	<u>-</u>	<u>470,765</u>

Dervock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105392

Accounts

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)

For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:						
Donations and legacies	2	76,684	27,862	-	104,546	98,821
Charitable activities	3	4,299	1,430	-	5,729	7,983
Other trading activities	4	-	-	-	-	-
Investments	5	1,339	7,636	-	8,975	7,385
Other	6	3,197	-	7,955	11,152	440
Total		85,519	36,928	7,955	130,402	114,629
Expenditure on:						
Raising funds	7	(299)	-	-	(299)	(286)
Charitable activities	8	(93,648)	(32,944)	-	(126,592)	(100,937)
Other	9	-	(87)	-	(87)	(976)
Total		(93,947)	(33,031)	-	(126,978)	(102,199)
Net Income/(expenditure)		(8,428)	3,897	7,955	3,424	12,430
Transfers between funds		(1,231)	21,240	(20,009)	-	-
Net movement in funds		(9,659)	25,137	(12,054)	3,424	12,430
Reconciliation of funds:						
Total funds brought forward	10	71,670	155,281	218,000	444,951	432,521
Total funds carried forward	10	62,011	180,418	205,946	448,375	444,951

**DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2024

1. Fixed Assets

The congregation owns the church premises and manse situated at Carncullagh Road, Dervock and the associated fixtures and fittings. These have a valuation of £2,014,996.

2. Investments

During the year the church sold 1,449 shares held within PCI General Investment Fund. The proceeds of these amounted to £20,008.52. At the end of the year the value of the remaining investments held with the PCI General Investment Fund amounted to £336,754.

3. Amounts owed

At the end of the year the following amounts were owed to the congregation.

	2024	2023
	£	£
Gift Aid	10,695	11,858
	<u>10,695</u>	<u>11,858</u>

4. Cash and bank balances

	2024	2023
	£	£
General Account	77,823	82,207
Building and Development Account	34,554	16,921
Missionary Account	7	7
Presbyterian Women Account	2,123	2,359
Shine Children's Group	368	276
Sunday School Account	1,405	1,087
Wednesday Fellowship Club	123	78
Youth Club Account	998	1,473
Total	<u>117,401</u>	<u>104,408</u>

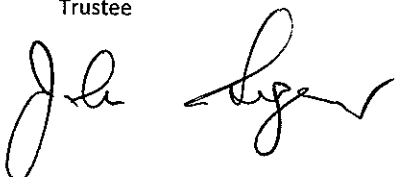
5. Amounts owed

	2024	2023
	£	£
Ulster Bank Loan	-	3,483
Accountancy	1,200	1,200
	<u>1,200</u>	<u>4,683</u>

Approved on behalf of the Kirk Session on 8th May 2025 and signed by

John Surgenor

Trustee



Rev Campbell Mulvenny

Trustee



DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

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 in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Recorded givings	64,854	15,810	-	80,664	80,906
Loose collections	1,044	975	-	2,019	1,747
Donations and gifts	1,590	1,829	-	3,419	4,176
Gift Aid	9,196	3,248	-	12,444	11,992
Legacies and Bequests	-	6,000	-	6,000	-
	<u>76,684</u>	<u>27,862</u>	<u>-</u>	<u>104,546</u>	<u>98,821</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from charitable activities	4,299	1,430	-	5,729	7,983
	<u>4,299</u>	<u>1,430</u>	<u>-</u>	<u>5,729</u>	<u>7,983</u>

**DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)**

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Fundraising events	-	-	-	-	-
Letting of premises	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5. INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest received	753	42	-	795	735
Dividends received from investments	586	7,594	-	8,180	6,650
	<u>1,339</u>	<u>7,636</u>	<u>-</u>	<u>8,975</u>	<u>7,385</u>

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Gain on sale of PCI shares	-	-	7,955	7,955	440
Income from PCI shares	3,197	-	-	3,197	-
	<u>3,197</u>	<u>-</u>	<u>7,955</u>	<u>11,152</u>	<u>440</u>

