

Draperstown Congregation of the Presbyterian Church In Ireland

Northern Ireland · Charity number 105613

Details

Status Received

Registered 2016-08-11

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

Contact

Address 9 Strawmore Road
Draperstown
Magherafelt
County Londonderry
BT45 7je
BT45 7JE

Phone 02879627671

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	£36,043	£23,087	£0	0

Trustees

Name	Role	Appointed
Mr Gordon Dickson		
Mr Steven Linton		
Mr. Jim Smyth		
Mr. William Philips		
Rev. Trevor Boyd		

Draperstown Congregation of the Presbyterian Church In Ireland

Northern Ireland - Charity number 105613

Accounts

DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND STATEMENT OF FINANCIAL ACTIVITY

Draperstown Presbyterian Church

Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Weekly Freewill Offering		13,014.00	-	13,014.00	13,705.10
Sabbath Collection		823.55	-	823.55	413.55
Special Collections	2	-	4,109.30	4,109.30	7,084.00
Gift Aid		1,864.13	487.51	2,351.64	4,473.44
Gift Aid - GASDS		378.43	-	378.43	73.00
Gift Aid Interest		106.25	-	106.25	181.71
Investment income		1,022.09	-	1,022.09	1,125.94
Other receipts	3	11,595.00	2,030.00	13,625.00	7,043.37
Receipts regarding Organisations	4	-	613.27	613.27	1,155.68
Total Receipts		28,803.45	7,240.08	36,043.53	35,255.79
<u>Payments</u>					
General Assembly Assessments		9,672.78	-	9,672.78	8,994.13
Church Running Costs	5	4,447.50	-	4,447.50	4,903.27
Sunday School Costs	6	124.74	-	124.74	-
Manse Costs	7	2,902.37	-	2,902.37	4,625.06
Administration Costs	8	5,169.93	-	5,169.93	5,518.66
Charitable Donations	9	-	-	-	1,728.00
Payments Regarding Organisations	10	-	770.03	770.03	957.76
Total Payments		22,317.32	770.03	23,087.35	26,726.88
Excess of Receipts over Payments for the year before transfers		6,486.13	6,470.05	12,956.18	8,528.91
Capital payments		(8,130.00)		(8,130.00)	-
Transfers				-	-
Transfer to investment				-	-
Net movement in funds		(1,643.87)	6,470.05	4,826.18	8,528.91
Funds brought forward		77,144.86	15,438.54	92,583.40	84,054.49
Funds carried forward	11	75,500.99	21,908.59	97,409.58	92,583.40

DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

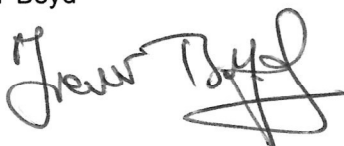
STATEMENT OF ASSETS & LIABILITES AS AT 31 DECEMBER 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	77,144.86	15,438.54	92,583.40	84,054.49
Net movement in funds	(1,643.87)	6,470.05	4,826.18	8,528.91
Transfer From Deposit Account to Investment	-	-	-	-
Bank and Cash at end of year	75,500.99	21,908.59	97,409.58	92,583.40
Bank & Cash Balances				
Current Accounts	11,543.59	11,889.31	23,432.90	18,762.48
Deposit Accounts	63,957.40	9,856.77	73,814.17	73,658.41
Cash	-	162.51	162.51	162.51
Total Cash Funds	11 75,500.99	21,908.59	97,409.58	92,583.40
OTHER ASSETS				
Investment Assets				
Investments				
Other Listed Investments	2,760.54	-	2,760.54	2,760.54
NFU Investment	12 96,411.39	2,657.91	99,171.93	96,411.39
Investment Properties				
Total Investment Assets	99,171.93	2,657.91	101,829.84	99,171.93
Fixed Assets				
	13			
Manse		160,000.00	-	160,000.00
Glebe Land		250,000.00	-	250,000.00
Church Disabled Toilets		10,318.00	-	10,318.00
Sound System		-	8,130.00	-
Total Fixed Assets		420,318.00	8,130.00	428,448.00

Approved by the Kirk Session at a meeting on the 26-03-25 and signed on its behalf by

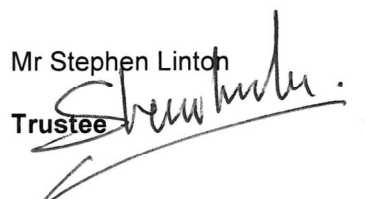
Reverend T Boyd

Minister



Mr Stephen Linton

Trustee



DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

STATEMENT OF ASSETS AND LIABILITIES

FIXED ASSETS

The assets of the congregation, retained for its own use comprise:-

- Church Building and Graveyard
- Manse
- Glebe land

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Manse and Glebe land has been recognised on values which the Trustees deem to represent the estimated fair value of the property at 1 January 2018. No depreciation has been provided on this building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2024

