

Drumachose Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105618

Details

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

Contact

Address	177 Baranailt Road Limavady County Londonderry BT49 9Is BT49 9LS
Phone	02877762502
Email	chsec_drumachose@outlook.com

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£181,688	£279,653	£0	3

Trustees

Name	Role	Appointed
Anne Haslett		
Dr Albert Mcneill		
Mr James Mcarthur		
Mr Martin Baird		
Mr Richard Pollock		
Mr Richard Gallick		
Mr Richard Gault		
Mrs A Carmichael		
Mrs Alison Thompson		
Rev. David Brownlow		
Sylvia Nicholl		

Drumachose Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105618

Accounts

DRUMACHOSE 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	80,215	46,054	-	126,269	130,542
Charitable activities	3	-	24,127	-	24,127	53,182
Other trading activities	4	-	2,142	-	2,142	-
Investment Income	5	6,831	294	-	7,125	6,850
Other	6	2,602	19,423	-	22,025	17,874
		-----	-----	-----	-----	-----
Gross income		89,648	92,040	-	181,688	208,448
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	50,000
		-----	-----	-----	-----	-----
Total Receipts		89,648	92,040	-	181,688	258,448
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	749	-	-	749	761
Charitable activities	8	102,346	32,768	-	135,114	129,101
Investment costs		-	-	-	-	-
Other	9	-	143,790	-	143,790	83,687
		-----	-----	-----	-----	-----
		103,095	176,558	-	279,653	213,549
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	17,542	-	17,542	-
		-----	-----	-----	-----	-----
Total Payments		103,095	194,100	-	297,195	213,549
		-----	-----	-----	-----	-----
Net receipts / (payments)		(13,447)	(102,060)	-	(115,507)	44,899
Transfers between funds		(108)	108	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(13,555)	(101,952)	-	(115,507)	44,899
Funds brought forward		78,773	126,016	-	204,789	159,890
		-----	-----	-----	-----	-----
Funds carried forward	12	65,218	24,064	-	89,282	204,789
		=====	=====	=====	=====	=====

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

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	78,773	126,016	-	204,789	159,890
Net movement in funds	(13,555)	(101,952)	-	(115,507)	44,899
	-----	-----	-----	-----	-----
Bank and Cash at end of year	65,218	24,064	-	89,282	204,789
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				89,282	204,789
Cash in Hand				-	-
				-----	-----
				89,282	204,789
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises, halls, bungalow, fittings, plant and machinery (insured value)				2,587,321	2,464,115
- Manse at 56 Killane Road, Limavady (insured value)				573,594	546,280
- Rental property at 2 Crawford Square, Limavady (insured value)				192,286	183,130
Investments – Note 11				35,163	34,324
				-----	-----
				3,388,363	3,227,849
				=====	=====
Liabilities					
Loans				33,333	50,000
				-----	-----
				33,333	50,000
				=====	=====

Approved by the Kirk Session at a meeting on 9th September 2025 and signed on its behalf by

Rev. David Brownlow

Dr. Albert McNeill

[Date]

[Date]

**DRUMACHOSE 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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving	63,786	25,997	-	89,783	87,887
Loose collections	634	5,810	-	6,444	7,243
Donations and gifts	265	4,130	-	4,395	5,328
Gift Aid	15,530	10,117	-	25,647	28,584
Legacies and bequest	-	-	-	-	1,500
	-----	-----	-----	-----	-----
	80,215	46,054	-	126,269	130,542
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DRUMACHOSE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Fundraising events	-	18,375	-	18,375	48,684
Membership fees	-	1,680	-	1,680	1,498
Grants	-	4,072	-	4,072	3,000
	-----	-----	-----	-----	-----
	-	24,127	-	24,127	53,182
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	-	2,142	-	2,142	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	2,142	-	2,142	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	-	103	-	103	66
Rents investment properties	6,000	-	-	6,000	6,000
Other investment income	831	191	-	1,022	784
	-----	-----	-----	-----	-----
	6,831	294	-	7,125	6,850
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DRUMACHOSE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Listed Places of Worship Grant	-	19,423	-	19,423	13,845
Other income	2,602	-	-	2,602	4,029
	-----	-----	-----	-----	-----
	2,602	19,423	-	22,025	17,874
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	749	-	-	749	761
	-----	-----	-----	-----	-----
	749	-	-	749	761
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	15,643	-	-	15,643	14,313
Presbytery fees	523	-	-	523	501
Ministry and support staff costs	53,146	-	-	53,146	49,706
Congregational running expenses	32,334	17,506	-	49,840	50,806
Donations to Missions and charities	700	15,262	-	15,962	13,775
	-----	-----	-----	-----	-----
	102,346	32,768	-	135,114	129,101
	-----	-----	-----	-----	-----

