

**FIRST DRUMBANAGHER AND JERRETTSPASS
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 (NIC105183)

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

FIRST DRUMBANAGHER AND JERRETTSPASS congregation of the Presbyterian Church in Ireland based at
Kilmonaghan Road
Jerrettspass
Newry
Co Armagh
BT35 6QD

Registered Charity in Northern Ireland (NIC105183)

CHARITY TRUSTEES

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

Rev Jamie Maquire
Mr George Moffett
Mr Raymond McCormick
Mr Bobby Hamilton
Mr Danny Kennedy

PRINCIPAL OFFICE BEARERS

Minister	Rev Jamie Maguire
Clerk of Session	Mr George Moffett
Treasurer	Mr George Moffett

INDEPENDENT EXAMINER

Mr Andrew Laverty

BANKERS

Danske Bank, 58 Hill Street, Newry, Co Down, BT34 1AR
Bank of Ireland, 12 Trevor Hill, Newry, Co Down, BT34 1DT
Progressive Building Society, 3 Market Place, Lisburn, Co Antrim, BT28 1AN
Frontier Credit Union, 3 Millbrook Villas, Newry, Co Down, BT34 1PU

SOLICITORS

Fisher and Fisher Solicitors, John Mitchel Place, Newry, Co Down, BT34 2BS

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

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

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

Presbytery

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

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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation. The General Assembly met in person in June 2022.

DESCRIPTION AND PURPOSE

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

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

The congregation's mission purposes is by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ.

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward Looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on three 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 is a linked congregation with Kingsmills Presbyterian Church. A number of the organisations within the church are shared organisations with meetings alternating monthly between the two congregations. The range of individual and linked organisations are listed below and include: -

- Sunday School - (stand alone for First Drumbanagher and Jerrettspass congregation);
- Mid-week – (joint organisation with Kingsmills congregation);
- Presbyterian Women (PW) - (joint organisation with Kingsmills congregation);

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.00pm. During the week from October to April the mid-week meeting provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

At 31 December 2022 there were 83 communicant members and 65 families connected with the congregations. The average weekly attendance at Sunday morning worship was 60.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or elders.

Mission and outreach

At a local level the congregation encourages members of the local community not connected to the church to attend services and church functions. This is most notable during the annual Holiday Bible Club in June which in 2022 was joined with Kingsmills congregation.

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 donated £2,863 to the United Appeal in 2022.

The congregation also contributes to the denomination's annual World Development Appeal and in 2022 donated £686. In response to the war in Ukraine, the congregation held a special collection and £1430 was collected and donated.

In 2022 the congregation also donated £780 to the Presbyterian Children's Society

Presbytery

The congregation was represented at the meetings of Presbytery during 2022 by the Minister, Rev J Maguire and one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The General Assembly met in person in June 2022.

Property

During 2022 external work to the Manse grounds and refurbishment of an old barn at the Manse was completed.

Organisations

- Sunday School – the Sunday School meets each Sunday morning from September to June at 11.00 and concludes prior to the start of the morning service at 12 noon. Fourteen children from pre-school to P7 attended Sunday School during 2022 and were led by 3 teachers. At Sunday School the children learn catechisms and bible stories.
- Mid-week – The Mid-week is a joint organisation with Kingsmills congregation. Meetings normally take place from October to April each Tuesday evening from 8.00pm – 9.00pm and are held in the respective Church Halls of each congregation. The Mid-week provides a time for bible study and prayer and guest speakers attend, once per month. The average attendance at the Mid-week meeting is 20.
- Presbyterian Women (PW) – The PW is a joint organisation with Kingsmills congregation. Meetings are held monthly (Wednesday of each month) from 8.00pm to 10.00pm from October to May and are held in the respective Church Halls of each congregation. A different speaker is normally invited to speak at each meeting and on an agreed topic and the meeting concludes with supper. PW meetings resumed in 2022 following Covid and average attendance at meetings is 20.

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 DRUMBANAGHER AND JERRETTSPASS 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, disabled and bereaved).

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

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 53 families contributing during the year, (52 in previous year), donating a total of £30,361, (£31,866 in 2021)

Total income of the congregation during the year was £106,372 compared to £69,516 in the previous year, an increase of £36,856. This increase in income was largely due to the draw down of a loan for £30,000 from the Presbyterian Church's Crescent Fund Loan and an increase in giving to collections, missions and the Ukraine Appeal. The Crescent Fund loan was taken out to enable the barn at the Manse to be refurbished and external yard works around the Manse to be completed.

Total expenditure in 2022 increased from £63,470 in 2021 to £69,144. This increase is accounted for by increases in running costs and repayments to the Crescent Fund loan to the value of £4,618. The main item of expenditure beyond normal running costs was the refurbishment of the barn at the Manse.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice. As the congregations' total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 28 October 2023 and signed on its behalf by

Name: Rev Jamie Maguire
Date: 28/10/23



Name: Mr George Moffett
Date: 28/10/23



**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND STATEMENT OF FINANCIAL ACTIVITY (Receipts
and Payments Account) for the year ended 31 December 2022**