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
FWO envelopes	299	-	-	299	286
	<u>299</u>	<u>-</u>	<u>-</u>	<u>299</u>	<u>286</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
General Assembly Assessments	7,996	-	-	7,996	8,063
Presbytery fees	554	-	-	554	533
Ministry and support staff costs	59,795	-	-	59,795	57,189
Congregational running expenses	18,461	24,162	-	42,623	20,485
Donations to missions and charities	5,597	8,704	-	14,301	13,348
Governance costs	1,245	78	-	1,323	1,319
	<u>93,648</u>	<u>32,944</u>	<u>-</u>	<u>126,592</u>	<u>100,937</u>

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Loan Interest	-	87	-	87	976
	-	87	-	87	976

10. FUND BALANCES

(i) Unrestricted Funds

	2024	2023
	£	£
General fund	62,011	71,670
	62,011	71,670

(ii) Restricted Funds

	2024	2023
	£	£
Building repairs and maintenance fund	158,528	133,825
Missionary Fund	7	7
United Appeal	2,381	1,691
New Kitchen Fund	14,407	14,407
Mission Focus	-	-
Presbyterian Women	2,198	2,434
Shine Children's Group	368	276
Sunday School	1,405	1,086
Tear Fund	3	3
Wednesday Fellowship	123	78
Youth Club	998	1,474
	180,418	155,281

(iii) Endowment Funds

	2024	2023
	£	£
Endowment fund	205,946	218,000
	205,946	218,000

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

10. FUND BALANCES (Cont'd)

(iv) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfer £	Closing balance £
Unrestricted Funds					
General fund	71,670	85,519	(93,947)	(1,231)	62,011
	<u>71,670</u>	<u>85,519</u>	<u>(93,947)</u>	<u>(1,231)</u>	<u>62,011</u>
Restricted Funds					
Building, repairs, and maintenance fund	133,825	25,895	(21,201)	20,009	158,528
Missionary Fund	7	-	-	-	7
United Appeal	1,691	6,756	(6,066)	-	2,381
New Kitchen Fund	14,407	-	-	-	14,407
Mission Focus	-	213	(213)	-	-
Presbyterian Women	2,434	1,431	(1,367)	(300)	2,198
Shine Children's Group	276	239	(147)	-	368
Sunday School	1,086	1,149	(1,716)	886	1,405
Tear Fund	3	920	(920)	-	3
Wednesday Fellowship	78	325	(220)	(60)	123
Youth Club	1,474	-	(1,181)	705	998
	<u>155,281</u>	<u>36,928</u>	<u>(33,031)</u>	<u>21,240</u>	<u>180,418</u>
Endowment Funds					
Endowment Fund	218,000	7,955	-	(20,009)	205,946
	<u>218,000</u>	<u>7,955</u>	<u>-</u>	<u>(20,009)</u>	<u>205,946</u>
Total	<u>444,951</u>	<u>130,402</u>	<u>(126,978)</u>	<u>-</u>	<u>448,375</u>

Dervock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105392

Accounts

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)

For the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:						
Donations and legacies	2	78,213	20,608	-	98,821	101,507
Charitable activities	3	3,379	4,604	-	7,983	4,893
Other trading activities	4	-	-	-	-	-
Investments	5	1,164	6,221	-	7,385	7,019
Other	6	440	-	-	440	420
Total		83,196	31,433	-	114,629	113,839
Expenditure on:						
Raising funds	7	(286)	-	-	(286)	(253)
Charitable activities	8	(88,125)	(12,812)	-	(100,937)	(102,084)
Other	9	-	(976)	-	(976)	(1,745)
Total		(88,411)	(13,788)	-	(102,199)	(104,082)
Net Income/(expenditure)		(5,215)	17,645	-	12,430	9,757
Transfers between funds		(302)	302	-	-	-
Net movement in funds		(5,517)	17,947	-	12,430	9,757
Reconciliation of funds:						
Total funds brought forward	10	77,187	137,334	218,000	432,521	422,764
Total funds carried forward	10	71,670	155,281	218,000	444,951	432,521

**DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

1. Fixed Assets

The congregation owns the church premises and manse situated at Carncullagh Road, Dervock and the associated fixtures and fittings. These have a valuation of £2,014,996.

2. Investments

At the end of the year the value of the investments held with the PCI General Investment Fund amounted to £340,862.

3. Amounts owed

At the end of the year the following amounts were owed to the congregation.

