

# Maghera Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105623

## Details

|            |                                                                              |
|------------|------------------------------------------------------------------------------|
| Status     | Received                                                                     |
| Registered | 2016-09-20                                                                   |
| Register   | <a href="#">View on the Charity Commission for Northern Ireland register</a> |

## Contact

|         |                                                                    |
|---------|--------------------------------------------------------------------|
| Address | 10 Clarke Avenue<br>Maghera<br>Bt46 5bd<br>BT46 5BD                |
| Phone   | 0751300002                                                         |
| Email   | <a href="mailto:magherapci@yahoo.co.uk">magherapci@yahoo.co.uk</a> |

## 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 | £137,340 | £128,491    | £0     | 0         |

# Trustees

| Name             | Role | Appointed |
|------------------|------|-----------|
| George Burns     |      |           |
| James Sufferin   |      |           |
| John Sloss       |      |           |
| Jonathan Caskey  |      |           |
| Kenneth Shiels   |      |           |
| Nancy Anderson   |      |           |
| Ronnie Mckee     |      |           |
| Samuel Mcquillan |      |           |
| William Coey     |      |           |

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# Accounts

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

|                           | Notes | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Endowment Funds<br>£ | Total 2024<br>£ | Total 2023<br>£ |               |         |
|---------------------------|-------|-------------------------|-----------------------|----------------------|-----------------|-----------------|---------------|---------|
| <b>Receipts</b>           |       |                         |                       |                      |                 |                 |               |         |
| Donations and legacies    | 1     | 99,332                  | 20,690                | 0                    | 120,022         | 133,783         | 13,761        | -13,761 |
| Charitable activities     | 2     | 0                       | 6,966                 | 0                    | 6,966           | 5,565           | -1,401        | 1,401   |
| Other trading activities  | 3     | 0                       | 0                     | 0                    | 0               | 0               | 0             | 0       |
| Investment income         | 4     | 0                       | 7,056                 | 0                    | 7,056           | 4,924           | -2,133        | 2,133   |
| Other                     | 5     | 2,050                   | 1,245                 | 0                    | 3,295           | 92,327          | 89,032        | -89,032 |
| <b>Total Receipts</b>     |       | <b>101,382</b>          | <b>35,958</b>         | <b>0</b>             | <b>137,340</b>  | <b>236,599</b>  | <b>99,259</b> |         |
| <b>Payments</b>           |       |                         |                       |                      |                 |                 |               |         |
| Raising funds             | 6     | 0                       | 0                     | 0                    | 0               | 0               |               |         |
| Charitable activities     | 7     | 104,421                 | 24,069                | 0                    | 128,491         | 133,785         | -5,294        |         |
| Investment costs          |       |                         |                       |                      |                 |                 |               |         |
| Other                     | 8     | 0                       | 0                     | 0                    | 0               | 0               |               |         |
| Purchase of Investments   |       | 0                       | 0                     |                      | 0               | 0               |               |         |
| Purchase of fixed assets  |       | 0                       | 0                     |                      | 0               | 0               |               |         |
| Loan Repayments           |       | 0                       | 0                     |                      | 0               | 0               |               |         |
| <b>Total Payments</b>     |       | <b>104,421</b>          | <b>24,069</b>         | <b>0</b>             | <b>128,491</b>  | <b>133,785</b>  | <b>-5,294</b> |         |
| Net receipts / (payments) |       | -3,039                  | 11,888                | 0                    | 8,850           | 102,814         | -93,964       |         |
| Transfers between funds   |       | -258                    | 258                   |                      | 0               | 0               |               |         |
| Net movement in funds     |       | -3,297                  | 12,146                | 0                    | 8,850           | 102,814         | -93,964       |         |
| Funds brought forward     |       | 60,716                  | 254,878               | 0                    | 315,594         | 212,780         | 102,814       |         |
| Funds carried forward     | 11    | 57,420                  | 267,025               | 0                    | 324,444         | 315,594         | 8,850         |         |

