

First Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105555

Details

Status Received

Registered 2017-08-03

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

Contact

Address 48 Bells Hill
Limavady
County Londonderry
BT49 0dq
BT49 0DQ

Phone 02877766620

Website firstlimavadypresbyterian.com

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£170,485	£165,792	£0	0

Trustees

Name	Role	Appointed
David Kenneth Keys		
David Oliver Murphy		
Drewe Mcconnell		
Leslie Cubitt		
Mr David Shiels		
Mr Jonathan Pearson		
Mr Nathanael Murphy		
Mr Oliver Martin		
Nigel Keys		
Oliver Martin		
Wesley Guy		
William Mark Mccully		
William Witherow Deehan		

First Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105555

Accounts

First Limavady Congregation of the Presbyterian Church in Ireland
Receipts and Payments Account
Year Ended 31st December 2024

	Note	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<u>RECEIPTS</u>						
Donations and legacies		73,207	52,748	-	125,955	112,720
Charitable activities		-	11,073	-	11,073	11,372
Other trading activities		-	5,755	-	5,755	16,409
Investment income		22,982	1,107	-	24,089	17,783
Other income		1,993	1,620	-	3,613	3,635
Sale of fixed assets		-	-	-	-	-
Total receipts	3	98,182	72,303	-	170,485	161,919
<u>PAYMENTS</u>						
Cost of raising funds		570	-	-	570	570
Charitable activities		85,823	79,399	-	165,222	125,883
Property enhancement		-	-	-	-	4,777
Total payments	4	86,393	79,399	-	165,792	131,230
Net receipt / (payment)		11,789	(7,096)	-	4,693	30,689
Transfers between funds	5	(55)	55			
Net payment / receipt		11,734	(7,041)	-	4,693	30,689
Bank and cash brought forward		40,772	92,225	-	132,997	102,308
<u>Bank and cash carried forward</u>		52,506	85,184	-	137,690	132,997

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

Mr O Murphy
Clerk of Session

Rev Drewe McConnell
Minister

First Limavady Congregation of the Presbyterian Church in Ireland
Statement of Assets and Liabilities as at 31st December 2024

	<i>Note</i>	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Bank accounts		52,506	85,183	-	137,689	132,997
Listed Investments	7	-	16,979	507,666	524,645	434,314
Investment Land	8	-	-	104,000	104,000	104,000
Property	8	-	265,000	-	265,000	265,000
	9	52,506	367,162	611,666	1,031,334	936,311

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

 Mr O Murphy
 Clerk of Session

 Rev Drewe McConnell
 Minister

First Limavady Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements for the year ended 31st December 2024

1 Accounting Policies

The charity trustees have elected to prepare accounts on a receipts and payments basis in accordance with section 64(3) of the Charities Act (NI) 2008.

2 Fund Accounting

Unrestricted funds are income funds which can be spent on the congregation's general purposes, or are reserved for a particular purpose by the trustees.

Restricted funds are income funds for a specific purpose intended by the donor(s).

Congregational restricted funds include the following :

Property Fund

Fellowship Fund

Various specific funds for individual appeals and missions.

Restricted funds of organisations associated with the congregation include :

Girls Brigade

Youth Group

Men's Fellowship

Boys Brigade

Sunday School

Bowling Club

Presbyterian Women

Endowment funds are capital funds which are either permanently retained or expendable in certain circumstances according to the terms of the original bequest or gift. Income from endowment funds may be unrestricted or restricted according to the purpose of the endowment.

3 Congregational and organisational funds receipts (excluding sale of property)

	Congregational			Organisational
	Unrestricted	Restricted	Endowment	Restricted
	Fund	Funds	Funds	Funds
2024	£	£	£	£
Donations and legacies	73,207	48,045	-	4,703
Charitable activities	-	2,212	-	8,861
Other trading activities	-	5,755	-	-
Investment income	22,982	1,082	-	25
Other income	1,993	1,620	-	-
	98,182	58,714	-	13,589

	Congregational			Organisational
	Unrestricted	Restricted	Endowment	Restricted
	Fund	Funds	Funds	Funds
2023	£	£	£	£
Donations and legacies	74,656	34,245	-	3,820
Charitable activities	-	1,987	-	9,385
Other trading activities	-	16,409	-	-
Investment income	16,929	832	-	21
Other income	3,635	-	-	-
	95,220	53,473	-	13,226

