

The Presbytery of Derry and Donegal of the Presbyterian Church in Ireland

Northern Ireland · Charity number 106457

Details

Status Received

Registered 2017-11-20

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

Contact

Address 24 Edentrillick Road
Royal Hillsborough
Co. Down
BT266pg
BT266PG

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, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£136,744	£161,568	£0	2

Trustees

Name	Role	Appointed
Mr Campbell Armstrong		
Mr Cecil Pollock		
Mr Chester Roulston		
Mr Colin Kennedy		
Mr Cyril Leckey		
Mr David Perry		
Mr Donald Montgomery		
Mr George Hunter		
Mr George Walker		
Mr Gordon Smith		
Mr Ivan Ferguson		
Mr Jack Smyth		
Mr James Buchanan		
Mr James Mckean		
Mr John Hazlett Allen		
Mr John Kinley Reid		
Mr John Vance		
Mr Richard Russell		
Mr Robert Clarke		
Mr Robert Craig		
Mr Robert George Wallace		
Mr Robin Crockett		
Mr Robin Henderson		
Mr Samuel Sterritt		
Mr Samuel Steveson		
Mr Samuel Wasson		
Mr Tom Mcquillan		

Name	Role	Appointed
Mr William Smyth		
Mr William Watson		
Mrs Avril Miller		
Mrs Dianne Lecky		
Mrs Dorothy Bates		
Mrs Elizabeth Wylie		
Mrs Fiona McNutt		
Mrs Jean Kearney		
Mrs Olive Elizabeth Witherow		
Mrs Sylvia Craig		
Rev Alan Charles Wilson		
Rev Alastair James Andrew Rosborough		
Rev Amanda Best		
Rev Brian Brown		
Rev Colin Jones		
Rev Colin Mckibbin		
Rev Craig Munro Wilson		
Rev David Hillen		
Rev Graeme Orr		
Rev James Gray		
Rev James Lamont		
Rev Joseph Fell		
Rev Paul Ernest Linkens		
Rev Philip Houston		
Rev Philip Poots		
Rev Richard Tregaskis		
Rev Robert Lyle Craig		
Rev Robert Orr		

Name	Role	Appointed
Rev Ross Kernohan		
Rev Russell Edgar		
Rev Samuel John Hanna		
Rev Seth Wright		
Rev Stephen Hibbert		
Rev Susan Jayne Moore		
Rev Thomas Bruce		
Rev Thomas Robert Buick		

The Presbytery of Derry and Donegal of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106457

Accounts

THE DERRY & DONEGAL PRESBYTERY 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	24,097	3,914		28,011	29,192
Charitable activities	3		2,538		2,538	2,630
Other trading activities	4					
Investment Income	5	1,859	96,763		98,622	77,537
Other	6	7,065	508		7,573	1,062
		-----	-----	-----	-----	-----
		33,021	103,723		136,744	110,421
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		33,021	103,723		136,744	110,421
		-----	-----	-----	-----	-----
Payments						
Raising funds	7					
Charitable activities	8	31,930	39,756		71,686	55,467
Earmarked Interest			89,882		89,882	71,787
Other	9					
		-----	-----	-----	-----	-----
		31,930	129,638		161,568	127,254
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		31,930	129,638		161,568	127,254
		-----	-----	-----	-----	-----
Net receipts / (payments)		1,091	(25,915)		(24,824)	(16,833)
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds		1,091	(25,915)		(24,824)	(16,833)
Funds brought forward		74,041	127,246		201,287	218,120
		-----	-----	-----	-----	-----
Funds carried forward	10	75,132	101,331		176,463	201,287
		-----	-----	-----	-----	-----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	74,041	127,246		201,287	218,120
Net movement in funds	1,091	(25,915)		(24,824)	(16,833)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	75,132	101,331		176,463	201,287
	-----	-----	-----	-----	-----
Bank & Cash Balances					
Bank Current Accounts				46,381	72,496
Bank Deposit Accounts				130,082	126,791
Cash in Hand					
				-----	-----
				176,463	201,287
				-----	-----
Other Assets					
Fixed Assets – Note 9					
- Buildings & Contents				225,000	225,000
				-----	-----
				225,000	225,000
				-----	-----
Liabilities					
Loans					
Other					
				-----	-----
				-----	-----

Approved by the Presbytery Business Committee at a meeting on 16th October 2025 and signed on its behalf by

Name Rev Stephen Hibbert


Signed



Date 16th October 2025

Name Rev Colin McKibbin

Signed



Date 16th October 2025

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS 31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the Presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Presbytery'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 Presbytery 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 Presbytery's general purposes. Designated funds are general funds set aside by the Presbytery for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Assessments on congregations	23,657			23,657	26,117
Collections at events	440	1,663		2,103	1,285
Donations and gifts		2,251		2,251	1,790
	-----	-----	-----	-----	-----
	24,097	3,914		28,011	29,192
	-----	-----	-----	-----	-----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Fundraising events					
Grants		2,538		2,538	2,630
		2,538		2,538	2,630

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises					
Trading income					

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	1,859			1,859	88
Investment interest		96,763		96,763	77,449
	1,859	96,763		98,622	77,537

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Advertising & Sale Receipts News Sheets	4,766			4,766	
Refund Supply/Vacancy Conveners Fees	2,299			2,299	
From Exodus towards utility costs - Strand Road property					1,062
Other Income		508		508	
	7,065	508		7,573	1,062

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Fundraising events					

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Presbytery ministry and support - staff costs	23,545			23,545	20,134
Pulpit & sick supplies					
Cost of producing news sheets	3,008			3,008	
Presbytery running costs	598	14,395		14,993	16,136
Donations and grants to missions - and charities	500	24,384		24,884	13,889
Gifts	600			600	600
Cost of events	3,153			3,153	1,784
Currency Conversion	526	977		1,503	2,924
Governance costs					
	31,930	39,756		71,686	55,467

9. FIXED ASSETS

The Presbytery owns the premises situated at Strand Road Londonderry and the associated fixtures, fittings, plant and machinery. These have been professionally valued on 13 July 2023 at £225,000.