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

|                                    | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Endowment Funds<br>£ | Total Funds 2024<br>£ | Total Funds 2023<br>£ |        |
|------------------------------------|-------------------------|-----------------------|----------------------|-----------------------|-----------------------|--------|
| <b>Funds Reconciliation</b>        |                         |                       |                      |                       |                       |        |
| Bank and Cash at start of year     | 60,716                  | 254,878               | 0                    | 315,594               | 212,780               |        |
| Net movement in funds              | -3,297                  | 12,146                | 0                    | 8,850                 | 102,814               |        |
| Bank and Cash at end of year       | 57,420                  | 267,025               | 0                    | 324,444               | 315,594               | -8,850 |
| <b>Bank &amp; Cash Balances</b>    |                         |                       |                      |                       |                       |        |
| Bank Deposit Accounts              |                         |                       |                      | 324,444               | 315,585               |        |
| Bank Current Accounts              |                         |                       |                      |                       | 10                    |        |
| Cash in Hand                       |                         |                       |                      |                       |                       |        |
|                                    |                         |                       |                      | 324,444               | 315,594               | 0      |
| <b>Other Assets</b>                |                         |                       |                      |                       |                       |        |
| Fixed Assets – Note 9              |                         |                       |                      | 415,849               | 415,849               |        |
| - Building of Manse                |                         |                       |                      | 2,856,219             | 2,856,219             |        |
| - Church Building & Contents       |                         |                       |                      | 143,278               | 143,278               |        |
| - Building & Contents of store     |                         |                       |                      | 1,362,812             | 1,362,812             |        |
| - Church Hall Buildings & Contents |                         |                       |                      | 2,500                 | 2,500                 |        |
| Investments – Note 10              |                         |                       |                      |                       |                       |        |
|                                    |                         |                       |                      | 4,780,658             | 4,780,658             |        |
| <b>Liabilities</b>                 |                         |                       |                      |                       |                       |        |
| Loans                              |                         |                       |                      | 0                     | 0                     |        |
| Other                              |                         |                       |                      | 0                     | 0                     |        |
|                                    |                         |                       |                      | 0                     | 0                     |        |

Approved by the Kirk Session at a meeting on [15/5/25] and signed on its behalf by

[Name] *A. J. Goss*  
[Date] 15/5/25

[Name] *Kenneth Shiner*  
[Date] 15/5/25

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# Accounts

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

|                           | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---------------------------|------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| <b>Receipts</b>           |      |                            |                          |                         |                    |                    |
| Donations and legacies    | 1    | 100,722                    | 33,061                   | 0                       | 133,783            | 141,839            |
| Charitable activities     | 2    | 0                          | 5,565                    | 0                       | 5,565              | 9,872              |
| Other trading activities  | 3    | 0                          | 0                        | 0                       | 0                  | 0                  |
| Investment income         | 4    | 0                          | 4,924                    | 0                       | 4,924              | 7,470              |
| Other                     | 5    | 223                        | 92,104                   | 0                       | 92,327             | 361                |
| <b>Total Receipts</b>     |      | <b>100,946</b>             | <b>135,653</b>           | <b>0</b>                | <b>236,599</b>     | <b>159,542</b>     |
| <b>Payments</b>           |      |                            |                          |                         |                    |                    |
| Raising funds             | 6    | 0                          | 0                        | 0                       | 0                  | 0                  |
| Charitable activities     | 7    | 102,414                    | 31,371                   | 0                       | 133,785            | 148,078            |
| Investment costs          |      |                            |                          |                         |                    |                    |
| Other                     | 8    | 0                          | 0                        | 0                       | 0                  | 0                  |
| Purchase of investments   |      | 0                          | 0                        |                         | 0                  | 0                  |
| Purchase of fixed assets  |      | 0                          | 0                        |                         | 0                  | 0                  |
| Loan Repayments           |      | 0                          | 0                        |                         | 0                  | 0                  |
| <b>Total Payments</b>     |      | <b>102,414</b>             | <b>31,371</b>            | <b>0</b>                | <b>133,785</b>     | <b>148,078</b>     |
| Net receipts / (payments) |      | -1,468                     | 104,283                  | 0                       | 102,814            | 11,464             |
| Transfers between funds   |      | 142                        | -142                     |                         | 0                  | 0                  |
| Net movement in funds     |      | -1,326                     | 104,141                  | 0                       | 102,814            | 11,464             |
| Funds brought forward     |      | 113,893                    | 87,424                   | 0                       | 212,780            | 201,316            |
| Funds carried forward     | 11   | 112,567                    | 191,565                  | 0                       | 315,594            | 212,780            |
|                           |      | =====                      | =====                    | =====                   | =====              | =====              |

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

**STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

|                                    | Unrestri<br>cted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Endowme<br>nt Funds<br>£ | Total Funds<br>2023<br>£ | Total<br>Funds<br>2022<br>£ |
|------------------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| <b>Funds Reconciliation</b>        |                                |                          |                          |                          |                             |
| Bank and Cash at start of year     | 113,893                        | 87,424                   | 0                        | 212,780                  | 201,316                     |
| Net movement in funds              | -1,326                         | 104,141                  | 0                        | 102,814                  | 11,464                      |
|                                    | -----                          | -----                    | -----                    | -----                    | -----                       |
| Bank and Cash at end of year       | 112,567                        | 191,565                  | 0                        | 315,594                  | 212,780                     |
|                                    | =====                          | =====                    | =====                    | =====                    | =====                       |
| <b>Bank &amp; Cash Balances</b>    |                                |                          |                          |                          |                             |
| Bank Deposit Accounts              |                                |                          |                          |                          |                             |
| Bank Current Accounts              |                                |                          |                          | 315,585                  | 212,770                     |
| Cash in Hand                       |                                |                          |                          | 10                       | 10                          |
|                                    |                                |                          |                          | -----                    | -----                       |
|                                    |                                |                          |                          | 315,594                  | 212,780                     |
|                                    |                                |                          |                          | =====                    | =====                       |
| <b>Other Assets</b>                |                                |                          |                          |                          |                             |
| Fixed Assets – Note 9              |                                |                          |                          |                          |                             |
| - Building of Manse                |                                |                          |                          | 415,849                  | 415,849                     |
| - Church Building & Contents       |                                |                          |                          | 2,856,219                | 2,856,219                   |
| - Building & Contents of store     |                                |                          |                          | 143,278                  | 143,278                     |
| - Church Hall Buildings & Contents |                                |                          |                          | 1,362,812                | 1,362,812                   |
| Investments – Note 10              |                                |                          |                          | 2,500                    | 2,500                       |
|                                    |                                |                          |                          | -----                    | -----                       |
|                                    |                                |                          |                          | 4,780,658                | 4,780,658                   |
|                                    |                                |                          |                          | =====                    | =====                       |
| <b>Liabilities</b>                 |                                |                          |                          |                          |                             |
| Loans                              |                                |                          |                          | 0                        | 0                           |
| Other                              |                                |                          |                          | 0                        | 0                           |
|                                    |                                |                          |                          | -----                    | -----                       |
|                                    |                                |                          |                          | 0                        | 0                           |
|                                    |                                |                          |                          | =====                    | =====                       |

