

Drumlegagh Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105645

Details

Status	Received
Registered	2016-08-10
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	18 Brocklis Road Newtownstewart Omagh Co Tyrone BT78 4Is BT78 4LS
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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	£118,350	£91,586	£0	2

Trustees

Name	Role	Appointed
Mr Charles Irwin		
Mr John Farren		
Mr John Magee		
Mr John Mccay		
Mr Joseph Ian Beattie		
Mr Kenneth Mckeown		
Mr Maurice Surphlis		
Mr Maurice Adams		
Mr Robert John Magee		
Mr Warren Curran		
Mrs Flora Magee		
Mrs Janette Beattie		
Mrs Sharon Beckett		
Rev Jonathan Cowan		

Drumlegagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105645

Accounts

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

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland NIC 105645

DRUMLEGAGH 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 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Drumlegagh Congregation of the Presbyterian Church in Ireland
Drumlegagh Church Road
Newtownstewart
Co. Tyrone
BT78 4HF
Registered Charity in Northern Ireland (NIC 105645)

CHARITY TRUSTEES

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

Rev J. Cowan
J. Magee
M. Adams
I. Beattie
J. Beattie
S. Beckett
J. Farren
C. Irwin
B. Magee
J. McCay
M. Surphlis

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Jonathan Cowan
Mr John Magee
Mrs Ann McCaskie

INDEPENDENT EXAMINER

Arnold Jackson
McAleer Jackson Ltd
Church House
24 Dublin Road
Omagh
Co Tyrone
BT78 1HE

BANKERS

Ulster Bank
Strabane (A) Branch
29 Abercorn Square
Strabane
Co Tyrone
BT82 8AL

SOLICITORS

McConnell & Fyffe
21 Church St
Omagh
Co Tyrone
BT78 1DG

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Drumlegagh congregation of the Presbyterian Church has been assigned to the Omagh 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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

Drumlegagh 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.

ACTIVITIES AND OBJECTIVES

The congregation exists to worship God and to draw people into a saving faith in the Lord Jesus Christ.

The congregation meets for Worship every Sunday and for other activities during the week. These include Sunday School, PW, Choir, Youth Group, Men's nights, and Bible study group.

The Sacraments of the Lords Supper was celebrated three times in 2024.

Pastoral care is provided to everyone in the congregation and in the local community. The Minister, Pastoral worker and the elders all contribute to providing pastoral care within the congregation.

At a local level the congregation has a wide-ranging mission and ministry to the local community. Our worship services are recorded for YouTube each week.

We contribute to the following Christian charities; World Development, MERF, Sonshine Mission Portugal, Tear Fund, UCB Bible Societies, Scripture Union, Presbyterian Children's Society and other good causes as the need arises.

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Drumlegagh Presbyterian Church. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities.

The church committee are responsible for the church property and this includes the church building, church hall, and the graveyard. The committee also oversee the day to day finances of the church. The Kirk Session as trustees are responsible for all the financial matters.

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

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

for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Total donations received from the congregation during the year as FWO was £44,657 compared to £43,691 in the previous year. Other amounts were received for specific charitable collections, from investment income, gift aid and to off-set specific expenses, totaling £23,080. Total expenditure of £58,282 was spent during the year in achieving the church's charitable objectives. PW income was £1,128 and expenses were £1,586.

In addition to the above, funds were received from the congregation of £17,672 for the annual harvest appeal and £19,817 to the building fund. Other donations, gift aid and fund-raising for the building fund totaled £11,996. Expenses totaled £31,718.

In summary, total income for the year amounted to £118,350 and total expenses amounted to £91,586.

The church was able to repay the remaining balance on the loans to build the hall during this year and has no outstanding debt at the year end.

RESERVES POLICY

The reserves of the charity are set by the Church Committee which includes the Trustees. The reserves will be held primarily as cash. The level of reserves will be reviewed annually as part of the management process.

The Trustees aim to maintain sufficient free reserves in unrestricted funds to bridge any funding gaps experienced by the Church and to mitigate the risks and costs of unplanned closure of the organisation.