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

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Church windows repairs	-	107,790	-	107,790	50,381
Church heating system replaced	-	-	-	-	33,306
Church building painted	-	36,000	-	36,000	
	-----	-----	-----	-----	-----
	-	143,790	-	143,790	83,687
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises, halls and garage situated at 27 Church Street, Limavady and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,587,321 at the last renewal date 31st October 2024.

The congregation also owns the Manse at 56 Killane Road, Limavady, which has an insurance valuation of £573,594 and a house originally provided for the Sexton at 2 Crawford Square, Limavady with insurance valuation of £192,286.

11. INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund	24,955	23,828
4.25% Treasury Stock	10,208	10,496
	-----	-----
	35,163	34,324
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**DRUMACHOSE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	78,773	89,648	103,095	-	(108)	65,218
	-----	-----	-----	-----	-----	-----
	78,773	89,648	103,095	-	(108)	65,218
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	113,803	64,888	167,814	-	-	10,877
Manse Fund	-	-	-	-	-	-
Missions and Charities Fund	3,259	13,929	12,106	-	-	5,082
Sunday School	-	80	1,038	-	958	-
Meeting Point	607	-	311	-	-	296
Youth Fellowship	284	260	460	-	150	234
Men's Fellowship	294	1,657	1,656	-	-	295
Presbyterian Women	594	1,642	1,476	-	-	760
Boys' Brigade	3,227	3,434	3,576	-	(500)	2,585
Girls' Brigade	3,745	6,147	5,663	-	(500)	3,729
Bowling Club	-	-	-	-	-	-
Golfing Society	203	3	-	-	-	206
	-----	-----	-----	-----	-----	-----
	126,016	92,040	194,100	-	108	24,064
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total	204,789	181,688	297,195	-	-	89,282
	-----	-----	-----	-----	-----	-----

Drumachose Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105618

Accounts

DRUMACHOSE 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	80,460	50,082	-	130,542	115,334
Charitable activities	3	-	53,182	-	53,182	3,200
Other trading activities	4	-	-	-	-	-
Investment Income	5	6,623	227	-	6,850	6,783
Other	6	4,029	13,845	-	17,874	2,907
		-----	-----	-----	-----	-----
Gross income		91,112	117,336	-	208,448	128,224
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	50,000	-	50,000	-
		-----	-----	-----	-----	-----
Total Receipts		91,112	167,336	-	258,448	128,224
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	761	-	-	761	802
Charitable activities	8	91,188	37,913	-	129,101	123,053
Investment costs		-	-	-	-	-
Other	9	-	83,687	-	83,687	-
		-----	-----	-----	-----	-----
		91,949	121,600	-	213,549	123,855
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		91,949	121,600	-	213,549	123,855
		-----	-----	-----	-----	-----
Net receipts / (payments)		(837)	45,736	-	44,899	4,369
Transfers between funds		(616)	616	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(1,453)	46,352	-	44,899	4,369
Funds brought forward		80,226	79,664	-	159,890	155,521
		-----	-----	-----	-----	-----
Funds carried forward	12	78,773	126,016	-	204,789	159,890
		=====	=====	=====	=====	=====