	N o t e	Unrestricted Funds	Restrict ed Funds	Endowmen t Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	36,058	30,065		66,124	61,425
Charitable Activities	3	0	0		0	0
Other Trading Activities	4	2,548	7,483		10,032	8,043
Other income	6	82	135		217	48
		<u>38,689</u>	<u>37,684</u>	<u>-----</u>	<u>76,372</u>	<u>69,516</u>
Sale of Investments						
Sale of fixed assets						
Loans Received			30,000		30,000	
		<u>38,689</u>	<u>67,684</u>	<u>-----</u>	<u>106,372</u>	<u>69,516</u>
Payments						
Expenses	7	235	40		275	221
Charitable activities	8	30,864	33,388		64,252	56,059
Other Expenditure	9					7,190
		<u>31,098</u>	<u>33,428</u>	<u>-----</u>	<u>64,526</u>	<u>63,470</u>
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments			4,618			
		<u>31,098</u>	<u>38,046</u>	<u>-----</u>	<u>69,144</u>	<u>63,470</u>
Net receipts / (payments)		7,590	29,638		37,228	6,046
Transfers between funds		(1,240)	1,240		0	151
		<u>6,350</u>	<u>30,878</u>	<u>-----</u>	<u>37,228</u>	<u>6,195</u>
Net movement in funds						

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND STATEMENT OF FINANCIAL ACTIVITY (Receipts
and Payments Account) for the year ended 31 December 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	30,583	23,401	10,413	64,397	58,018
Net movement in funds	6,350	30,878	197	37,425	6,388
	-----	-----	-----	-----	-----
Bank and Cash at end of year	36,933	54,279	10,610	101,822	64,406
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				10,610	10,413
Bank Current Accounts	36,933	54,279		91,212	53,993
Cash in Hand				0	0
				-----	-----
				101,822	64,406
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
Gift Aid receivable on donations					
				-----	-----
				0	0
				=====	=====
Liabilities					
Loans		30,000		30,000	
Other				30,000	0
				-----	-----
				30,000	
				=====	=====

Approved by the Kirk Session at a meeting on 28 October 2023 and signed on its behalf by

Name: Rev Jamie Maguire
Date: 28/10/23

Name: Mr George Moffett
Date: 28/10/23

J Maguire

George F. Moffett

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE
RESBYTERIAN CHURCH IN IRELAND**

NOTES TO THE ACCOUNTS

31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	30,361	21,907		52,268	53,291
Loose collections	530	175		705	379
Donations and gifts	100	0		100	100
Gift Aid	4,386	2,971		7,358	7,059
Legacies and bequest	681	5,012		5,693	596
	-----	-----	-----	-----	-----
	36,058	30,065	0	66,124	61,425
	-----	-----	-----	-----	-----

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022**

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities					
Fundraising events	0	0		0	0
Membership fees					
Grants					
	----- 0	----- 0	----- 0	----- 0	----- 0
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of land	1023	153	0	1,176	1,086
Graveyard Charges	650	0	0	650	3,200
Sale of scrap metal	0	0	0	0	45
Contribution from Kingsmills to	0	7,330	0	7,330	0
House rental costs for Minister					
Gift Aid to Property Account	0	0	0	0	2,635
Kingsmills Share of Expenses	760	0	0	760	1,077
Pulpit supply	115	0	0	115	0
	----- 2,548	----- 7,484	----- 0	----- 12,634	----- 8,043
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest					
General Investment Fund					
Rents investment properties					
Other investment income					
	----- 0	----- 0	----- 0	----- 0	----- 0
	-----	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Crescent Loan	0	30,000		30,000	0
Other income – bank interest	82	135		217	48
	-----	-----	-----	-----	-----
	82	30,135		30,217	48
	-----	-----	-----	-----	-----
TOTAL INCOME:	38,689	67,684		108,975	69,516
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	235			235	221
Property Account envelopes		40		40	
	-----	-----	-----	-----	-----
	235	40		275	221
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	20,727			20,727	20,092
Presbytery fees	314			314	211
Ministry and support staff costs	1,615			1,615	3,087
Congregational running expenses	8,096	27,400		35,496	28,429
Bank fees	112			112	99
Transfer from General to Property					150
Donations Missions and charities		5,988		5,988	3,991
	-----	-----	-----	-----	-----
	30,864	33,388		64,252	56,059
	-----	-----	-----	-----	-----

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022**

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Crescent Loan repayments		4,618		4,618	
Audio screens and projector	0			0	5,040
Electric Piano	0			0	2,150
	----- 0	----- 4,618	----- 0	----- 4,618	----- 7,190
Total Expenditure	31,098	38,046	-----	69,144	63,470

10. FIXED ASSETS

The congregation owns the Church premises situated at Kilmonaghan Road, Jerrettspass, the Church Hall at Tandragee Road, Jerrettspass and the Manse at 7 Carrickovaddy Road, Jerrettspass and the associated fixtures, fittings, plant and machinery. These had an insurance value of £2,634,059 at 31st October 2022

11. INVESTMENTS

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

	Total 2022 £	Total 2021 £
General Investment Fund		
Property		
Other investments	10,610	10,413
	----- 10,610	----- 10,413

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022**

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	30,583	38,689	31,099	7,590	(1,240)	36,933
	<u>30,583</u>	<u>38,689</u>	<u>31,099</u>	<u>7,590</u>	<u>(1,240)</u>	<u>36,933</u>
Restricted Funds						
	23,401	67,684	38,046	29,638	1,240	54,279
	<u>23,401</u>	<u>67,684</u>	<u>38,046</u>	<u>29,638</u>	<u>1,240</u>	<u>54,279</u>
Endowment Funds						
HSBC	1,319			197		1,516
Progressive	2,149					2,149
Progressive	6,945					6,945
	<u>10,413</u>					<u>10,610</u>
Total	<u>64,397</u>	<u>106,373</u>	<u>69,145</u>	<u>37,425</u>	<u>0</u>	<u>101,822</u>