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

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) 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 15 April 2025 and signed on its behalf by

REV J COWAN

Rev Jonathan Cowan

19 May 2025

MR J MAGEE

Mr John Magee

19 May 2025

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

I report on the accounts of the Drumlegagh Presbyterian Church for the year ended 31 December 2024, which are set out on the following pages.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

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

ARNOLD JACKSON

Arnold Jackson FCA
For McAleer Jackson Ltd
Church House
24 Dublin Road
OMAGH
Co Tyrone
BT78 1HE

Date: 19 May 2025

DRUMLEGAGH 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	52,103	46,039	-	98,142	61,206
Charitable activities	3	346	16,588	-	16,934	65,363
Other trading activities	4	350	-	-	350	-
Investment income	5	2,225	420	-	2,645	795
Other	6	279	-	-	279	1,003
		55,303	63,047	-	118,350	128,367
Sale of Investments						
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
TOTAL RECEIPTS		55,303	63,047	-	118,350	128,367
PAYMENTS						
Raising funds	7	406	-	-	406	406
Charitable activities	8	44,862	16,318	-	61,180	66,111
Investment costs		-	-	-	-	-
Other expenditure	9	-	-	-	-	-
		45,268	16,318	-	61,586	66,517
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan/OD repayments		-	30,000	-	30,000	45,000
TOTAL PAYMENTS		45,268	46,318	-	91,586	111,517
Net receipts/payments		10,035	16,729	-	26,764	16,850
Transfers between funds	-	19,509	19,509	-	-	-
Net movement in funds	-	9,474	36,238	-	26,764	16,850
Funds brought forward		89,462	-	13,634	-	75,828
Funds carried forward	12	79,988	22,604	-	102,592	75,828

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
FUNDS RECONCILIATION						
Bank and cash at start of year		89,462	-	13,634	75,828	58,978
Net movement in funds	-	9,474		36,238	26,764	16,850
					-	
Bank and cash at end of year		79,988		22,604	-	102,592
						75,828
BANK AND CASH BALANCES						
Bank deposit accounts						
Bank current accounts					102,592	102,582
Cash in hand						
					102,592	102,582
OTHER ASSETS						
Fixed assets	10				-	-
~ Church, premises						
~ Fixtures, fittings, equipment						
~ Vehicles						
Investments	11				120,407	114,385
Gift aid receivable on donations (not included above)					13,485	14,403
					133,892	128,788
LIABILITIES						
Loans					-	56,754
Other						
					-	56,754

Approved by the Kirk Session at a meeting on 15 April 2025 and signed on its behalf by

REV J COWAN

MR J MAGEE

Rev Jonathan Cowan

Mr John Magee

Date: 19 May 2025

Date: 19 May 2025

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31 DECEMBER 2024**

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the 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:					
Loose collections	725			725	1,089
Donations and gifts	44,657	37,489		82,146	43,691
Gift Aid	6,721	8,550		15,271	15,114
Legacies and bequests				-	1,312
				-	
	52,103	46,039	-	98,142	61,206

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Income from charitable activities		11,184		11,184	8,116
Fees from weddings and funerals		710		710	1,495
Fundraising events	226	3,604		3,830	47,947
Membership fees		-		-	-
Other donations	120	1,090		1,210	7,805
Grants		-		-	-
	346	16,588	-	16,934	65,363

4 OTHER TRADING ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Letting of premises	350			350	-
Trading income				-	-
	350	-	-	350	-

5 INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Deposit interest		1		1	-
General Investment Fund	2,225	419		2,644	795
Rents investment properties				-	-
Other investment income	-	-		-	-
	2,225	420	-	2,645	795

6 OTHER INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Insurance claims				-	-
Other income	279	-		279	1,003
	279	-	-	279	1,003

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7 RAISING FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
FWO Envelopes	406			406	406
Fundraising events				-	-
	406	-	-	406	406

