

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

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

**Registered Charity in Northern Ireland (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 2023 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 Andrew McComb  
Mr Ian Copeland

**PRINCIPAL OFFICE BEARERS**

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

**INDEPENDENT EXAMINER**

Mr Colin Whiteside

**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 Session 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 three times 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 last 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 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 four 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 September to May 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 2023 there were 84 communicant members and 67 families connected with the congregation. The average weekly attendance at Sunday morning worship was 65.

**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 2023 was joined with Kingsmills congregation and took place in Kingsmills Church Hall.

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 £3,155 to the United Appeal in 2023.

The congregation also contributes to the denomination's annual World Development Appeal and in 2023 donated £121. In response to the earthquake in Turkey, the congregation held a special collection and £710 was collected and donated.

In 2023 the congregation also donated £510 to the Presbyterian Children's Society and £630 to the Presbyterian Church Student Bursary Fund. A further £100 was collected on Armistice Sunday and donated to the Royal British Legion Poppy Appeal.

### **Presbytery**

The congregation was represented at the meetings of Presbytery during 2023 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 2023.

### **Property**

During 2023 external drainage work in the Manse grounds was undertaken and the sound system in the church building was refurbished. This was in addition to routine maintenance of church buildings and grounds. A £30,000 loan that had been drawn down from the Presbyterian Church, Crescent Loan Fund was repaid in full in 2023.

### **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. Seventeen children from pre-school to P7 attended Sunday School during 2023 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 September to May 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 / mission speakers attend, once per month. The average attendance at the Mid-week meeting is 25.
- **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. The 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 57 families contributing during the year, (53 in previous year), donating a total of £36,110, (£30,361 in 2022)

Total income of the congregation during the year was £72,405 compared to £108,975 in the previous year, a decrease of £36,570. Income in 2022 was enhanced by the drawdown of a loan for £30,000 from the Crescent Loan Fund and the payment of two years' Manse rent by Kingsmills Presbyterian Church. When these amounts are subtracted from the 2022 total, income for both years is comparable.

Total expenditure in 2023 increased from £69,144 in 2022 to £75,208. The main item of expenditure in 2023 was the repayment of the Crescent Loan in full at £25,500.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

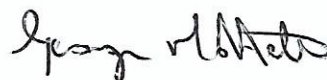
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice. As the congregations' total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 29 October 2024 and signed on its behalf by

Name: Rev Jamie Maguire  
Date: 29/10/24

Name: Mr George Moffett  
Date: 29/10/24



**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 2023**

	<b>N o t e</b>	<b>Unrestricted Funds</b>	<b>Restrict ed Funds</b>	<b>Endowmen t Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	41,977	21,860		63,837	66,124
Charitable Activities	3	0	0		0	0
Other Trading Activities	4	4,207	4,191		8,398	10,032
Other income	6	105	66		171	217
		<u>46,288</u>	<u>26,117</u>	<u>-----</u>	<u>72,405</u>	<u>76,372</u>
Sale of Investments						
Sale of fixed assets						
Loans Received						
<b>Total Receipts</b>		<u>46,288</u>	<u>26,117</u>	<u>-----</u>	<u>72,405</u>	<u>106,372</u>
<b>Payments</b>						
Expenses	7	258			258	275
Charitable activities	8	32,507	16,943		49,950	64,252
Other Expenditure	9					
		<u>32,765</u>	<u>16,943</u>	<u>-----</u>	<u>49,708</u>	<u>64,526</u>
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments			25,500		25,500	
<b>Total Payments</b>		<u>32,765</u>	<u>42,443</u>	<u>-----</u>	<u>75,208</u>	<u>69,144</u>
Net receipts / (payments)		13,523	(16,326)		(2,803)	37,228
Transfers between funds		(1,665)	1,665		0	0
<b>Net movement in funds</b>		<u>11,858</u>	<u>(14,661)</u>	<u>-----</u>	<u>(2,803)</u>	<u>37,228</u>