Approved by the Kirk Session at a meeting on 7/15/24 and signed on its behalf by

[Name]

[Date]

*Genora Stewart*  
7/15/24

[Name]

[Date]

*A. Chems*

12/05/2024

**MAGHERA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND****NOTES TO THE ACCOUNTS****31 December 2023****1. DONATIONS AND LEGACIES**

|                      | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2023</b> | <b>Total<br/>2022</b> |
|----------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                      | £                             | £                           | £                          | £                     | £                     |
| Recorded giving:     |                               |                             |                            |                       |                       |
| Loose collections    | 83,675                        | 12,637                      |                            | 96,312                | 96,737                |
| Donations and gifts  | 895                           | 3,629                       |                            | 4,524                 | 6,284                 |
| Gift Aid             | 16,152                        | 1,795                       |                            | 17,947                | 18,112                |
| Legacies and bequest |                               | 15,000                      |                            | 15,000                | 20,705                |
|                      | -----                         | -----                       | -----                      | -----                 | -----                 |
|                      | 100,722                       | 33,061                      | 0                          | 133,783               | 141,839               |
|                      | -----                         | -----                       | -----                      | -----                 | -----                 |

**2. CHARITABLE ACTIVITIES**

|                                   | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2023</b> | <b>Total<br/>2022</b> |
|-----------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                   | £                             | £                           | £                          | £                     | £                     |
| Income from charitable activities |                               | 930                         |                            | 930                   | 1,432                 |
| Fees from weddings and funerals   |                               |                             |                            | 0                     | 400                   |
| Fundraising events                |                               | 2,585                       |                            | 2,585                 | 2,830                 |
| Membership fees                   |                               | 850                         |                            | 850                   | 740                   |
| Grants                            |                               | 1,200                       |                            | 1,200                 | 4,470                 |
|                                   | -----                         | -----                       | -----                      | -----                 | -----                 |
|                                   | 0                             | 5,565                       | 0                          | 5,565                 | 9,872                 |
|                                   | -----                         | -----                       | -----                      | -----                 | -----                 |

**3. OTHER TRADING ACTIVITIES**

|                | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2023</b> | <b>Total<br/>2022</b> |
|----------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                | £                             | £                           | £                          | £                     | £                     |
| Trading income |                               | 0                           |                            | 0                     | 0                     |
|                | -----                         | -----                       | -----                      | -----                 | -----                 |
|                | 0                             | 0                           | 0                          | 0                     | 0                     |
|                | -----                         | -----                       | -----                      | -----                 | -----                 |

|                             |                               |                             |                            |                       |                       |
|-----------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| <b>4. INVESTMENT INCOME</b> |                               |                             |                            |                       |                       |
|                             | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2023</b> | <b>Total<br/>2022</b> |
|                             | £                             | £                           | £                          | £                     | £                     |
| Deposit interest            |                               | 774                         |                            | 774                   | 70                    |
| General Investment Fund     |                               |                             |                            | 0                     | 0                     |
| Rents investment properties |                               | 4,150                       |                            | 4,150                 | 7,400                 |
|                             | -----                         | -----                       | -----                      | -----                 | -----                 |
|                             | 0                             | 4,924                       | 0                          | 4,924                 | 7,470                 |
|                             | -----                         | -----                       | -----                      | -----                 | -----                 |
| <b>5. OTHER INCOME</b>      |                               |                             |                            |                       |                       |
|                             | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2023</b> | <b>Total<br/>2022</b> |
|                             | £                             | £                           | £                          | £                     | £                     |
| Insurance claims            |                               | 1,821                       |                            |                       |                       |
| Other income                | 223                           | 90,283                      |                            | 90,506                | 361                   |
|                             | -----                         | -----                       | -----                      | -----                 | -----                 |
|                             | 223                           | 92,104                      | 0                          | 90,506                | 361                   |
|                             | -----                         | -----                       | -----                      | -----                 | -----                 |
| <b>6. RAISING FUNDS</b>     |                               |                             |                            |                       |                       |
|                             | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2023</b> | <b>Total<br/>2022</b> |
|                             | £                             | £                           | £                          | £                     | £                     |
| FWO envelopes               | 0                             | 0                           | 0                          | 0                     | 0                     |
| Fundraising events          | 0                             | 0                           | 0                          | 0                     | 0                     |
|                             | -----                         | -----                       | -----                      | -----                 | -----                 |
|                             | 0                             | 0                           | 0                          | 0                     | 0                     |
|                             | -----                         | -----                       | -----                      | -----                 | -----                 |

