

Second Dunboe Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105564

Details

Known as	Second Dunboe Presbyterian Church
Status	Received
Registered	2016-08-10
Register	View on the Charity Commission for Northern Ireland register

Contact

Address 94 Dunboe Road
Macosquin
Coleraine
County Londonderry
BT51 4js
BT51 4JS

Phone 028 7084 8840

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	£103,816	£70,943	£0	2

Trustees

Name	Role	Appointed
Colin W. A. Martin		
David Johnston		
Harry Millen		
Ivor Cameron		
William Millen		

Second Dunboe Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105564

Accounts

Second Dunboe
Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2024

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

NIC 105564

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	43,397	48,488		91,885	61,290
Charitable activities	3	260	2,264		2,524	2,358
Other trading activities	4	6,209	0		6,209	3,647
Investment Income	5	1,841	405		2,246	1,801
Other Income	6	951	0		951	7,595
		-----	-----	-----	-----	-----
Sub Total		52,658	51,157	0	103,816	76,691
Sale of Investments					0	
Sale of fixed assets					0	
Loans Received					0	
		-----	-----	-----	-----	-----
Total Receipts		52,658	51,157	0	103,816	76,691
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	0	0		0	207
Charitable activities	8	49,880	18,937		68,818	76,452
Investment costs					0	
		-----	-----	-----	-----	-----
Sub Total		49,880	18,937	0	68,818	76,659
Purchase of Investments		1,721	404		2,125	1,701
Purchase of fixed assets					0	
Loan Repayments					0	
		-----	-----	-----	-----	-----
Total Payments		51,601	19,341	0	70,943	78,360
		-----	-----	-----	-----	-----
Net receipts / (payments)		1,057	31,815	0	32,873	(1,669)
Transfers between funds		100	(100)		0	0
		-----	-----	-----	-----	-----
Net movement in funds		1,157	31,715	0	32,873	(1,669)
Funds brought forward		13,435	40,846	0	54,281	55,950
		-----	-----	-----	-----	-----
Funds carried forward	11	14,592	72,562	0	87,154	54,281
		=====	=====	=====	=====	=====

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

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Funds Reconciliation					
Bank and Cash at start of year	13,435	40,846		54,281	55,950
Net movement in funds	1,157	31,716		32,873	(1,669)
Bank and Cash at end of year	14,592	72,562	0	87,154	54,281
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts				87,147	54,231
Cash in Hand				7	50
				87,154	54,281
Fixed Assets – Note 9				2,281,540	2,188,695
Other Assets					
Investments – Note 10				79,603	75,070
Gift Aid receivable on donations				11,000	7,500
				90,603	82,570

Approved by the Kirk Session at a meeting on 11/2/25 and signed on its behalf by

Name 

Name 

Date 11/2/25

Date 11/02/25

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Recorded giving	34,610	26,370			60,980	42,476
Loose collections	1,528	6,195			7,723	4,888
Donations and gifts	100	14,349			14,449	5,689
Gift Aid	7,159	1,574			8,733	7,237
Legacies and bequest	0	0			0	1,000
	-----	-----	-----		-----	-----
	43,397	48,488	0		91,884	61,290
	-----	-----	-----		-----	-----

SECOND DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Income from charitable activities	260	2,264			2,524	2,358
	-----	-----	-----		-----	-----
	260	2,264	0		2,524	2,358
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Trading income	6,209	0			6,209	3,647
	-----	-----	-----		-----	-----
	6,209	0	0		6,209	3,647
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Bank interest	120	0			120	100
NFU Investment Fund	1,102	391			1,493	1,264
Other investment income	619	14			633	437
	-----	-----	-----		-----	-----
	1,841	405	0		2,246	1,801
	-----	-----	-----		-----	-----