8 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
General Assembly Assessments	6,470			6,470	6,083
Presbytery fees	326			326	336
Ministry & support staff costs	17,865	419		18,284	17,189
Congregational running expenses	18,241	1,276		19,517	26,926
Donations to Missions and Charities	1,460	12,985		14,445	10,651
Governance costs	500			500	480
Loan interest		1,638		1,638	4,446
	44,862	16,318	-	61,180	66,111

9 OTHER EXPENDITURE

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Investment property expenses				-	-
	-	-	-	-	-

10 FIXED ASSETS

The congregation owns the Church premises situated at 30 Drumlegagh Church Road, incorporating the church and the car park, and 2 Archill Road, being the church hall, along with the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,655,673

11 INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund	120,407	114,385
	120,407	114,385

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31 DECEMBER 2024**

12 TRANSACTIONS WITH TRUSTEES

Transactions with Trustees are as follows:- I Beattie was paid £65 for pulpit supply. Rev J Cowan was paid £437.47 for ministerial expenses and manse repairs. He also received £418.82 being income from bequest investments.

13 FUND BALANCES

FUND	BALANCE AT START	RECEIPTS £	PAYMENTS £	TRANSFERS £	GAIN/ LOSS £	BALANCE AT END £
Unrestricted Funds						
General account	89,462	55,303	45,268	-	19,509	79,988
Presbyterian Mutual						
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	89,462	55,303	45,268	-	19,509	79,988
<hr/>						
Restricted Funds						
Building/property	-	15,251	61,919	44,732	19,509	21,445
PW		1,617	1,128	1,586		1,159
General investment fund		114,385			6,022	120,407
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	100,751	63,047	46,318	19,509	6,022	143,011
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Drumlegagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105645

Accounts

DRUMLEGAGH 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	52,653	8,553	-	61,206	57,918
Charitable activities	3	-	65,363	-	65,363	51,728
Other trading activities	4	-	-	-	-	-
Investment income	5	795	-	-	795	819
Other	6	820	183	-	1,003	378
		54,268	74,099	-	128,367	110,843
Sale of Investments						
Sale of fixed assets						
Loans received					-	-
TOTAL RECEIPTS		54,268	74,099	-	128,367	110,843
PAYMENTS						
Raising funds	7	406	-	-	406	406
Charitable activities	8	43,937	22,174	-	66,111	52,426
Investment costs					-	-
Other expenditure	9	-	-	-	-	-
		44,343	22,174	-	66,517	52,832
Purchase of Investments						
Purchase of fixed assets					-	44,718
Loan/OD repayments			45,000		45,000	
					-	-
TOTAL PAYMENTS		44,343	67,174	-	111,517	97,550
Net receipts/payments		9,925	6,925	-	16,850	13,293
Transfers between funds						
Net movement in funds		9,925	6,925	-	16,850	13,293
Funds brought forward		79,537	-	20,559	58,978	45,685
Funds carried forward	12	89,462	-	13,634	75,828	58,978

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
FUNDS RECONCILIATION						
Bank and cash at start of year		79,537	-	20,559	58,978	45,685
Net movement in funds		9,925		6,925	16,850	13,293
Bank and cash at end of year		89,462	-	13,634	75,828	58,978
BANK AND CASH BALANCES						
Bank deposit accounts						
Bank current accounts					102,582	121,811
Cash in hand						
					102,582	121,811
OTHER ASSETS						
Fixed assets	10				-	-
~ Church, premises						
~ Fixtures, fittings, equipment						
~ Vehicles						
Investments	11				114,385	104,305
Gift aid receivable on donations (not included above)					14,403	13,701
					128,788	118,006
LIABILITIES						
Loans					56,754	137,834
Other						
					56,754	137,834

Approved by the Kirk Session at a meeting on 14 May 2024 and signed on its behalf by

REV JONATHAN COWAN

MR MAURICE SURPLIS

Rev Jonathan Cowan

Mr Maurice Surplis

Date: 7 October 2024

Date: 7 October 2024

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the 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:					
Loose collections	1,089			1,089	979
Donations and gifts	43,691			43,691	39,813
Gift Aid	6,944	8,170		15,114	15,768
Legacies and bequests	929	383		1,312	1,358
	52,653	8,553	-	61,206	57,918