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

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	80,226	79,664	-	159,890	155,521
Net movement in funds	(1,453)	46,352	-	44,899	4,369
	-----	-----	-----	-----	-----
Bank and Cash at end of year	78,773	126,016	-	204,789	159,890
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				204,789	159,890
Cash in Hand				-	-
				-----	-----
				204,789	159,890
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises, halls, bungalow, fittings, plant and machinery (insured value)				2,464,115	2,469,603
- Manse at 56 Killane Road, Limavady (insured value)				546,280	508,167
- Rental property at 2 Crawford Square, Limavady (insured value)				183,130	170,353
Investments – Note 11				34,324	25,865
				-----	-----
				3,227,849	3,173,988
				=====	=====
Liabilities					
Loans					
				50,000	-
				-----	-----
				50,000	-
				=====	=====

Approved by the Kirk Session at a meeting on 10TH September 2024 and signed on its behalf by

Rev. David Brownlow

Dr. Albert McNeill

[Date]

[Date]

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

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving	63,906	23,981	-	87,887	82,016
Loose collections	640	6,603	-	7,243	6,353
Donations and gifts	1,583	3,745	-	5,328	3,597
Gift Aid	14,331	14,253	-	28,584	22,803
Legacies and bequest	-	1,500	-	1,500	565
	-----	-----	-----	-----	-----
	80,460	50,082	-	130,542	115,334
	-----	-----	-----	-----	-----

DRUMACHOSE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fundraising events	-	48,684	-	48,684	-
Membership fees	-	1,498	-	1,498	-
Grants	-	3,000	-	3,000	3,200
	-----	-----	-----	-----	-----
	-	53,182	-	53,182	3,200
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	-	66	-	66	10
Rents investment properties	6,000	-	-	6,000	6,000
Other investment income	623	161	-	784	773
	-----	-----	-----	-----	-----
	6,623	227	-	6,850	6,783
	-----	-----	-----	-----	-----

DRUMACHOSE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Listed Places of Worship Grant	-	13,845	-	13,845	-
Other income	4,029	-	-	4,029	2,907
	-----	-----	-----	-----	-----
	4,029	13,845	-	17,874	2,907
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	761	-	-	761	802
	-----	-----	-----	-----	-----
	761	-	-	761	802
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	14,313	-	-	14,313	14,274
Presbytery fees	501	-	-	501	457
Ministry and support staff costs	49,706	-	-	49,706	46,914
Congregational running expenses	26,068	24,738	-	50,806	38,903
Donations to Missions and charities	600	13,175	-	13,775	20,403
Repay grants	-	-	-	-	2,102
	-----	-----	-----	-----	-----
	91,188	37,913	-	129,101	123,053
	-----	-----	-----	-----	-----

DRUMACHOSE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**NOTES TO THE ACCOUNTS (cont'd)****31 December 2023****9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Church windows repairs	-	50,381	-	50,381	-
Church heating system replaced	-	33,306	-	33,306	-
	-----	-----	-----	-----	-----
	-	83,687	-	83,687	-
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises, halls and garage situated at 27 Church Street, Limavady and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,464,115 at the last renewal date 31st October 2023.

The congregation also owns the Manse at 56 Killane Road, Limavady, which has an insurance valuation of £546,280 and a house originally provided for the Sexton at 2 Crawford Square, Limavady with insurance valuation of £183,130.

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	23,828	15,411
4.25% Treasury Stock	10,496	10,454
	-----	-----
	34,324	25,865
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DRUMACHOSE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	80,226	91,112	91,949	-	(616)	78,773
	-----	-----	-----	-----	-----	-----
	80,226	91,112	91,949	-	(616)	78,773
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund *	68,853	139,813	95,962	-	1,099	113,803
Manse Fund	427	1,600	1,680	-	(347)	-
Missions and Charities Fund	2,735	12,005	11,481	-	-	3,259
Sunday School	-	74	740	-	666	-
Meeting Point	719	160	272	-	-	607
Youth Fellowship	248	100	114	-	50	284
Men's Fellowship	444	660	810	-	-	294
Presbyterian Women	860	2,034	1,200	-	(1,100)	594
Boys' Brigade	942	4,899	4,114	-	1,500	3,227
Girls' Brigade	3,453	5,989	5,197	-	(500)	3,745
Bowling Club	782	-	30	-	(752)	-
Golfing Society	201	2	-	-	-	203
	-----	-----	-----	-----	-----	-----
	79,664	167,336	121,600	-	616	126,016
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total	159,890	258,448	213,549	-	-	204,789
	-----	-----	-----	-----	-----	-----

* Includes £50k loan received in receipts.