SECOND DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Ringsend Share of Manse Repairs	0	0			0	5,215
Other income (Sick Supply, NIE Refund, Ringsend share of exps)	951	0			951	2,380
	-----	-----	-----		-----	-----
	951	0	0		951	7,595
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
FWO envelopes	0	0			0	207
	-----	-----	-----		-----	-----
	0	0	0		0	207
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
General Assembly Assessments	8,352	0			8,352	7,653
Presbytery fees	289	0			289	257
Ministry and support staff costs	29,056	0			29,056	28,475
Premises Costs	8,547	0			8,547	8,007
Congregational running expenses	2,267	3,549			5,816	4,218
Repairs and Maintenance	975	3,938			4,914	16,855
Donations to Missions and charities	94	11,450			11,544	10,687
Governance costs	300	0			300	300
	-----	-----	-----		-----	-----
	49,880	18,937	0		68,818	76,452
	-----	-----	-----		-----	-----

SECOND DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

9. FIXED ASSETS

The congregation owns the Church premises situated at 236 Windyhill Road, Coleraine BT51 4JN and the associated fixtures, fittings, plant and machinery.

These have an insurance value of	£
Church Building and Contents	1,494,813
Portacabin and Contents	14,559
Sexton's House	242,349
Church Manse	349,819
Land	<u>180,000</u>
	<u>2,281,540</u>

10. INVESTMENTS

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

	2,024	2,023
	£	£
NFU Investments	66,591	62,697
Progressive Building Society	13,012	12,373
	-----	-----
	79,603	75,070
	-----	-----
Fund Summary of Investments		
Unrestricted	61,739	58,245
Building and Repair Fund	4,847	4,565
Sunday School	4,075	3,837
Children's Church	192	181
Minister's Bequests	3,113	2,933
Choir	288	271
Presbyterian Women	840	792
United Appeal	192	181
Youth Fellowship	4,317	4,065
	-----	-----
	79,603	75,070
	=====	=====

SECOND DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	13,435	52,658	51,601	1,057	100	14,592
	-----	-----	-----	-----	-----	-----
	13,435	52,658	51,601	1,057	100	14,592
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building and Repair Fund	30,008	34,784	4,050	30,734	1,080	61,822
United Appeal	0	3,617	3,617	0		0
World Development Appeal	0	2,773	2,772	1		1
Ukraine Appeal	0	899	899	0		0
Pres. Children's Society	0	1,130	1,130	0		0
Providing Hope and Light	0	905	905	0		0
Minister's Bequests	0	67	67	0		0
Sunday School	2,989	92	139	(47)		2,942
Choir	863	586	33	553	(580)	836
Presbyterian Women	1,709	3,807	3,152	655	(600)	1,764
Children's Church	10	4	4	0		10
Youth Fellowship	3,031	96	127	(31)		3,000
The Whins	2,236	2,397	2,446	(49)		2,187
	-----	-----	-----	-----	-----	-----
	40,846	51,157	19,341	31,816	(100)	72,562
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	54,281	103,815	70,942	32,873	0	87,154
	=====	=====	=====	=====	=====	=====

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

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

8 April 2025

Second Dunboe Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105564

Accounts

Second Dunboe
Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2023

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

NIC 105564

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
		£	£	£		£	£
Receipts							
Donations and legacies	2	45,176	16,114			61,290	58,062
Charitable activities	3	282	2,076			2,358	916
Other trading activities	4	3,647	0			3,647	4,406
Investment Income	5	1,456	345			1,801	1,140
Other Income	6	2,381	5,215			7,595	3,494
		-----	-----	-----		-----	-----
Sub Total		52,941	23,749	0		76,690	68,018
Sale of Investments						0	
Sale of fixed assets						0	
Loans Received						0	
		-----	-----	-----		-----	-----
Total Receipts		52,941	23,749	0		76,690	68,018
		-----	-----	-----		-----	-----
Payments							
Raising funds	7	207	0			207	422
Charitable activities	8	46,492	29,960			76,452	61,081
		-----	-----	-----		-----	-----
Sub Total		46,699	29,960	0		76,659	61,503
Purchase of Investments		1,355	346			1,701	12,905
Purchase of fixed assets						0	
Loan Repayments						0	
		-----	-----	-----		-----	-----
Total Payments		48,054	30,306	0		78,360	74,408
		-----	-----	-----		-----	-----
Net receipts / (payments)		4,888	(6,557)	0		(1,669)	(6,390)
Transfers between funds		(6,235)	6,235			0	0
		-----	-----	-----		-----	-----
Net movement in funds		(1,347)	(322)	0		(1,669)	(6,390)
Funds brought forward		14,782	41,168	0		55,950	62,340
		-----	-----	-----		-----	-----
Funds carried forward	11	13,435	40,846	0		54,281	55,950
		=====	=====	=====		=====	=====