| <b>7. CHARITABLE ACTIVITIES</b>     |                               |                             |                            |                       |                       |
|-------------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                     | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2023</b> | <b>Total<br/>2022</b> |
|                                     | £                             | £                           | £                          | £                     | £                     |
| General Assembly Assessments        | 29,443                        |                             |                            | 29,443                | 27,171                |
| Ministry and support staff costs    | 36,642                        |                             |                            | 36,642                | 34,886                |
| Congregational running expenses     | 19,136                        | 25,129                      |                            | 44,264                | 56,594                |
| Donations to Missions and charities | 16,114                        | 6,242                       |                            | 22,356                | 28,348                |
| Governance costs                    | 1,080                         |                             |                            | 1,080                 | 1,080                 |
|                                     | -----                         | -----                       | -----                      | -----                 | -----                 |
|                                     | 102,414                       | 31,371                      | 0                          | 133,785               | 148,078               |
|                                     | -----                         | -----                       | -----                      | -----                 | -----                 |

| <b>8. OTHER EXPENDITURE</b>    |                               |                             |                            |                       |                       |
|--------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2023</b> | <b>Total<br/>2022</b> |
|                                | £                             | £                           | £                          | £                     | £                     |
| Investment properties expenses |                               |                             |                            | 0                     | 0                     |
|                                | -----                         | -----                       | -----                      | -----                 | -----                 |
|                                | 0                             | 0                           | 0                          | 0                     | 0                     |
|                                | -----                         | -----                       | -----                      | -----                 | -----                 |

#### **9. FIXED ASSETS**

The congregation owns the following fixed assets:-

|                                  | <b>Insurance<br/>Valuation<br/>2023</b> | <b>Insurance<br/>Valuation<br/>2022</b> |
|----------------------------------|-----------------------------------------|-----------------------------------------|
| Building of Manse                | 415,849                                 | 415,849                                 |
| Church Building, Land & Contents | 2,856,219                               | 2,856,219                               |
| Building & Contents of store     | 143,278                                 | 143,278                                 |
| Church Hall Buildings & Contents | 1,362,812                               | 1,362,812                               |

**10. INVESTMENTS**

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

|                   | 2023<br>£    | 2021<br>£    |
|-------------------|--------------|--------------|
| Other investments | 2,500        | 2,500        |
|                   | <u>2,500</u> | <u>2,500</u> |

**11. FUND BALANCES**

| Fund                      | Balance at<br>start<br>£ | Receipts<br>£  | Payment<br>£    | Surplus /<br>(Deficit)<br>£ | Transfer<br>£ | Balance<br>at end<br>£ |
|---------------------------|--------------------------|----------------|-----------------|-----------------------------|---------------|------------------------|
| <b>Unrestricted Funds</b> |                          |                |                 |                             |               |                        |
| General Fund              | 62,043                   | 100,946        | -102,414        | 60,575                      | 142           | 60,717                 |
|                           | <u>62,043</u>            | <u>100,946</u> | <u>-102,414</u> | <u>60,575</u>               | <u>142</u>    | <u>60,717</u>          |
| <b>Restricted Funds</b>   |                          |                |                 |                             |               |                        |
| Auction Account           | 24,290                   | 106,698        | -4,179          | 126,809                     | -20,000       | 106,809                |
| Building Fund (No 2 Acc)  | 55,948                   | 18,964         | -16,996         | 57,917                      |               | 57,917                 |
| General Missions Fund     | 642                      | 2,881          | -3,300          | 223                         | 658           | 881                    |
| Sunday School             | 634                      | 250            | -1,145          | -260                        | 1,000         | 740                    |
| Sunday School deposit     | 4,671                    | 735            | 0               | 5,406                       | -1,000        | 4,406                  |
| Boys Brigade              | 5,095                    | 3,213          | -2,351          | 5,957                       | -500          | 5,457                  |
| PWA                       | 1,883                    | 1,889          | -2,737          | 1,035                       |               | 1,035                  |
| Bowling Club              | 2,141                    | 975            | -663            | 2,453                       | -300          | 2,153                  |
| Bowling Club savings      | 647                      | 0              | 0               | 647                         |               | 647                    |
| Youth Club                | 4,199                    | 48             | 0               | 4,247                       |               | 4,247                  |
| Fusion Account            | 585                      | 0              | 0               | 585                         |               | 585                    |
| Short term deposit        | 50,000                   | 0              | 0               | 50,000                      | 20,000        | 70,000                 |
|                           | <u>150,737</u>           | <u>135,653</u> | <u>-31,371</u>  | <u>255,020</u>              | <u>-142</u>   | <u>254,878</u>         |
| <b>Endowment Funds</b>    |                          |                |                 |                             |               |                        |
|                           | <u></u>                  | <u></u>        | <u></u>         | <u></u>                     | <u></u>       | <u></u>                |
| <b>Total</b>              | <u>212,780</u>           | <u>236,599</u> | <u>-133,785</u> | <u>315,594</u>              | <u>0</u>      | <u>315,594</u>         |

