

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

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2022**

**Registered Charity in Northern Ireland NIC 105645**

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

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

**CHARITY TRUSTEES**

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

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

**PRINCIPAL OFFICE BEARERS**

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

**INDEPENDENT EXAMINER**

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

**BANKERS**

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

**SOLICITORS**

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

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

**STRUCTURE AND MANAGEMENT**

**The Kirk Session**

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

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

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

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

**Presbytery**

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Drumlegagh congregation of the Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

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

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **The General Assembly**

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

### **DESCRIPTION AND PURPOSE**

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

### **ACTIVITIES AND OBJECTIVES**

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

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

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

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

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

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

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

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

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

### **PUBLIC BENEFIT STATEMENT**

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local

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

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

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

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

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

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

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

### **FINANCIAL REVIEW**

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

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

### **RESERVES POLICY**

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

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

## **STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

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

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

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

Rev Jonathan Cowan

Mr. Maurice Surphlis

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

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

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

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

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

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

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

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

## **Independent examiner's statement**

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

Name: Arnold Jackson  
For McAleer Jackson Ltd

Relevant professional qualification or body: Chartered Accountant

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

Date: 24 October 2023

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Name: Arnold Jackson  
For McAleer Jackson Ltd

Relevant professional qualification or body: Chartered Accountant

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

Date: 24 October 2023

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
<b>RECEIPTS</b>						
Donations and legacies	2	47,358	10,560	-	57,918	52,780
Charitable activities	3	-	51,728	-	51,728	67,013
Other trading activities	4	-	-	-	-	-
Investment income	5	819	-	-	819	782
Other	6	378	-	-	378	23
		48,555	62,288	-	110,843	120,598
Sale of Investments						
Sale of fixed assets						
Loans received					-	124,500
<b>TOTAL RECEIPTS</b>		48,555	62,288	-	110,843	245,098
<b>PAYMENTS</b>						
Raising funds	7	406	-	-	406	605
Charitable activities	8	38,459	13,967	-	52,426	56,980
Investment costs					-	-
Other expenditure	9	-	-	-	-	-
		38,865	13,967	-	52,832	57,585
Purchase of Investments						
Purchase of fixed assets			44,718		44,718	3,746
Loan/OD repayments					-	129,500
					-	-
<b>TOTAL PAYMENTS</b>		38,865	58,685	-	97,550	190,831
Net receipts/payments		9,690	3,603	-	13,293	54,267
Transfers between funds						
Net movement in funds		9,690	3,603	-	13,293	54,267
Funds brought forward		69,847	-	24,162	45,685	-
Funds carried forward	12	79,537	-	20,559	58,978	45,685

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

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

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

Rev Jonathan Cowan

Mr Maurice Surphlis

Date: 09 May 2023

Date: 09 May 2023

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

**1 ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**FUND ACCOUNTING**

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

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

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

**2 DONATIONS AND LEGACIES**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	£	£	£	£	£
<b>Recorded giving:</b>					
Loose collections	979			979	330
Donations and gifts	39,813			39,813	37,872
Gift Aid	5,561	10,207		15,768	13,247
Legacies and bequests	1,005	353		1,358	1,331
				-	
	47,358	10,560	-	57,918	52,780

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

**3 CHARITABLE ACTIVITIES**

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

**4 OTHER TRADING ACTIVITIES**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2022</b>	<b>TOTAL 2021</b>
	£	£	£	£	£
Letting of premises				-	-
Trading income				-	-
	-	-	-	-	-

**5 INVESTMENT INCOME**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2022</b>	<b>TOTAL 2021</b>
	£	£	£	£	£
Deposit interest				-	-
General Investment Fund	819			819	782
Rents investment properties				-	-
Other investment income	-	-		-	-
	819	-	-	819	782

**6 OTHER INCOME**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2022</b>	<b>TOTAL 2021</b>
	£	£	£	£	£
Insurance claims				-	-
Other income	378	-		378	23
	378	-	-	378	23

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

**7 RAISING FUNDS**

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

**8 CHARITABLE ACTIVITIES**

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

**9 OTHER EXPENDITURE**

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

**10 FIXED ASSETS**

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

**11 INVESTMENTS**

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

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

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

**12 TRANSACTIONS WITH TRUSTEES**

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

**13 FUND BALANCES**

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