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

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Funds Reconciliation					62,340
Bank and Cash at start of year	14,782	41,168		55,950	
Net movement in funds	(1,347)	(322)		(1,669)	(6,390)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	13,435	40,846	0	54,281	55,950
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts				54,231	55,950
Cash in Hand				50	0
				-----	-----
				54,281	55,950
				=====	=====
Fixed Assets – Note 10				2,188,695	2,002,620
				-----	-----
Other Assets					
Investments – Note 11				75,070	70,372
Gift Aid receivable on donations				7,500	7,500
				-----	-----
				82,570	77,872
				-----	-----

Approved by the Kirk Session at a meeting on

and signed on its behalf by

Name *Col. Mow*

Name *WJ Donohoe*

Date *19/3/24*

Date *19-3-24*

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£		£	£	£
Recorded giving	36,351	6,125			42,476	37,361
Loose collections	958	3,930			4,888	4,821
Donations and gifts	940	4,749			5,689	2,760
Gift Aid	5,928	1,309			7,237	7,353
Legacies and bequests	1,000	0			1,000	5,767
	-----	-----	-----	-----	-----	-----
	45,176	16,114	0		61,290	58,062
	-----	-----	-----	-----	-----	-----

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

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Income from charitable activities	282	2,076			2,358	916
	-----	-----	-----		-----	-----
	282	2,076	0		2,358	916
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Trading income	3,647	0			3,647	4,406
	-----	-----	-----		-----	-----
	3,647	0	0		3,647	4,406
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Bank interest	100	0			100	170
NFU Investment Fund	932	331			1,264	970
Other investment income	423	14			437	0
	-----	-----	-----		-----	-----
	1,456	345	0		1,801	1,140
	-----	-----	-----		-----	-----

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

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Insurance claims	0	0			0	2,552
Ringsend Share of Manse Repairs		5,215				
Other income (Sick Supply, NIE Refund, Ringsend share of exps)	2,381	0			2,381	942
	-----	-----	-----		-----	-----
	2,381	5,215	0		2,381	3,494
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
FWO envelopes	207	0			207	422
	-----	-----	-----		-----	-----
	207	0	0		207	422
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
General Assembly Assessments	7,653	0			7,653	7,436
Presbytery fees	257	0			257	236
Ministry and support staff costs	28,475	0			28,475	27,147
Premises Costs	8,007	0			8,007	8,722
Congregational running expenses	866	3,352			4,218	1,937
Repairs and Maintenance	831	16,024			16,855	5,470
Donations to Missions and charities	103	10,584			10,687	9,833
Governance costs	300	0			300	300
	-----	-----	-----		-----	-----
	46,492	29,960	0		76,452	61,081
	-----	-----	-----		-----	-----

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

9. FIXED ASSETS

The congregation owns the Church premises situated at 236 Windyhill Road, Coleraine BT51 4JN and the associated fixtures, fittings, plant and machinery.

These have an insurance value of	£
Church Building and Contents	1,423,631
Portacabin and Contents	13,865
Sexton's House	230,808
Church Manse	340,391
Land	<u>180,000</u>
	2,188,695

10. INVESTMENTS

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

	2023	2022
	£	£
NFU Investments	62,697	58,437
Progressive Building Society	12,373	11,935
	-----	-----
	75,070	70,372
	-----	-----
Fund Summary of Investments		
Unrestricted	58,245	54,679
Building and Repair Fund	4,565	4,259
Sunday School	3,837	3,576
Children's Church	181	168
Minister's Bequests	2,933	2,738
Choir	271	253
Presbyterian Women	792	742
United Appeal	181	168
Youth Fellowship	4,065	3,789
	-----	-----
	75,070	70,372
	=====	=====