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
Income from charitable activities		8,116		8,116	8,338
Fees from weddings and funerals		1,495		1,495	2,780
Fundraising events		47,947		47,947	40,610
Membership fees		-		-	-
Other donations		7,805		7,805	-
Grants		-		-	-
	-	65,363	-	65,363	51,728

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				-	-
General Investment Fund	795			795	819
Rents investment properties				-	-
Other investment income	-	-		-	-
	795	-	-	795	819

6 OTHER INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
Insurance claims				-	-
Other income	820	183		1,003	378
	820	183	-	1,003	378

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 RAISING FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
FWO Envelopes	406			406	406
Fundraising events				-	-
	406	-	-	406	406

8 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
General Assembly Assessments	6,083			6,083	5,743
Presbytery fees	336			336	309
Ministry & support staff costs	16,806	383		17,189	16,900
Congregational running expenses	19,732	7,194		26,926	14,760
Donations to Missions and Charities	500	10,151		10,651	10,922
Governance costs	480			480	-
Loan interest		4,446		4,446	3,792
	43,937	22,174	-	66,111	52,426

9 OTHER EXPENDITURE

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
Investment property expenses				-	-
				-	-
				-	-

10 FIXED ASSETS

The congregation owns the Church premises situated at 30 Drumlegagh Church Road, incorporating the church and the car park, and 2 Archill Road, being the church hall, along with the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,576,832.

11 INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	114,385	104,305
	114,385	104,305

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12 TRANSACTIONS WITH TRUSTEES

One Trustee is a director of a local business from which the church purchased goods during the year at normal market prices to the value of £2. Another Trustee was paid £30 for pulpit supply, while another is the church cleaner and received £1,640 for the service provided. The minister was paid £1,529 for ministerial expenses and manse repairs. He also received £383 being income from bequest investments.

13 GOVERNANCE COSTS

Governance costs of £480 were incurred during the year ended 31 December 2023 which relate to fees paid to the Independent Examiner of the Church accounts.

14 FUND BALANCES

FUND	Balance at start	Receipts	Payment	Op Bal Adjust	Gain/ (loss)	Balance at end
		£	£	£	£	£
Unrestricted Funds						
General account	79,537	54,268	44,343	-		89,462
Presbyterian Mutual	-					-
	79,537	54,268	44,343	-		89,462
Restricted Funds						
Building/property	- 20,559	69,908	64,600	-		- 15,251
PW	-	4,191	2,574			1,617
General investment fund	104,305				10,080	114,385
	83,746	74,099	67,174	-	10,080	100,751

Drumlegagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105645

Annual report

DRUMLEGAGH 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 NIC 105645

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

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Drumlegagh Congregation of the Presbyterian Church in Ireland
Drumlegagh Church Road,
Newtownstewart,
Co. Tyrone,
BT78 4HF
Registered Charity in Northern Ireland (NIC 105645)

CHARITY TRUSTEES

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

Rev J. Cowan
M. Surphlis
C. Irwin
J. Farren
J. McCay
S. Beckett
B. Magee
J. Magee
M. Adams
J. Beattie
I. Beattie

PRINCIPAL OFFICE BEARERS

Minister	Rev Jonathan Cowan
Clerk of Session	Maurice Surphlis
Treasurer	Ann McCaskie

INDEPENDENT EXAMINER

Arnold Jackson
McAlee Jackson Ltd
Church House
24 Dublin Road
Omagh
Co Tyrone
BT78 1HE

BANKERS

Ulster Bank
Strabane (A) Branch
29 Abercorn Square
Strabane
Co Tyrone
BT82 8AL

SOLICITORS

McConnell & Fyffe
21 Church St,
Omagh
Co Tyrone
BT78 1DG

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Drumlegagh congregation of the Presbyterian Church has been assigned to the Omagh 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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

Drumlegagh 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.