	2023	2022
	£	£
Gift Aid	11,858	11,802
	<u>11,858</u>	<u>11,802</u>

4. Cash and bank balances

	2023	2022
	£	£
General Account	82,207	83,737
Building and Development Account	16,921	22,109
Missionary Account	7	7
Presbyterian Women Account	2,359	978
Shine Children's Group	276	296
Sunday School Account	1,087	1,116
Wednesday Fellowship Club	78	123
Youth Club Account	1,473	786
Total	<u>104,408</u>	<u>109,152</u>

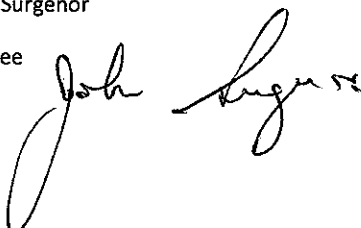
5. Amounts owed

	2023	2022
	£	£
Ulster Bank Loan	3,483	20,656
Accountancy	1,200	960
	<u>4,683</u>	<u>21,616</u>

Approved on behalf of the Kirk Session on 1 May 2024 and signed by

John Surgenor

Trustee



Rev Campbell Mulvenny

Trustee



DERVOCK 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 in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Recorded givings	66,026	14,880	-	80,906	81,708
Loose collections	504	1,243	-	1,747	1,601
Donations and gifts	2,299	1,877	-	4,176	4,019
Gift Aid	9,384	2,608	-	11,992	11,514
Legacies and Bequests	-	-	-	-	2,665
	<u>78,213</u>	<u>20,608</u>	<u>-</u>	<u>98,821</u>	<u>101,507</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from charitable activities	3,379	4,604	-	7,983	2,893
Grants	-	-	-	-	2,000
	<u>3,379</u>	<u>4,604</u>	<u>-</u>	<u>7,983</u>	<u>4,893</u>

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Fundraising events	-	-	-	-	-
Letting of premises	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Bank interest received	702	33	-	735	113
Dividends received from investments	462	6,188	-	6,650	6,906
	<u>1,164</u>	<u>6,221</u>	<u>-</u>	<u>7,385</u>	<u>7,019</u>

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Other income	440	-	-	440	420
	<u>440</u>	<u>-</u>	<u>-</u>	<u>440</u>	<u>420</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
FWO envelopes	286	-	-	286	253
	<u>286</u>	<u>-</u>	<u>-</u>	<u>286</u>	<u>253</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
General Assembly Assessments	8,063	-	-	8,063	6,674
Presbytery fees	533	-	-	533	464
Ministry and support staff costs	57,189	-	-	57,189	54,208
Congregational running expenses	17,268	3,217	-	20,485	25,646
Donations to missions and charities	3,835	9,513	-	13,348	13,788
Governance costs	1,237	82	-	1,319	1,304
	<u>88,125</u>	<u>12,812</u>	<u>-</u>	<u>100,937</u>	<u>102,084</u>

**DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)**

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Loan Interest	-	976	-	976	1,745
	-	976	-	976	1,745

10. FUND BALANCES

(i) Unrestricted Funds

	2023	2022
	£	£
General fund	71,670	77,187
	71,670	77,187

(ii) Restricted Funds

	2023	2022
	£	£
Building repairs and maintenance fund	133,825	118,388
Missionary Fund	7	7
United Appeal	1,691	1,159
New Kitchen Fund	14,407	14,407
Mission Focus	-	-
Presbyterian Women	2,434	1,053
Shine Children's Group	276	296
Sunday School	1,086	1,115
Tear Fund	3	-
Wednesday Fellowship	78	123
Youth Club	1,474	786
	155,281	137,334

(iii) Endowment Funds

	2023	2022
	£	£
Endowment fund	218,000	218,000
	218,000	218,000

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

10. FUND BALANCES (Cont'd)

(iv) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfer £	Closing balance £
Unrestricted Funds					
General fund	77,187	83,196	(88,411)	(302)	71,670
	<u>77,187</u>	<u>83,196</u>	<u>(88,411)</u>	<u>(302)</u>	<u>71,670</u>
Restricted Funds					
Building, repairs, and maintenance fund	118,388	16,445	(1,008)	-	133,825
Missionary Fund	7	-	-	-	7
United Appeal	1,159	7,231	(6,699)	-	1,691
New Kitchen Fund	14,407	-	-	-	14,407
Mission Focus	-	653	(653)	-	-
Presbyterian Women	1,053	2,817	(1,136)	(300)	2,434
Shine Children's Group	296	377	(297)	(100)	276
Sunday School	1,115	846	(1,637)	762	1,086
Tear Fund	-	888	(885)	-	3
Wednesday Fellowship	123	300	(285)	(60)	78
Youth Club	786	1,876	(1,188)	-	1,474
	<u>137,334</u>	<u>31,433</u>	<u>(13,788)</u>	<u>302</u>	<u>155,281</u>
Endowment Funds					
Endowment Fund	218,000	-	-	-	218,000
	<u>218,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,000</u>
Total	<u>432,521</u>	<u>114,629</u>	<u>(102,199)</u>	<u>-</u>	<u>444,951</u>