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

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	14,782	52,941	48,053	4,888	(6,235)	13,435
	-----	-----	-----	-----	-----	-----
	14,782	52,941	48,053	4,888	(6,235)	13,435
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building and Repair Fund	29,806	9,985	16,118	(6,133)	6,335	30,008
United Appeal	0	4,010	4,010	0		0
General Missions Fund	285	0	5	(5)	(280)	0
World Development Appeal	100	2,334	2,434	(100)		0
Pres. Children's Society	0	1,080	1,080	0		0
Minister's Bequests	0	57	57	0		0
Sunday School	3,308	78	397	(319)		2,989
Choir	1,351	532	1,020	(488)		863
Presbyterian Women	1,343	3,271	3,085	186	180	1,709
Children's Church	10	3	3	0		10
Youth Fellowship	3,061	82	112	(30)		3,031
The Whins	1,904	2,313	1,981	332		2,236
	-----	-----	-----	-----	-----	-----
	41,168	23,745	30,302	(6,557)	6,235	40,846
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	55,950	76,686	78,355	(1,669)	0	54,281
	=====	=====	=====	=====	=====	=====

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

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

22 March 2024

Second Dunboe Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105564

Annual report

**SECOND DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

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

Registered Charity in Northern Ireland (NIC105564)

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

Second Dunboe congregation of the Presbyterian Church in Ireland
236 Windyhill Road, Macosquin, Coleraine, BT51 4JN

Registered Charity in Northern Ireland (NIC105564)

CHARITY TRUSTEES

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

Colin Martin
Ivor Cameron
David Johnston

Harry Millen
William Millen
Rex McIntyre

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurers

Colin Martin
Ivor Cameron
Ian Kennedy & Harry Millen

INDEPENDENT EXAMINER

Olive K. Wallace, ACMA, CGMA
101 Coolyvenny Road, Englishtown, Coleraine, Co. Londonderry, BT51 3SF

BANKERS

Danske Bank, 22 The Diamond, Coleraine BT52 1DE

SOLICITORS

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least three times in each year with additional meetings held as required.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of 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. Second Dunboe congregation of the Presbyterian Church has been assigned to the Coleraine & Limavady Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

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

DESCRIPTION AND PURPOSE

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

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

The congregations mission purpose is *to Build up the Body of Christ. To that end and by the grace of God, we seek to help people of all ages to come to know Jesus Christ, and to become His fully devoted followers, learning to live in His love and to demonstrate that love to each other and to those around us.*

ACTIVITIES AND OBJECTIVES

As restrictions related to COVID19 continued to be lifted, the congregation was able to progressively resume many of its normal activities as 2022 progressed.

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's 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's range of meetings and organisations includes:

- Prayer LIFE (Mid-week Prayer and Fellowship service)
- Church LIFE (mid-week Bible Study and Prayer fellowship)
- Home LIFE groups (Small groups ministry)
- True LIFE Club (Sunday School)
- PW – Presbyterian Women
- Whins Afternoon Fellowship (Seniors)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12:15 p.m. with occasional evening services throughout the year. During the week Prayer LIFE or Church LIFE provide a weekly opportunity for members to meet together to study God's Word, for fellowship, to be updated about the work of the Church around the world and for a time of prayer.

At 31 December 2023 there were 136 communicant members and 71 families connected with the congregation. The average weekly 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, as permitted by the prevailing CV19 restrictions in place at the time.

Mission and outreach

We seek to support, encourage and equip members to engage in the spreading of the good news of the love of God as demonstrated in the life, death and resurrection of Jesus Christ. To that end members are encouraged both to share their own experiences of life as His followers, and to demonstrate His love in practical ways through charitable living and prayerful and financial support for works of mission and mercy.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

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

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / 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

The property of the congregation is in generally good repair and no major expenditure was required in 2023.

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 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 97 contributors during the year (99 in previous year, 2023) donating a total of £36,351 (£37,361 in previous year, 2022)

Total Income of the congregation during the year was £76,690, compared to £68,018 in the previous year.

Total expenditure increased from £74,408 to £78,360.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session on 19th March 2024 and signed on its behalf by

[Name] *Cd. Mac*

[Name] *W J Lee Cameron*

[Date] *19/3/24*

[Date] *19-3-24*

Second Dunboe Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105564

Annual return

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

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

22 March 2024

Second Dunboe Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105564

Accounts

Second Dunboe
Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2022

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

NIC 105564

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
		£	£	£		£	£
Receipts							
Donations and legacies	2	43,195	14,868			58,062	45,169
Charitable activities	3	225	691			916	0
Other trading activities	4	4,406	0			4,406	3,674
Investment Income	5	885	255			1,140	1,174
Other Income	6	3,494	0			3,494	849
		-----	-----	-----		-----	-----
Sub Total		52,205	15,813	0		68,018	50,866
Sale of Investments						0	3,500
Sale of fixed assets						0	
Loans Received						0	
		-----	-----	-----		-----	-----
Total Receipts		52,205	15,813	0		68,018	54,366
		-----	-----	-----		-----	-----
Payments							
Raising funds	7	422	0			422	0
Charitable activities	8	47,772	13,309			61,081	53,440
Investment costs						0	
		-----	-----	-----		-----	-----
Sub Total		48,194	13,309	0		61,503	53,440
Purchase of Investments		12,275	630			12,905	1,026
Purchase of fixed assets						0	
Loan Repayments						0	
		-----	-----	-----		-----	-----
Total Payments		60,469	13,939	0		74,408	54,466
		-----	-----	-----		-----	-----
Net receipts / (payments)		(8,264)	1,874	0		(6,390)	(100)
Transfers between funds		100	(100)			0	0
		-----	-----	-----		-----	-----
Net movement in funds		(8,164)	1,774	0		(6,390)	(100)
Funds brought forward		22,946	39,394	0		62,340	62,440
		-----	-----	-----		-----	-----
Funds carried forward	11	14,782	41,168	0		55,950	62,340
		=====	=====	=====		=====	=====

SECOND DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Funds Reconciliation					
Bank and Cash at start of year	22,946	39,394		62,340	62,440
Net movement in funds	(8,164)	1,774		(6,390)	(100)
	-----	-----		-----	-----
Bank and Cash at end of year	14,782	41,168	0	55,950	62,340
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				0	11,382
Bank Current Accounts				55,950	50,958
Cash in Hand				0	0
				-----	-----
				55,950	62,340
				=====	=====
Fixed Assets – Note 9				2,002,620	
				-----	-----
Other Assets					
Investments – Note 10				70,372	64,708
Gift Aid receivable on donations				7,500	4,470
				-----	-----
				77,872	69,178
				-----	-----

Approved by the Kirk Session at a meeting on 14/3/23 and signed on its behalf by

Name *C. A. Mon*

Name *W J Iain Cameron*

Date 14/3/23

Date 14-3-23

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving	30,828	6,533		37,361	33,050
Loose collections	996	3,826		4,822	3,241
Donations and gifts	200	2,560		2,760	2,574
Gift Aid	5,780	1,573		7,353	6,304
Legacies and bequest	5,391	377		5,767	0
	-----	-----	-----	-----	-----
	43,195	14,868	0	58,062	45,169
	-----	-----	-----	-----	-----

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

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Income from charitable activities	225	691			916	0
	-----	-----	-----		-----	-----
	225	691	0		916	0
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Trading income	4,406	0			4,406	3,674
	-----	-----	-----		-----	-----
	4,406	0	0		4,406	3,674
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Bank interest	170	1			170	148
NFU Investment Fund	716	254			970	1,026
	-----	-----	-----		-----	-----
	885	255	0		1,140	1,174
	-----	-----	-----		-----	-----