Drumachose Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105618

Annual report

**DRUMACHOSECONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland (NIC105618)

**DRUMACHOSE 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

Drumachose congregation of the Presbyterian Church in Ireland
27 Church Street
Limavady
BT 49 0BX

Registered Charity in Northern Ireland (NIC105618)

CHARITY TRUSTEES

The Charity Trustees who served during the year, or part of the year, were

Dr Albert McNeill
Mr Richard Gault
Mr Richard Pollock
Mr Martin Baird
Mrs Alexandra (Sandra) Carmichael
Mr Richard Gallick

Rev David Brownlow
Mrs Alison Thompson
Mr James McArthur
Mrs Sylvia Nicholl

PRINCIPAL OFFICE BEARERS

Minister in charge

Rev David Brownlow

Clerk of Session

Dr Albert McNeill

Treasurer

Mrs Hilary Robinson

Assistant treasurers

Mrs Alison Thompson
Mrs Linda Haslett
Mr Glynn Robinson

INDEPENDENT EXAMINER

**Mrs Donna McWilliams, FCCA,
47A Drumsaragh Road,
Kilrea, BT51 5XW.**

BANKERS

**Ulster Bank
30-32 Catherine Street
Limavady BT49 9DB**

SOLICITORS

**R G Connell
13 Main Street
Limavady BT49 0EP**

REFERENCE AND ADMINISTRATIVE DETAILS

**DRUMACHOSE 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 congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held on alternate months and additionally if required.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant at 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's 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. Drumachose congregation of the Presbyterian Church has been assigned to the Coleraine & Limavady Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations

TRUSTEES' ANNUAL REPORT (cont'd)

assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation within the Presbytery.

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 June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

Drumachose 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 congregation's mission purpose is *"To welcome and encourage all people to know, love and follow Christ"*.

In fulfilling this mission the congregation:

- *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*

-

- **DRUMACHOSE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

- **TRUSTEES ANNUAL REPORT (cont'd)**

-
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 five occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible Study and prayer meetings and during the Covid pandemic a weekly WhatsApp prayer group meeting was established and this continued throughout 2022, but is now discontinued.

There is a wide range congregational of organisations including:

- Sunday School: weekly 30 children, 2 leaders, 4 teachers and 10 helpers
- Youth Fellowship: alternate weeks, 15 members
- Meeting Point (senior members' fellowship): monthly 17 members
- Boys' Brigade: weekly 35 boys
- Girls' Brigade: weekly 65 girls
- Men's Fellowship: three times annually 25 members
- Church Choir & Instrumental Group: weekly practice before Easter, harvest thanksgiving and Christmas services, 10 members of instrumental group, 25 choir members
- P W Group: monthly 28 members

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

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 11.45am and before Covid restrictions met on every third Sunday evening of the month at 7.00pm. Evening services now alternate once monthly with our sister congregation, Derramore Presbyterian Church.

Sunday services are streamed to our members and recorded on CD or DVD for weekly distribution to ten elderly or infirm recipients.

As well as our regular services during the year we gave thanks for the life and sought to comfort the families of 4 members of our congregation who died in 2023. There were 2 baptisms and no marriages in the church in 2023.

At 31 December 2023 there were 482 communicant members and 271 families connected with the congregation. Three people were admitted to communicant membership by profession of faith. Weekly attendance at morning worship in church was severely reduced following COVID-19 restrictions and people's concerns about mixing with others outside their immediate families, but gradually increased over 2023 with an average weekly attendance of approximately 100 people.