Dervock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105392

Annual report

**DERVOCK 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

Dervock Congregation of the Presbyterian Church in Ireland
47 Carncullagh Road
Dervock
BT53 8BT

Registered Charity in Northern Ireland (NIC105392)

CHARITY TRUSTEES

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

Rev Campbell Mulvenny
Mr Trevor Richmond
Mr John Surgenor
Mr Ivan McBride
Mr Harold Irwin

Mr William Chestnutt
Mr Peter Patrick (retired June 2023)
Mr Harold White
Mr Roy Irwin

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Secretary
Treasurer

Rev Campbell Mulvenny
Mr John Surgenor
Mr Dave McQuilkin
Mrs Lesley Irwin

INDEPENDENT EXAMINER

John Finnegan
Potter Finnegan Limited
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Ulster Bank
30 The Diamond
Coleraine
BT52 1DP

SOLICITORS

Greer Hamilton & Gailey
27 High Street
Ballymoney
BT53 6AJ

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

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 four times 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 one-third 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. Dervock congregation of the Presbyterian Church has been assigned to the ROUTE Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, 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.

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

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

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

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

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another.*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage, and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we 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.*
- *Our Mission statement is to make and mature disciples of Jesus Christ.*

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on at least 3 occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Youth Fellowship (Strive)
- Mothers and Toddlers (Shine)
- Midweek Bible study and prayer meeting
- Wednesday Fellowship
- Presbyterian Women
- Missions Focus
- Crafts and Chats
- Friday Night Youth club

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

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

As well as our regular services during the year we conducted 2 baptismal service and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 154 communicant members and 136 families connected with the congregation. The average week attendance at morning worship is 80.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors. The Church elders seek to visit the congregation at least twice a year.

Mission and outreach

All foods given at harvest time were donated to Ballymoney Food Bank. Annual Carol service collection went to C.E.F, Andrew McCaw who is training to be a youth leader and church expenses. Two Ugandan children are supported each month by the Sunday school children. We also support Tear Fund each year through a collection and Tear Fund lunch. A special service and barbeque was held for the King's Coronation.

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

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)
ACHIEVEMENTS AND PERFORMANCE (cont'd)

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.

Presbytery

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

Property

The manse was occupied by our current minister.

Organisations

Sunday school meets during our morning service and caters for primary school aged children. This year we had a number of members who taught in the Sunday school. It meets at 11:30 am from September –June. We currently have 27 children registered.

Our Youth Fellowship meets every fortnight and attended joined events with other local churches.

Our Youth club (Blast) meets every Friday night with 80 children registered mostly from the village of Dervock.

Our church continues to be involved in providing for the needs of our congregation and its surrounding community. We have done this through the following activities: -

Shine for mums and tots was run on a Wednesday morning from 10am-12noon. Children enjoy an age-appropriate programme. This activity is attended by people from our congregation, our community and outside our community. This shows that we aim to provide activities for the community from a Christian perspective.

Our Midweek Fellowship meets every Wednesday evening at 7.30pm from September-May. Led by the minister, members of the congregation have a time of bible study and prayer.

Wednesday Afternoon Fellowship meets on the second Wednesday of every month (September- May) and is attended by a good number of people from our congregation and community. The programme is normally quite eclectic, covering local history, music, missionaries but we were unable to have a trip at the end of the year. There is a small committee of members who are responsible for putting together the programme for this.

Also on Thursday evenings, once a month our Presbyterian Women (PW) group meets from 7.30-9:00pm. From October-March the ladies follow a programme that is compiled by the central PW committee. As well as this, the ladies normally enjoy a Christmas dinner locally. Mainly members of our own congregation attend this meeting. The ladies have a PW service once a year, which anyone is welcome to attend.