2. Special collections

Donor	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
United Appeal	-	1,925.00	1,925.00	1,255.00
United Appeal re 180th Anniversary Collection	-	-	-	671.00
Harvest Envelope & Loose Offering	-	-	-	2,270.00
Presbyterian Children Society	-	407.00	407.00	356.51
Gospel Music Evening	-	1,021.60	1,021.60	1,310.00
Tear Fund	-	286.00	286.00	-
St. Patrick's Open Day - Ukraine Collection	-	469.70	469.70	537.40
Turkey-Syria Earthquake Appeal	-	-	-	684.09
TOTAL	-	4,109.30	4,109.30	7,084.00

3. Other receipts

Donor	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Land & Railway Rent (Net of Fee)	2,200.00	-	2,200.00	2,095.00
Wayleave	-	-	-	211.37
Single Farm Payment (50%)	750.00	-	750.00	-
Eddie Burns Shortfall	2,800.00	-	2,800.00	-
Manse Rent	5,215.00	-	5,215.00	4,607.00
Presbyterian Herald	60.00	-	60.00	40.00
Sale of Calendars	20.00	-	20.00	20.00
Donation Barney McAuley	50.00	-	50.00	50.00
Donation from Capernwray Team members	-	-	-	20.00
Donation from Ballinascreen Credit Union	200.00	-	200.00	-
Donation from the Late Joe Dickson	300.00	-	300.00	-
Harvest Envelope & Loose Offering	-	2,030.00	2,030.00	-
TOTAL	11,595.00	2,030.00	13,625.00	7,043.37

4. Receipts regarding Organisations

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Tobermore & Draperstown P.W	-	613.27	613.27	1,155.68
Sunday school	-	-	-	-
TOTAL	-	613.27	613.27	1,155.68

**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2024

5. Church running costs

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Tobermore Presbyterian 1/3 Expenses	317.00	-	317.00	371.80
Grass Cutting	1,000.00	-	1,000.00	950.00
Grave Maintenance	208.00	-	208.00	-
Electricity	2,732.50	-	2,732.50	3,177.02
Water rates	-	-	-	182.85
Repairs	190.00	-	190.00	171.60
Sundry expenses	-	-	-	50.00
TOTAL	4,447.50	-	4,447.50	4,903.27

6. Sunday School costs

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Sundry Expenses	-	-	-	-
Sunday School Expenses	124.74	-	124.74	-
TOTAL	124.74	-	124.74	-

7. Manse costs

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Insurance	220.00	-	220.00	250.00
Rates	1,340.21	-	1,340.21	1,278.43
Water Rates	133.44	-	133.44	75.98
Bank Charges	21.21	-	21.21	20.65
Damp Repairs	1,117.51	-	1,117.51	-
New Boiler and Installation	-	-	-	3,000.00
Sundry	70.00	-	70.00	-
TOTAL	2,902.37	-	2,902.37	4,625.06

**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2024

8. Administration costs

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Printing Postage & Stationery	405.00	-	405.00	541.00
Organists	1,898.00	-	1,898.00	1,681.00
Calendars	-	-	-	392.00
Advert	-	-	-	58.00
Insurance	825.35	-	825.35	749.31
Presbyterian Herald	40.00	-	40.00	36.00
St Patrick Open Day Expenses	252.93	-	252.93	488.15
Audit & Accountancy	1,170.00	-	1,170.00	1,080.00
Sundry	578.65	-	578.65	156.20
Speakers	-	-	-	100.00
Ballinascreen 180th Anniversary Booklets	-	-	-	237.00
TOTAL	5,169.93	-	5,169.93	5,518.66

9. Charitable donations

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
United Appeal 2022	-	-	-	-
United Appeal 2023	-	-	-	-
United Appeal 2024	-	-	-	-
Tear Fund	-	-	-	-
Hope 365	-	-	-	660.00
Presbyterian Children's Society	-	-	-	-
Gary & Mary Reid	-	-	-	818.00
Open Doors	-	-	-	-
St. Patrick's Open Day - Ukraine Collection	-	-	-	-
Donation for Attendance at Capernwray	-	-	-	250.00
TOTAL	-	-	-	1,728.00

10. Payments regarding Organisations

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Tobermore/Draperstown P.W.	-	770.03	770.03	957.76
TOTAL	-	770.03	770.03	957.76

DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

11. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Transfer to Investment £	At 31 Dec 2024 £
Restricted funds						
Tobermore/Draperstown P.W.	595.35	613.27	770.03	-	-	438.59
Building Fund (No.2 Account)	11,176.68	2,030.00	-	-	-	13,206.68
Special Collections	3,504.00	4,596.81	-	-	-	8,100.81
Sunday School	162.51	-	-	-	-	162.51
	<u>15,438.54</u>	<u>7,240.08</u>	<u>770.03</u>	<u>-</u>	<u>-</u>	<u>21,908.59</u>
Unrestricted funds						
General Fund	77,144.86	28,803.45	30,447.32	-	-	75,500.99
	-	-	-	-	-	-
	<u>77,144.86</u>	<u>28,803.45</u>	<u>30,447.32</u>	<u>-</u>	<u>-</u>	<u>75,500.99</u>
Total funds	<u>92,583.40</u>	<u>36,043.53</u>	<u>31,217.35</u>	<u>-</u>	<u>-</u>	<u>97,409.58</u>

12. Investment Assets	NATWEST Investment £	NFU Investment £	£
Opening cost at 1 Jan 2024	2,760.54	96,411.39	99,171.93
Changes in valuation			
Additions	-	2,657.91	2,657.91
Disposals			
Closing cost at 31 Dec 2024	<u>2,760.54</u>	<u>99,069.30</u>	<u>101,829.84</u>

Investments recorded at cost.

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

13. FIXED ASSETS

	Manse £	Glebe Land £	Church £	Sound System £	Total £
Opening cost at 1 Jan 2024	160,000.00	250,000.00	10,318.00	-	420,318.00
Additions	-	-	-	8,130.00	8,130.00
<hr/>					
Closing cost at 31 Dec 2024	160,000.00	250,000.00	10,318.00	8,130.00	428,448.00

The congregation owns the Church premises situated at 47 High Street, Draperstown, Co Londonderry and the associated fixtures, fittings, plant and machinery, which is not included in the value above. These have an insurance value of £622,884.37.

Draperstown Congregation of the Presbyterian Church In Ireland

Northern Ireland - Charity number 105613

Accounts

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

Draperstown Presbyterian Church

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>					
Weekly Freewill Offering		13,705.10	-	13,705.10	12,659.40
Sabbath Collection		413.55	-	413.55	50.80
Special Collections	2	-	7,084.00	7,084.00	5,911.77
Gift Aid		4,655.15	-	4,655.15	-
Gift Aid - GASDS		73.00	-	73.00	-
Investment income		708.75	417.19	1,125.94	183.91
Other receipts	3	7,043.37	-	7,043.37	6,553.72
Receipts regarding Organisations	4	-	1,155.68	1,155.68	992.82
<u>Total Receipts</u>		26,598.92	8,656.87	35,255.79	26,352.42
<u>Payments</u>					
General Assembly Assessments		8,994.13	-	8,994.13	8,446.17
Church Running Costs	5	4,903.27	-	4,903.27	6,494.18
Sunday School Costs	6	-	-	-	-
Manse Costs	7	4,625.06	-	4,625.06	4,433.14
Administration Costs	8	5,518.66	-	5,518.66	5,044.03
Charitable Donations	9	418.00	1,310.00	1,728.00	6,673.53
Payments Regarding Organisations	10	-	957.76	957.76	662.93
<u>Total Payments</u>		24,459.12	2,267.76	26,726.88	31,753.98
Excess of Receipts over Payments for the year before transfers		2,139.80	6,389.11	8,528.91	(5,401.55)
Capital payments		-	-	-	-
Transfers		-	-	-	-
Transfer to investment		-	-	-	(92,116.63)
Net movement in funds		2,139.80	6,389.11	8,528.91	(97,518.18)
Funds brought forward		75,005.06	9,049.43	84,054.49	181,572.67
Funds carried forward	11	77,144.86	15,438.54	92,583.40	84,054.49

DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

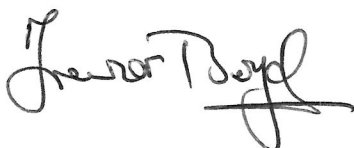
STATEMENT OF ASSETS & LIABILITES AS AT 31 DECEMBER 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	75,005.06	9,049.43	84,054.49	181,572.67
Net movement in funds	2,139.80	6,389.11	8,528.91	(5,401.55)
Transfer From Deposit Account to Investment		-		(92,116.63)
Bank and Cash at end of year	77,144.86	15,438.54	92,583.40	84,054.49
Bank & Cash Balances				
Current Accounts	15,460.25	3,302.23	18,762.48	11,420.61
Deposit Accounts	61,684.61	11,973.80	73,658.41	72,471.37
Cash	-	162.51	162.51	162.51
Total Cash Funds	11 77,144.86	15,438.54	92,583.40	84,054.49
OTHER ASSETS				
Investment Assets				
Investments			-	
Other Listed Investments	2,760.54	-	2,760.54	2,760.54
NFU Investment	12 92,116.63	4,294.76	96,411.39	92,116.63
Investment Properties				
Total Investment Assets	94,877.17	4,294.76	99,171.93	94,877.17
Fixed Assets				
	13			
Manse	160,000.00	-	160,000.00	160,000.00
Glebe Land	250,000.00	-	250,000.00	250,000.00
Church Disabled Toilets	10,318.00	-	10,318.00	10,318.00
Total Fixed Assets	420,318.00	-	420,318.00	420,318.00