ACTIVITIES AND OBJECTIVES

The congregation exists to worship God and to draw people into a saving faith in the Lord Jesus Christ.

The congregation meets for Worship every Sunday and for other activities during the week. These include Sunday School, PW, Choir, Youth Group, Men's nights, and Bible study group.

The Sacraments of the Lords Supper was celebrated three times in 2023.

The services of public Worship were held in the new hall for several months to help with the social distancing etc.

Pastoral care is provided to everyone in the congregation and in the local community. The Minister, Pastoral worker and the elders all contribute to providing pastoral care within the congregation.

At a local level the congregation has a wide-ranging mission and ministry to the local community. Our worship services are recorded for YouTube each week.

We contribute to the following Christian charities; Christian Aid, TearFund, Bible Societies, Scripture Union, World Development, Presbyterian Children's Society and other good causes as the need arises. We also allowed the local community group to hold meetings in our hall.

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Drumlegagh Presbyterian Church. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities.

The church committee are responsible for the church property and this includes the church building, church hall, and the graveyard. The committee also oversee the day to day finances of the church. The Kirk Session as trustees are responsible for all the financial matters.

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

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

community such as through the care of those in need (including the sick, disabled and bereaved).

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Total donations received from the congregation during the year as FWO was £43,691, compared to £39,813 in the previous year. Other amounts were received for specific charitable collections, from investment income, gift aid and to off-set specific expenses, totaling £24,182. Total expenditure of £26,925 was spent during the year in achieving the church's charitable objectives.

In addition to the above funds the congregation donated £15,823 for the annual harvest appeal and £24,809 to the building fund, other donations, gift aid and fund raising for the building fund totaled £16,702. The capital spend this year totaled £3,900. The church was able to repay £81,080 of the loans to build the hall during this year.

RESERVES POLICY

The reserves of the charity are set by the Church Committee which includes the Trustees. The reserves will be held primarily as cash. The level of reserves will be reviewed annually as part of the management process.

The Trustees aim to maintain sufficient free reserves in unrestricted funds to bridge any funding gaps experienced by the Church and to mitigate the risks and costs of unplanned closure of the organisation.

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

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 14 May 2024 and signed on its behalf by

REV JONATHAN COWAN

Rev Jonathan Cowan

7 October 2024

MR MAURICE SURPLIS

Mr. Maurice Surplis

7 October 2024

Drumlegagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105645

Annual return

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

I report on the accounts of the Drumlegagh Presbyterian Church for the year ended 31 December 2023, which are set out on the following pages.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

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

ARNOLD JACKSON

Arnold Jackson FCA
For McAleer Jackson Ltd
Church House
24 Dublin Road
OMAGH
Co Tyrone
BT78 1HE

Date: 7 October 2024

Drumlegagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105645

Accounts

DRUMLEGAGH 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 NIC 105645

**DRUMLEGAGH 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.

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Drumlegagh Church Road,
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CHARITY TRUSTEES

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

Rev J Cowan
M Surphlis
C Irwin
J Farren
J McCay
S Beckett
R J Magee
J Magee
M Adams
J Beattie
I Beattie
J Sproule

PRINCIPAL OFFICE BEARERS

Minister	Rev Jonathan Cowan
Clerk of Session	Maurice Surphlis
Treasurer	Ann McCaskie

INDEPENDENT EXAMINER

Arnold Jackson
McAleer Jackson Ltd
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BT78 1DG

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

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ACTIVITIES AND OBJECTIVES

The congregation exists to worship God and to draw people into a saving faith in the Lord Jesus Christ.

The congregation meets for Worship every Sunday and for other activities during the week. These include Sunday School, PW, Choir, Youth Group, Men's nights, and Bible study group.

The Sacraments of the Lords Supper was celebrated three times in 2022.

The services of public Worship were held in the new hall for several months to help with the social distancing etc.

Pastoral care is provided to everyone in the congregation and in the local community. The Minister, Pastoral worker and the elders all contribute to providing pastoral care within the congregation.

At a local level the congregation has a wide-ranging mission and ministry to the local community. Our worship services are recorded for YouTube each week.