Our Crafts and Chat met each third Thursday of the month. Led by a church member, a time of craft, conversation and a short epilogue led by a visiting speaker. A cup of tea followed.

Every 1st Sunday of the month we have a mission's café at 6:30 pm. Representatives from local missionary organisations join us and share about their work; organisations have included Asia-link, the Belfast City Mission, EMF, Bible Society and others. Members enjoy hearing about the work of their organisations and asking questions of those that come. Members also give a contribution towards the work of the organisations.

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.

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

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

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

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

Online services are live streamed each week and are available on 'You tube'.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 109 contributors during the year (111 in previous year, 2022) donating a total of £55,386 (£54,893 in previous year, 2022)

Total income of the congregation during the year was £114,629, compared to £113,839 in the previous year.

Total expenses of the congregation during the year were £102,199, compared to £104,082 in the previous year.

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

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 on behalf of the Kirk Session on 1 May 2024 and signed by

John Surgenor

Trustee



Rev Campbell Mulvenny

Trustee



Dervock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105392

Annual return

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

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out within this document.

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act.
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
3. State whether particular matters have come to my attention.

Basis of independent examiner's report.

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

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters 1 to 4 listed above and, in connection with following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

1 May 2024

Dervock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105392

Accounts

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)

For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and Endowments from:						
Donations and legacies	2	77,347	24,160	-	101,507	103,433
Charitable activities	3	3,055	1,838	-	4,893	1,497
Other trading activities	4	-	-	-	-	160
Investments	5	590	6,429	-	7,019	6,749
Other	6	420	-	-	420	500
Total		81,412	32,427	-	113,839	112,339
Expenditure on:						
Raising funds	7	(253)	(-)	-	(253)	(280)
Charitable activities	8	(89,373)	(12,711)	-	(102,084)	(108,667)
Other	9	-	(1,745)	-	(1,745)	(2,833)
Total		(89,626)	(14,456)	-	(104,082)	(111,780)
Net Income/(expenditure)		(8,214)	17,971	-	9,757	559
Transfers between funds		(692)	692	-	-	-
Net movement in funds		(8,906)	18,663	-	9,757	559
Reconciliation of funds:						
Total funds brought forward	10	86,093	118,671	218,000	422,764	422,205
Total funds carried forward	10	77,187	137,334	218,000	432,521	422,764

**DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

1. Fixed Assets

The congregation owns the church premises and manse situated at Carncullagh Road, Dervock and the associated fixtures and fittings. These have a valuation of £2,014,996.

2. Investments

At the end of the year the value of the investments held with the PCI General Investment Fund amounted to £312,574.

3. Amounts owed

At the end of the year the following amounts were owed to the congregation.

	2022	2021
	£	£
Gift Aid	11,802	11,514
	<u>11,802</u>	<u>11,514</u>

4. Cash and bank balances

	2022	2021
	£	£
General Account	83,737	87,673
Building and development Account	22,109	30,188
Missionary Account	7	7
Presbyterian Women Account	978	868
Shine Children's Group	296	230
Sunday School Account	1,116	1,581
Wednesday Fellowship Club	123	165
Youth Club Account	786	477
Total	<u>109,152</u>	<u>121,189</u>

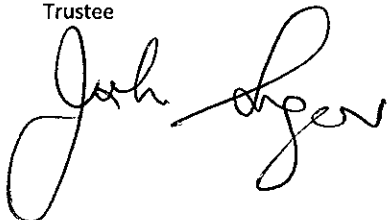
5. Amounts owed

	2022	2021
	£	£
Ulster Bank Loan	20,656	34,672
Accountancy	960	960
	<u>21,616</u>	<u>35,632</u>

Approved on behalf of the Kirk Session on 27 April 2023 and signed by

John Surgenor

Trustee



Rev Campbell Mulvenny

Trustee



DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Recorded givings	65,443	16,265	-	81,708	88,019
Loose collections	750	851	-	1,601	730
Donations and gifts	1,558	2,461	-	4,019	4,856
Gift Aid	8,831	2,683	-	11,514	9,828
Legacies and Bequests	765	1,900	-	2,665	-
	<u>77,347</u>	<u>24,160</u>	<u>-</u>	<u>101,507</u>	<u>103,433</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Income from charitable activities	1,355	1,538	-	2,893	1,270
Grants	1,700	300	-	2,000	227
	<u>3,055</u>	<u>1,838</u>	<u>-</u>	<u>4,893</u>	<u>1,497</u>