Approved by the Kirk Session at a meeting on the 25th March 2024 and signed on its behalf by


Reverend T Boyd

Minister



Mr Stephen Linton

Trustee



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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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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.

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STATEMENT OF ASSETS AND LIABILITIES

FIXED ASSETS

The assets of the congregation, retained for its own use comprise:-

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- Manse
- Glebe land

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**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

2. Special collections

Donor	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
United Appeal	-	1,255.00	1,255.00	1,095.00
United Appeal re 180th Anniversary Collection	-	671.00	671.00	-
Harvest Envelope & Loose Offering	-	2,270.00	2,270.00	2,259.70
Presbyterian Children's Society	-	356.51	356.51	295.00
Gospel Music Evening	-	1,310.00	1,310.00	812.00
Tear Fund	-	-	-	199.00
Moderator's Appeal for Ukraine	-	-	-	720.00
St. Patrick's Open Day - Ukraine Collection	-	537.40	537.40	531.07
Turkey-Syria Earthquake Appeal	-	684.09	684.09	-
TOTAL	-	7,084.00	7,084.00	5,911.77

3. Other receipts

Donor	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Land & Railway Rent (Net of Fee)	2,095.00	-	2,095.00	2,095.00
Wayleave	211.37	-	211.37	247.72
Manse Rent	4,607.00	-	4,607.00	3,993.00
Presbyterian Herald	40.00	-	40.00	18.00
Sale of Calendars	20.00	-	20.00	-
Donations – Barney McAuley	50.00	-	50.00	50.00
Donation from Capernwray Team members	20.00	-	20.00	-
Sale of Trees at Manse	-	-	-	150.00
	7,043.37	-	7,043.37	6,553.72

4. Receipts regarding Organisations

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Tobermore & Draperstown P.W	-	1,155.68	1,155.68	992.83
Sunday school	-	-	-	-
TOTAL	-	1,155.68	1,155.68	992.83

**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

5. Church running costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Tobermore Presbyterian 1/3 Expenses	371.80	-	371.80	656.00
Grass Cutting etc	950.00	-	950.00	1,499.00
Electricity	3,177.02	-	3,177.02	3,346.66
Water rates	182.85	-	182.85	218.70
Repairs	171.60	-	171.60	773.82
Sundry expenses	50.00	-	50.00	-
TOTAL	4,903.27	-	4,903.27	6,494.18

6. Sunday School costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Sundry Expenses	-	-	-	-
Sunday School Expenses	-	-	-	-
TOTAL	-	-	-	-

7. Manse costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Insurance	250.00	-	250.00	200.00
Rates	1,278.43	-	1,278.43	1,199.74
Water Rates	75.98	-	75.98	119.39
Bank Charges	20.65	-	20.65	21.01
Contribution to Manse Renovation	-	-	-	-
Hedge Cutting	-	-	-	245.00
Painting	-	-	-	2,648.00
New Boiler and Installation	3,000.00	-	3,000.00	-
Sundry	-	-	-	-
TOTAL	4,625.06	-	4,625.06	4,433.14

**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

8. Administration costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Printing Postage & Stationery	541.00	-	541.00	165.00
Organists	1,681.00	-	1,681.00	1,666.50
Calendars	392.00	-	392.00	293.00
Advert	58.00	-	58.00	-
Insurance	749.31	-	749.31	669.47
Insurance	-	-	-	735.00
Presbyterian Herald	36.00	-	36.00	30.00
St Patrick's Open Day Expenses	488.15	-	488.15	247.06
Audit & Accountancy	1,080.00	-	1,080.00	990.00
Sundry	156.20	-	156.20	118.00
Bank fees	-	-	-	50.00
Speakers	100.00	-	100.00	80.00
Ballinascreen 180th Anniversay Booklets	237.00	-	237.00	-
TOTAL	5,518.66	-	5,518.66	5,044.03