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

10. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Presbytery Incidental Fund	74,041	33,021	31,930	1,091		75,132
	<u>74,041</u>	<u>33,021</u>	<u>31,930</u>	<u>1,091</u>		<u>75,132</u>
Restricted Funds						
Incidental Interest Fund	2,200	1,915	905	1,010		3,210
L.P.C.M. Fund	86,835	950	14,000	(13,050)		73,785
Education Board	230	89,629	89,704	(75)		155
Strand & Buncrana Account	15,832	1,160	13,116	(11,956)		3,876
Youth Council	11,115		469	(469)		10,646
Education Award Scheme	10,809	9,059	10,358	(1,299)		9,510
PW Link	225	1,010	1,086	(76)		149
	<u>127,246</u>	<u>103,723</u>	<u>129,638</u>	<u>(25,915)</u>		<u>101,331</u>
Total	<u>201,287</u>	<u>136,744</u>	<u>161,568</u>	<u>(24,824)</u>		<u>176,463</u>

The Presbytery of Derry and Donegal of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106457

Accounts

THE DERRY & DONEGAL PRESBYTERY 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	26,628	2,564		29,192	26,619
Charitable activities	3		2,630		2,630	2,588
Other trading activities	4					
Investment Income	5	88	77,449		77,537	76,741
Other	6		1,062		1,062	7,436
		<u>26,716</u>	<u>83,705</u>	<u></u>	<u>110,421</u>	<u>113,384</u>
Sale of Investments						
Sale of fixed assets						
Loans Received						
		<u>26,716</u>	<u>83,705</u>	<u></u>	<u>110,421</u>	<u>113,384</u>
Total Receipts		<u>26,716</u>	<u>83,705</u>	<u></u>	<u>110,421</u>	<u>113,384</u>
Payments						
Raising funds	7					
Charitable activities	8	25,736	29,731		55,467	67,206
Earmarked Interest			71,787		71,787	70,657
Other	9					
		<u>25,736</u>	<u>101,518</u>	<u></u>	<u>127,254</u>	<u>137,863</u>
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		<u>25,736</u>	<u>101,518</u>	<u></u>	<u>127,254</u>	<u>137,863</u>
Total Payments		<u>25,736</u>	<u>101,518</u>	<u></u>	<u>127,254</u>	<u>137,863</u>
Net receipts / (payments)		980	(17,813)		(16,833)	(24,479)
Transfers between funds						
		<u>980</u>	<u>(17,813)</u>	<u></u>	<u>(16,833)</u>	<u>(24,479)</u>
Net movement in funds		980	(17,813)		(16,833)	(24,479)
Funds brought forward		73,061	145,059		218,120	242,599
		<u>73,061</u>	<u>145,059</u>	<u></u>	<u>218,120</u>	<u>242,599</u>
Funds carried forward	10	74,041	127,246		201,287	218,120
		<u>74,041</u>	<u>127,246</u>	<u></u>	<u>201,287</u>	<u>218,120</u>

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	73,061	145,059		218,120	242,599
Net movement in funds	980	(17,813)		(16,833)	(24,479)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	74,041	127,246		201,287	218,120
	-----	-----	-----	-----	-----
Bank & Cash Balances					
Bank Current Accounts				72,496	146,563
Bank Deposit Accounts				126,791	71,557
Cash in Hand					
				-----	-----
				201,287	244,440
				-----	-----
Other Assets					
Fixed Assets – Note 9					
- Buildings & Contents				225,000	225,000
				-----	-----
				225,000	225,000
				-----	-----
Liabilities					
Loans					
Other				-----	-----
				-----	-----

Approved by the Presbytery at a meeting on 25 October 2024 and signed on its behalf by

Name Rev Susan Moore

Signed 

Date 25 October 2024

Name Rev Colin McKibbin

Signed 

Date 25 October 2024

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS 31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the Presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Presbytery'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 Presbytery 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 Presbytery's general purposes. Designated funds are general funds set aside by the Presbytery for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Assessments on congregations	26,117			26,117	24,358
Collections at events	511	774		1,285	
Donations and gifts		1,790		1,790	2,261
	----- 26,628 -----	----- 2,564 -----	----- -----	----- 29,192 -----	----- 26,619 -----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fundraising events					
Grants		2,630		2,630	2,588
		2,630		2,630	2,588

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	88			88	8
Investment interest		77,449		77,449	76,733
	88	77,449		77,537	76,741

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
From Exodus towards utility costs - Strand Road property		1,062		1,062	3,073
Currency conversion					4,363
Other income	-----	-----	-----	-----	-----
		1062		0	7,436
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Fundraising events					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Presbytery ministry and support - staff costs	20,134			20,134	15,374
Pulpit & sick supplies					
Cost of producing news sheets					
Presbytery running costs	530	15,606		16,136	22,399
Donations and grants to missions - and charities	600	13,889		14,489	29,433
PW Link resource packs					
Cost of events	1,784			1,784	
Currency Conversion	2,688	236		2,924	
Governance costs					
	-----	-----	-----	-----	-----
	25,736	29,731		55,467	67,206
	-----	-----	-----	-----	-----

9. FIXED ASSETS

The Presbytery owns the premises situated at Strand Road Londonderry and the associated fixtures, fittings, plant and machinery. These have been professionally valued on 13 July 2023 at £225,000.

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

10. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Presbytery Incidental Fund	73,061	26,716	25,736	980		74,041
	-----	-----	-----	-----	-----	-----
	73,061	26,716	25,736	980		74,041
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Incidental Interest Fund	2,156	304	260	44		2,200
L.P.C.M. Fund	91,851	984	6,000	(5,016)		86,835
Education Board	306	71,528	71,604	(76)		230
Strand Road Account	28,677	1,542	14,387	(12,845)		15,832
Youth Council	11,351		236	(236)		11,115
Education Award Scheme	10,461	8,573	8,225	348		10,809
PW Link	257	774	806	(32)		225
	-----	-----	-----	-----	-----	-----
	145,059	83,705	101,518	(17,813)		127,246
	-----	-----	-----	-----	-----	-----
Total	218,120	110,421	127,254	(16,833)		201,287
	-----	-----	-----	-----	-----	-----

The Presbytery of Derry and Donegal of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106457

Annual report

**THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN
CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland (NIC106457)

**THE PRESBYTERY OF DERRY & DONEGAL 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

The Presbytery of Derry & Donegal of the Presbyterian Church in Ireland
19 Clearwater
Londonderry
BT47 6BE

Registered Charity in Northern Ireland (NIC106457)

PRINCIPAL OFFICE BEARERS (At date of this report)

Moderator	Rev Susan Moore
Clerk of Presbytery	Rev Colin McKibbin

INDEPENDENT EXAMINER

Owen McLaughlin
Chartered Accountant
300 Seacoast Road
Limavady
BT49 0JY

BANKERS

Danske Bank	Bank of Ireland	Ulster Bank
PO Box 103	Lower Main Street	Da Vinci Complex
Donegal Square West	Buncrana	Culmore Road
Belfast	Co. Donegal	Londonderry
BT1 6JS	F93 HC57	BT48 8JB

SOLICITORS

AD McClay & Co Solicitors
1 Limavady Rd
Londonderry BT47 6JU

CHARITY TRUSTEES

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

Mr John Kinley Reid	Mr George Walker
Mr Chester Rouslton	Mr Jack Smyth
Mrs Dorothy Bates	Mr Campbell Armstrong
Mr Robert Craig	Mr David Mackey
Mr David Crawford	Mr Robert Patterson
Mr James Buchanan	Mrs Elizabeth Wylie
Mr Sammy Stevenson	Mr Avril Miller
Mr Gordon Smyth	Mr John Elliot
Mr Robert Henry Wallace	Mr Colin Kennedy
Mrs Fiona McNutt	Mrs Barbara Smyth
Mr Alfie McKnight	Mrs Jean Kearney
Mr Richard Russell	Mr John Vance
Mr Cecil Pollock	Mr Robert Crockett
Mrs Olive Elizabeth Witherow	Mr Andrew Hunter
Mr Edward Lynch	George Hunter
Mr David Perry	Mr John Hazlett Allen
Mr William Smyth	Mrs Christine Edwards
Mr Malcolm Cooper	Mrs Dianne Lecky
Mr Samuel Sterritt	Mr Noel Gailey
Mr Tom McQuillan	Mrs Sylvia Craig
Mr James Lamberton	Mr William Watson
Mr Ernest Stewart	Mr Robin Henderson
Mr Gordon Smith	Mr Samuel Wasson

Mr John Allen

Rev Amanda Best

Rev Thomas Robert Buick

Rev Joseph Fell

Rev James Gray

Rev Samuel John Hanna

Rev David Hillen

Rev David Latimer

Rev James Lamont

Rev Robert Lyle Craig

Rev Alan Charles Wilson

Rev James Lindsay Blair

Rev Brian Brown

Rev Thomas Bruce

Rev Russell Edgar

Rev Stephen Hibbert

Rev Philip Houston

Rev Ross Kernohan

Rev Colin Jones

Rev Paul Ernest Linkens

Rev Gordon Alexander McCracken

Rev Colin McKibbin

Rev Susan Jayne Moore

Rev Graeme Orr

Rev Robert Orr

Rev Philip Poots

Rev Stephen Richmond

Rev Alastair James Andrew Rosborough

Rev Craig Munro Wilson

Rev Seth Wright

**THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

STRUCTURE AND MANAGEMENT

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. The following congregations of the Presbyterian Church have been assigned to The Presbytery of Derry & Donegal of the Presbyterian Church in Ireland.

Alt, Ballyarnett, Ballykelly, Ballylennon, Burt, Carlisle Road (inc. Strand and Buncrana), Carndonagh, Carnone, Carrigart, Convoy, Crossroads, Cumber, Donagheady, Donegal, Donemana, Donoughmore, Dunfanaghy, Ebrington, Fahan, Fannet, Faughanvale, 1st Derry (including Claremont), Glendermott, Gortnessy, Greenbank, Inch, Kilfennan, Kilmacrennan, Knowhead, Leckpatrick, Letterkenny, Magheramason, Malin, Milford, Monreagh, Merville, Newtowncunningham, Ramelton, Raphoe & Ballindrait, Rathmullan, Ray, Sion, St Johnston, Strabane, Stranorlar, Trenta, Upper Cumber, Waterside.

A Presbytery makes arrangements for the election of ministers in congregation, ordains licentiates and installs or inducts and appoints ministers in the congregations assigned to it. They also ordain or install and appoint elders, commission and appoint deaconesses, senior lecturers, auxiliary ministers, lay agents and missionaries who have been called by an authorised body in the Church. A Presbytery has a role in seeing that ministers preach the Word faithfully to their congregations, regularly visit the families under their charge, visit the sick, promote peace and temperance and see that the duties of the eldership are properly discharged. Presbyteries oversee the resignation and retirements of ministers and elders.

Presbyteries provide advice to Kirk Sessions and Congregational Committees when required and have a role in approving matters in relation to congregational property. They report annually to the General Assembly and have the right to make a nomination for the office of Moderator of the General Assembly.

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 each of the congregations assigned to it. This provides an important link between the congregations and the wider structures of the church

THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Stated meetings of Presbytery are held on the 1st Tuesday in February, March, May, November, December and the 2nd Tuesday in September. A communion service is usually held on the Sunday closet to the Business meeting in September and this is open to all members of the congregations within our Presbytery.

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.

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

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

The Presbytery of Derry & Donegal is a Presbytery 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 PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

ACTIVITIES AND OBJECTIVES

The Presbytery had six stated meetings in the year and meets on other occasions as required. All meetings commence with a time of worship and are opened and closed with prayer.

The Presbytery carries out the following activities

- Interviews candidates seeking to become Accredited preachers
- Supports those candidating for the Ministry
- Installs & Ordains ministers and ruling elders
- Provides pastoral support for ministers and their families
- Holds training events such as New Elder's training, Marriage Preparation Classes
- PW Link is an initiative of Presbyterian Women intended to improve communications and build relationships between Presbyterian Women. PW Link includes a representative from each congregations and runs events to support the mission and outreach of Presbytery. During the year they hold a Rally and a breakfast with special invited speakers at each event. The PW Link provides a report to Presbytery in March each year

ACHIEVEMENTS AND PERFORMANCE

At the 31 December the following numbers of personal were under the care of Presbytery

	2023	2022
Minister in active service in congregations	20	20
Retired Ministers	10	10
Licentiates	0	0
Students for the Ministry	0	0

During the year credentials were received from other Presbyteries in respect of one minister who was installed in a congregation assigned to the Presbytery. Credentials were presented to another Presbytery in respect of no minister who was received under their care.

No Licentiates or students for the Ministry were received under the care of Presbytery during the year.

THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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

The Presbytery also encourages congregations to contribute to the denominations annual World Development Appeal, The Presbyterian Chiunday School project and any other special appeals.

General Assembly

Presbyteries are represented on the various Councils of the General Assembly of the Presbyterian Church in Ireland and report on an annual basis to the General Assembly

Property

Presbytery agreed resolutions regarding 1 congregational property projects. The Presbytery holds property on the Strand Road in Londonderry following the closure of the congregation in 2010. This property has been included in the Statement of Assets and Liabilities at its professional valuation carried out on 13 July 2023 by Alexander Gourley Auctioneers, Valuers & Estate Agents.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on Presbytery, its commissions and panels.

11 new ruling elders were Ordained during the year to serve in congregations within the Presbytery.

8 ruling elders from congregations within the Presbytery were granted permission to become elders emeritus.

**THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved). Generally the above benefits are delivered locally by congregational churches and members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The charities beneficiaries are its 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 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 Presbytery has had regard to the Charity Commissions Public benefit requirement statutory guidance.

**THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The Presbytery's main source of unrestricted income is an assessment that is levied on the congregations assigned to it and £26,117 was received in the current year (£24,358 in previous year, 2022). Total income of the Presbytery during the year was £110,421 compared to £113,384 in the previous year. Total expenditure decreased from £137,863 to £127,254. This includes a payment made to the Clerk of Presbytery for the responsibilities of that position.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

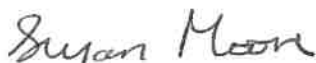
As the Presbytery's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Presbytery at a meeting on 25 October 2024 and signed on its behalf by

Name Rev Susan Moore

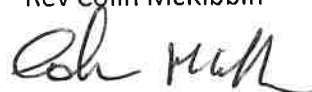
Signed



Date 25 October 2024

Name Rev Colin McKibbin

Signed



Date 25 October 2024

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of The Derry & Donegal Presbytery for the year ended 31 December 2023, which are set out on pages 12-18.

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.



Owen McLaughlin
Chartered Accountant
300 Seacoast Road
Limavady
BT49 0JY

25 October 2024

THE DERRY & DONEGAL PRESBYTERY 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	26,628	2,564		29,192	26,619
Charitable activities	3		2,630		2,630	2,588
Other trading activities	4					
Investment Income	5	88	77,449		77,537	76,741
Other	6		1,062		1,062	7,436
		-----	-----	-----	-----	-----
		26,716	83,705		110,421	113,384
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		26,716	83,705		110,421	113,384
		-----	-----	-----	-----	-----
Payments						
Raising funds	7					
Charitable activities	8	25,736	29,731		55,467	67,206
Earmarked Interest			71,787		71,787	70,657
Other	9					
		-----	-----	-----	-----	-----
		25,736	101,518		127,254	137,863
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		25,736	101,518		127,254	137,863
		-----	-----	-----	-----	-----
Net receipts / (payments)		980	(17,813)		(16,833)	(24,479)
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds		980	(17,813)		(16,833)	(24,479)
Funds brought forward		73,061	145,059		218,120	242,599
		-----	-----	-----	-----	-----
Funds carried forward	10	74,041	127,246		201,287	218,120
		-----	-----	-----	-----	-----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	73,061	145,059		218,120	242,599
Net movement in funds	980	(17,813)		(16,833)	(24,479)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	74,041	127,246		201,287	218,120
	-----	-----	-----	-----	-----
Bank & Cash Balances					
Bank Current Accounts				72,496	146,563
Bank Deposit Accounts				126,791	71,557
Cash in Hand					
				-----	-----
				201,287	244,440
				-----	-----
Other Assets					
Fixed Assets – Note 9					
- Buildings & Contents				225,000	225,000
				-----	-----
				225,000	225,000
				-----	-----
Liabilities					
Loans					
Other					
				-----	-----
				-----	-----

Approved by the Presbytery at a meeting on 25 October 2024 and signed on its behalf by

Name Rev Susan Moore

Signed *Susan Moore*

Date 25 October 2024

Name Rev Colin McKibbin

Signed *Colin McKibbin*

Date 25 October 2024

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS 31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the Presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Presbytery'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 Presbytery 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 Presbytery's general purposes. Designated funds are general funds set aside by the Presbytery for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Assessments on congregations	26,117			26,117	24,358
Collections at events	511	774		1,285	
Donations and gifts		1,790		1,790	2,261
	<u>26,628</u>	<u>2,564</u>		<u>29,192</u>	<u>26,619</u>

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fundraising events					
Grants		2,630		2,630	2,588
		2,630		2,630	2,588

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	88			88	8
Investment interest		77,449		77,449	76,733
	88	77,449		77,537	76,741

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
From Exodus towards utility costs - Strand Road property		1,062		1,062	3,073
Currency conversion					4,363
Other income	-----	-----	-----	-----	-----
		1,062		0	7,436
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Fundraising events					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Presbytery ministry and support - staff costs	20,134			20,134	15,374
Pulpit & sick supplies					
Cost of producing news sheets					
Presbytery running costs	530	15,606		16,136	22,399
Donations and grants to missions - and charities	600	13,889		14,489	29,433
PW Link resource packs					
Cost of events	1,784			1,784	
Currency Conversion	2,688	236		2,924	
Governance costs					
	----- 25,736 -----	----- 29,731 -----	----- -----	----- 55,467 -----	----- 67,206 -----

9. FIXED ASSETS

The Presbytery owns the premises situated at Strand Road Londonderry and the associated fixtures, fittings, plant and machinery. These have been professionally valued on 13 July 2023 at £225,000.

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

10. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Presbytery Incidental Fund	73,061	26,716	25,736	980		74,041
	<u>73,061</u>	<u>26,716</u>	<u>25,736</u>	<u>980</u>		<u>74,041</u>
Restricted Funds						
Incidental Interest Fund	2,156	304	260	44		2,200
L.P.C.M. Fund	91,851	984	6,000	(5,016)		86,835
Education Board	306	71,528	71,604	(76)		230
Strand Road Account	28,677	1,542	14,387	(12,845)		15,832
Youth Council	11,351		236	(236)		11,115
Education Award Scheme	10,461	8,573	8,225	348		10,809
PW Link	257	774	806	(32)		225
	<u>145,059</u>	<u>83,705</u>	<u>101,518</u>	<u>(17,813)</u>		<u>127,246</u>
Total	<u>218,120</u>	<u>110,421</u>	<u>127,254</u>	<u>(16,833)</u>		<u>201,287</u>

The Presbytery of Derry and Donegal of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106457

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of The Derry & Donegal Presbytery for the year ended 31 December 2023, which are set out on pages 12-18.

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.



Owen McLaughlin
Chartered Accountant
300 Seacoast Road
Limavady
BT49 0JY

25 October 2024

The Presbytery of Derry and Donegal of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106457

Accounts

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2019

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
		£	£	£	£	£
Receipts						
Donations and legacies	2	25,830	6,677		32,507	156,274
Charitable activities	3		2,610		2,610	14,589
Other trading activities	4					
Investment Income	5	37	81,383		81,420	4,457
Other	6	12,196	4,758		16,954	15,972
		<u>38,063</u>	<u>95,428</u>	<u>-----</u>	<u>133,491</u>	<u>191,292</u>
Sale of Investments						
Sale of fixed assets						
Loans Received						
		<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Total Receipts		<u>38,063</u>	<u>95,428</u>	<u>-----</u>	<u>133,491</u>	<u>191,292</u>
Payments						
Raising funds	7					
Charitable activities	8	33,084	31,742		64,826	70,066
Earmarked Interest			75,970		75,970	2,404
Other	9					
		<u>33,084</u>	<u>107,712</u>	<u>-----</u>	<u>140,796</u>	<u>72,470</u>
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Total Payments		<u>33,084</u>	<u>107,712</u>	<u>-----</u>	<u>140,796</u>	<u>72,470</u>
Net receipts / (payments)		<u>4,979</u>	<u>(12,284)</u>	<u>-----</u>	<u>(7,305)</u>	<u>118,822</u>
Transfers between funds						
		<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Net movement in funds		<u>4,979</u>	<u>(12,284)</u>	<u>-----</u>	<u>(7,305)</u>	<u>118,822</u>
Funds brought forward		<u>36,684</u>	<u>215,061</u>	<u>-----</u>	<u>251,745</u>	<u>132,923</u>
		<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Funds carried forward	10	<u>41,663</u>	<u>202,777</u>	<u>-----</u>	<u>244,440</u>	<u>251,745</u>
		<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2019

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	36,684	215,061		251,745	132,923
Net movement in funds	4,979	(12,284)		(7,305)	118,822
	-----	-----	-----	-----	-----
Bank and Cash at end of year	41,663	202,777		244,440	251,745
	-----	-----	-----	-----	-----
Bank & Cash Balances					
Bank Current Accounts				123,778	235,992
Bank Deposit Accounts				120,662	15,753
Cash in Hand					
				-----	-----
				244,440	251,745
				-----	-----
Other Assets					
Fixed Assets – Note 9					
- Buildings & Contents				3,350,891	3,253,292
				-----	-----
				3,350,891	3,253,292
				-----	-----
Liabilities					
Loans					
Other					
				-----	-----
				-----	-----

Approved by the Presbytery at a meeting on 9th March 2021 and signed on its behalf by

Name Rev Thomas Bruce

Name Rev Paul Linkens

Signed 

Signed 

Date 9/3/21

Date 9/3/21

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS 31 December 2019

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the Presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Presbytery'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 Presbytery 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 Presbytery's general purposes. Designated funds are general funds set aside by the Presbytery for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Assessments on congregations	25,830			25,830	18,748
Collections at events		4,158		4,158	3,787
Donations and gifts		2,519		2,519	
From Londonderry Presbyterian - City Mission (L.P.C.M.)					133,739
	----- 25,830 -----	----- 6,677 -----	----- -----	----- 32,507 -----	----- 156,274 -----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2019

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Fundraising events					
Grants		2,610		2,610	14,589
		2,610		2,610	14,589

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Letting of premises					
Trading income					

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Deposit interest	37			37	54
General Investment Fund					
Rents investment properties					
Investment interest		81,383		81,383	4,403
	37	81,383		81,420	4,457

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2019

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Advertising & sale receipts news - sheets	11,894			11,894	11,272
Refund sick supply/vacancy - conveners fees	302			302	551
From Exodus towards utility costs - Strand Road property		4,148		4,148	3,265
Currency conversion					78
PW Link fees & resource packs		610		610	506
Other income					300
	----- 12,196 -----	----- 4,758 -----	----- -----	----- 16,954 -----	----- 15,972 -----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Fundraising events					
	----- -----	----- -----	----- -----	----- -----	----- -----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2019

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Presbytery ministry and support - staff costs	17,884			17,884	13,052
Pulpit & sick supplies	1,948			1,948	3,832
Cost of producing news sheets	10,125			10,125	12,589
Presbytery running costs	2,236	10,876		13,112	16,568
Donations and grants to missions - and charities		17,228		17,228	18,414
PW Link resource packs		301		301	415
Cost of events	891	3,337		4,228	5,196
Governance costs					
	----- 33,084 -----	----- 31,742 -----	----- -----	----- 64,826 -----	----- 70,066 -----

9. FIXED ASSETS

The Presbytery owns the premises situated at Strand Road Londonderry and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,350,891 at last renewal date.

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2019

10. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Presbytery Incidental Fund	36,684	38,063	33,084	4,979		41,663
	-----	-----	-----	-----	-----	-----
	36,684	38,063	33,084	4,979		41,663
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Incidental Interest Fund	1,945	74,373	74,288	85		2,030
L.P.C.M. Fund	133,739		10,000	(10,000)		123,739
Education Board	1,247	1,716	2,097	(381)		866
Strand Road Property Fund	20,772	4,562	6,970	(2,408)		18,364
Mission Support Fund	37,536	271	2,081	(1,810)		35,726
Youth Council	11,458		538	(538)		10,920
Education Award Scheme	7,896	9,738	6,931	2,807		10,703
PW Link	468	4,768	4,807	(39)		429
	-----	-----	-----	-----	-----	-----
	215,061	95,428	107,712	(12,284)		202,777
	-----	-----	-----	-----	-----	-----
Total	251,745	133,491	140,796	(7,305)		244,440
	-----	-----	-----	-----	-----	-----

The Presbytery of Derry and Donegal of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106457

Annual report

**THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN
CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2019**

Registered Charity in Northern Ireland (NIC106457)

**THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2019 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The Presbytery of Derry & Donegal of the Presbyterian Church in Ireland
19 Clearwater
Londonderry
BT47 6BE

Registered Charity in Northern Ireland (NIC106457)

PRINCIPAL OFFICE BEARERS (At date of this report)

Moderator Rev Thomas Bruce

Clerk of Presbytery Rev Paul Linkens

INDEPENDENT EXAMINER

Owen McLaughlin
Chartered Accountant
300 Seacoast Road
Limavady
BT49 0JY

BANKERS

Danske Bank	Bank of Ireland
PO Box 103	Lower Main Street
Donegal Square West	Buncrana
Belfast	Co.Donegal
BT1 6JS	F93 HC57

SOLICITORS

AD McClay & Co Solicitors
1 Limavady Rd
Londonderry BT47 6JU

CHARITY TRUSTEES

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

Rev Knox Anderson Jones	Rev Alan Charles Wilson
Rev Paul Ernest Linkens	Rev James Lindsay Blair
Rev David Latimer	Rev Robert Lyle Craig
Rev Graeme Orr	Rev Samuel John Hanna
Rev Mark Finlay Russell	Rev Thomas Robert Buick
Rev Keith Henry Hibbert	Rev David Mark Shaw
Rev Alastair James Andrew Rosborough	Rev Andrew Watson
Rev Amanda Best	Rev Craig Munro Wilson
Rev Brian Brown	Rev Stephen Richmond
Rev Colin McKibbin	Rev Thomas Bruce
Rev James Lamont	Rev Joseph Fell
Rev James Gray	Rev Gordon Alexander McCracken
Rev David Hillen	Rev John Stuart McCrea
Rev Susan Jayne Moore	Mr John Gary King
Mrs Olive Elizabeth Witherow	Mr William Watson
Mrs Helen Anne Neill	Mr John Kinley Reid
Mr Edward Lynch	Mr John Hazlett Allen
Mr Mervyn Wray	Mr Colin Campbell
Mr Robert Mackey	Mr Richard Russell
Mr James Hamilton	Mrs Barbara Smyth
Mr Campbell Armstrong	Mr William Long
Mr Robert Henry Wallace	Mr Robin Henderson
Mrs Jane Laird	Mr Derek Allen
Mr Jack Smyth	Mr Paul John Davis