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Fundraising events	-	-	-	-	-
Letting of premises	-	-	-	-	160
	-	-	-	-	160

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Bank interest received	110	3	-	113	100
Dividends received from investments	480	6,426	-	6,906	6,649
	590	6,429	-	7,019	6,749

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Other income	420	-	-	420	500
	420	-	-	420	500

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
FWO envelopes	253	-	-	253	280
	253	-	-	253	280

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
General Assembly Assessments	6,674	-	-	6,674	6,543
Presbytery fees	464	-	-	464	551
Ministry and support staff costs	54,208	-	-	54,208	44,168
Congregational running expenses	23,140	2,506	-	25,646	43,332
Donations to missions and charities	3,669	10,119	-	13,788	12,084
Governance costs	1,218	86	-	1,304	1,989
	89,373	12,711	-	102,084	108,667

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Loan Interest	-	1,745	-	1,745	2,833
	-	1,745	-	1,745	2,833

10. FUND BALANCES

(i) Unrestricted Funds

	2022	2021
	£	£
General fund	77,187	86,093
	77,187	86,093

(ii) Restricted Funds

	2022	2021
	£	£
Building repairs and maintenance fund	118,388	100,839
Missionary Fund	7	7
United Appeal	1,159	98
New Kitchen Fund	14,407	14,407
Mission Focus	-	-
Presbyterian Women	1,053	868
Shine Children's Group	296	229
Sunday School	1,115	1,581
Wednesday Fellowship	123	165
Youth Club	786	477
	137,334	118,671

(iii) Endowment Funds

	2022	2021
	£	£
Endowment fund	218,000	218,000
	218,000	218,000

DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

10. FUND BALANCES (Cont'd)

(iv) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfer £	Closing balance £
Unrestricted Funds					
General fund	86,093	81,412	(89,626)	(692)	77,187
	<u>86,093</u>	<u>81,412</u>	<u>(89,626)</u>	<u>(692)</u>	<u>77,187</u>
Restricted Funds					
Building, repairs, and maintenance fund	100,839	19,333	(1,784)	-	118,388
Missionary Fund	7	-	-	-	7
United Appeal	98	7,866	(6,805)	-	1,159
New Kitchen Fund	14,407	-	-	-	14,407
Mission Focus	-	878	(878)	-	-
Presbyterian Women	868	1,215	(1,030)	-	1,053
Shine Children's Group	229	486	(319)	(100)	296
Sunday School	1,581	488	(1,846)	892	1,115
Tear Fund	-	1,090	(1,090)	-	-
Wednesday Fellowship	165	378	(320)	(100)	123
Youth Club	477	693	(384)	-	786
	<u>118,671</u>	<u>32,427</u>	<u>(14,456)</u>	<u>692</u>	<u>137,334</u>
Endowment Funds					
Endowment Fund	218,000	-	-	-	218,000
	<u>218,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,000</u>
Total	<u>422,764</u>	<u>113,839</u>	<u>(104,082)</u>	<u>-</u>	<u>432,521</u>

Dervock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105392

Annual report

**DERVOCK 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

Dervock Congregation of the Presbyterian Church in Ireland
47 Carncullagh Road
Dervock
BT53 8BT

Registered Charity in Northern Ireland (NIC105392)

CHARITY TRUSTEES

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

Rev Campbell Mulvenny	Mr William Chestnutt
Mr Trevor Richmond	Mr Peter Patrick
Mr John Surgenor	Mr Harold White
Mr Ivan McBride	Mr Roy Irwin
Mr Harold Irwin	

PRINCIPAL OFFICE BEARERS

Minister	Rev Campbell Mulvenny
Clerk of Session	Mr John Surgenor
Secretary	Mr Dave McQuilkin
Treasurer	Mrs Lesley Irwin

INDEPENDENT EXAMINER

John Finnegan
Potter Finnegan Limited
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Ulster Bank
11 Church Street
Ballymoney
BT53 6HS

SOLICITORS

Greer Hamilton & Gailey
27 High Street
Ballymoney
BT53 6AJ

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

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. Dervock congregation of the Presbyterian Church has been assigned to the ROUTE Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, 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.