9. Charitable donations

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
United Appeal 2020	-	-	-	785.00
United Appeal 2021	-	-	-	835.00
United Appeal 2022	-	-	-	1,095.00
Tear Fund	-	-	-	199.00
Hope 365	-	660.00	660.00	-
Presbyterian Children's Society	-	-	-	295.00
Gary & Mary Reid	168.00	650.00	818.00	2,089.45
Open Doors	-	-	-	124.01
Moderator's Appeal for Ukraine	-	-	-	720.00
St. Patrick's Open Day - Ukraine Collection	-	-	-	531.07
Donation for Attendance at Capernwray	250.00	-	250.00	-
TOTAL	418.00	1,310.00	1,728.00	6,673.53

10. Payments regarding Organisations

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Tobermore/Draperstown P.W.	-	957.76	957.76	662.93
TOTAL	-	957.76	957.76	662.93

**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

11. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Transfer to Investment £	At 31 Dec 2023 £
Restricted funds						
Tobermore/Draperstown P.W.	397.43	1,155.68	957.76	-	-	595.35
Building Fund (No.2 Account)	8,489.49	2,687.19		-	-	11,176.68
Special Collections		4,814.00	1,310.00		-	3,504.00
Sunday School	162.51	-	-	-	-	162.51
	<u>9,049.43</u>	<u>8,656.87</u>	<u>2,267.76</u>	<u>-</u>		<u>15,438.54</u>
Unrestricted funds						
General Fund	75,005.06	26,598.92	24,459.12			77,144.86
						-
	<u>75,005.06</u>	<u>26,598.92</u>	<u>24,459.12</u>	<u>-</u>		<u>77,144.86</u>
Total funds	<u>84,054.49</u>	<u>35,255.79</u>	<u>26,726.88</u>	<u>-</u>		<u>92,583.40</u>

12. Investment Assets	NATWEST Investment	NFU Investment	
	£	£	£
Opening cost at 1 Jan 2023	2,760.54	92,116.63	94,877.17
Changes in valuation			
Additions	-	4,294.76	4,294.76
Disposals			
Closing cost at 31 Dec 2023	<u>2,760.54</u>	<u>96,411.39</u>	<u>99,171.93</u>

Investments recorded at cost.

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

13. FIXED ASSETS

	Manse	Glebe Land	Church	Total
	£	£	£	£
Opening cost at 1 Jan 2023	160,000.00	250,000.00	10,318.00	420,318.00
Additions	-	-	-	-
<hr/>				
Closing cost at 31 Dec 2023	160,000.00	250,000.00	10,318.00	420,318.00

The congregation owns the Church premises situated at 47 High Street, Draperstown, Co Londonderry and the associated fixtures, fittings, plant and machinery, which is not included in the value above. These have an insurance value of £622,884.37.

Draperstown Congregation of the Presbyterian Church In Ireland

Northern Ireland - Charity number 105613

Annual report

DRAPERSTOWN 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

Draperstown congregation of the Presbyterian Church in Ireland

47 High Street
Draperstown
Co Londonderry

Registered Charity in Northern Ireland (NIC105613)

CHARITY TRUSTEES

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

Mr G Dickson

Mr J Smyth

Mr S Linton

Mr W Phillips

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Reverend T Boyd
Mr Gordon Dickson
Mr Gareth Bodkin

INDEPENDENT EXAMINER

David Lyttle Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

BANKERS

Ulster Bank
Broad Street
Magherafelt
Co Londonderry

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held as required throughout the year.

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. Draperstown congregation of the Presbyterian Church has been assigned to the Tyrone 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.

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

DESCRIPTION AND PURPOSE

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

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

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

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

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on 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 has several organisations including

- Sunday School
- Women's' Association

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

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10:45am.

As well as our regular services during the year the Church offers Sacraments of Baptism and marriage services. As a congregation we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 27 communicant members and 25 families connected with the congregation. The average week attendance at morning worship is 19.

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.

Mission and outreach

At a local level the congregation regularly supports Tearfund, an evangelical Christian relief and development charity, working with partners to tackle the causes and effects of poverty, bringing Jesus Christ's good news to the poor in over 100 countries around the world.

Gary and Mary Reid P.C.I. Missionaries are based in Southwest Kenya in the heartland of the Maasai tribe where Gary teaches in the established churches there. The Reids also work with the Ministry of Gender, Children and Social Development, Children's Department in Narok, helping vulnerable children who have suffered, or have been threatened with abuse, Female Genital Mutilation, child labour and neglect. They also help women who have been abused and provide refuge at the Mission when this is required.

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

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

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

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 Church Committee continue to provide oversight and maintenance of our suite of buildings to ensure they remain fit for purpose.

Organisations

The Sunday School meets every Sunday at am where the children learn about God through various activities.

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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering.