**Maghera Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105623

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# Annual report

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

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

**Registered Charity in Northern Ireland (NIC0019747)**

The past year continued the congregation's mission in worshipping God, serving Christ proclaiming the Gospel and growing in faith. It is a testament to the ethos of the members that they continued to support, both personally and financially, the ongoing witness of the congregation.

Sunday morning services continued to be held at 11:30am with broadcasting provision for those who cannot be physically present.

Ongoing pastoral care was exercised through the Kirk Session and Minister. Youth work continued through the Boy's Brigade, Sunday School and Bible Class, and the Youth Fellowship was able to be reestablished.

Midweek Bible study and prayer continued on Wednesday evenings. The Presbytery of Tyrone held a consultation with the congregation and provided a number of areas to reflect on and report back.

An away day for the elders was held in September with Rev Colin Millar talking on how the congregation can better become a praying people.

Harvest was again very successful with the young people from the congregation reporting back on their mission trip to Uganda.

The year concluded with Christmas celebrations once again.

## FINANCIAL REVIEW

Total receipts in respect of Restricted and Unrestricted Funds increased by £76k to £236k in 2023. This is mainly due to receipts from the sale of land (tennis courts) offset by reduced income associated with donations, legacies and grants.

The congregation's main source of income is members contributions through Weekly Freewill Offering. There were 165 contributors during the year (163 in 2022) donating a total of £71k (£66k in 2022).

Total expenditure in 2022 decreased by £15k in comparison to 2021, however 2021 was higher due to Church improvements (new sound system/re-painting works/repairs) and increased donations to Missions/Charities (mainly Ukrainian Moderator's Appeal).

The Net movement in funds across the Church and it's affiliated organisations was an increase of £103k therefore total funding carried forward into next financial year is £315k, along with investments to the value of £2.5k.

**Maghera Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105623

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# Annual return

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

Report on the accounts of the Trust for the year ended 31 December 2023.

**Respective responsibilities of charity trustees and examiner**

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

It is my responsibility to:

examine the accounts under section 65 of the Charities Act

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

state whether particular matters have come to my attention.

**Basis of examiner's statement**

I have examined your charity accounts as required under section 65 of the Charities Act and

my examination was carried out in accordance with the general Directions given by the Charity

Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination

included a review of the accounting records kept by the charity and a comparison of 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 EXAMINERS REPORT TO THE TRUSTEES OF MAGHERA  
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)

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.

Ronald Ritchie FCCA  
Accountant

Handwritten signature of Ronald Ritchie followed by the acronym FCCA.

J A S Campbell & Co  
8 Main Street  
Maghera  
BT46 5AB

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# Accounts

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**MAGHERA 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     |
|------------------------------------|------|--------------------|------------------|-----------------|----------------|----------------|
| <b>Receipts</b>                    |      | £                  | £                | £               | £              | £              |
| Donations and legacies             | 1    | 103,212            | 38,626           | 0               | 141,839        | 119,444        |
| Charitable activities              | 2    | 400                | 9,472            | 0               | 9,872          | 4,655          |
| Other trading activities           | 3    | 0                  | 0                | 0               | 0              | 0              |
| Investment income                  | 4    | 0                  | 7,470            | 0               | 7,470          | 3,973          |
| Other                              | 5    | 361                | 0                | 0               | 361            | 142            |
| <b>Total Receipts</b>              |      | <b>103,973</b>     | <b>55,569</b>    | <b>0</b>        | <b>159,542</b> | <b>128,214</b> |
| <b>Payments</b>                    |      |                    |                  |                 |                |                |
| Raising funds                      | 6    | 0                  | 0                | 0               | 0              | 0              |
| Charitable activities              | 7    | 105,313            | 42,765           | 0               | 148,078        | 98,471         |
| Investment costs                   | 8    | 0                  | 0                | 0               | 0              | 0              |
| <b>Total Payments</b>              |      | <b>105,313</b>     | <b>42,765</b>    | <b>0</b>        | <b>148,078</b> | <b>98,471</b>  |
| Purchase of investments            |      | 0                  | 0                |                 | 0              | 0              |
| Purchase of fixed assets           |      | 0                  | 0                |                 | 0              | 0              |
| Loan Repayments                    |      | 0                  | 0                |                 | 0              | 0              |
| <b>Total Payments / (payments)</b> |      | <b>-1,340</b>      | <b>12,804</b>    | <b>0</b>        | <b>11,464</b>  | <b>29,743</b>  |
| Transfers between funds            |      | -50,510            | 50,510           |                 | 0              | 0              |
| Net movement in funds              |      | -51,850            | 63,314           | 0               | 11,464         | 29,743         |
| Funds brought forward              |      | 113,893            | 87,424           | 0               | 201,316        | 171,574        |
| Funds carried forward              | 11   | 62,043             | 150,738          | 0               | 212,780        | 201,316        |