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

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

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

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

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another.*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage, and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we 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.*

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on at least 3 occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Youth Fellowship (Strive)
- Mothers and Toddlers (Shine)
- Midweek Bible study and prayer meeting
- Wednesday Fellowship
- Presbyterian Women
- Missions Café
- Crafts and Chats
- Friday Night Youth club

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

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

As well as our regular services during the year we conducted 1 baptismal service and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 136 communicant members and 134 families connected with the congregation. The average week attendance at morning worship is 90.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors. The Church elders seek to visit the congregation at least twice a year.

Mission and outreach

All foods given at harvest time were donated to Ballymoney Food Bank. Annual Carol service collection went to C.E.F and Andrew McCaw who is training to be a youth leader. Two Ugandan children are supported each month by the Sunday school children. We also support Tear Fund each year through a collection. A special week of mission was held in October with flyers being distributed around the village.

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.

**DERVOCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)
ACHIEVEMENTS AND PERFORMANCE (cont'd)**

Presbytery

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

Property

The manse was occupied by our current minister.

Organisations

Sunday school meets during our morning service and caters for primary school aged children. This year we had a number of members who taught in the Sunday school. It meets at 11:30 am from September –June.

Our Youth Fellowship meets every fortnight and attended joined events with other local churches.

Our Youth club (Blast) meets every Friday night with 40-50 children attending from the village.

Our church continues to be involved in providing for the needs of our congregation and its surrounding community. We have done this through the following activities: -

Shine for mums and tots was run on a Wednesday morning from 10am-12noon. Children enjoy an age-appropriate programme. This activity is attended by people from our congregation, our community and outside our community. This was a new organisation that we started, and it has done very well. This shows that we aim to do new things as well as continue established and successful ministries.

Our Midweek Fellowship meets every Wednesday evening at 7.30pm from September-May. Led by the minister, members of the congregation have a time of bible study and prayer.

Wednesday Afternoon Fellowship meets on the second Wednesday of every month (September- May) and is attended by a good number of people from our congregation and community. The programme is normally quite eclectic, covering local history, music, missionaries but we were unable to have a trip at the end of the year. There is a small committee of members who are responsible for putting together the programme for this.

Also on Thursday evenings, once a month our Presbyterian Women (PW) group meets from 7.30-9:00pm. From October-March the ladies follow a programme that is compiled by the central PW committee. As well as this, the ladies normally enjoy a Christmas dinner locally. Mainly members of our own congregation attend this meeting. The ladies have a PW service once a year, which anyone is welcome to attend.

Our Crafts and Chat met each third Thursday of the month. Led by a church member, a time of craft, conversation and a short epilogue led by a visiting speaker. A cup of tea followed.

Every 1st Sunday of the month we have a mission's café at 6:30 pm. Representatives from local missionary organisations join us and share about their work; organisations have included Asia-link, the Belfast City Mission, Mission Africa, and others. Members enjoy hearing about the work of their organisations and asking questions of those that come. Members also give a contribution towards the work of the organisations.

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.

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 111 contributors during the year (105 in previous year, 2021) donating a total of £54,893 (£58,214 in previous year, 2021)

Total Income of the congregation during the year was £113,840, compared to £112,339 in the previous year.

Total expenses of the congregation during the year were £104,083, compared to £111,780 in the previous year.

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

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.

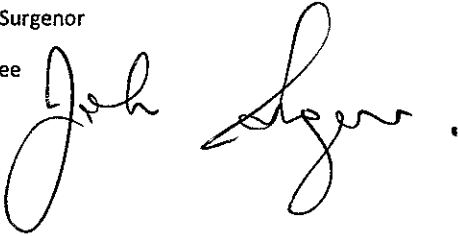
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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 on behalf of the Kirk Session on 27 April 2023 and signed by

John Surgenor

Trustee



Rev Campbell Mulvenny

Trustee



Dervock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105392

Annual return

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

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out within this document.

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act.
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
3. State whether particular matters have come to my attention.

Basis of independent examiner's report.

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

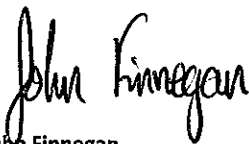
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

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 matter 1 to 4 listed above and, in connection with following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

Date: 27 April 2023