The results for the year are set out on page 9, which the Trustees consider to be satisfactory.

The reserves of the Congregation are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose.

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 payments 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 the 25th March 2024 and signed on its behalf by

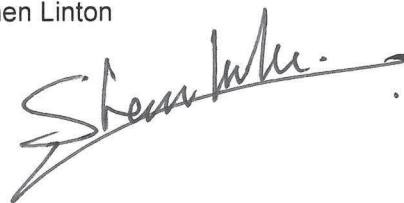
Reverend T Boyd

Minister



Mr Stephen Linton

Trustee



Draperstown Congregation of the Presbyterian Church In Ireland

Northern Ireland - Charity number 105613

Annual return

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

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 9 to 15.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission 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.


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

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

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

Independent examiner's statement

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



Erica Convery ACA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

25 March 2024

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Draperstown Congregation of the Presbyterian Church In Ireland

Northern Ireland - Charity number 105613

Accounts

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

Draperstown Presbyterian Church
Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>					
Weekly Freewill Offering		12,659.40	-	12,659.40	10,568.20
Sabbath Collection		50.80	-	50.80	156.98
Special Collections	2	-	5,911.77	5,911.77	3,018.00
Investment income		177.42	6.49	183.91	578.89
Other receipts	3	6,553.72	-	6,553.72	7,354.92
Receipts regarding Organisations	4		992.83	992.83	287.15
<u>Total Receipts</u>		19,441.34	6,911.09	26,352.43	21,964.14
<u>Payments</u>					
General Assembly Assessments		8,446.17	-	8,446.17	3,183.05
Church Running Costs	5	5,720.36	773.82	6,494.18	5,690.75
Sunday School Costs	6	-	-	-	-
Manse Costs	7	4,433.14	-	4,433.14	10,117.99
Administration Costs	8	5,044.03	-	5,044.03	3,336.37
Charitable Donations	9	-	6,673.53	6,673.53	2,089.12
Payments Regarding Organisations	10	-	662.93	662.93	581.11
<u>Total Payments</u>		23,643.70	8,110.28	31,753.98	24,998.39
Excess of Receipts over Payments for the year before transfers		(4,202.36)	(1,199.19)	(5,401.55)	(3,034.25)
Capital payments		-	-	-	-
Transfers		0.70	(0.70)	-	(0.70)
Transfer to investment		(92,116.63)		(92,116.63)	-
Net movement in funds		(96,318.99)	(1,199.19)	(97,518.18)	(3,034.25)
Funds brought forward		171,323.35	10,249.32	181,572.67	184,606.92
Funds carried forward	11	75,004.36	9,050.13	84,054.49	181,572.67

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

As at 31 December 2022

STATEMENT OF ASSETS & LIABILITIES AS AT 31 DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	171,323.35	10,249.32	181,572.67	184,606.92
Net movement in funds	(4,201.66)	(1,199.89)	(5,401.55)	(3,034.25)
Transfer From Deposit Account to Investment	(92,116.63)	-	(92,116.63)	-
Bank and Cash at end of year	75,005.06	9,049.43	84,054.49	181,572.67
Bank & Cash Balances				
Current Accounts	3,228.06	8,192.55	11,420.61	18,893.81
Deposit Accounts	71,777.00	694.37	72,471.37	162,516.25
Cash	-	162.51	162.51	162.51
Total Cash Funds	11 75,005.06	9,049.43	84,054.49	181,572.57
OTHER ASSETS				
Investment Assets				
Investments			-	
Other Listed Investments	2,760.54	-	2,760.54	2,760.54
NFU Investment	12 92,116.63	-	92,116.63	-
Investment Properties				
Total Investment Assets	94,877.17	-	94,877.17	2,760.54
Fixed Assets				
	13			
Manse	160,000.00	-	160,000.00	160,000.00
Glebe Land	250,000.00	-	250,000.00	250,000.00
Church Disabled Toilets	10,318.00	-	10,318.00	10,318.00
Total Fixed Assets	420,318.00	-	420,318.00	420,318.00

Approved by the Kirk Session at a meeting on the 2nd May 2023 and signed on its behalf by


Reverend T Boyd

Minister



Mr Stephen Linton

Trustee



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

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

STATEMENT OF ASSETS AND LIABILITIES

FIXED ASSETS

The assets of the congregation, retained for its own use comprise:-

- Church Building and Graveyard
- Manse
- Glebe land

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Manse and Glebe land has been recognised on values which the Trustees deem to represent the estimated fair value of the property at 1 January 2018. No depreciation has been provided on this building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