First Limavady Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements for the year ended 31st December 2024

4 Congregational and organisational funds payments (excluding purchase of Fixed Assets)

	Congregational			Organisational
	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Restricted Funds £
<u>2024</u>				
Cost of raising funds	570	-	-	-
Charitable activities	85,823	66,066	-	13,333
Property enhancement	-	-	-	-
	<u>86,393</u>	<u>66,066</u>	<u>-</u>	<u>13,333</u>

	Congregational			Organisational
	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Restricted Funds £
<u>2023</u>				
Cost of raising funds	570	-	-	-
Charitable activities	82,699	28,712	-	14,472
Property enhancement	-	4,777	-	-
	<u>83,269</u>	<u>33,489</u>	<u>-</u>	<u>14,472</u>

5 Transfers between funds

Transfers between funds in 2024 were not material amounts.

The funds held in the general bank account are as follows at the end of 2024

General account	40878
United Appeal	50
Designated fund	<u>11628</u>
	<u>52556</u>

6 Restricted funds movement during 2024

	<u>Opening Balance</u> £	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfers In</u> £	<u>Closing Balance</u> £
Congregational restricted funds	87,414	58,714	(66,066)	55	80,117
Organisational restricted funds	4,811	13,589	(13,333)	-	5,067
	<u>92,225</u>	<u>72,303</u>	<u>(79,399)</u>	<u>55</u>	<u>85,184</u>

7 Listed Investments

Listed investments are stated at market value as at the year end date.

	<u>2024</u>	<u>2023</u>
HSBC Holdings plc	212,856	167,563
General investment account	311,789	266,751
	<u>524,645</u>	<u>434,314</u>

First Limavady Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements for the year ended 31st December 2024

8 Property

The Church building, ancillary halls, graveyard and carpark within the curtilage of the Church are deemed to be Heritage Assets as defined by the Charities SORP (FRS102). These are excluded from property on the Statement of Assets and Liabilities as information on fair value is not readily available and cannot be obtained at a cost commensurate with the benefit to users of the accounts and the congregation.

Property recognised comprises the Manse at Church Street, Limavady, valued at cost.

Investment land is stated at market value.

9 Reconciliation of Receipts and Payments Account to Statement of Assets and Liabilities

	£	£
2024 net receipts / (payments)		4,693
Transfer to general investment		-
Unrealised gain on listed investments		<u>90,331</u>
Increase in net assets		95,024
		<hr/>
Opening net assets		<u>936,311</u>
Closing net assets		<u><u>1,031,335</u></u>

10 Related party transactions

Other than the Minister's stipend and expenses no trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

11 Governance costs

There are no governance costs as both the trustees and independent reviewer provide services on a voluntary basis.

First Limavady Congregation of the Presbyterian Church in Ireland

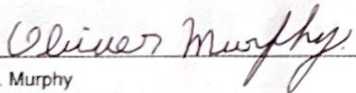
Northern Ireland - Charity number 105555

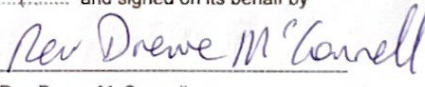
Accounts

First Limavady Congregation of the Presbyterian Church in Ireland
Receipts and Payments Account
Year Ended 31st December 2023

	Note	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
RECEIPTS						
Donations and legacies		74,656	38,064	-	112,720	97,330
Charitable activities		-	11,372	-	11,372	18,395
Other trading activities		-	16,409	-	16,409	-
Investment income		16,929	854	-	17,783	12,317
Other income		3,635	-	-	3,635	3,021
Sale of fixed assets		-	-	-	-	-
Total receipts	3	95,220	66,699	-	161,919	131,063
PAYMENTS						
Cost of raising funds		570	-	-	570	570
Charitable activities		82,699	43,184	-	125,883	119,145
Property enhancement		-	4,777	-	4,777	2,141
Transfer to general investment		-	-	-	-	20,004
Total payments	4	83,269	47,961	-	131,230	141,860
Net receipt / (payment)		11,951	18,738	-	30,689	(10,797)
Transfers between funds	5	(440)	440			
Net payment / receipt		11,511	19,178	-	30,689	(10,797)
Bank and cash brought forward		29,261	73,047	-	102,308	113,105
Bank and cash carried forward		40,772	92,225	-	132,997	102,308