**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 2023**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	36,933	54,279	10,610	101,822	64,397
Net movement in funds	11,858	(14,661)	309	(2,494)	37,425
	-----	-----	-----	-----	-----
Bank and Cash at end of year	48,791	39,618	10,919	99,328	101,822
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				10,919	10,610
Bank Current Accounts	48,791	39,618		88,409	91,212
Cash in Hand				0	0
				-----	-----
				99,328	101,822
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
Gift Aid receivable on donations					
				-----	-----
				0	0
				=====	=====
<b>Liabilities</b>					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on 29 October 2024 and signed on its behalf by

Name: Rev Jamie Maguire  
Date: 29/10/24

*J Maguire*

Name: Mr George Moffett  
Date: 29/10/24

*George Moffett*

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE  
RESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS  
31 December 2023**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**FUND ACCOUNTING**

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

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

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

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	36,109	16,765		52,875	52,268
Loose collections	145	1,403		1,548	705
Donations and gifts	0	1,050		1,050	100
Gift Aid	4,429	2,624		7,053	7,358
Legacies and bequest	1,293	19		1,312	5,693
	-----	-----	-----	-----	-----
	41,977	21,860	0	63,837	66,124
	-----	-----	-----	-----	-----

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE  
PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS  
31 December 2023**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from charitable activities					
Fundraising events	0	0		0	0
Membership fees					
Grants					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of land	870	153	0	1,023	1,176
Graveyard Charges	850	0	0	850	650
Hire of Hall for Election	258	0	0	258	0
Contribution from Kingsmills to House rental costs for Minister	0	3,866	0	3,866	7,330
Energy Support Payment	600	0	0	600	0
Kingsmills Share of Expenses	830	0	0	830	760
Pulpit supply	799	0	0	799	115
Income for others		172			
	<u>4,207</u>	<u>4,191</u>	<u>0</u>	<u>8,398</u>	<u>12,634</u>

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest					
General Investment Fund					
Rents investment properties					
Other investment income					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE  
PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)  
31 December 2023**

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Bank Interest	105	66		171	30,000
	105	66		171	30,217
<b><u>TOTAL INCOME:</u></b>	46,288	26,117		72,405	108,975

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	223			223	235
FWO ledger	35			35	40
	258			258	275

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	22,832			22,832	20,727
Presbytery fees	464			464	314
Ministry and support staff costs	2,331			2,331	1,615
Congregational running expenses	6,752	11,647		18,399	35,496
Bank fees	128			128	112
Donations Missions and charities	0	5,296		5,296	5,988
	32,507	16,943		49,450	64,252

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE  
PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)  
31 December 2023**

**9. OTHER EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Crescent Loan repayments	0	25,500	0	25,500	4,618
	0	25,500	0	25,500	4,618
<b>Total Expenditure</b>	32,765	42,443	-----	75,208	69,144

**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 £2,831,613 at 31<sup>st</sup> October 2023

**11. INVESTMENTS**

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

	Total 2023 £	Total 2022 £
General Investment Fund		
Property		
Other investments	10,919	10,610
	10,919	10,610

**FIRST DRUMBANAGHER AND JERRETTSPASS CONGREGATION OF THE  
PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)  
31 December 2023**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Account	36,933	46,288	32,765	13,523	(1,665)	48,791
	<u>36,933</u>	<u>46,288</u>	<u>32,765</u>	<u>13,523</u>	<u>(1,665)</u>	<u>48,791</u>
<b>Restricted Funds</b>						
	54,279	26,117	42,443	(16,326)	1,665	39,618
	<u>54,279</u>	<u>26,117</u>	<u>42,443</u>	<u>(16,326)</u>	<u>1,665</u>	<u>39,618</u>
<b>Endowment Funds</b>						
HSBC	1,516			309		1,825
Progressive	2,149					2,149
Progressive	6,945					6,945
	<u>10,610</u>					<u>10,919</u>
<b>Total</b>	<u>101,822</u>	<u>72,405</u>	<u>75,208</u>	<u>(2,494)</u>	<u>0</u>	<u>99,328</u>