2. Special collections

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
United Appeal	-	1,095.00	1,095.00	835.00
Harvest Envelope & Loose Offering	-	2,259.70	2,259.70	1,994.00
Presbyterian Children Society	-	295.00	295.00	189.00
Gospel Music Evening	-	812.00	812.00	-
Tear Fund	-	199.00	199.00	-
Moderator's Appeal for Ukraine	-	720.00	720.00	-
St. Patrick's Open Day - Ukraine Collection	-	531.07	531.07	-
TOTAL	-	5,911.77	5,911.77	3,018.00

3. Other receipts

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Land & Railway Rent (Net of Fee)	2,095.00	-	2,095.00	2,095.00
Wayleave	247.72	-	247.72	93.92
Manse Rent	3,993.00	-	3,993.00	3,996.00
Presbyterian Herald	18.00	-	18.00	-
Sale of Calendars	-	-	-	20.00
Donation Barney McAuley	50.00	-	50.00	50.00
Donation for the late Tom Kennedy by sisters Hazel & Betty	-	-	-	500.00
Sale of Trees at Manse	150.00	-	150.00	-
Grave Plot	-	-	-	600.00
TOTAL	6,553.72	-	6,553.72	7,354.92

4. Receipts regarding Organisations

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Tobermore & Draperstown P.W	-	992.83	992.83	287.15
Sunday school	-	-	-	-
TOTAL	-	992.83	992.83	287.15

DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

5. Church running costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Tobermore Presbyterian 1/3 Expenses	656.00	-	656.00	2,715.00
Grass Cutting etc	1,499.00	-	1,499.00	720.00
Electricity	3,346.66	-	3,346.66	2,077.57
Water rates	218.70	-	218.70	178.18
Repairs	-	773.82	773.82	-
Sundry expenses	-	-	-	-
TOTAL	5,720.36	773.82	6,494.18	5,690.75

6. Sunday School costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Sundry Expenses	-	-	-	-
Sunday School Expenses	-	-	-	-
TOTAL	-	-	-	-

7. Manse costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Insurance	200.00	-	200.00	240.00
Rates	1,199.74	-	1,199.74	1,180.13
Water Rates	119.39	-	119.39	68.62
Bank Charges	21.01	-	21.01	20.99
Contribution to Manse Renovation	-	-	-	8,000.00
Hedge Cutting	245.00	-	245.00	260.00
Painting	2,648.00	-	2,648.00	-
Sundry	-	-	-	348.25
TOTAL	4,433.14	-	4,433.14	10,117.99

**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

8. Administration costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Printing Postage & Stationery	165.00	-	165.00	331.00
Organists	1,666.50	-	1,666.50	1,273.50
Calendars	293.00	-	293.00	-
Advert	-	-	-	50.40
Insurance	669.47	-	669.47	669.47
Insurance	735.00	-	735.00	-
Presbyterian Herald	30.00	-	30.00	-
St Patrick Open Day Expenses	247.06	-	247.06	-
Audit & Accountancy	990.00	-	990.00	960.00
Sundry	118.00	-	118.00	52.00
Bank fees	50.00	-	50.00	-
Speakers	80.00	-	80.00	-
TOTAL	5,044.03	-	5,044.03	3,336.37

9. Charitable donations

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
United Appeal 2018	-	-	-	565.00
United Appeal 2019	-	-	-	475.00
United Appeal 2020	-	785.00	785.00	-
United Appeal 2021	-	835.00	835.00	-
United Appeal 2022	-	1,095.00	1,095.00	-
Tear Fund	-	199.00	199.00	234.73
Sunday School Project	-	-	-	209.39
Presbyterian Childrens Society	-	295.00	295.00	605.00
Gary & Mary Reid	-	2,089.45	2,089.45	-
Open Door	-	124.01	124.01	-
Moderator's Appeal for Ukraine	-	720.00	720.00	-
St. Patrick's Open Day - Ukraine Collection	-	531.07	531.07	-
TOTAL	-	6,673.53	6,673.53	2,089.12

10. Payments regarding Organisations

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Tobermore/Draperstown P.W.	-	662.93	662.93	581.11
TOTAL	-	662.93	662.93	581.11

**DRAPERSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

11. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Transfer to Investment £	At 31 Dec 2022 £
Restricted funds						
Tobermore/Draperstown P.W.	67.53	992.83	662.93	-	-	397.43
Building Fund (No.2 Account)	6,997.12	2,266.19	773.82	-	-	8,489.49
Special Collections	3,022.16	3,652.07	6,673.53	(0.70)	-	0.00
Sunday School	162.51	-	-	-	-	162.51
	<u>10,249.32</u>	<u>6,911.09</u>	<u>8,110.28</u>	<u>(0.70)</u>		<u>9,049.43</u>
Unrestricted funds						
General Fund	171,323.35	19,441.34	23,643.70	0.70	(92,116.63)	75,005.06
	<u>171,323.35</u>	<u>19,441.34</u>	<u>23,643.70</u>	<u>0.70</u>	<u>(92,116.63)</u>	<u>75,005.06</u>
Total funds	<u>181,572.67</u>	<u>26,352.43</u>	<u>31,753.98</u>	<u>-</u>	<u>(92,116.63)</u>	<u>84,054.49</u>