Approved by the Kirk Session at a meeting on 22/9/24 and signed on its behalf by


O. Murphy
Clerk of Session


Rev Drewe McConnell
Minister

First Limavady Congregation of the Presbyterian Church in Ireland
Statement of Assets and Liabilities as at 31st December 2023

	Note	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Bank accounts		40,772	92,225	-	132,997	102,308
Listed Investments	7	-	14,526	419,788	434,314	384,393
Investment Land	8	-	-	104,000	104,000	104,000
Property	8	-	265,000	-	265,000	265,000
	9	40,772	371,751	523,788	936,311	855,701

Approved by the Kirk Session at a meeting on 22/1/24 and signed on its behalf by

O. Murphy
 O. Murphy
 Clerk of Session

Rev Drewe McConnell
 Rev Drewe McConnell
 Minister

First Limavady Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements for the year ended 31st December 2023

1 Accounting Policies

The charity trustees have elected to prepare accounts on a receipts and payments basis in accordance with section 64(3) of the Charities Act (NI) 2008.

2 Fund Accounting

Unrestricted funds are income funds which can be spent on the congregation's general purposes, or are reserved for a particular purpose by the trustees.

Restricted funds are income funds for a specific purpose intended by the donor(s).

Congregational restricted funds include the following :

Property Fund

Fellowship Fund

Various specific funds for individual appeals and missions.

Restricted funds of organisations associated with the congregation include :

Girls Brigade

Youth Group

Boys Brigade

Sunday School

Bowling Club

Presbyterian Women

Endowment funds are capital funds which are either permanently retained or expendable in certain circumstances according to the terms of the original bequest or gift. Income from endowment funds may be unrestricted or restricted according to the purpose of the endowment.

3 Congregational and organisational funds receipts (excluding sale of property)

	Congregational			Organisational
	Unrestricted	Restricted	Endowment	Restricted
	Fund	Funds	Funds	Funds
2023	£	£	£	£
Donations and legacies	74,656	34,245	-	3,820
Charitable activities	-	1,987	-	9,385
Other trading activities	-	16,409	-	-
Investment income	16,929	832	-	21
Other income	3,635	-	-	-
	95,220	53,473	-	13,226

	Congregational			Organisational
	Unrestricted	Restricted	Endowment	Restricted
	Fund	Funds	Funds	Funds
2022	£	£	£	£
Donations and legacies	66,542	29,610	-	1,178
Charitable activities	-	8,731	-	9,664
Other trading activities	-	-	-	-
Investment income	12,234	73	-	10
Other income	1,376	1,645	-	-
	80,152	40,059	-	10,852

First Limavady Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements for the year ended 31st December 2023

4 Congregational and organisational funds payments (excluding purchase of Fixed Assets)

	Congregational			Organisational
	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Restricted Funds £
2023				
Cost of raising funds	570	-	-	-
Charitable activities	82,699	28,712	-	14,472
Property enhancement	-	4,777	-	-
	<u>83,269</u>	<u>33,489</u>	<u>-</u>	<u>14,472</u>

	Congregational			Organisational
	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Restricted Funds £
2022				
Cost of raising funds	570	-	-	-
Charitable activities	79,728	26,156	-	13,261
Property enhancement	-	2,141	-	-
	<u>80,298</u>	<u>28,297</u>	<u>-</u>	<u>13,261</u>

5 Transfers between funds

During 2023 £440 was transferred from unrestricted to restricted funds (note 6).

The funds held in the general bank account are as follows at the end of 2023

General account	29144
Designated fund	11628
	<u>40772</u>

6 Restricted funds bank and cash movement during 2023

	<u>Opening Balance</u> £	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfers In</u> £	<u>Closing Balance</u> £
Congregational restricted funds	67,273	53,473	(33,489)	157	87,414
Organisational restricted funds	5,774	13,226	(14,472)	283	4,811
	<u>73,047</u>	<u>66,699</u>	<u>(47,961)</u>	<u>440</u>	<u>92,225</u>

7 Listed Investments

Listed investments are stated at market value as at the year end date.