# MAGHERA 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 & Cash Balances |         | Bank Deposit Accounts | Bank Current Accounts | Cash in Hand | Other Assets | Fixed Assets – Note 9 | - Building of Manse | - Church Building & Contents | - Building & Contents of store | - Church Hall Buildings & Contents | Investments – Note 10 | Liabilities | Loans | Other |
|--------------------|------------------|-----------------|------------------|------------------|--------------------------------|---|----------------------|---------|-----------------------|-----------------------|--------------|--------------|-----------------------|---------------------|------------------------------|--------------------------------|------------------------------------|-----------------------|-------------|-------|-------|
|                    |                  |                 |                  |                  | €                              | € | €                    | €       |                       |                       |              |              |                       |                     |                              |                                |                                    |                       |             |       |       |
| 113,893            | 87,424           | 0               | 201,316          | 171,574          | Bank and Cash at start of year |   | 62,043               | 150,738 | 0                     | 212,770               | 212,780      | 212,780      | 415,849               | 2,856,219           | 143,278                      | 1,362,812                      | 2,500                              | 4,780,658             | 0           | 0     | 0     |
| -51,850            | 63,314           | 0               | 11,464           | 29,743           | Net movement in Funds          |   |                      |         |                       |                       |              |              |                       |                     |                              |                                |                                    |                       |             |       |       |
| 62,043             | 150,738          | 0               | 212,780          | 201,316          | Bank and Cash at end of year   |   |                      |         |                       | 201,307               | 10           | 201,317      | 397,457               | 2,288,603           | 110,815                      | 928,035                        | 2,500                              | 3,727,410             | 0           | 0     | 0     |

Approved by the Kirk Session at a meeting on [enter date] and signed on its behalf by

[Name]

[Date]

*Geoff Stewart*  
4/6/23

| MAGHERA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND |                                   |                    |                  |                 |         |
|------------------------------------------------------------|-----------------------------------|--------------------|------------------|-----------------|---------|
| NOTES TO THE ACCOUNTS                                      |                                   |                    |                  |                 |         |
| 31 December 2022                                           |                                   |                    |                  |                 |         |
| 1.                                                         | DONATIONS AND LEGACIES            | Unrestricted Funds | Restricted Funds | Endowment Funds | Total   |
|                                                            | Recorded giving:                  |                    |                  |                 |         |
|                                                            | Loose collections                 | 86,241             | 10,496           | 96,737          | 80,741  |
|                                                            | Donations and gifts               | 645                | 5,639            | 6,284           | 23,711  |
|                                                            | Gift Aid                          | 16,326             | 1,786            | 18,112          | 14,992  |
|                                                            | Legacies and bequest              | 103,212            | 38,626           | 0               | 141,839 |
|                                                            |                                   | -----              | -----            | -----           | -----   |
|                                                            |                                   | 103,212            | 38,626           | 0               | 141,839 |
|                                                            |                                   | -----              | -----            | -----           | -----   |
|                                                            |                                   | 119,444            |                  |                 | 119,444 |
| 2.                                                         | CHARITABLE ACTIVITIES             | Unrestricted Funds | Restricted Funds | Endowment Funds | Total   |
|                                                            | Income from charitable activities |                    | 1,432            |                 | 1,432   |
|                                                            | Fees from weddings and funerals   | 400                |                  | 400             | 400     |
|                                                            | Fundraising events                |                    | 2,830            | 2,830           | 1,500   |
|                                                            | Membership fees                   |                    | 740              | 740             | 0       |
|                                                            | Grants                            |                    | 4,470            |                 | 4,470   |
|                                                            |                                   | -----              | -----            | -----           | -----   |
|                                                            |                                   | 400                | 9,472            | 0               | 9,872   |
|                                                            |                                   | -----              | -----            | -----           | -----   |
|                                                            |                                   | 400                | 9,472            | 0               | 4,655   |
| 3.                                                         | OTHER TRADING ACTIVITIES          | Unrestricted Funds | Restricted Funds | Endowment Funds | Total   |
|                                                            | Trading income                    |                    | 0                |                 | 0       |
|                                                            |                                   | -----              | -----            | -----           | -----   |
|                                                            |                                   | 0                  | 0                | 0               | 0       |