We contribute to the following Christian charities; Christian Aid, TearFund, Bible Societies, Scripture Union, World Development, Presbyterian Children's Society and other good causes as the need arises.

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Drumlegagh Presbyterian Church. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities.

The church committee are responsible for the church property and this includes the church building, church hall, and the graveyard. The committee also oversee the day to day finances of the church. The Kirk Session as trustees are responsible for all the financial matters. In 2021 our Church Committee oversaw the completion of our new church hall complex.

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

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

community such as through the care of those in need (including the sick, disabled and bereaved).

We worked tirelessly during the 2022 pandemic to ensure that everyone was kept safe and well. We delivered meals to isolated and lonely members of the local community.

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Total donations received from the congregation during the year as FWO was £39,813, compared to £37,872 in the previous year. Other amounts were received for specific charitable collections, from investment income, gift aid and to off-set specific expenses, totaling £18,667. Total expenditure of £49,040 was spent during the year in achieving the church's charitable objectives.

In addition to the above funds the congregation donated £15,340 for the annual harvest appeal and £23,490 to the building fund, other donations, gift aid and fund raising for the building fund totaled £13,533. The last payment of £42,623 relating to retention monies for the new hall was paid and other capital spend this year totaled £2,095. The church was able to repay £26,734 of the loans to build the hall during this year.

RESERVES POLICY

The reserves of the charity are set by the Church Committee which includes the Trustees. The reserves will be held primarily as cash. The level of reserves will be reviewed annually as part of the management process.

The Trustees aim to maintain sufficient free reserves in unrestricted funds to bridge any funding gaps experienced by the Church and to mitigate the risks and costs of unplanned closure of the organisation.

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 9 May 2023 and signed on its behalf by

Rev Jonathan Cowan

Mr. Maurice Surphlis

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

I report on the accounts of the Drumlegagh Presbyterian Church for the year ended 31 December 2022, which are set out on the following pages.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

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

Name: Arnold Jackson
For McAleer Jackson Ltd

Relevant professional qualification or body: Chartered Accountant

Address: Church House
24 Dublin Road
Omagh
Co Tyrone
BT78 1He

Date: 24 October 2023

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

I report on the accounts of the Drumlegagh Presbyterian Church for the year ended 31 December 2022, which are set out on the following pages.

Respective responsibilities of charity trustees and examiner

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Basis of independent examiner's report

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

Independent examiner's statement

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

Name: Arnold Jackson
For McAleer Jackson Ltd

Relevant professional qualification or body: Chartered Accountant

Address: Church House
24 Dublin Road
Omagh
Co Tyrone
BT78 1He

Date: 24 October 2023

DRUMLEGAGH 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	47,358	10,560	-	57,918	52,780
Charitable activities	3	-	51,728	-	51,728	67,013
Other trading activities	4	-	-	-	-	-
Investment income	5	819	-	-	819	782
Other	6	378	-	-	378	23
		48,555	62,288	-	110,843	120,598
Sale of Investments						
Sale of fixed assets						
Loans received					-	124,500
TOTAL RECEIPTS		48,555	62,288	-	110,843	245,098
PAYMENTS						
Raising funds	7	406	-	-	406	605
Charitable activities	8	38,459	13,967	-	52,426	56,980
Investment costs					-	-
Other expenditure	9	-	-	-	-	-
		38,865	13,967	-	52,832	57,585
Purchase of Investments						
Purchase of fixed assets			44,718		44,718	3,746
Loan/OD repayments					-	129,500
					-	-
TOTAL PAYMENTS		38,865	58,685	-	97,550	190,831
Net receipts/payments		9,690	3,603	-	13,293	54,267
Transfers between funds						
Net movement in funds		9,690	3,603	-	13,293	54,267
Funds brought forward		69,847	-	24,162	45,685	-
Funds carried forward	12	79,537	-	20,559	58,978	45,685

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	Restated TOTAL 2021 £
FUNDS RECONCILIATION						
Bank and cash at start of year		69,847	-	24,162	45,685	-
Net movement in funds		9,690		3,603	13,293	54,267
					-	
Bank and cash at end of year		79,537	-	20,559	-	58,978
						45,685
BANK AND CASH BALANCES						
Bank deposit accounts						
Bank current accounts					121,811	135,253
Cash in hand						
					121,811	135,253
OTHER ASSETS						
Fixed assets	10				-	Restated -
~ Church, premises						
~ Fixtures, fittings, equipment						
~ Vehicles						
Investments	11				104,305	119,296
Gift aid receivable on donations (not included above)					13,701	15,324
					118,006	134,620
LIABILITIES						
Loans					137,834	164,568
Other						42,623
					137,834	207,191

Approved by the Kirk Session at a meeting on 9 May 2023 and signed on its behalf by

Rev Jonathan Cowan

Mr Maurice Surphlis

Date: 09 May 2023

Date: 09 May 2023

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the 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:					
Loose collections	979			979	330
Donations and gifts	39,813			39,813	37,872
Gift Aid	5,561	10,207		15,768	13,247
Legacies and bequests	1,005	353		1,358	1,331
				-	
	47,358	10,560	-	57,918	52,780

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	£	£	£	£	£
Income from charitable activities		8,338		8,338	5,651
Fees from weddings and funerals		2,780		2,780	3,160
Fundraising events		40,610		40,610	58,202
Membership fees		-		-	-
Other donations		-		-	-
Grants		-		-	-
	-	51,728	-	51,728	67,013

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				-	-
General Investment Fund	819			819	782
Rents investment properties				-	-
Other investment income	-	-		-	-
	819	-	-	819	782

6 OTHER INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	£	£	£	£	£
Insurance claims				-	-
Other income	378	-		378	23
	378	-	-	378	23

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7 RAISING FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	£	£	£	£	£
FWO Envelopes	406			406	605
Fundraising events				-	-
	406	-	-	406	605

8 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	£	£	£	£	£
General Assembly Assessments	5,743			5,743	5,612
Presbytery fees	309			309	286
Ministry & support staff costs	16,547	353		16,900	16,295
Congregational running expenses	14,760			14,760	23,361
Donations to Missions and Charities	1,100	9,822		10,922	6,673
Governance costs				-	-
Loan interest		3,792		3,792	4,753
	38,459	13,967	-	52,426	56,980

9 OTHER EXPENDITURE

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	£	£	£	£	£
Investment property expenses				-	-
	-	-	-	-	-

10 FIXED ASSETS

The congregation owns the Church premises situated at 30 Drumlegagh Church Road, incorporating the church and the car park, and 2 Archill Road, being the church hall, along with the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,466,820.

11 INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	104,305	113,448
Presbyterian Mutual Investments	-	5,848
	104,305	119,296

DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12 TRANSACTIONS WITH TRUSTEES

One Trustee is a director of a local business from which the church purchased goods during the year at normal market prices to the value of £112. Another Trustee was paid £100 for pulpit supply. The minister was paid £372.49 for ministerial expenses and manse repairs. He also received £352.97 being income from bequest investments.

13 FUND BALANCES

FUND	Balance at start	Receipts	Payment	Op Bal Adjust	Gain/ (loss)	Balance at end
		£	£	£	£	£
Unrestricted Funds						
General account	69,847	48,555	38,865	-		79,537
Presbyterian Mutual	5,848				- 5,848	5,848
	<u>75,695</u>	<u>48,555</u>	<u>38,865</u>	<u>-</u>		<u>85,385</u>
Restricted Funds						
Building/property	- 24,162	62,288	58,685	-		- 20,559
General investment fund	113,448				- 9,143	104,305
	<u>89,286</u>	<u>62,288</u>	<u>58,685</u>	<u>- -</u>	<u>9,143</u>	<u>83,746</u>

Drumlegagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105645

Annual report

**DRUMLEGAGH 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 NIC 105645

**DRUMLEGAGH 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

Drumlegagh Congregation of the Presbyterian Church in Ireland
Drumlegagh Church Road,
Newtownstewart,
Co. Tyrone,
BT78 4HF
Registered Charity in Northern Ireland (NIC 105645)

