

Magilligan Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105576

Details

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

Contact

Address	50 Church Street Limavady County Londonderry BT49 0by BT49 0BY
Phone	028 77230349
Email	dmccconnell@presbyterianireland.org

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	£219,354	£45,243	£0	0

Trustees

Name	Role	Appointed
Alan Mclaughlin		
Hugh Mccracken		
Mr Alex Mclaughlin		
Mr Hugh Smyth		
Pauline Dougherty		
Rev Andrew Mcconnell		

Magilligan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105576

Accounts

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

**Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC 105576)

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

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	204,398	2,852	0	207,250	86,596
Investment Income	5	5,763	5,741	0	11,504	11,107
Other	6	0	0	0	0	0
Total Receipts		210,761	8,593	0	219,354	97,703
Payments						
Raising funds	7	0	0	0	0	160
Charitable activities	8	39045	6198	0	45,243	37,941
Total Payments		39045	6198	0	45243	38101
Net receipts / (payments)		171,716	2,395	0	174,111	59,602
Transfers between funds		0	0		0	0
Net movement in funds		171,716	2,395	0	174,111	59,602
Funds brought forward		89,079	117,788	238,273	445,140	371,612
(Loss)/Gain in investments		0	0	10,282	10,282	13926
Funds carried forward	12	<u>260,795</u>	<u>120,183</u>	<u>248,555</u>	<u>629,533</u>	<u>445,140</u>

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

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		89,079	117,788	206,867	147,265
Net movement in funds		171,716	2,395	174,111	59,602
Bank and Cash at end of year	12	260,795	120,183	380,978	206,867
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts				380,978	206,791
Cash in Hand				0	76
Total Bank and Cash				380,978	206,867
Investments - Endowments				248,555	238,273
Total Assets per Statistics Form				629,533	445,140
Other Assets					
Fixed Assets	10			1,327,428	1,327,428
Other Investments -Land	11			374,000	374,000
Gift Aid receivable on donations	est			11,400	7,600
				1,712,828	1,709,028
Liabilities					
Accruals and Sundry Creditors				-780	-780
Total Assets				<u>2,341,581</u>	<u>2,153,388</u>

Approved by the Kirk Session on 17/ 10/ 2025 and signed on its behalf by

Rev Drewe McConnell

Hugh Smyth

**MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2024**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the for the year ended 31 December 2024 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.

MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (continued)
for the year ended 31 December 2024

2. DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving	15,524	1,990		17,514	20,264
Loose collections	4,014	0		4,014	4,445
Donations and gifts	2,114	862		2,976	2,775
Gift Aid	0	0		0	0
Legacies and bequest	182,746	0		182,746	59,112
	204,398	2,852	0	207,250	86,596
3. OTHER INCOME	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Fundraising events	0	0		0	0
Membership fees	0	0		0	0
Grants	0	0		0	0
	0	0	0	0	0
4. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	600	0		600	0
Trading income	0	0		0	0
	600	0	0	600	0
5. INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	470	903		1,373	795
General Investment Fund	41	0		41	37
Conacre Lettings	5,170	3,100		8,270	8,598
Other investment income	82	1,738		1,820	1,677
	5,763	5,741	0	11,504	11,107
6. OTHER INCOME	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	0	0		0	0
Other income - Graveyard	0	0		0	0
	0	0	0	0	0
7. RAISING FUNDS	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	0	0		0	160
Fundraising events	0	0		0	0
	0	0	0	0	160
8. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments (inc Stipend)	14163	0		14,163	13262
Presbytery fees	170	0		170	129
Congregational running expenses	6,080	5,410		11,490	9746
Donations to Missions and charities	450	788		1,238	2590
Repairs and Maintenance inc Assets	18182	0		18,182	12214
	39045	6198	0	45243	37941
9. OTHER EXPENDITURE	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	0	0		0	0

10. FIXED ASSETS

The congregation owns the Church premises situated at 472 Seacoast Road, Limavady, BT49 0LF, and the associated fixtures, fittings, plant and machinery. These had an insurance value of £1393798.89 at 31 October 2024

