

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

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2024**

**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 2024 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  
J. Magee  
M. Adams  
I. Beattie  
J. Beattie  
S. Beckett  
J. Farren  
C. Irwin  
B. Magee  
J. McCay  
M. Surphlis

### **PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Treasurer

Rev Jonathan Cowan  
Mr John Magee  
Mrs 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 2024.

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; World Development, MERF, Sonshine Mission Portugal, Tear Fund, UCB Bible Societies, Scripture Union, 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.

### **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

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

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.

### **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 £44,657 compared to £43,691 in the previous year. Other amounts were received for specific charitable collections, from investment income, gift aid and to off-set specific expenses, totaling £23,080. Total expenditure of £58,282 was spent during the year in achieving the church's charitable objectives. PW income was £1,128 and expenses were £1,586.

In addition to the above, funds were received from the congregation of £17,672 for the annual harvest appeal and £19,817 to the building fund. Other donations, gift aid and fund-raising for the building fund totaled £11,996. Expenses totaled £31,718.

In summary, total income for the year amounted to £118,350 and total expenses amounted to £91,586.

The church was able to repay the remaining balance on the loans to build the hall during this year and has no outstanding debt at the year end.

### **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.

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

**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) 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 15 April 2025 and signed on its behalf by

***REV J COWAN***

Rev Jonathan Cowan

19 May 2025

***MR J MAGEE***

Mr John Magee

19 May 2025

# **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 2024, 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.

***ARNOLD JACKSON***

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Arnold Jackson FCA  
For McAleer Jackson Ltd  
Church House  
24 Dublin Road  
OMAGH  
Co Tyrone  
BT78 1HE

Date: 19 May 2025

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>RECEIPTS</b>						
Donations and legacies	2	52,103	46,039	-	98,142	61,206
Charitable activities	3	346	16,588	-	16,934	65,363
Other trading activities	4	350	-	-	350	-
Investment income	5	2,225	420	-	2,645	795
Other	6	279	-	-	279	1,003
		55,303	63,047	-	118,350	128,367
Sale of Investments						
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
<b>TOTAL RECEIPTS</b>		55,303	63,047	-	118,350	128,367
<b>PAYMENTS</b>						
Raising funds	7	406	-	-	406	406
Charitable activities	8	44,862	16,318	-	61,180	66,111
Investment costs		-	-	-	-	-
Other expenditure	9	-	-	-	-	-
		45,268	16,318	-	61,586	66,517
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan/OD repayments		-	30,000	-	30,000	45,000
<b>TOTAL PAYMENTS</b>		45,268	46,318	-	91,586	111,517
Net receipts/payments		10,035	16,729	-	26,764	16,850
Transfers between funds	-	19,509	19,509	-	-	-
Net movement in funds	-	9,474	36,238	-	26,764	16,850
Funds brought forward		89,462	-	13,634	-	75,828
Funds carried forward	12	79,988	22,604	-	102,592	75,828

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>FUNDS RECONCILIATION</b>						
Bank and cash at start of year		89,462	-	13,634	75,828	58,978
Net movement in funds	-	9,474		36,238	26,764	16,850
					-	
Bank and cash at end of year		79,988		22,604	-	102,592
						75,828
<b>BANK AND CASH BALANCES</b>						
Bank deposit accounts						
Bank current accounts					102,592	102,582
Cash in hand						
					102,592	102,582
<b>OTHER ASSETS</b>						
Fixed assets	10				-	-
~ Church, premises						
~ Fixtures, fittings, equipment						
~ Vehicles						
Investments	11				120,407	114,385
Gift aid receivable on donations (not included above)					13,485	14,403
					133,892	128,788
<b>LIABILITIES</b>						
Loans					-	56,754
Other						
					-	56,754

Approved by the Kirk Session at a meeting on 15 April 2025 and signed on its behalf by

**REV J COWAN**

**MR J MAGEE**

Rev Jonathan Cowan

Mr John Magee

Date: 19 May 2025

Date: 19 May 2025

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2024**

**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 2024 £	TOTAL 2023 £
<b>Recorded giving:</b>					
Loose collections	725			725	1,089
Donations and gifts	44,657	37,489		82,146	43,691
Gift Aid	6,721	8,550		15,271	15,114
Legacies and bequests				-	1,312
				-	
	52,103	46,039	-	98,142	61,206

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**3 CHARITABLE ACTIVITIES**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Income from charitable activities		11,184		11,184	8,116
Fees from weddings and funerals		710		710	1,495
Fundraising events	226	3,604		3,830	47,947
Membership fees		-		-	-
Other donations	120	1,090		1,210	7,805
Grants		-		-	-
	346	16,588	-	16,934	65,363

**4 OTHER TRADING ACTIVITIES**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Letting of premises	350			350	-
Trading income				-	-
	350	-	-	350	-

**5 INVESTMENT INCOME**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Deposit interest		1		1	-
General Investment Fund	2,225	419		2,644	795
Rents investment properties				-	-
Other investment income	-	-		-	-
	2,225	420	-	2,645	795

**6 OTHER INCOME**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Insurance claims				-	-
Other income	279	-		279	1,003
	279	-	-	279	1,003

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**7 RAISING FUNDS**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
FWO Envelopes	406			406	406
Fundraising events				-	-
	406	-	-	406	406

**8 CHARITABLE ACTIVITIES**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
General Assembly Assessments	6,470			6,470	6,083
Presbytery fees	326			326	336
Ministry & support staff costs	17,865	419		18,284	17,189
Congregational running expenses	18,241	1,276		19,517	26,926
Donations to Missions and Charities	1,460	12,985		14,445	10,651
Governance costs	500			500	480
Loan interest		1,638		1,638	4,446
	44,862	16,318	-	61,180	66,111

**9 OTHER EXPENDITURE**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
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 £1,655,673

**11 INVESTMENTS**

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

	2024	2023
	£	£
General Investment Fund	120,407	114,385
	120,407	114,385

**DRUMLEGAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2024**

**12 TRANSACTIONS WITH TRUSTEES**

Transactions with Trustees are as follows:- I Beattie was paid £65 for pulpit supply. Rev J Cowan was paid £437.47 for ministerial expenses and manse repairs. He also received £418.82 being income from bequest investments.

**13 FUND BALANCES**

<b>FUND</b>	<b>BALANCE AT START</b>	<b>RECEIPTS £</b>	<b>PAYMENTS £</b>	<b>TRANSFERS £</b>	<b>GAIN/ LOSS £</b>	<b>BALANCE AT END £</b>
<b>Unrestricted Funds</b>						
General account	89,462	55,303	45,268	-	19,509	79,988
Presbyterian Mutual						
	<hr/> 89,462	<hr/> 55,303	<hr/> 45,268	<hr/> -	<hr/> 19,509	<hr/> 79,988
<hr/> <hr/>						
<b>Restricted Funds</b>						
Building/property	- 15,251	61,919	44,732	19,509		21,445
PW	1,617	1,128	1,586			1,159
General investment fund	114,385				6,022	120,407
	<hr/> 100,751	<hr/> 63,047	<hr/> 46,318	<hr/> 19,509	<hr/> 6,022	<hr/> 143,011
<hr/> <hr/>						