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

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Insurance claims	2,552	0			2,552	0
Other income	942	0			942	849
	-----	-----	-----		-----	-----
	3,494	0	0		3,494	849
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
FWO envelopes	422	0			422	0
	-----	-----	-----		-----	-----
	422	0	0		422	0
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
General Assembly Assessments	7,436	0			7,436	7,648
Presbytery fees	236	0			236	196
Ministry and support staff costs	27,147	0			27,147	27,440
Premises Costs	8,722	0			8,722	5,009
Congregational running expenses	906	1,032			1,938	816
Repairs and Maintenance	3,026	2,445			5,471	2,081
Donations to Missions and charities	0	9,833			9,833	10,000
Governance costs	300	0			300	250
	-----	-----	-----		-----	-----
	47,772	13,309	0		61,081	53,440
	-----	-----	-----		-----	-----

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

9. FIXED ASSETS

The congregation owns the Church premises situated at 236 Windyhill Road, Coleraine BT51 4JN and the associated fixtures, fittings, plant and machinery.

These have an insurance value of	£
Church Building and Contents	1,324,308
Portacabin and Contents	12,898
Sexton's House	214,705
Church Manse	290,709
Land	<u>160,000</u>
	2,002,620

10. INVESTMENTS

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

	2022	2021
	£	£
NFU Investments	58,437	64,708
Progressive Building Society	11,935	0
	-----	-----
	70,372	64,708
	-----	-----
Fund Summary of Investments		
Unrestricted	54,679	47,747
Building and Repair Fund	4,259	4,568
Sunday School	3,576	3,960
Children's Church	168	187
Minister's Bequests	2,738	2,903
Choir	253	280
Presbyterian Women	742	681
United Appeal	168	187
Youth Fellowship	3,789	4,195
	-----	-----
	70,372	64,708
	=====	=====

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

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	22,946	52,205	60,469	(8,264)	100	14,782
	-----	-----	-----	-----	-----	-----
	22,946	52,205	60,469	(8,264)	100	14,782
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building and Repair Fund	28,831	3,622	2,647	975		29,806
United Appeal	110	3,885	3,995	(110)		0
General Missions Fund	285			0		285
World Development Appeal	90	407	397	10		100
Moderator's Appeal	0	2,524	2,524	0		0
Pres. Children's Society	0	1,000	1,000	0		0
Macosquin Poppy Appeal	0	40	40	0		0
Minister's Bequests	0	159	159	0		0
Sunday School	3,582	60	334	(274)		3,308
Choir	905	457	11	446		1,351
Presbyterian Women	738	2,968	2,263	705	(100)	1,343
Children's Church	10	3	3	0		10
Youth Fellowship	3,091	63	93	(30)		3,061
The Whins	1,752	625	473	152		1,904
	-----	-----	-----	-----	-----	-----
	39,394	15,813	13,939	1,874	(100)	41,168
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	62,340	68,018	74,408	(6,390)	0	55,950
	=====	=====	=====	=====	=====	=====

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

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

22 March 2023

Second Dunboe Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105564

Annual report

SECOND DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105564)

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

Second Dunboe congregation of the Presbyterian Church in Ireland
236 Windyhill Road, Macosquin, Coleraine, BT51 4JN

Registered Charity in Northern Ireland (NIC105564)

CHARITY TRUSTEES

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

Colin Martin	Harry Millen
Ivor Cameron	William Millen
David Johnston	Rex McIntyre

PRINCIPAL OFFICE BEARERS

Minister	Colin Martin
Clerk of Session	Ivor Cameron
Treasurers	Ian Kennedy & Harry Millen

INDEPENDENT EXAMINER

Olive K. Wallace, ACMA, CGMA
101 Coolyvenny Road, Englishtown, Coleraine, Co. Londonderry, BT51 3SF

BANKERS

Danske Bank, 22 The Diamond, Coleraine BT52 1DE

SOLICITORS

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least three times in each year with additional meetings held as required.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of 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. Second Dunboe congregation of the Presbyterian Church has been assigned to the Coleraine & Limavady Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the

General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

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

The congregations mission purpose is *to Build up the Body of Christ. To that end and by the grace of God, we seek to help people of all ages to come to know Jesus Christ, and to become His fully devoted followers, learning to live in His love and to demonstrate that love to each other and to those around us.*

ACTIVITIES AND OBJECTIVES

As restrictions related to COVID19 continued to be lifted, the congregation was able to progressively resume many of its normal activities as 2022 progressed.