	<u>2023</u>	<u>2022</u>
HSBC Holdings plc	167,563	139,780
General investment account	266,751	244,613
	<u>434,314</u>	<u>384,393</u>

First Limavady Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements for the year ended 31st December 2023

8 Property

The Church building, ancillary halls, graveyard and carpark within the curtilage of the Church are deemed to be Heritage Assets as defined by the Charities SORP (FRS102). These are excluded from property on the Statement of Assets and Liabilities as information on fair value is not readily available and cannot be obtained at a cost commensurate with the benefit to users of the accounts and the congregation.

Property recognised comprises the Manse at Church Street, Limavady, valued at cost.

Investment land is stated at market value.

9 Reconciliation of Receipts and Payments Account to Statement of Assets and Liabilities

	£	£
2023 net receipts / (payments)		30,680
Transfer to general investment		-
Unrealised gain on listed investments		<u>49,021</u>
Increase in net assets		<u>80,610</u>
Opening net assets		<u>856,701</u>
Closing net assets		<u><u>936,311</u></u>

10 Related party transactions

Other than the Minister's stipend and expenses no trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

11 Governance costs

There are no governance costs as both the trustees and independent reviewer provide services on a voluntary basis.

First Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105555

Annual report



**FIRST LIMAVADY 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 (NIC105555)

**FIRST LIMAVADY 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

First Limavady Congregation of the Presbyterian Church in Ireland
Church Street,
Limavady

Registered Charity in Northern Ireland (NIC105555)

CHARITY TRUSTEES

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

L Cubitt
W Deehan
W Guy
K Keys
N Keys
O Martin
O Martin

A McConnell
M McCully
N Murphy
O Murphy
J Pearson
S Pearson
D Shiels

PRINCIPAL OFFICE BEARERS

Minister

A McConnell

Clerk of Session

M McCully

Treasurer

L Young

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

INDEPENDENT EXAMINER
Mark Donaghy, , Limavady.

BANKERS
Ulster Bank, Catherine Street Limavady
Danske Bank, Catherine Street, Limavady

SOLICITORS
R G Connell & Son, Main Street, Limavady

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk 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 were held 10 times in 2023.

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. First Limavady congregation of the Presbyterian Church has been assigned to the Coleraine and 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.

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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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.

First Limavady 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 purposes is - by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ, to teach; to witness; to reflect Christ in our church and in the community - passion for Christ and compassion for people.

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

- A Covenant Family: where our faith is rooted in Christ and the promises of God and in sharing our faith with one another
- A Worshipping Family: where young and old engage together learning from each other what it is to live in God's kingdom with humility and love.
- A Missionary Family: where we join in prayer and witness for the blessings of God to fall upon others in the church and into the 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.
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**FIRST LIMAVADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

ACTIVITIES AND OBJECTIVES

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

- Sunday School
- Youth Fellowship
- Girls and Boys Brigade
- Bowling Club
- Junior Christian endeavour
- Ladies Bible studies
- Presbyterian Women
- Elderly Friendship Hour

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 Noon and 7.00pm. During the week every Thursday evening there is an opportunity for members to meet together for fellowship, to study scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life we had no Sacrament of Baptism, we conducted 1 marriage services and we regularly pray for those who have been bereaved during the year.

At 31 December 2023 there were 250 communicant members and 191 families connected with the congregations. The average week attendance at morning worship is {85}

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.

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

Mission and outreach

At a local level the congregation are involved in various missionary activities. We have been partnering for the last 13 years with a Presbyterian Church in Malawi. We also hold evangelistic missions in May and are currently meeting to organise a mission in August as well. We are also associated with CEF Europe; Samaritans Purse Northern Ireland; Leprosy Mission and Christian Aid.

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

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 / or 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 held in Assembly Buildings, Belfast, in June.

Property

During 2023 small repairs and maintenance were carried out to our properties.

Organisations

On every other Sunday morning Junior Christian endeavour meet with 14 primary school children and 3 leaders. On Wednesday evening Girls Brigade meet with approximately 60 girls and on Friday evening Boys Brigade meet with approximately 50 boys. Sunday School meet every Sunday morning at 10.45 am with approx 35 children and 8 teachers. The Bowling Club meet on Tuesdays.

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

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.

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

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

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.

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

FINANCIAL REVIEW

2023 marked a return to net surplus on the general unrestricted fund as incomes rose from all sources in the wake of COVID 19 restrictions. Despite rising costs the general fund returned a surplus of £11,511 (deficit £358 - 2022). In particular donations increased by 12.2% to £74656 from £66542 in 2022, and closing bank balances were £40,772.