Pastoral care

Visits to members of the congregation who are unable to attend church due to sickness or age were restricted by COVID-19 but resumed after the Covid pandemic and continued throughout 2023 with in-person visits by Rev David Brownlow and the church elders.

Mission and outreach

At a local level the congregation is involved in evangelistic mission outreach. As a result of the Covid pandemic the life and rhythm of our church had witnessed extraordinary change, and huge challenges; with God's help we are moving towards pre-Covid normality, but have retained some of the developments which took place during the pandemic, such as a WhatsApp church membership group., and continued live streaming of Sunday services and special events such as funerals when requested.

The congregation continued to support 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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributed to the World Development Appeal and Moderator's appeal. At services each Christmas, contributions are taken for the Presbyterian Children's Society.

DRUMACHOSE 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 of one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

One of our elders was nominated to attend, along with our minister, the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

During 2023 there was an extensive refurbishment programme to the church; windows were repaired, and a new heating system installed. Routine maintenance was carried out to the properties.

Organizations

See above.

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organizations 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 notice boards, 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.

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

FINANCIAL REVIEW

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were contributions from 149 contributing families during the year donating a total of £63,906 (£ 60,324 in previous year, 2022)

Total Income of the congregation during the year was £208,448, compared to £128,224 in the previous year. This included £48,684 towards fundraising for major repairs.

Total expenditure increased from £123,855 in 2022 to £213,549. The increase in expenditure was mainly due to the £83,687 spent in relation the windows repair and upgraded heating system.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 10th September 2024 and signed on its behalf by

Rev David Brownlow

Dr Albert McNeill

10/9/2024

10/9/2024

Drumachose Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105618

Annual return

DONNA McWILLIAMS F.C.C.A.

37 CARN VALLEY

RATHERILAND

BT34 5GA

EMAIL: DONNA@FORGIE.COM

Independent Examiners Report To The Trustees Of Drumachose Presbyterian Church

I report to the trustees on my examination of the accounts of Drumachose Presbyterian Church (the trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the act').

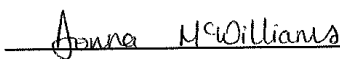
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 
Name: Donna McWilliams
Profession: Chartered Accountant F C C A
Address: 37 Carn Valley, Rathfriland, BT34 5GA
Date: 20th February 2024

Drumachose Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105618

Accounts

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

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
£	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	82,859	72,662	-	155,521	107,660
Net movement in funds	(2,633)	7,002	-	4,369	47,861
	-----	-----	-----	-----	-----
Bank and Cash at end of year	80,226	79,664	-	166,638	155,521
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				159,890	155,380
Cash in Hand				-	141
				-----	-----
				159,890	155,521
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises, halls, bungalow, fittings, plant and machinery (insured value)				2,469,603	2,297,305
- Manse at 56 Killane Road, Limavady (insured value)				508,167	472,714
- Rental property at 2 Crawford Square, Limavady (insured value)				170,353	158,468
Investments – Note 11				25,865	29,002
				-----	-----
				3,173,988	2,957,489
				=====	=====
Liabilities					
Loans				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 12th September 2023 and signed on its behalf by

Rev. David Brownlow

Dr. Albert McNeill

[Date]

[Date]

**DRUMACHOSE 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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving	60,324	21,692	-	82,016	74,881
Loose collections	270	6,083	-	6,353	2,378
Donations and gifts	159	3,438	-	3,597	2,806
Gift Aid	16,162	6,641	-	22,803	14,563
Legacies and bequest	-	565	-	565	37,486
	-----	-----	-----	-----	-----
	76,915	38,419	-	115,334	132,114
	-----	-----	-----	-----	-----

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

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	-	3,200	-	3,200	1,800
	-----	-----	-----	-----	-----
	-	3,200	-	3,200	1,800
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	-	10	-	10	4
General Investment Fund	-	-	-	-	-
Rents investment properties	6,000	-	-	6,000	6,000
Other investment income	607	166	-	773	760
	-----	-----	-----	-----	-----
	6,607	176	-	6,783	6,764
	-----	-----	-----	-----	-----

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

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	2,907	-	-	2,907	7,319
	-----	-----	-----	-----	-----
	2,907	-	-	2,907	7,319
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	802	-	-	802	832
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	802	-	-	802	832
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	14,274	-	-	14,415	9,133
Presbytery fees	457	-	-	457	394
Ministry and support staff costs	46,914	-	-	46,774	14,684
Congregational running expenses	25,982	12,921	-	38,902	62,643
Donations to Missions and charities	290	20,113	-	20,403	12,450
Repay grants	-	2,102	-	2,102	-
	-----	-----	-----	-----	-----
	87,917	35,136	-	123,053	99,304
	-----	-----	-----	-----	-----

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

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises, halls and ex-Sexton's bungalow situated at 27 Church Street, Limavady and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,469,603 at the last renewal date 31st October 2022.

The congregation also owns the Manse at 56 Killane Road, Limavady, which has an insurance valuation of £508,167, and a house originally provided for the Sexton at 2 Crawford Square, Limavady with insurance valuation of £170,353.

11. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	15,411	16,791
4.25% Treasury Stock	10,454	12,211
	-----	-----
	25,865	29,002
	-----	-----

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

31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	82,859	86,429	88,719	-	(343)	80,226
	-----	-----	-----	-----	-----	-----
	82,859	86,429	88,719	-	(343)	80,226
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	63,466	12,931	7,544	-	-	68,853
Manse Fund	427	-	-	-	-	427
Missions and Charities Fund	948	19,570	17,783	-	-	2,735
Sunday School	-	82	425	-	343	-
Meeting Point	891	(141)	31	-	-	719
Youth Fellowship	175	118	345	-	300	248
Men's Fellowship	244	440	240	-	-	444
Presbyterian Women	1,119	2,721	2,680	-	(300)	860
Boys' Brigade	1,480	2,525	2,813	-	(250)	942
Girls' Brigade	2,900	3,548	3,245	-	250	3,453
Bowling Club	812	-	30	-	-	782
Golfing Society	200	1	-	-	-	201
	-----	-----	-----	-----	-----	-----
	72,662	41,795	35,136	-	343	79,664
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total	155,521	128,224	123,855	-	-	159,890
	-----	-----	-----	-----	-----	-----

Drumachose Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105618

Annual report

**DRUMACHOSECONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland(NIC105618)

DRUMACHOSE 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

Drumachose congregation of the Presbyterian Church in Ireland
27 Church Street
Limavady
BT 49 0BX

Registered Charity in Northern Ireland (NIC105618)

CHARITY TRUSTEES

The Charity Trustees who served during the year, or part of the year, were

Dr Albert McNeill	Rev David Brownlow
Mr Richard Gault	Mrs Alison Thompson
Mr Richard Pollock	Mr James McArthur
Mr Martin Baird	Mrs Sylvia Nicholl
Mrs Alexandra (Sandra) Carmichael	Mr Sam McGregor (resigned 30 th June 2022)
Mr Richard Gallick	Mr John Jameson (resigned 24 th March 2022)
	Mr William (Billy) Wallace (resigned 13 th March 2022)

PRINCIPAL OFFICE BEARERS

Minister in charge

Rev David Brownlow

Clerk of Session

Dr Albert McNeill assumed the role of Clerk of Session on 21st September 2022 and is the author of this report

Treasurer

Dr Trevor Witherspoon

(From 1st January 2023 Mrs Hilary Robinson, and Mrs Alison Thompson assumed the posts of treasurer and assistant treasurer respectively and they have compiled the financial data in this report.)

INDEPENDENT EXAMINER

**Mrs Donna McWilliams, FCCA,
47A Drumsaragh Road,
Kilrea, BT51 5XW.**

BANKERS

**Ulster Bank
30-32 Catherine Street
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SOLICITORS

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REFERENCE AND ADMINISTRATIVE DETAILS

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

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

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on five occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible Study and prayer meetings and during the Covid pandemic a weekly WhatsApp prayer group meeting was established and this continued throughout 2022.