Mrs Joan Pollock

Mr Marshall Robinson

Mrs Vivienne Joan Hawthorne

Mr Henry Graham

Mr Malcolm Cooper

Mr Samuel Anderson

Mr Charles William Samuel Kane

Mr Aubrey Kee

Mrs Marie Anderson

Mr Wilbert Thomas Anderson

Mr John Vance

Mr Victor Whiteside

Mr James Buchanan

Mr Austin Stewart

Mr Frank Wilson

Mr Samuel Sterritt

Mr Stephen Montgomery

Mr Samuel Wilson

Mr Norman Simms

Mrs Cynthia Jeanette Patterson

Mr Robert Rankin

Mr William Smyth

THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

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. The following congregations of the Presbyterian Church have been assigned to The Presbytery of Derry & Donegal of the Presbyterian Church in Ireland.

Alt, Ballyarnett, Ballykelly, Ballylennon, Burt, Carlisle Road (inc. Strand and Bunrana), Carndonagh, Carnone, Carrigart, Convoy, Crossroads, Cumber, Donagheady, Donegal, Donemana, Donoughmore, Dunfanaghy, Ebrington, Fahan, Fannet, Faughanvale, 1st Derry (including Claremont), Glendermott, Gortnessy, Greenbank, Inch, Kilfennan, Kilmacrennan, Knowhead, Leckpatrick, Letterkenny, Magheramason, Malin, Milford, Monreagh, Merville, Newtowncunningham, Ramelton, Raphoe & Ballindrait, Rathmullan, Ray, Sion, St Johnston, Strabane, Stranorlar, Trenta, Upper Cumber, Waterside.

A Presbytery makes arrangements for the election of ministers in congregation, ordains licentiates and installs or inducts and appoints ministers in the congregations assigned to it. They also ordain or install and appoint elders, commission and appoint deaconesses, senior lecturers, auxiliary ministers, lay agents and missionaries who have been called by an authorised body in the Church. A Presbytery has a role in seeing that ministers preach the Word faithfully to their congregations, regularly visit the families under their charge, visit the sick, promote peace and temperance and see that the duties of the eldership are properly discharged. Presbyteries oversee the resignation and retirements of ministers and elders.

Presbyteries provide advice to Kirk Sessions and Congregational Committees when required and have a role in approving matters in relation to congregational property. They report annually to the General Assembly and have the right to make a nomination for the office of Moderator of the General Assembly.

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 each of the congregations assigned to it. This provides an important link between the congregations and the wider structures of the church

THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Stated meetings of Presbytery are held on the 1st Tuesday in February, March, May, November, December and the 2nd Tuesday in September. A communion service is usually held on the Sunday immediately preceding the Business meeting in September and this is open to all members of the congregations within our Presbytery.

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.

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

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

The Presbytery of Derry & Donegal is a Presbytery 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 PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

ACTIVITIES AND OBJECTIVES

The Presbytery had six stated meetings in the year and meets on other occasions as required. All meetings commence with a time of worship and are opened and closed with prayer.

The Presbytery carries out the following activities

- Interviews candidates seeking to become Accredited preachers
- Supports those candidating for the Ministry
- Installs & Ordains ministers and ruling elders
- Provides pastoral support for ministers and their families
- Holds training events such as New Elder's training, Marriage Preparation Classes
- PW Link is an initiative of Presbyterian Women intended to improve communications and build relationships between Presbyterian Women. PW Link includes a representative from each congregations and runs events to support the mission and outreach of Presbytery. During the year they hold a Rally and a breakfast with special invited speakers at each event. The PW Link provides a report to Presbytery in March each year

ACHIEVEMENTS AND PERFORMANCE

At the 31 December the following numbers of personal were under the care of Presbytery

	2019	2018
Minister in active service in congregations	18	20
Retired Ministers	15	13
Licentiates	0	0
Students for the Ministry	0	0

During the year credentials were received from other Presbyteries in respect of 2 minister who were Ordained & installed in congregations assigned to the Presbytery. Credentials were presented to another Presbytery in respect of 1 minister who was received under their care.

No Licentiates or students for the Ministry were received under the care of Presbytery during the year.

THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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

The Presbytery also encourages congregations to contribute to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

General Assembly

Presbyteries are represented on the various Councils of the General Assembly of the Presbyterian Church in Ireland and report on an annual basis to the General Assembly

Property

Presbytery agreed resolutions regarding 6 congregational property projects. The Presbytery holds property on the Strand Road in Londonderry following the closure of the congregation in 2010. This property has been included in the Statement of Assets and liabilities at an insurance value.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on Presbytery, its commissions and panels.

5 new ruling elders were Ordained during the year to serve in congregations within the Presbytery.

9 ruling elders from congregations within the Presbytery were granted permission to become elders emeritus.

**THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved). Generally the above benefits are delivered locally by congregational churches and members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The charities beneficiaries are its 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 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 Presbytery has had regard to the Charity Commissions Public benefit requirement statutory guidance.

**THE PRESBYTERY OF DERRY & DONEGAL OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The Presbytery's main source of unrestricted income is an assessment that is levied on the congregations assigned to it and £25830 was received in the current year (£18,748 in previous year, 2018).

Total income of the Presbytery during the year was £133,491 compared to £191,292 in the previous year.

Total expenditure increased from £72,470 to £140,796. This includes a payment made to the Clerk of Presbytery for the responsibilities of that position.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the Presbytery'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 Presbytery's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Presbytery and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Presbytery at a meeting on 9th March 2021 and signed on its behalf by

Name Rev Thomas Bruce

Name Rev Paul Linkens

Signed 

Signed 

Date 9/3/21

Date 9/3/21

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of The Derry & Donegal Presbytery for the year ended 31 December 2018, which are set out on pages 12-18.

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.

Owen McLaughlin
Chartered Accountant
300 Seacoast Road
Limavady
BT49 0JY

Date

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2019

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
		£	£	£	£	£
Receipts						
Donations and legacies	2	25,830	6,677		32,507	156,274
Charitable activities	3		2,610		2,610	14,589
Other trading activities	4					
Investment Income	5	37	81,383		81,420	4,457
Other	6	12,196	4,758		16,954	15,972
		-----	-----	-----	-----	-----
		38,063	95,428		133,491	191,292
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		38,063	95,428		133,491	191,292
		-----	-----	-----	-----	-----
Payments						
Raising funds	7					
Charitable activities	8	33,084	31,742		64,826	70,066
Earmarked Interest			75,970		75,970	2,404
Other	9					
		-----	-----	-----	-----	-----
		33,084	107,712		140,796	72,470
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		33,084	107,712		140,796	72,470
		-----	-----	-----	-----	-----
Net receipts / (payments)		4,979	(12,284)		(7,305)	118,822
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds		4,979	(12,284)		(7,305)	118,822
Funds brought forward		36,684	215,061		251,745	132,923
		-----	-----	-----	-----	-----
Funds carried forward	10	41,663	202,777		244,440	251,745
		-----	-----	-----	-----	-----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2019

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	36,684	215,061		251,745	132,923
Net movement in funds	4,979	(12,284)		(7,305)	118,822
	-----	-----	-----	-----	-----
Bank and Cash at end of year	41,663	202,777		244,440	251,745
	-----	-----	-----	-----	-----
Bank & Cash Balances					
Bank Current Accounts				123,778	235,992
Bank Deposit Accounts				120,662	15,753
Cash in Hand					
				-----	-----
				244,440	251,745
				-----	-----
Other Assets					
Fixed Assets – Note 9					
- Buildings & Contents				3,350,891	3,253,292
				-----	-----
				3,350,891	3,253,292
				-----	-----
Liabilities					
Loans					
Other					
				-----	-----
				-----	-----

Approved by the Presbytery at a meeting on 9th March 2021 and signed on its behalf by

Name Rev Thomas Bruce

Name Rev Paul Linkens

Signed 

Signed 

Date 9/3/21

Date 9/3/21

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS 31 December 2019

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the Presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Presbytery'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 Presbytery 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 Presbytery's general purposes. Designated funds are general funds set aside by the Presbytery for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Assessments on congregations	25,830			25,830	18,748
Collections at events		4,158		4,158	3,787
Donations and gifts		2,519		2,519	
From Londonderry Presbyterian - City Mission (L.P.C.M.)					133,739
	----- 25,830 -----	----- 6,677 -----	----- -----	----- 32,507 -----	----- 156,274 -----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2019

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Fundraising events					
Grants		2,610		2,610	14,589
	-----	-----	-----	-----	-----
		2,610		2,610	14,589
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Deposit interest	37			37	54
General Investment Fund					
Rents investment properties					
Investment interest		81,383		81,383	4,403
	-----	-----	-----	-----	-----
	37	81,383		81,420	4,457
	-----	-----	-----	-----	-----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2019

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Advertising & sale receipts news - sheets	11,894			11,894	11,272
Refund sick supply/vacancy - conveners fees	302			302	551
From Exodus towards utility costs - Strand Road property		4,148		4,148	3,265
Currency conversion					78
PW Link fees & resource packs		610		610	506
Other income					300
	----- 12,196 -----	----- 4,758 -----	-----	----- 16,954 -----	----- 15,972 -----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Fundraising events					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2019

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Presbytery ministry and support - staff costs	17,884			17,884	13,052
Pulpit & sick supplies	1,948			1,948	3,832
Cost of producing news sheets	10,125			10,125	12,589
Presbytery running costs	2,236	10,876		13,112	16,568
Donations and grants to missions - and charities		17,228		17,228	18,414
PW Link resource packs		301		301	415
Cost of events	891	3,337		4,228	5,196
Governance costs					
	----- 33,084 -----	----- 31,742 -----	----- -----	----- 64,826 -----	----- 70,066 -----

9. FIXED ASSETS

The Presbytery owns the premises situated at Strand Road Londonderry and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,350,891 at last renewal date.

THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2019

10. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Presbytery Incidental Fund	36,684	38,063	33,084	4,979		41,663
	-----	-----	-----	-----	-----	-----
	36,684	38,063	33,084	4,979		41,663
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Incidental Interest Fund	1,945	74,373	74,288	85		2,030
L.P.C.M. Fund	133,739		10,000	(10,000)		123,739
Education Board	1,247	1,716	2,097	(381)		866
Strand Road Property Fund	20,772	4,562	6,970	(2,408)		18,364
Mission Support Fund	37,536	271	2,081	(1,810)		35,726
Youth Council	11,458		538	(538)		10,920
Education Award Scheme	7,896	9,738	6,931	2,807		10,703
PW Link	468	4,768	4,807	(39)		429
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	215,061	95,428	107,712	(12,284)		202,777
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Total	251,745	133,491	140,796	(7,305)		244,440
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The Presbytery of Derry and Donegal of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106457

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE DERRY & DONEGAL PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of The Derry & Donegal Presbytery for the year ended 31 December 2019, which are set out on pages 12-18.

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.



Owen McLaughlin
Chartered Accountant
300 Seacoast Road
Limavady
BT49 0JY

Date 9/3/21