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's 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's range of meetings and organisations includes:

- Prayer LIFE (Mid-week Prayer and Fellowship service)
- Church LIFE (mid-week Bible Study and Prayer fellowship)
- Home LIFE groups (Small groups ministry)
- True LIFE Club (Sunday School)
- PW – Presbyterian Women
- Whins Afternoon Fellowship (Seniors)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12:15 p.m. with occasional evening services throughout the year. During the week Prayer LIFE or Church LIFE provide a weekly opportunity for members to meet together to study God's Word, for fellowship, to be updated about the work of the Church around the world and for a time of prayer.

At 31 December 2022 there were 138 communicant members and 73 families connected with the congregation. The average weekly 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, as permitted by the prevailing CV19 restrictions in place at the time.

Mission and outreach

We seek to support, encourage and equip members to engage in the spreading of the good news of the love of God as demonstrated in the life, death and resurrection of Jesus Christ. To that end members are encouraged both to share their own experiences of life as His followers, and to demonstrate His love in practical ways through charitable living and prayerful and financial support for works of mission and mercy.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

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

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / 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

The property of the congregation is in generally good repair and no major expenditure was required in 2022.

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 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 99 contributors during the year (99 in previous year, 2021) donating a total of £37,361 (£33,050 in previous year, 2021)

Total Income of the congregation during the year was £68,018, compared to £54,366 in the previous year.

Total expenditure increased from £54,466 to £61,503.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session on 14th March 2023 and signed on its behalf by

[Name] *C. Mac*

[Name] *W. J. Cameron*

[Date] *14/3/23*

[Date] *14/03/23*

Second Dunboe Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105564

Annual return

Second Dunboe
Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2022

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

NIC 105564

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
		£	£	£		£	£
Receipts							
Donations and legacies	2	43,195	14,868			58,062	45,169
Charitable activities	3	225	691			916	0
Other trading activities	4	4,406	0			4,406	3,674
Investment Income	5	885	255			1,140	1,174
Other Income	6	3,494	0			3,494	849
		-----	-----	-----		-----	-----
Sub Total		52,205	15,813	0		68,018	50,866
Sale of Investments						0	3,500
Sale of fixed assets						0	
Loans Received						0	
		-----	-----	-----		-----	-----
Total Receipts		52,205	15,813	0		68,018	54,366
		-----	-----	-----		-----	-----
Payments							
Raising funds	7	422	0			422	0
Charitable activities	8	47,772	13,309			61,081	53,440
Investment costs						0	
		-----	-----	-----		-----	-----
Sub Total		48,194	13,309	0		61,503	53,440
Purchase of Investments		12,275	630			12,905	1,026
Purchase of fixed assets						0	
Loan Repayments						0	
		-----	-----	-----		-----	-----
Total Payments		60,469	13,939	0		74,408	54,466
		-----	-----	-----		-----	-----
Net receipts / (payments)		(8,264)	1,874	0		(6,390)	(100)
Transfers between funds		100	(100)			0	0
		-----	-----	-----		-----	-----
Net movement in funds		(8,164)	1,774	0		(6,390)	(100)
Funds brought forward		22,946	39,394	0		62,340	62,440
		-----	-----	-----		-----	-----
Funds carried forward	11	14,782	41,168	0		55,950	62,340
		=====	=====	=====		=====	=====

SECOND DUNBOE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Funds Reconciliation					
Bank and Cash at start of year	22,946	39,394		62,340	62,440
Net movement in funds	(8,164)	1,774		(6,390)	(100)
	-----	-----		-----	-----
Bank and Cash at end of year	14,782	41,168	0	55,950	62,340
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				0	11,382
Bank Current Accounts				55,950	50,958
Cash in Hand				0	0
				-----	-----
				55,950	62,340
				=====	=====
Fixed Assets – Note 9				2,002,620	
				-----	-----
Other Assets					
Investments – Note 10				70,372	64,708
Gift Aid receivable on donations				7,500	4,470
				-----	-----
				77,872	69,178
				-----	-----