The stronger performance of the congregational restricted funds was the main factor in the restricted funds surplus of £19,178 (£9,565 in 2022 excluding transfers to investments). Trading income was much stronger than 2022, and other income sources were also ahead of the prior year.

Despite donations to organizations growing year on year, restricted funds of organizations continue to decline, although in 2023 the deficit was reduced to £963 compared to £2,409 in 2022. Some organizations fared better than others in a climate of rising costs, and it was pleasing to see the Church's children's organizations of GB, BB and Sunday School collectively return to a better financial performance than 2022.

The Church's investments continue to strengthen and increased value 12.9% during 2023.

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

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

Approved by the Kirk Session at a meeting on 22/9/24 and signed on its behalf by
[Name] Rev Drewe McConnell [Name] Oliver Murphy
[Date] Rev Drewe McConnell [Date] 22/9/24
22/9/24

First Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105555

Annual return

Independent Examiner's report to the charity trustees of
FIRST LIMAVADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
Year Ended 31st December 2023

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

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to :

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general Directions given by the Commission under section 65 (9) (b) of the Charities Act
- (iii) state whether particular matters have come to my attention

Basis of independent examiner's report

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

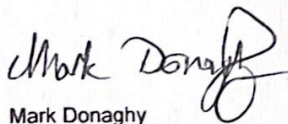
My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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


Mark Donaghy

9 Robertson Crescent
Limavady
Co Londonderry
BT49 0UN

24th September 2024

First Limavady Congregation of the Presbyterian Church in Ireland

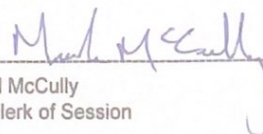
Northern Ireland - Charity number 105555

Accounts

First Limavady Congregation of the Presbyterian Church in Ireland
Receipts and Payments Account
Year Ended 31st December 2020

	Unrestricted	Restricted	Endowment	Total	Total
Note	Fund	Funds	Funds	2020	2019
	£	£	£	£	£
RECEIPTS					
Donations and legacies	59,296	30,733	-	90,029	103,911
Charitable activities	-	8,560	-	8,560	17,081
Other trading activities	-	-	-	-	15,226
Investment income	5,582	39	-	5,621	17,239
Other income	946	20	-	966	455
Sale of fixed assets	-	-	-	-	-
Total receipts	3 65,824	39,352	-	105,176	153,912
PAYMENTS					
Cost of raising funds	814	-	-	814	782
Charitable activities	73,599	36,405	-	110,004	146,630
Property enhancement	-	-	-	-	-
Transfer to general investment	-	-	-	-	-
Total payments	4 74,413	36,405	-	110,818	147,412
Net receipt / (payment)	(8,589)	2,947	-	(5,642)	6,500
Transfers between funds	5 (503)	503	-	-	-
Net payment / receipt	(9,092)	3,450	-	(5,642)	6,500
Bank and cash brought forward	37,156	62,082	5,964	105,202	98,702
Bank and cash carried forward	28,064	65,532	5,964	99,560	105,202

Approved by the Kirk Session at a meeting on 27-9-21 and signed on its behalf by

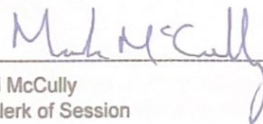

M McCully
Clerk of Session


D Clements
Treasurer


First Limavady Congregation of the Presbyterian Church in Ireland
Statement of Assets and Liabilities as at 31st December 2020

	Note	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Bank accounts		28,064	65,532	5,964	99,560	105,202
Listed Investments	7	-	-	320,906	320,906	359,813
Investment Land	8	-	-	104,000	104,000	104,000
Property	8	-	265,000	-	265,000	265,000
	9	28,064	330,532	430,870	789,466	834,015

Approved by the Kirk Session at a meeting on 27-9-21 and signed on its behalf by



 M McCully
 Clerk of Session



 D Clements
 Treasurer

First Limavady Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements for the year ended 31st December 2020

1 Accounting Policies

The charity trustees have elected to prepare accounts on a receipts and payments basis in accordance with section 64(3) of the Charities Act (NI) 2008.