68.2 acres of farmland (Valued by A Gourley 11 December 2023) 374,000 90,000

11. INVESTMENTS

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

	Total 2024	Total 2023
	£	£
General Investment Fund (104 shares - 46 minister, 58 congregation)	1,452	1,386
Manse Fund Trust - Davy Investments at 31/12/2024	244,661	235,786
Nat West Shares (466 shares)	2,442	1,101
Total per Statistics Form	248,555	238,273

MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (continued)
 for the year ended 31 December 2024

12. FUND BALANCES per PCI

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer Gain £	Balance at end £
Unrestricted Funds						
General Fund	89,079	210,761	-39,045	171,716		260,795
United Appeal	0			0		0
Missions and Charities	0			0		0
for the year ended 31 December 2023	89,079	210,761	-39,045	171,716	0	260,795
Restricted Funds						
Repair Account	46,779	5,207	-5,175	32	0	46,811
War Stock	47,156	785	0	785	0	47,941
PW Account	1,903	863	-993	-130	0	1,773
Manse Fund	21,950	1,738	-30	1,708	0	23,658
Total Restricted	117,788	8,593	-6,198	2,395	0	120,183
Endowment Funds	238,273	0	0	0	10,282	248,555
Total	<u>445,140</u>	<u>219,354</u>	<u>-45,243</u>	<u>174,111</u>	<u>10,282</u>	<u>629,533</u>

MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 INCOME ANALYSIS
 for the year ended 31 December 2024

2. DONATIONS AND LEGACIES

	General Fund	PW Funds	Repair Funds	War Stock Funds	Manse Funds	Restricted Total 2024	Total 2024	Total 2023
Recorded giving	15,524		1,990			1,990	17,514	20,264
Loose collections	4,014					0	4,014	4,445
Donations and gifts inc UA,WDA	2,114	862				862	2,976	2,775
Gift Aid						0	0	0
Legacies and bequest	182,746					0	182,746	59,112
	204,398	862	1,990	0	0	2,852	207,250	86,596

3. CHARITABLE ACTIVITIES

	General Fund	PW Funds	Repair Funds	War Stock Funds	Manse Funds	Restricted Total 2024	Total 2024	Total 2023
Income from charitable activities						0	0	0
Fees from weddings and funerals						0	0	0
Fundraising events	0		0			0	0	0
Membership fees						0	0	0
Grants						0	0	0
	0	0	0	0	0	0	0	0

4. OTHER TRADING ACTIVITIES

	General Fund	PW Funds	Repair Funds	War Stock Funds	Manse Funds	Restricted Total 2024	Total 2024	Total 2023
Letting of premises	600					0	600	0
Trading income						0	0	0
	600	0	0	0	0	0	600	0

5. INVESTMENT INCOME

	General Fund	PW Funds	Repair Funds	War Stock Funds	Manse Funds	Restricted Total 2024	Total 2024	Total 2023
Deposit interest	470	1	117	785		903	1,373	795
General Investment Fund	41					0	41	37
Rents investment properties	5,170		3,100			3,100	8,270	8,598
Other investment income	82				1,738	1,738	1,820	1,677
	5,763	1	3,217	785	1,738	5,741	11,504	11,107

6. OTHER INCOME

	General Fund	PW Funds	Repair Funds	War Stock Funds	Manse Funds	Restricted Total 2024	Total 2024	Total 2023
Insurance claims						0	0	0
Other income	0					0	0	0
	0	0	0	0	0	0	0	0

Total Income

210761	863	5207	785	1738	8593	219354	97703
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Transfers

0	0
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Initial Income

210761	863	5207	785	1738	8593	219,354	97703
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MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
EXPENDITURE ANALYSIS
for the year ended 31 December 2024

7. RAISING FUNDS	General Fund	PW Funds	Repair Funds	War Stock Funds	Manse Funds	Restricted		Total 2023
						Total 2024	2024	
FWO envelopes						0	0	160
Fundraising events						0	0	0
	0	0	0	0	0	0	0	160
8.CHARITABLE ACTIVITIES	General Fund	PW Funds	Repair Funds	War Stock Funds	Manse Funds	Restricted		Total 2023
General Assembly Assessments (inc Stipend)	14163					0	14163	13262
Presbytery fees	170					0	170	129
Ministry and support staff costs	0					0	0	880
Congregational running expenses	6080	205	5175		30	5410	11490	8866
Donations to Missions and charities	450	788				788	1238	2590
Repairs and Maintenance inc Assets	18182					0	18182	12214
	39045	993	5175	0	30	6198	45243	37941
9. OTHER EXPENDITURE	General Fund	PW Funds	Repair Funds	War Stock Funds	Manse Funds	Restricted		Total 2023
Investment properties expenses	0	0				0	0	0
Total Expenditure	39045	993	5175	0	30	6198	45243	38101
Transfers						0		0
Initial Expenditure	39045	993	5175	0	30	6198	45243	38101

MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
BANK
for the year ended 31 December 2024

Bank Accounts	General Fund	PW Funds	Repair Funds	War Stock Funds	Manse Funds	Total 2024	Total 2023
Deposit Account		0				0	0
Current Account	260795	1,773	46811	47941	23658	380,978	206791
Cash In Hand	0	0				0	76
Total Bank & Cash	260795	1773	46811	47941	23658	380,978	206867

Magilligan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105576

Accounts

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

**Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC 105576)

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

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
Donations and legacies	2	81,288	5,308	0	86,596	28,924
Investment Income	5	8,807	2,300	0	11,107	5,065
Other	6	0	0	0	0	0
Total Receipts		90,095	7,608	0	97,703	33,989
Payments						
Raising funds	7	160	0	0	160	171
Charitable activities	8	28193	9748	0	37,941	31,357
Total Payments		28353	9748	0	38101	31528
Net receipts / (payments)		61,742	-2,140	0	59,602	2,461
Transfers between funds		0	0		0	0
Net movement in funds		61,742	-2,140	0	59,602	2,461
Funds brought forward		27,337	119,928	224,347	371,612	400,304
(Loss)/Gain in investments		0	0	13,926	13,926	-31153
Funds carried forward	12	<u>89,079</u>	<u>117,788</u>	<u>238,273</u>	<u>445,140</u>	<u>371,612</u>

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

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		27,337	119,928	147,265	144,804
Net movement in funds		61,742	-2,140	59,602	2,461
Bank and Cash at end of year	12	89,079	117,788	206,867	147,265
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts				206,791	147,189
Cash in Hand				76	76
Total Bank and Cash				206,867	147,265
Investments - Endowments				238,273	224,347
Total Assets per Statistics Form				445,140	371,612
Other Assets					
Fixed Assets	10			1,327,428	1,148,666
Other Investments - Land	11			374,000	90,000
Gift Aid receivable on donations	est			7,600	3,800
				1,709,028	1,242,466
Liabilities					
Accruals and Sundry Creditors				-780	-570
Total Assets				<u>2,153,388</u>	<u>1,613,508</u>

Approved by the Kirk Session on 18/09/2024 and signed on its behalf by

Rev Drewe McConnell

Hugh Smyth

MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the for the year ended 31 December 2023 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.

MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (continued)
 for the year ended 31 December 2023

2. DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving	15,513	4,751		20,264	17,026
Loose collections	4,445	0		4,445	3,496
Donations and gifts	2,218	557		2,775	4,645
Gift Aid	0	0		0	3,757
Legacies and bequest	59,112	0		59,112	0
	<u>81,288</u>	<u>5,308</u>	<u>0</u>	<u>86,596</u>	<u>28,924</u>

for the year ended 31 December 2022	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fundraising events	0	0		0	0
Membership fees	0	0		0	0
Grants	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	0	0		0	0
Trading income	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

5. INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	100	695		795	359
General Investment Fund	37	0		37	22
Conacre Lettings	8,598	0		8,598	3,100
Other investment income	72	1,605		1,677	1,584
	<u>8,807</u>	<u>2,300</u>	<u>0</u>	<u>11,107</u>	<u>5,065</u>

6. OTHER INCOME	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	0		0	0
Other income - Graveyard	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

7. RAISING FUNDS	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	160	0		160	171
Fundraising events	0	0		0	0
	<u>160</u>	<u>0</u>	<u>0</u>	<u>160</u>	<u>171</u>

8. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments (inc Stipend)	13262	0		13,262	12553
Presbytery fees	129	0		129	110
Ministry and support staff costs	880	0		880	738
Congregational running expenses	8,592	274		8,866	5688
Donations to Missions and charities	1936	654		2,590	3144
Repairs and Maintenance inc Assets	3394	8820		12,214	9124
	<u>28193</u>	<u>9748</u>	<u>0</u>	<u>37941</u>	<u>31357</u>

9. OTHER EXPENDITURE	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

The congregation owns the Church premises situated at 472 Seacoast Road, Limavady, BT49 0LF, and the associated fixtures, fittings, plant and machinery. These had an insurance value of £1,327,428 at 31 October 2023

68.2 acres of farmland (Valued by A Gourley 11 December 2023)	374,000	90,000
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11. INVESTMENTS

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

	Total 2023	Total 2022
	£	£
General Investment Fund (104 shares - 46 minister, 58 congregation)	1,386	1,271
Manse Fund Trust - Davy Investments at 31/12/2022	235,786	221,745
Nat West Shares (502 shares)	1,101	1,331
Total per Statistics Form	238,273	224,347

MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (continued)
 for the year ended 31 December 2023

12. FUND BALANCES per PCI

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer Gain £	Balance at end £
Unrestricted Funds						
General Fund	27,337	90095	-28353	61,742		89,079
United Appeal	0			0		0
Missions and Charities	0			0		0
for the year ended 31 December 2023	27,337	90,095	-28,353	61,742	0	89,079
Restricted Funds						
Repair Account	50,793	4,862	-8,876	-4,014	0	46,779
War Stock	46,572	584	0	584	0	47,156
PW Account	2,188	557	-842	-285	0	1,903
Manse Fund	20,375	1,605	-30	1,575	0	21,950
Total Restricted	119,928	7,608	-9,748	-2,140	0	117,788
Endowment Funds	224,347	0	0	13,926	0	238,273
Total	<u>371,612</u>	<u>97,703</u>	<u>-38,101</u>	<u>73,528</u>	<u>0</u>	<u>445,140</u>

Magilligan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105576

Annual report

**MAGILLIGAN 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 (NIC105576)

**MAGILLIGAN 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

Magilligan congregation of the Presbyterian Church in Ireland
472 Seacoast Road,
Limavady
BT490LF

Registered Charity in Northern Ireland (NIC105576)

CHARITY TRUSTEES

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

A. McConnell
H. Smyth
A. McLaughlin
N. McCracken

PRINCIPAL OFFICE BEARERS

Minister	A McConnell
Clerk of Session	H. Smyth
Treasurer	A. McLaughlin

INDEPENDENT EXAMINER

David Joseph James Douglas FCA (Chartered Accountant)
1 Caw Hill Park, Londonderry BT47GLU

BANKERS

Danske Bank, Catherine Street Limavady

SOLICITORS

A D Mc Clay & Co Solicitors - 1 Limavady Road, Waterside, Londonderry, BT47 6JU

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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- Presbyterian Women
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As well as our regular services during the year we sometimes acknowledge God's gift of new life at a Sacrament of Baptism; admit new members to the Lord's Table, conduct marriage services and we regularly pray for those who have been bereaved during the year. In 2023 there were no baptisms or marriages.

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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.

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

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

FINANCIAL REVIEW

The Trustees report a satisfactory financial year.

Net income was higher this year at £ 59,602 (2022 £2,461) mainly due to a legacy of £59112.

Total Receipts were also higher at £ 97,703 (2022 £33,989) due to the legacy.

Recorded giving was £ 20,264 (2022 £17,026)

Total Congregational expenses were higher at £ 38,101 (2022 £31,528).

The net financial asset position at the year-end 2023 was 455,140 increased from (2022 £371,612)

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 18th September 2024 and signed on its behalf by

Rev Drewe McConnell

Hugh Smyth

Magilligan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105576

Annual return

Independent examiners report to the charity trustees of Magilligan Presbyterian Church

I report on the accounts of the charity for the year ended 31 December 2023

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention

Basis of independent examiner's report

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

The charity's gross income did exceed £250,000.

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.

Signed: *David Douglas*

Name: David Joseph James Douglas FCA (Chartered Accountant)

Address: 1 Caw Hill Park, Londonderry BT47 6LU

Date: *27th September 2024*

Magilligan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105576

Accounts

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

**Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC 105576)

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

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Donations and legacies	2	22,180	6,744	0	28,924	26,591
Investment Income	5	3,303	1,762	0	5,065	3,511
Other	6	0	0	0	0	2285
Total Receipts		25,483	8,506	0	33,989	32,387
Payments						
Raising funds	7	171	0	0	171	318
Charitable activities	8	24385	6972	0	31,357	31,157
Total Payments		24556	6972	0	31528	31475
Net receipts / (payments)		927	1,534	0	2,461	912
Transfers between funds		0	0		0	0
Net movement in funds		927	1,534	0	2,461	912
Funds brought forward		26,410	118,394	255,500	400,304	388,238
(Loss)/Gain in investments		0	0	-31,153	-31,153	11154
Funds carried forward	12	<u>27,337</u>	<u>119,928</u>	<u>224,347</u>	<u>371,612</u>	<u>400,304</u>

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

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		26,410	118,394	144,804	143,892
Net movement in funds		927	1,534	2,461	912
Bank and Cash at end of year	12	27,337	119,928	147,265	144,804
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts				147,189	144,754
Cash in Hand				76	50
Total Bank and Cash				147,265	144,804
Investments - Endowments				224,347	255,500
Total Assets per Statistics Form				371,612	400,304
Other Assets					
Fixed Assets	10			1,148,666	1,148,666
Other Investments - Land	11			90,000	90,000
Gift Aid receivable on donations	est			3,800	3,800
				1,242,466	1,242,466
Liabilities					
Loans					
Accruals and Sundry Creditors				570	-550
Total Assets				<u>1,614,648</u>	<u>1,642,220</u>

Approved by the Kirk Session at a meeting on 07/09/2023 and signed on its behalf by

Rev Drewe McConnell

Hugh Smyth

**MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the for the year ended 31 December 2022 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.

MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (continued)
for the year ended 31 December 2022

2. DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving	13,061	3,965		17,026	17,022
Loose collections	3,496	0		3,496	1,803
Donations and gifts	2,710	1,935		4,645	3,956
Gift Aid	2,913	844		3,757	3,810
	22,180	6,744	0	28,924	26,591

for the year ended 31 December 2022	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Fundraising events	0	0		0	0
Membership fees	0	0		0	0
Grants	0	0		0	0
	0	0	0	0	0

4. OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	0	0		0	0
Trading income	0	0		0	0
	0	0	0	0	0

5. INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	181	178		359	239
General Investment Fund	22	0		22	12
Conacre Lettings	3,100	0		3,100	1,660
Other investment income	0	1,584		1,584	1,600
	3,303	1,762	0	5,065	3,511

6. OTHER INCOME	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0		0	0
Other income - Graveyard	0	0		0	2,285
	0	0	0	0	2,285

7. RAISING FUNDS	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	171	0		171	318
Fundraising events	0	0		0	0
	171	0	0	171	318

8. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments (inc Stipend)	12,553	0		12,553	13,062
Presbytery fees	110	0		110	89
Ministry and support staff costs	738	0		738	650
Congregational running expenses	5,467	221		5,688	4,901
Donations to Missions and charities	2,533	611		3,144	2,255
Repairs and Maintenance inc Assets	2,984	6,140		9,124	10,200
	24,385	6,972	0	31,357	31,157

9. OTHER EXPENDITURE	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	0	0		0	0

10. FIXED ASSETS

The congregation owns the Church premises situated at 472 Seacoast Road, Limavady, BT49 0LF, and the associated fixtures, fittings, plant and machinery. These had an insurance value of £1148666 at December 2021

13.6 acres of farmland (Est at Approx £7000 per acre) est **90,000** **90,000**

11. INVESTMENTS

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

	Total 2022	Total 2021
	£	£
General Investment Fund (104 shares - 46 minister, 58 congregation)	1,271	1,385
Manse Fund Trust - Davy Investments at 31/12/2022	221,745	254,115
Nat West Shares (502 shares)	1,331	0
Total per Statistics Form	224,347	255,500

MAGILLIGAN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (continued)
 for the year ended 31 December 2022

12. FUND BALANCES per PCI

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer Gain £	Balance at end £
Unrestricted Funds						
General Fund	26,410	25,483	-24,556	927		27,337
United Appeal	0			0		0
Missions and Charities	0			0		0
for the year ended 31 December 2022	26,410	25,483	-24,556	927	0	27,337
Restricted Funds						
Repair Account	50,649	6,343	-6,199	144	0	50,793
War Stock	46,516	56	0	56	0	46,572
PW Account	2,408	523	-743	-220	0	2,188
Manse Fund	18,821	1,584	-30	1,554	0	20,375
Total Restricted	118,394	8,506	-6,972	1,534	0	119,928
Endowment Funds	255,500	0	0	0	-31,153	224,347
Total	<u>400,304</u>	<u>33,989</u>	<u>-31,528</u>	<u>2,461</u>	<u>-31,153</u>	<u>371,612</u>

Magilligan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105576

Annual report

**MAGILLIGAN 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 (NIC105576)

**MAGILLIGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Magilligan congregation of the Presbyterian Church in Ireland
472 Seacoast Road,
Limavady
BT490LF

Registered Charity in Northern Ireland (NIC105576)

CHARITY TRUSTEES

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

A. McConnell
H. Smyth
A. McLaughlin
N. McCracken

PRINCIPAL OFFICE BEARERS

Minister	A McConnell
Clerk of Session	H. Smyth
Treasurer	M. Smyth

INDEPENDENT EXAMINER

David Joseph James Douglas FCA (Chartered Accountant)
1 Caw Hill Park, Londonderry BT47GLU

BANKERS

Danske Bank, Catherine Street Limavady

SOLICITORS

A D Mc Clay & Co Solicitors - 1 Limavady Road, Waterside, Londonderry, BT47 6JU

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

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

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

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

FINANCIAL REVIEW

The Trustees report a satisfactory financial year. Net income was £ 2,461 (2021 £912).

Total Receipts from Congregational and Organisational funds were £33,989 (2021 £32,387).

Recorded giving was £17,026 (2021 £17,022)

Total Congregational expenses were higher than the previous year at £31,528 (2021 £31,475).

The net asset position at the year end 2022 was weakened by falls in investment values from (2021 £400,304) to £371,612,

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) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 7th September 2023 and signed on its behalf by

Rev Drewe McConnell

Hugh Smyth

Magilligan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105576

Annual return

Independent examiners report to the charity trustees of Magilligan Presbyterian Church

I report on the accounts of the charity for the year ended 31 December 2022

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention

Basis of independent examiner's report

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

The charity's gross income did exceed £250,000.

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.

Signed: *David Douglas*

Name: David Joseph James Douglas FCA (Chartered Accountant)

Address: 1 Caw Hill Park, Londonderry BT47 6LU

Date: *7th September 2023*