| 4. INVESTMENT INCOME    |   | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|-------------------------|---|--------------------|------------------|-----------------|------------|------------|
| Deposit interest        | £ | 70                 | 70               | £               | 70         | £          |
|                         |   |                    |                  |                 | 14         | 9          |
| General Investment Fund |   |                    |                  |                 | 0          | 14         |
| Rents investment        |   |                    | 7,400            |                 | 7,400      | 3,950      |
| properties              |   |                    |                  |                 |            |            |
| 0                       |   |                    | 7,470            | 0               | 7,470      | 3,973      |
| 5. OTHER INCOME         |   | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
| Insurance claims        | £ |                    | £                | £               | £          | £          |
|                         |   | 361                |                  |                 | 361        | 142        |
| Other income            |   |                    |                  |                 |            |            |
| 361                     |   |                    | 0                | 0               | 361        | 142        |
| 6. RAISING FUNDS        |   | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
| FWO envelopes           | £ |                    | £                | £               | £          | £          |
|                         |   | 0                  | 0                | 0               | 0          | 0          |
| Fundraising events      |   |                    |                  |                 |            |            |
| 0                       |   |                    | 0                | 0               | 0          | 0          |
| 0                       |   |                    |                  |                 |            |            |
| 0                       |   |                    |                  |                 |            |            |

[illegible]

| 10. INVESTMENTS          |                   | The congregation has the following investments. Amounts are shown at market valuation. |          |                     |          |                |   |
|--------------------------|-------------------|----------------------------------------------------------------------------------------|----------|---------------------|----------|----------------|---|
|                          |                   | 2022                                                                                   | 2021     |                     |          |                |   |
| General Investment Fund  | Property          | 0                                                                                      | 0        |                     |          |                |   |
|                          | Other investments | 2,500                                                                                  | 2,500    |                     |          |                |   |
|                          |                   |                                                                                        |          |                     |          |                |   |
| 11. FUND BALANCES        |                   |                                                                                        |          |                     |          |                |   |
| Fund                     | Balance at start  | Receipts                                                                               | Payment  | Surplus / (Deficit) | Transfer | Balance at end | £ |
| Unrestricted Funds       |                   |                                                                                        |          |                     |          |                |   |
| General Fund             | 113,893           | 103,973                                                                                | -105,313 | 112,553             | -50,510  | 62,043         |   |
| Restricted Funds         |                   |                                                                                        |          |                     |          |                |   |
| Auction Account          | 11,236            | 21,238                                                                                 | 1,816    | 34,290              | -10,000  | 24,290         |   |
| Building Fund (No 2 Acc) | 59,303            | 21,404                                                                                 | -34,759  | 45,948              | 10,000   | 55,948         |   |
| General Missions Fund    | 85                | 2,647                                                                                  | -2,800   | -68                 | 710      | 642            |   |
| Sunday School            | 1,161             | 660                                                                                    | -1,187   | 634                 | 0        | 634            |   |
| Sunday School deposit    | 4,531             | 140                                                                                    | 0        | 4,671               | 0        | 4,671          |   |
| Boys Brigade             | 2,367             | 6,293                                                                                  | -3,565   | 5,095               | 0        | 5,095          |   |
| PWA                      | 1,007             | 2,494                                                                                  | -1,617   | 1,883               | 0        | 1,883          |   |
| Bowling Club             | 2,307             | 687                                                                                    | -653     | 2,341               | -200     | 2,141          |   |
| Bowling Club savings     | 647               | 0                                                                                      | 0        | 647                 | 0        | 647            |   |
| Youth Club               | 4,193             | 6                                                                                      | 0        | 4,199               | 0        | 4,199          |   |
| Fusion Account           | 585               | 0                                                                                      | 0        | 585                 | 0        | 585            |   |
| Short term deposit       | 0                 | 0                                                                                      | 0        | 0                   | 50,000   | 50,000         |   |
| Endowment Funds          |                   |                                                                                        |          |                     |          |                |   |
|                          | 87,423            | 55,569                                                                                 | -42,765  | 100,227             | 50,510   | 150,737        |   |
| Total                    | 201,317           | 159,542                                                                                | -148,078 | 212,780             | 0        | 212,780        |   |

**Maghera Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105623

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# Annual report

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MAGHERA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC0019747)

MAGHERA 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

Maghera congregation of the Presbyterian Church in Ireland  
7 Meeting House Avenue  
Larganagher  
Maghera  
BT46 5BA

Registered Charity in Northern Ireland (NIC0019747)

CHARITY TRUSTEES

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

|                           |                            |
|---------------------------|----------------------------|
| Nancy Anderson (23.5.16)  | Ronald McKee (23.5.16)     |
| George Burns (23.5.16)    | Samuel McQuillan (23.5.16) |
| William Coey (23.5.16)    | Thomas Linton (23.5.16)    |
| Kenneth Shiels (23.5.16)  | John Sloss (23.5.16)       |
| Gareth Stewart (23.5.16)  | Alistair Chambers (1.1.18) |
| Patricia Michael (1.1.18) |                            |

PRINCIPAL OFFICE BEARERS

|                  |                       |
|------------------|-----------------------|
| Minister         | Rev Dr Gareth Stewart |
| Clerk of Session | Mr Alistair Chambers  |
| Treasurer        | Mr Jonathan Armour    |

INDEPENDENT EXAMINER

J.A.S. Campbell and Company Accountants, 8 Main Street, Maghera, BT46 5AD.

BANKERS

Ulster Bank Maghera  
13 Main Street  
Maghera

BT46 5AA

SOLICITORS

Burnside and Logue, 43 Main Street, Maghera BT46 5AA

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

Stated meetings of the Kirk session are held on the second Thursday in January and the first Thursday in March, May, September and November - and as required. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain one third 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. Maghera 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, administrative and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired

ministers and a representative elder appointed by the Kirk Session of each congregation.

## DESCRIPTION AND PURPOSE

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

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

The congregations mission purposes is by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. 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; and 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; and  
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 Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

Sunday School;  
Youth Club;  
Bowling Club;  
Boy's Brigade;  
Presbyterian Women's Association; and  
Youth Fellowship (Fusion).  
ACHIEVEMENTS AND PERFORMANCE

## Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and on special occasions at 6:30pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we conducted 3 marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 261 communicant members and 235 families connected with the congregation. The average week attendance at morning worship is 163.

## 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

The ongoing mission and outreach of the Congregation takes places throughout the various organisations of the Congregation outlined below.

The Committee has discussed at length how to interest and involve our Church family more in Missionary outreach, whether at home, abroad, or supporting persecuted Christians.

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

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

## Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

## General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

## Organisations

|            |                                                                                                                                                                                   |                                                             |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| Sunday:    | Prayer Time<br>Sunday School and Bible Class<br>Morning Worship<br>(10:30am July and August)<br>Evening Worship<br>(First of the Month)<br>FUSION<br>(Second and Fourth of Month) | 10:00am<br>10:15am<br>11:30am<br>6:30pm<br>6:30pm<br>6:30pm |
| Monday:    | Boy's Brigade<br>(Anchor Boys, Junior and Senior Section)<br>Presbyterian Women - LIFT<br>(Second of Month)                                                                       | 6:30pm<br>8:00pm<br>7:45pm                                  |
| Tuesday:   | Bowling Club                                                                                                                                                                      | 7:45pm                                                      |
| Wednesday: | Midweek                                                                                                                                                                           | 8:00pm                                                      |
| Friday:    | Youth Club<br>(Juniors P1-P7)<br>(Seniors)                                                                                                                                        | 7:00pm<br>8:30pm                                            |
| Saturday:  | Bowling Club                                                                                                                                                                      | 7:45pm                                                      |

## Volunteers

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

## PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's

subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

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

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

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

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

## FINANCIAL REVIEW

Total receipts in respect of Restricted and Unrestricted Funds increased by £31,328 to £159,542 in 2022.

The congregation's main source of income is members contributions through Weekly Freewill Offering. There were 163 contributors during the year (165 in 2021) donating a total of £65,857 (£71,073 in 2021). Charitable collections increased by £10,693 mainly due to the Ukrainian Moderator's Appeal. Receipts in respect of Restricted Funds increased by £20,977 in comparison to 2021 mainly due to a significant bequest.

Total expenditure in 2022 increased by £49,607 in comparison to 2021, mainly due to Church improvements (new sound system/re-painting works/repairs) and increased donations to Missions/Charities (mainly Ukrainian Moderator's Appeal)

The Net movement in funds across the Church and it's affiliated organisations was an increase of £11,464 therefore total funding carried forward into next financial year is £212,780, along with investments to the value of £2,500.

## STATEMENT OF TRUSTEE RESPONSIBILITIES

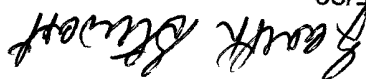
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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 18.2.18 and signed on its behalf by

[Name] Rev Dr Gareth Stewart



[Date] 4/5/23

[Name] Alastair Chambers

[Date] 4/5/23

**Maghera Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105623

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# Annual return

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

Report on the accounts of the Trust for the year ended 31 December 2022, which  
are set out on pages 12 to 23.

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

It is my responsibility to:

examine the accounts under section 65 of the Charities Act

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

state whether particular matters have come to my attention.

Basis of examiner's statement  
I have examined your charity accounts as required under section 65 of the Charities  
Act and

my examination was carried out in accordance with the general Directions given by  
the Charity  
Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The  
examination

included a review of the accounting records kept by the charity and a comparison of  
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

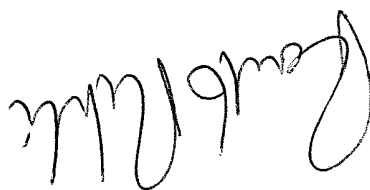
3 That the accounts do not comply with the accounting requirements of the Charities  
Act.

4 That there is further information needed for a proper understanding of the accounts  
to be  
reached.

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MAGHERA  
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)

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.



Ronald Ritchie FCCA  
Accountant

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