2 Fund Accounting

Unrestricted funds are income funds which can be spent on the congregation's general purposes, or are reserved for a particular purpose by the trustees.

Restricted funds are income funds for a specific purpose intended by the donor(s).

Congregational restricted funds include the following :

Property Fund

Fellowship Fund

Various specific funds for individual appeals and missions.

Restricted funds of organisations associated with the congregation include :

Girls Brigade

Youth Group

Boys Brigade

Sunday School

Bowling Club

Presbyterian Women

Endowment funds are capital funds which are either permanently retained or expendable in certain circumstances according to the terms of the original bequest or gift. Income from endowment funds may be unrestricted or restricted according to the purpose of the endowment.

3 Congregational and organisational funds receipts (excluding sale of property)

	Congregational			Organisational
	Unrestricted	Restricted	Endowment	Restricted
	Fund	Funds	Funds	Funds
<u>2020</u>	£	£	£	£
Donations and legacies	59,296	28,298	-	2,435
Charitable activities	-	3,978	-	4,582
Other trading activities	-	-	-	-
Investment income	5,582	33	-	6
Other income	946	-	-	20
	<u>65,824</u>	<u>32,309</u>	<u>-</u>	<u>7,043</u>

	Congregational			Organisational
	Unrestricted	Restricted	Endowment	Restricted
	Fund	Funds	Funds	Funds
<u>2019</u>	£	£	£	£
Donations and legacies	66,615	35,655	-	1,641
Charitable activities	-	5,999	-	11,081
Other trading activities	40	15,187	-	-
Investment income	17,211	22	-	6
Other income	254	-	-	201
	<u>84,120</u>	<u>56,863</u>	<u>-</u>	<u>12,929</u>

First Limavady Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements for the year ended 31st December 2020

4 Congregational and organisational funds payments (excluding purchase of Fixed Assets)

	Congregational			Organisational
	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Restricted Funds £
2020				
Cost of raising funds	814	-	-	-
Charitable activities	73,599	27,994	-	8,411
Property enhancement	-	-	-	-
	<u>74,413</u>	<u>27,994</u>	<u>-</u>	<u>8,411</u>

	Congregational			Organisational
	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Restricted Funds £
2019				
Cost of raising funds	782	-	-	-
Charitable activities	79,580	50,357	-	16,693
Property enhancement	-	-	-	-
	<u>80,362</u>	<u>50,357</u>	<u>-</u>	<u>16,693</u>

5 Transfers between funds

During 2020 no transfers to or from designated funds occurred.
The total unrestricted fund is as follows

General account	16475
Designated fund	<u>11589</u>
	<u>28064</u>

6 Restricted funds movement during 2020

	<u>Opening Balance</u> £	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfers In</u> £	<u>Closing Balance</u> £
Congregational restricted funds	54,574	32,309	(27,994)	(348)	58,541
Organisational restricted funds	7,508	7,043	(8,411)	851	6,991
	<u>62,082</u>	<u>39,352</u>	<u>(36,405)</u>	<u>503</u>	<u>65,532</u>

7 Listed Investments

Listed investments are stated at market value as at the year end date.

	<u>2020</u>	<u>2019</u>
HSBC Holdings plc	160,435	103,094
General investment account	<u>199,378</u>	<u>217,812</u>
	<u>359,813</u>	<u>320,906</u>

First Limavady Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements for the year ended 31st December 2020

8 Property

The Church building, ancillary halls, graveyard and carpark within the curtilage of the Church are deemed to be Heritage Assets as defined by the Charities SORP (FRS102). These are excluded from property on the Statement of Assets and Liabilities as information on fair value is not readily available and cannot be obtained at a cost commensurate with the benefit to users of the accounts and the congregation.

Property recognised comprises the Manse at Church Street, Limavady, valued at cost.

Investment land is stated at market value.

9 Reconciliation of Receipts and Payments Account to Statement of Assets and Liabilities

	£	£
2020 net receipts / (payments)		(5,642)
Payment to general investment		-
Unrealised loss on listed investments		<u>(38,907)</u>
Increase in net assets		<u>(44,549)</u>
Opening net assets		<u>834,015</u>
Closing net assets		<u><u>789,466</u></u>

10 Related party transactions

Other than the Minister's stipend and expenses no trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

11 Governance costs

There are no governance costs as both the trustees and independent reviewer provide services on a voluntary basis.

First Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105555

Annual report

**FIRST LIMAVADY 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 2020 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

First Limavady congregation of the Presbyterian Church in Ireland
Church Street,
Limavady

Registered Charity in Northern Ireland (NIC105555)

CHARITY TRUSTEES

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

J Bond
L Cubitt
W Deehan
W Guy
K Keys
N Keys

O Martin
A McConnell
M McCully
N Murphy
O Murphy
S Pearson
W Service

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

A McConnell
M McCully
D Clements

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

INDEPENDENT EXAMINER

Mark Donaghy, 9 Robertson Crescent, Limavady.

BANKERS

Ulster Bank, Catherine Street Limavady

Danske Bank, Catherine Street, Limavady

SOLICITORS

R G Connell & Son, Main Street, Limavady

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk 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 were held 9 times in 2020.

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. First Limavady congregation of the Presbyterian Church has been assigned to the Coleraine and 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.

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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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.

First Limavady 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 purposes is - by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ, to teach; to witness; to reflect Christ in our church and in the community - passion for Christ and compassion for people.

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

- A Covenant Family: where our faith is rooted in Christ and the promises of God and in sharing our faith with one another
- A Worshipping Family: where young and old engage together learning from each other what it is to live in God's kingdom with humility and love.
- A Missionary Family: where we join in prayer and witness for the blessings of God to fall upon others in the church and into the 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.
-

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

ACTIVITIES AND OBJECTIVES

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

- Sunday School
- Youth Fellowship
- Girls and Boys Brigade
- Bowling Club
- Junior Christian endeavour
- Ladies Bible studies
- Presbyterian Women
- Elderly Friendship Hour

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 Noon and 7.00pm. During the week every Thursday evening there is an opportunity for members to meet together for fellowship, to study scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life we had no Sacrament of Baptism, we conducted no marriage services and we regularly pray for those who have been bereaved during the year.

At 31 December 2020 there were 186 communicant members and 189 families connected with the congregations. The average week attendance at morning worship is 50.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

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

Mission and outreach

At a local level the congregation are involved in various missionary activities. We have been partnering for the last 10 years with a Presbyterian Church in Malawi. We also hold evangelistic missions in May and are currently meeting to organise a mission in August as well. We are also associated with CEF Europe; Samaritans Purse Northern Ireland; Leprosy Mission and Christian Aid.

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

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 / or 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 held in Assembly Buildings, Belfast, in June.

Property

During 2020 small repairs and maintenance were carried out to our properties.

Organisations

On every other Sunday morning Junior Christian endeavour meet with 14 primary school children and 3 leaders. On Wednesday evening Girls Brigade meet with approximately 75 girls and on Friday evening Boys Brigade meet with approximately 70 boys. Sunday School meet every Sunday morning at 10.45 am with approx 40 children and 8 teachers. The Bowling Club meet on Thursdays.

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

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.

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

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

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.

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

FINANCIAL REVIEW

The charity's performance during 2020 was materially affected by the ongoing COVID 19 pandemic, both operationally and financially. Income from charitable activities was significantly less than 2019 across organisational and congregational restricted funds. Unrestricted donations and offerings reduced to £59,296 from £66,615 in 2019.

With less organisations able to function due to COVID 19 government lockdown measures spending on charitable activities was also similarly curtailed. As a result, restricted funds maintained a small surplus for the year. The unrestricted fund suffered unavoidable recurrent annual costs despite reduced income resulting in an £8,589 shortfall.

Balance sheet values declined both as a result of the above shortfall and an unrealised loss on the market value of listed securities. These are long term and income yielding investments and the trustees consider the current values are likely to improve.

First Limavady Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105555

Annual return

Independent Examiner's report to the charity trustees of
FIRST LIMAVADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
Year Ended 31st December 2020

I report on the Accounts of the charity for the year ended 31 December 2020, which comprise the Receipts and Payments Account, Statement of Assets and Liabilities, and related notes.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to :

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general Directions given by the Commission under section 65 (9) (b) of the Charities Act
- (iii) state whether particular matters have come to my attention

Basis of independent examiner's report

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


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

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

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

Independent examiner's statement

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


Mark Donaghy

9 Robertson Crescent
Limavady
Co Londonderry
BT49 0UN

12th October 2021