Approved by the Kirk Session at a meeting on 14/3/23 and signed on its behalf by

Name *C.A. Mon*

Name *W J Iain Cameron*

Date 14/3/23

Date 14-3-23

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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving	30,828	6,533		37,361	33,050
Loose collections	996	3,826		4,822	3,241
Donations and gifts	200	2,560		2,760	2,574
Gift Aid	5,780	1,573		7,353	6,304
Legacies and bequest	5,391	377		5,767	0
	-----	-----	-----	-----	-----
	43,195	14,868	0	58,062	45,169
	-----	-----	-----	-----	-----

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

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Income from charitable activities	225	691			916	0
	-----	-----	-----		-----	-----
	225	691	0		916	0
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Trading income	4,406	0			4,406	3,674
	-----	-----	-----		-----	-----
	4,406	0	0		4,406	3,674
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Bank interest	170	1			170	148
NFU Investment Fund	716	254			970	1,026
	-----	-----	-----		-----	-----
	885	255	0		1,140	1,174
	-----	-----	-----		-----	-----

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

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	2,552	0		2,552	0
Other income	942	0		942	849
	-----	-----	-----	-----	-----
	3,494	0	0	3,494	849
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	422	0		422	0
	-----	-----	-----	-----	-----
	422	0	0	422	0
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	7,436	0		7,436	7,648
Presbytery fees	236	0		236	196
Ministry and support staff costs	27,147	0		27,147	27,440
Premises Costs	8,722	0		8,722	5,009
Congregational running expenses	906	1,032		1,938	816
Repairs and Maintenance	3,026	2,445		5,471	2,081
Donations to Missions and charities	0	9,833		9,833	10,000
Governance costs	300	0		300	250
	-----	-----	-----	-----	-----
	47,772	13,309	0	61,081	53,440
	-----	-----	-----	-----	-----

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

9. FIXED ASSETS

The congregation owns the Church premises situated at 236 Windyhill Road, Coleraine BT51 4JN and the associated fixtures, fittings, plant and machinery.

These have an insurance value of	£
Church Building and Contents	1,324,308
Portacabin and Contents	12,898
Sexton's House	214,705
Church Manse	290,709
Land	<u>160,000</u>
	2,002,620

10. INVESTMENTS

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

	2022	2021
	£	£
NFU Investments	58,437	64,708
Progressive Building Society	11,935	0
	-----	-----
	70,372	64,708
	-----	-----
Fund Summary of Investments		
Unrestricted	54,679	47,747
Building and Repair Fund	4,259	4,568
Sunday School	3,576	3,960
Children's Church	168	187
Minister's Bequests	2,738	2,903
Choir	253	280
Presbyterian Women	742	681
United Appeal	168	187
Youth Fellowship	3,789	4,195
	-----	-----
	70,372	64,708
	=====	=====

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

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	22,946	52,205	60,469	(8,264)	100	14,782
	-----	-----	-----	-----	-----	-----
	22,946	52,205	60,469	(8,264)	100	14,782
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building and Repair Fund	28,831	3,622	2,647	975		29,806
United Appeal	110	3,885	3,995	(110)		0
General Missions Fund	285			0		285
World Development Appeal	90	407	397	10		100
Moderator's Appeal	0	2,524	2,524	0		0
Pres. Children's Society	0	1,000	1,000	0		0
Macosquin Poppy Appeal	0	40	40	0		0
Minister's Bequests	0	159	159	0		0
Sunday School	3,582	60	334	(274)		3,308
Choir	905	457	11	446		1,351
Presbyterian Women	738	2,968	2,263	705	(100)	1,343
Children's Church	10	3	3	0		10
Youth Fellowship	3,091	63	93	(30)		3,061
The Whins	1,752	625	473	152		1,904
	-----	-----	-----	-----	-----	-----
	39,394	15,813	13,939	1,874	(100)	41,168
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	62,340	68,018	74,408	(6,390)	0	55,950
	=====	=====	=====	=====	=====	=====

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

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

22 March 2023