CHARITY TRUSTEES

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

Rev J Cowan
M Surphlis
C Irwin
J Farren
J McCay
S Beckett
R J Magee
J Magee
M Adams
J Beattie
I Beattie
J Sproule

PRINCIPAL OFFICE BEARERS

Minister	Rev Jonathan Cowan
Clerk of Session	Maurice Surphlis
Treasurer	Ann McCaskie

INDEPENDENT EXAMINER

Arnold Jackson
McAlee Jackson Ltd
Church House
24 Dublin Road
Omagh
Co Tyrone
BT78 1HE

BANKERS

Ulster Bank
Strabane (A) Branch
29 Abercorn Square
Strabane
Co Tyrone
BT82 8AL

SOLICITORS

McConnell & Fyffe
21 Church St,
Omagh
Co Tyrone
BT78 1DG

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Drumlegagh congregation of the Presbyterian Church has been assigned to the Omagh 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.

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

The General Assembly

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

DESCRIPTION AND PURPOSE

Drumlegagh 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.

ACTIVITIES AND OBJECTIVES

The congregation exists to worship God and to draw people into a saving faith in the Lord Jesus Christ.

The congregation meets for Worship every Sunday and for other activities during the week. These include Sunday School, PW, Choir, Youth Group, Men's nights, and Bible study group.

The Sacraments of the Lords Supper was celebrated three times in 2022.

The services of public Worship were held in the new hall for several months to help with the social distancing etc.

Pastoral care is provided to everyone in the congregation and in the local community. The Minister, Pastoral worker and the elders all contribute to providing pastoral care within the congregation.

At a local level the congregation has a wide-ranging mission and ministry to the local community. Our worship services are recorded for YouTube each week.

We contribute to the following Christian charities; Christian Aid, TearFund, Bible Societies, Scripture Union, World Development, Presbyterian Children's Society and other good causes as the need arises.

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Drumlegagh Presbyterian Church. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities.

The church committee are responsible for the church property and this includes the church building, church hall, and the graveyard. The committee also oversee the day to day finances of the church. The Kirk Session as trustees are responsible for all the financial matters. In 2021 our Church Committee oversaw the completion of our new church hall complex.

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

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

community such as through the care of those in need (including the sick, disabled and bereaved).

We worked tirelessly during the 2022 pandemic to ensure that everyone was kept safe and well. We delivered meals to isolated and lonely members of the local community.

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Total donations received from the congregation during the year as FWO was £39,813, compared to £37,872 in the previous year. Other amounts were received for specific charitable collections, from investment income, gift aid and to off-set specific expenses, totaling £18,667. Total expenditure of £49,040 was spent during the year in achieving the church's charitable objectives.

In addition to the above funds the congregation donated £15,340 for the annual harvest appeal and £23,490 to the building fund, other donations, gift aid and fund raising for the building fund totaled £13,533. The last payment of £42,623 relating to retention monies for the new hall was paid and other capital spend this year totaled £2,095. The church was able to repay £26,734 of the loans to build the hall during this year.

RESERVES POLICY

The reserves of the charity are set by the Church Committee which includes the Trustees. The reserves will be held primarily as cash. The level of reserves will be reviewed annually as part of the management process.

The Trustees aim to maintain sufficient free reserves in unrestricted funds to bridge any funding gaps experienced by the Church and to mitigate the risks and costs of unplanned closure of the organisation.

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 9 May 2023 and signed on its behalf by

Rev Jonathan Cowan

Mr. Maurice Surphlis

Drumlegagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105645

Annual return

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

I report on the accounts of the Drumlegagh Presbyterian Church for the year ended 31 December 2022, which are set out on the following pages.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

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

Name: Arnold Jackson
For McAleer Jackson Ltd

Relevant professional qualification or body: Chartered Accountant

Address: Church House
24 Dublin Road
Omagh
Co Tyrone
BT78 1He

Date: 24 October 2023