There is a wide range congregational of organisations including:

- Sunday School: weekly 30 children, 2 leaders, 4 teachers and 10 helpers
- Youth Fellowship: alternate weeks
- Meeting Point (senior members' fellowship): monthly 17 members
- Bowling Club: weekly 10 members
- Boys' Brigade: weekly 35 members
- Girls' Brigade: weekly 65 members
- Men's Fellowship: three times annually 25 members
- Church Choir & Instrumental Group: weekly practice before Easter, harvest thanksgiving and Christmas services, 10 members of instrumental group, 25 choir members
- P W Group: monthly 28 members
- Imprint Group for young mothers: monthly 8 members

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

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 11.45am and before Covid restrictions met on every third Sunday evening of the month at 7.00pm.

Sunday services are streamed to our members and recorded on CD or DVD for weekly distribution to ten elderly or infirm recipients.

As well as our regular services during the year we gave thanks for the life and sought to comfort the families of 11 members of our congregation who died in 2022, and we held a memorial service for 18 of our members who had died during the Covid pandemic and for whom usual funeral arrangements had not been possible. There were 2 baptisms and 2 marriages in the church in 2022.

At 31 December 2022 there were 498 communicant members and 278 families connected with the congregation. Six people were admitted to communicant membership by profession of faith. Weekly attendance at morning worship in church was severely reduced following COVID-19 restrictions and people's concerns about mixing with others outside their immediate families, but gradually increased over 2022 with an average weekly attendance of 100 people.

Pastoral care

Visits to members of the congregation who are unable to attend church due to sickness or age were restricted by COVID-19 but resumed with in-person visits by Rev David Brownlow and the church elders.

Mission and outreach

At a local level the congregation is involved in evangelistic mission outreach. As a result of the Covid pandemic the life and rhythm of our church has witnessed extraordinary change, and huge challenges.

The congregation continued to support 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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

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

The congregation also contributed to the World Development Appeal and Moderator's appeal. At services each Christmas, contributions are taken for the Presbyterian Children's Society. The Harvest collection was designated to provide support for the Roe Valley Foodbank

DRUMACHOSE 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 of one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

One of our elders was nominated to attend, along with our minister, the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

During 2022 routine maintenance was carried out to the properties.

Organizations

See above.

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organizations 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.

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

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.

**DRUMACHOSE 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. There were 166 contributors from 151 contributing families during the year donating a total of £60,324 (£ 57,477 in previous year, 2021)

Total Income of the congregation during the year was £128,224, compared to £147,997 in the previous year. A generous legacy from the estate of a deceased member inflated the 2021 income figure.

Total expenditure increased from £100,136 in 2021 to £123,855. The increase in expenditure was expected due to a full year's

ministers salary assessment by Church House.

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 12th September 2023 and signed on its behalf by

Rev David Brownlow

Dr Albert McNeill

11/09/2023

11/09/2023

Drumachose Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105618

Annual return

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

**DRUMACHOSE 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	76,915	38,419	-	115,334	132,114
Charitable activities	3	-	3,200	-	3,200	1,800
Other trading activities	4	-	-	-	-	-
Investment Income	5	6,607	176	-	6,783	6,764
Other	6	2,907	-	-	2,907	7,319
		-----	-----	-----	-----	-----
		86,429	41,795	-	128,224	147,997
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		86,429	41,795	-	128,224	147,997
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	802	-	-	802	832
Charitable activities	8	87,917	35,136	-	123,053	99,304
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
		88,719	35,136	-	123,855	100,136
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		88,719	35,136	-	123,855	100,136
		-----	-----	-----	-----	-----
Net receipts / (payments)		(2,290)	6,659	-	4,369	47,861
Transfers between funds		(343)	343	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(2,633)	7,002	-	4,369	47,861
Funds brought forward		82,859	72,662	-	155,521	107,660
		-----	-----	-----	-----	-----
Funds carried forward	12	80,226	79,664	-	159,890	155,521
		=====	=====	=====	=====	=====