12. Investment Assets	NATWEST Investment	NFU Investment	Total
	£	£	£
Opening cost at 1 Jan 2022	2,760.54	-	2,760.54
Changes in valuation			
Additions	-	92,116.63	92,116.63
Disposals			
Closing cost at 31 Dec 2022	<u>2,760.54</u>	<u>92,116.63</u>	<u>94,877.17</u>

Investments are recorded at cost.

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

13. FIXED ASSETS

	Manse	Glebe Land	Church.	Total
	£	£	£	£
Opening cost at 1 Jan 2022	160,000.00	250,000.00	10,318.00	420,318.00
Additions	-	-	-	-
<hr/>				
Closing cost at 31 Dec 2022	160,000.00	250,000.00	10,318.00	420,318.00

The congregation owns the Church premises situated at 47 High Street, Draperstown, Co Londonderry and the associated fixtures, fittings, plant and machinery, which is not included in the value above. These have an insurance value of £622,884.37.

Draperstown Congregation of the Presbyterian Church In Ireland

Northern Ireland - Charity number 105613

Annual report

DRAPERSTOWN 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

Draperstown congregation of the Presbyterian Church in Ireland

47 High Street
Draperstown
Co Londonderry

Registered Charity in Northern Ireland (NIC105613)

CHARITY TRUSTEES

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

Mr G Dickson

Mr J Smyth

Mr S Linton

Mr W Phillips

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Reverend T Boyd
Mr Gordon Dickson
Mr Gareth Bodkin

INDEPENDENT EXAMINER

David Lyttle Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

BANKERS

Ulster Bank
Broad Street
Magherafelt
Co Londonderry

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held as required throughout the year.

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. Draperstown congregation of the Presbyterian Church has been assigned to the Tyrone 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.

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

DESCRIPTION AND PURPOSE

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

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

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

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

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on 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 has several organisations including

- Sunday School
- Women's' Association

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

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10:45am.

As well as our regular services during the year the Church offers Sacraments of Baptism and marriage services. As a congregation we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 27 communicant members and 25 families connected with the congregation. The average week attendance at morning worship is 19.

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.

Mission and outreach

At a local level the congregation regularly supports Tearfund, an evangelical Christian relief and development charity, working with partners to tackle the causes and effects of poverty, bringing Jesus Christ's good news to the poor in over 100 countries around the world.

Gary and Mary Reid P.C.I. Missionaries are based in Southwest Kenya in the heartland of the Maasai tribe where Gary teaches in the established churches there. The Reid's also work with the Ministry of Gender, Children and Social Development, Children's Department in Narok, helping vulnerable children who have suffered, or have been threatened with abuse, Female Genital Mutilation, child labour and neglect. They also help women who have been abused and provide refuge at the Mission when this is required.

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

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

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

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 Church Committee continue to provide oversight and maintenance of our suite of buildings to ensure they remain fit for purpose.

Organisations

The Sunday School meets every Sunday at am where the children learn about God through various activities.

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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering.

The results for the year are set out on page 9, which the Trustees consider to be satisfactory.

The reserves of the Congregation are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose.

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 at a meeting on the 2nd May 2023 and signed on its behalf by

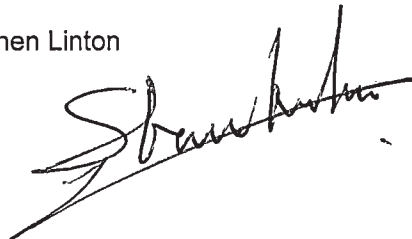
Reverend T Boyd

Minister



Mr Stephen Linton

Trustee



Draperstown Congregation of the Presbyterian Church In Ireland

Northern Ireland - Charity number 105613

Annual return

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

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 9 to 15.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission 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.

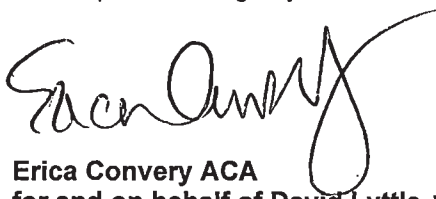
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity Trustees concerning any such matters.

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

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

Independent examiner's statement

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



Erica Convery ACA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

02 May 2023

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN