

# **FIRST DONEGORE 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 (NIC104851)**

**FIRST DONEGORE 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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

First Donegore congregation of the Presbyterian Church in Ireland  
30 Main Street  
Parkgate  
Ballyclare

Registered Charity in Northern Ireland (NIC104851)

**CHARITY TRUSTEES**

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

Mrs Susan Fletcher	Mr John McCullagh
Mr Ivor Fletcher	Mr Michael McKinstry
Mrs Marianne Howie	Mr Alan McWhirter
Mrs Carolyn Mairs	Mrs Edith Nesbitt
Mr John Mulholland	Mr Sam Pollock
Mr Chris McClenaghan	Rev Stephen Simpson
Mrs Grace McCullagh	

**PRINCIPAL OFFICE BEARERS**

Minister	Rev Stephen Simpson
Clerk of Session	Mr John McCullagh
Treasurer	Mr Michael McKinstry

**INDEPENDENT EXAMINER**

Simon Hopper FCA  
Hopper & Co  
6 Doagh Road  
Ballyclare  
BT39 9BG

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

**BANKERS**

Danske Bank Limited  
18 The Square  
Ballyclare  
BT39 9BB

**SOLICITORS**

Boal Anderson  
56 High Street  
Ballymena  
BT43 6UH

**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 bi-monthly and are normally held in-person.

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.

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

### **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 First Donegore congregation of the Presbyterian Church has been assigned to the Templepatrick Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

### **The General Assembly**

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

### **DESCRIPTION AND PURPOSE**

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

First Donegore 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 honor 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.

First Donegore exists to replicate the Scripture model of Church to be a people and place that shares Jesus Christ and shows grace.

## FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

This aim, fuels 7 priority areas of Church life, work and witness

- 1. The Worship of First Donegore** exists to enable people to glorify God by meeting Him as Father, Son and Holy Spirit. Worship Services of differing type and content bring people of all ages to meet the Living God.
- 2. The Prayer life of First Donegore** exists to create a variety of opportunities for the members of our church family to engage with God for our world, our district and our church.
- 3. The Pastoral Care of First Donegore** exists to provide pastoral care for the whole person (spiritual, physical, mental and emotional). We wish to see this delivered through the work of The Minister, Assistant Minister, Elders, Pastoral Care Group and its members.
- 4. The Ministry of First Donegore** exists to extend the Kingdom of God by making Christ known, and by equipping, enabling and encouraging members to live out the values of God's Kingdom where they live, work, volunteer and worship
- 5. The Discipleship of First Donegore** exists to make disciples of Jesus Christ, who make disciples of Jesus Christ.
- 6. The Evangelism of First Donegore** exists to share the Gospel of Jesus and show His love with the prayer that people will come to and grow in a personal relationship with Him.
- 7. The Service of First Donegore** to the district beyond our gates is expressed through pastoral care; prayer for district, businesses, schools and rural community; friendship - seasonal gifts from church, delivering Community events; and meeting social needs of all ages

### ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings as well as providing regular opportunities to meet for prayer.

With regard to worship services each Sunday, having established the technology during the pandemic to facilitate sharing services both live stream and on demand via the congregation's YouTube channel, First Donegore intend to continue to make use of such on-line facilities in order to support those unable to attend in person.

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

The congregation has a range of organisations which minister to all ages including; Donegore Kids (Sunday School); Donegore Youth (Bible Class); Donegore Tots (Crèche); Parents and Toddlers; Bowling & Badminton Clubs; Community Friendship Club; Community Drop-In, Presbyterian Women; Boys Brigade and Girls Brigade.

Many of the activities of the congregation and its organisations which had to be curtailed during COVID have returned to normal during 2022 with the remainder expected to do so during 2023.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation meets for worship every Sunday at 11am.

As part of the weekly schedule of services organised across the year, the congregation dedicates specific services to highlight its support for mission, both home and overseas, and to highlight the work of mission partners such as Christian Aid, Kids4school and the JAM Store.

In addition, First Donegore seeks to bring comfort to families who have been bereaved by holding special services of thanksgiving for loved ones. A bi-monthly Divine Healing Service, normally organised by the Congregation for the district and wider Templepatrick Presbytery, were suspended during COVID and have yet to restart.

A Mens and Ladies Bible Study forms an integral part of a weekly programme of activities within the Church Buildings together with Prayer time on a Tuesday evening and Sunday morning at 10.30am. The Sunday morning prayer time has yet to restart since the pandemic but is expected to do so in the coming year. These prayer times provide opportunities for members to meet to pray for the world, district, church and for individuals as requested.

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

At 31 December 2022 there were 106 communicant members and 180 families connected with the congregations. The average weekly attendance at morning worship either in-person or viewing on-line is estimated to be around 150.

### **Pastoral care**

The congregation through the minister, elders and pastoral care team provide support to members and others through personal visitation and prayer. Many church members also provide invaluable informal care and support. When members face particularly testing times, the level of pastoral care is increased further through hospital, nursing home or home visitation.

During recent years, in light of COVID restrictions, greater use of text, telephone and email communication was deployed in order to stay in touch with the congregation together with regular postal deliveries of pastoral and devotional resources. In addition, First Donegore made use of its internet site, facebook and YouTube channels to support its on-line capability and try to keep connected with its members as well as the wider community.

### **Mission and outreach**

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

The congregation decided to nominate collections taken at Harvest once again this year to support of the work of some of its main missional partners, the Presbyterian Children's Society, Kids4School, Christian Aid, Blythswood Care and JAM Randalstown together with United Appeal, this being in addition to any specific collections made by the congregation to such causes and to the general volunteering work undertaken by its members to these and other charitable vehicles.

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

The congregation facilitates the hosting of events by Cleopas, a local par-church Christian ministry which provides spiritual support to churches and Christian leaders. Prior to COVID, the congregation would have organized various missional events such as Alpha both within church buildings and in locations within the local community, in order to seek to outreach to wider community.

In addition the church has used its facilities to organise various community events both independently and in partnership with the local community association to celebrate certain events including in 2022 an event to celebrate the late Queen Elizabeth's Jubilee and the Christmas Tree Switch on in December.

The congregation also serves the local district through the work of its organisations, many of those attending being drawn from beyond the congregation itself. In addition the church gifts the use of its halls to organisations such as the Jon-Jo Bright Foundation to support rehabilitation of people injured through serious accident; to local families to support birthday and other celebrations and also to the local community association and the local indoor bowling league to facilitate regular meetings.

### **Presbytery**

The congregation was represented at the regular meetings (both face to face and virtual) of Presbytery through its minister and one of the elders. This provides an important link between the congregations and the wider structures of the church.

### **General Assembly**

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

### **Property**

Alongside the normal routine annual inspections of fire extinguishers, electrical and mechanical equipment during the year the congregation undertook some more significant maintenance projects to repair and enhance church buildings, its halls and to maintain its grounds. The congregational committee, appointed to organize such works, expect to progress a slightly more extensive programme in the coming year, having had to delay some projects during the pandemic.

### **Organisations**

Church Property is used actively throughout the week by its organisations, with the majority of those attending drawn from the local community and not directly from within the congregation itself.

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

Around 70 children attend Boys Brigade & Girls Brigade on a regular basis and enjoy a full programme of events. Both these organisations have re-commenced meeting in-person in 2022, returning as far as possible to a full programme of badgework and other activities.

The congregation also seeks to engage with its young people in support the growth in their faith in Jesus Christ through Donegore Kids, Donegore Youth and Donegore Tots, which run alongside the church service each week.

First Donegore established a new Youth Leaders Forum during 2022 with the aim of coordinating and developing activities across all its Youth organisations. This Forum was responsible for introducing a new quarterly Youth Alive event during the year aimed at young people in year 8 to 14 both from within existing organisations and beyond.

Presbyterian Women ('PW') returned during the latter part of 2022 to meet monthly, thereby providing a forum for the women in the congregation to meet for fellowship and to support of the wider missional aspects of our Church. The PW were able to organise its annual church service once again prior to the end of 2022, thereby enabling it to donate £500 to missional work.

The Community Friendship Club creates an environment for the slightly older members of the church and local community to come together in a relaxed social environment on a monthly basis whilst the Parents & Toddlers group provide a support network for the very young and their careers to meet weekly during term-time. Neither organization re-started during 2022 however it is hoped as activities return to normality in the coming year that both return to provide their normal programme of activities.

The Bowling Club provides a social environment for those with specific sporting interests in the local community. The Bowling club competes regularly in a local league as well cup competitions with these activities re-commencing towards the end of 2022. The Bowling Club have also been the organising force behind an annual charitable bowling tournament with funds being used to support a local nominated charity however in light of covid restrictions in recent years, this activity has ceased.

### **Volunteers**

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

**FIRST DONEGORE CONGREGATION 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, persons with disabilities and bereaved).

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or organised and delivered centrally. Local delivery is facilitated by use of 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.

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

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Offering. There were 128 families recorded as contributing during the year (115 in previous year, 2022) donating a total of £78,580 (£70,274 in previous year, 2022).

Total Income of the congregation during the year was £138,463 compared to £123,628 in the previous year, with donations benefitting from return to in-person activities.

Total expenditure increased to £155,329 in 2022 compared to £127,094 in 2022, predominantly as a result of a return to normal levels of church activity post the pandemic, inflationary pressures on costs particularly energy costs and greater levels of development and maintenance work incurred on church property.

**RESERVES POLICY**

The policy of the trustees is not to accumulate reserves but to use reserves in the promotion of the Charity's objects, and maintain a balance on unrestricted funds that equates to at least six months' unrestricted payments £51,002 to cover unforeseen situations that may arise from time to time. In light of the main risks facing the Charity the trustees consider the current level of reserves £472,028 and their use (as required) is above this target. The trustees continue to monitor their reserves levels on a periodic basis.

**FUTURE PLANS**

With COVID restrictions easing during 2022, the church has sought accordingly to return as far as possible to normal in the year. This has enabled the church committee to progress some of the maintenance and enhancement projects on church property which had to be deferred during the height of the pandemic. A wider review of church resources is expected to be undertaken in the year ahead for consideration by the congregation.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

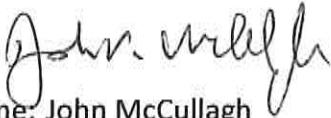
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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

As a consequence of the income of the congregation exceeding £250,000 during the prior year thereby requiring the 2018 accounts to be prepared on an accruals basis, the trustees have decided to continue to prepare accounts on this basis subsequently.

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<sup>th</sup> May 2023 and signed on its behalf by:



Name: John McCullagh

Date: 15<sup>th</sup> May 2023



Name: Michael McKinstry

Date: 15<sup>th</sup> May 2023

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the financial statements of First Donegore Presbyterian Church for the year ended 31st December 2022 which are contained within the 2022 Annual Report.

### **Respective responsibilities of trustees and independent examiner**

First Donegore Presbyterian Church's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

First Donegore Presbyterian Church 's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



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S Hopper FCA  
Partner  
Hopper & Co

30 May 2023

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY**  
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	2	93,794	38,437	-	132,231	120,657
Charitable activities	3	1,500	2,564	-	4,064	1,664
Other trading activities	4	512	513	-	1,025	1,033
Investment Income	5	-	428	-	428	40
Other	6	415	300	-	715	234
		-----	-----	-----	-----	-----
<b>Total Income</b>		96,221	42,242	-	138,463	123,628
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds	7	(544)	-	-	(544)	(487)
Charitable activities	8	(93,261)	(53,326)	-	(146,587)	(118,409)
Other	9	(8,198)	-	-	(8,198)	(8,198)
		-----	-----	-----	-----	-----
<b>Total Expenditure</b>		(102,003)	(53,326)	-	(155,329)	(127,094)
		-----	-----	-----	-----	-----
Net Income / (Expenditure)		(5,782)	(11,084)	-	(16,886)	(3,466)
Transfers between funds		286	(286)	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(5,496)	(11,370)	-	(16,886)	(3,466)
Funds brought forward		477,524	176,224	8,339	662,087	665,553
		-----	-----	-----	-----	-----
Funds carried forward	16	472,028	164,854	8,339	645,221	662,087
		=====	=====	=====	=====	=====

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
BALANCE SHEET**

**As at 31 December 2022**

	Note	2022	£
<b>Fixed Assets</b>			<b>£</b>
Tangible Fixed Assets	12	257,446	265,644
<b>Total fixed assets</b>		<u>257,446</u>	<u>265,644</u>
<b>Current Assets</b>			
Debtors	13	36,952	34,026
Cash and cash equivalents	14	352,348	363,946
<b>Total current assets</b>		<u>389,300</u>	<u>397,972</u>
<b>Creditors – amounts falling due within one year</b>			
Accruals	15	1,525	1,529
<b>Total creditors</b>		<u>1,525</u>	<u>1,529</u>
<b>Net Current Assets</b>		<u>387,775</u>	<u>396,443</u>
<b>Total net Assets</b>		<u>645,221</u>	<u>662,087</u>
<b>Funds of the charity</b>			
<b>Unrestricted funds</b>	16		
General funds		472,028	477,524
<b>Total unrestricted funds</b>		<u>472,028</u>	<u>477,524</u>
<b>Restricted Funds</b>	16	164,854	176,224
<b>Endowment Funds</b>	16	8,339	8,339
<b>Total charity funds</b>		<u>645,221</u>	<u>662,087</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)). They have been approved by the Kirk Session on 15<sup>th</sup> May 2023 and signed on its behalf by;

John McCullagh

Michael McKinstry

15 May 2023

15 May 2023

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY**  
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2022
		£	£	£	£	£
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Charitable activities	8	(93,261)	(53,326)	-	(146,587)	(118,409)
Other	9	(8,198)	-	-	(8,198)	(8,198)
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Net Income / (Expenditure)		(5,782)	(11,084)	-	(16,886)	(3,466)
Transfers between funds		286	(286)	-	-	-
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Net movement in funds		(5,496)	(11,370)	-	(16,886)	(3,466)
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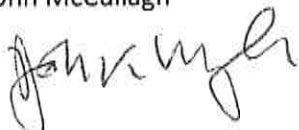
**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
BALANCE SHEET**

**As at 31 December 2022**

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	12	257,446	265,644
<b>Total fixed assets</b>		<u>257,446</u>	<u>265,644</u>
<b>Current Assets</b>			
Debtors	13	36,952	34,026
Cash and cash equivalents	14	352,348	363,946
<b>Total current assets</b>		<u>389,300</u>	<u>397,972</u>
<b>Creditors – amounts falling due within one year</b>			
Accruals	15	1,525	1,529
<b>Total creditors</b>		<u>1,525</u>	<u>1,529</u>
<b>Net Current Assets</b>		<u>387,775</u>	<u>396,443</u>
<b>Total net Assets</b>		<u>645,221</u>	<u>662,087</u>
<b>Funds of the charity</b>			
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<b>Endowment Funds</b>	16	8,339	8,339
<b>Total charity funds</b>		<u>645,221</u>	<u>662,087</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)). They have been approved by the Kirk Session on (enter date) and signed on its behalf by;

John McCullagh



15 May 2023

Michael McKinstry



15 May 2023

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The church meets the definition of a public benefit entity as defined in section 34 of FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

**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.

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- It is probable that the funds will be received; and
- The monetary value can be measured with sufficient reliability.

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

**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**(vii) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(viii) Investment income**

This is included in the accounts in the period to which it relates.

**(ix) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

**EXPENDITURE AND LIABILITIES**

**(i) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**(ii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**(iii) Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**(iv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**(v) Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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

**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

**ASSETS**

**(i) Tangible Fixed Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £2,000. They are valued at cost, or if gifted, at the value to the charity on receipt. Depreciation is recorded on all tangible assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows;

Buildings: - over 50 years

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

**(ii) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

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

31 December 2022

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:					
Loose collections	78,580	11,427	-	90,007	84,297
Donations and gifts	361	20,177	-	20,538	17,081
Gift Aid	14,853	6,833	-	21,686	19,279
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	93,794	38,437	-	132,231	120,657
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	379	-	379	264
Membership fees	-	2,185	-	2,185	-
Grants	1,500	-	-	1,500	1,400
	-----	-----	-----	-----	-----
	1,500	2,564	-	4,064	1,664
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Trading income	512	513	-	1,025	1,033
	-----	-----	-----	-----	-----
	512	513	-	1,025	1,033
	-----	-----	-----	-----	-----

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

31 December 2022

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	-	428	-	428	40
	-----	-----	-----	-----	-----
	-	428	-	428	40
	-----	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Other income	415	300	-	715	234
	-----	-----	-----	-----	-----
	415	300	-	715	234
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	544	-	-	544	487
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	544	-	-	544	487
	-----	-----	-----	-----	-----

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

31 December 2022

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	15,777	-	-	15,777	16,429
Presbytery fees	1,272	-	-	1,272	1,249
Ministry and support costs (Note 10)	49,061	-	-	49,061	44,665
Congregational running expenses	26,731	27,248	-	53,979	32,876
Donations to Missions and charities	-	26,078	-	26,078	22,800
Governance costs	420	-	-	420	390
	-----	-----	-----	-----	-----
	93,261	53,326	-	146,587	118,409
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9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Depreciation	8,198	-	-	8,198	8,198
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	8,198	-	-	8,198	8,198
	-----	-----	-----	-----	-----

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

31 December 2022

**10. EMPLOYEES**

**Employment Costs**

	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	£	£
Ministers Stipend	33,420	32,684
Ministers Allowance	7,310	6,242
Wages and Salaries	4,514	1,168
Employers National Insurance	3,545	4,156
Social Security Costs	-	-
Other costs	272	418
	-----	-----
	49,061	44,665
	-----	-----

**Number of Employees**

The average number of employees, including the minister of the congregation, expressed as full time equivalents, during the year was;

	<b>Total 2022</b>	<b>Total 2021</b>
Average number of employees	1	1
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There were no employees in receipt of employee benefits in excess of £60,000.

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**11. PENSION COSTS**

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations.

The contributions made by the congregation during the year were;

	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
Contributions	8,021	7,844
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FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Total
<b>Cost</b>	<b>£</b>	<b>£</b>
At beginning of the year	415,885	415,885
Additions	-	-
Disposals	-	-
At end of the year	<u>415,885</u>	<u>415,885</u>
<b>Depreciation</b>		
At beginning of the year	150,241	150,241
Depreciation	8,198	8,198
Disposals	-	-
At end of the year	<u>158,439</u>	<u>158,439</u>
Net book value at beginning of the year	<u>265,644</u>	<u>265,644</u>
Net book value at end of the year	<u>257,446</u>	<u>257,446</u>

The main church is a listed building, therefore has been treated as a heritage asset, and not included in the accounts. The main church is fully insured for a value of £974,829, as at 31<sup>st</sup> October 2017.

13. DEBTORS

	2022	2021
	<b>£</b>	<b>£</b>
Gift Aid Recoverable	15,805	15,249
Accrued Income (IR 21/22 & SO & PAYE)	<u>21,147</u>	<u>18,776</u>
	<u>36,952</u>	<u>34,026</u>

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**14. CASH AT BANK AND IN HAND**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cash at Bank	342,573	363,192
Cash in Hand	252	754
	<u>342,824</u>	<u>363,946</u>

**15. CREDITORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	1,525	1,529
	<u>1,525</u>	<u>1,529</u>

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

31 December 2022

16. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General Revenue	477,524	96,221	(102,003)	(5,782)	286	472,028
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	477,524	96,221	(102,003)	(5,782)	286	472,028
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property/Building Fund	156,546	10,446	(21,949)	(11,503)	(124)	144,919
United Appeal	1,198	5,858	(7,507)	(1,649)	1,554	1,103
General Missions Fund	9,198	750	(200)	550	(750)	8,998
World Development	-	715	(715)	-	-	-
Children's Society	-	1,088	(2,642)	(1,554)	1,554	-
Christian Aid	-	3,760	(5,314)	(1,554)	1,554	-
Earl Haig Fund	-	50	(50)	-	-	-
Other charitable objects	-	4,687	(9,350)	(4,663)	4,663	-
Harvest Appeal	-	9,325	-	9,325	(9,325)	-
From Church Organisations	-	-	(500)	(500)	500	-
Sunday School	281	-	-	-	10	291
Presbyterian Women	684	1,192	(271)	(921)	(500)	1,105
Youth Fellowship	18	-	-	-	-	18
Friendship Club	1,068	8	-	8	-	1,076
Boys Brigade	1,325	972	(1,986)	(1,014)	767	1,078
Girls Brigade	3,407	2,661	(2,622)	39	11	3,457
Bowling Club	1,010	780	(201)	579	(250)	1,339
JUMP Youth Club	1,180	-	(19)	(19)	-	1,161
Mothers & Toddlers	309	-	-	-	-	309
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	176,224	42,242	(53,326)	(11,084)	(286)	164,854
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<b>Endowment Funds</b>						
Investments	8,339	-	-	-	-	8,339
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	8,339	-	-	-	-	8,339
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<b>Total</b>	<b>662,087</b>	<b>138,463</b>	<b>(155,329)</b>	<b>(16,886)</b>	<b>-</b>	<b>645,221</b>
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