

New Row Presbyterian Church
a congregation of the Presbyterian Church in Ireland

Trustees Annual Report and Financial Statements
for the year ended 31 December 2018

Registered with the Charity Commission for Northern Ireland NIC105351

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2018 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

NEW ROW Congregation of the Presbyterian Church in Ireland
Church Office
Society Street
Coleraine
BT52 1LA

Registered Charity in Northern Ireland (NIC 105351)

CHARITY TRUSTEES

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

Aubrey Beggs	Pat Hunter
Richard Burns	Una Lafferty
Mark Callaghan	Rosemary Lyttle
Adrian Cochrane	Robert McCaw
Ruth Cochrane	Robert McMullan
Timothy Connor	Mervyn Moore
Sylvia Gibson	Neil Morrison
John Graham	Alan Morrison
Nigel Hamilton	Chris Murdock
Bobby Holmes	Evan Reid
Robin Humphries	Lorraine Simpson
Derek Hunter	Kenneth Tweedie

PRINCIPAL OFFICE BEARERS

Minister	Rev. Robert McMullan
Clerk of Session	Mr. Adrian Cochrane
Treasurer	Mr. John Graham
Congregational Secretary	Mr. Mervyn Moore

TRUSTEES ANNUAL REPORT (cont'd)

QUALIFIED INDEPENDENT EXAMINER

Mr. Mark Harvey FCA
3 Grange Road
Coleraine
BT52 1NG

BANKERS

Ulster Bank
30 The Diamond
Coleraine
BT52 1DP

SOLICITORS

Anderson Gillan Barr Solicitors
41 New Row
Coleraine
BT52 1AE

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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held monthly in September, October, November, January, February, March, April and May and at other such times for other such purposes as deemed appropriate by The Code.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant at 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.

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT (cont'd)

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. New Row Presbyterian Church has been assigned to the Coleraine and Limavady 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 each congregation.

The General Assembly

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

DESCRIPTION AND PURPOSE

NEW ROW 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 purpose is **Connecting Growing Serving Changing**.

When Jesus said 'I am the true vine', He was teaching His disciples that they could not do anything without being bonded to him; that nothing apart from the vine can bear fruit. In the same way we, as a church family, seek to do the same as the disciples by

CONNECTING with God and one another in fellowship,

GROWING together in faith,

SERVING the living God, the community and each other and in doing so hope to be

CHANGING as individuals and as a Church into the likeness of Christ so that we in turn might bring change to the world around us as people come to know Jesus as their Lord and Saviour.

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 several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper.

TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES (cont'd)

The congregation holds regular Bible Study meetings and has a wide range of organisations including

- Sunday Bible Club (Sunday School)
- Horizon Youth Fellowship
- Ladies' Friendship Circle
- Thursday Cafe
- Indoor Bowling Club
- Boys' Brigade
- Girls' Brigade
- New Row Men
- Choir
- Energy; young people singing group
- Home Groups
- Wednesday with the Word
- Coffee Outreach & Drop In
- Presbyterian Women
- Breakaway
- Creche
- Ladies Book Club
- Make and Bake
- Girls Nights

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am and 6.30pm. During the week Bible Studies and Home Groups provide opportunities for members to meet together for fellowship, to study the Scriptures and for a time of prayer.

A monthly Café Church was introduced in autumn 2018. Held in the hall, the informal café style seating and lighting arrangements have contributed to attendances of 100+ embracing three generations. The evening begins at 5 o'clock with light snacks and is followed by a 45 minute period of worship. The informality and early evening arrangements have attracted young families with activities provided for children who are given an allocated time during worship.

On a number of occasions during the year we unite for worship with two neighbouring Presbyterian Churches. United Services include the First Sunday evening of a New Year, Easter Evening, Harvest Evening, Christmas Carols Evening and other special occasions which may arise.

United Evening Services during July and August conclude with a Communion Service on the first Sunday evening in September.

A third town congregation joins with us for a United Teaching Series in May.

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE (cont'd)

Worship and prayer (cont'd)

All town congregations unite for a Watchnight Service on New Years' Eve.

Along with nine other town churches and Christian groups under the umbrella of the Coleraine Gospel Partnership, we met for a week of Mission in April.

A Congregational Prayer Time is held monthly. Topics for prayer are provided and include, the work of the congregation, the wider work of PCI and other missionary agencies and personnel.

Annually a Sunday is set aside for Prayer for the Persecuted Church during either a morning/evening service. On occasions the format may change with prayer stations provided for various countries/situations.

As well as our regular services during the year we acknowledged God's gift of new life at 3 Sacraments of Baptism, we conducted no marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2018 there were 502 communicant members and 358 families connected with the congregation. The average weekly attendance at morning worship was 220.

Pastoral care

Members of the congregation who are unable to attend church because of illness or infirmity associated with age are visited on a regular basis by a member of the Ministry Team which comprises of the Minister, Assistant, Church Worker (female) and/or by one of the Elders. CD recordings of our morning services are produced weekly and mailed to shut-ins and the infirm on request.

A small Care Team prepares meals for distribution to members who are ill, convalescing from illness and to the families of those recently bereaved.

Mission and outreach

At a local level the congregation's mission and outreach included the following:

- Our weekly Tuesday morning Coffee Outreach and Drop In Centre is open to passers-by and anyone who may wish to call in for tea/coffee and have a chat with one of the volunteers. The aim of the Drop In is to attract the lonely, unemployed, and those looking for someone to talk to. It is frequented by a small clientele, some of whom have received encouragement and practical help, such as in the finding of gainful employment.

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE (cont'd)

Mission and outreach (cont'd)

- An introduction to the work of the Causeway Foodbank was given at a morning service. In response members of the congregation donate food items which are delivered monthly to the food bank.
- Through our partnership with the Causeway Foodbank, our own Drop In outreach has been registered as a Referring Agency for the distribution of vouchers to those requiring emergency food supplies.
- Thursday Café provides a venue for friendship and is open to everyone including friends of our members.
- New Row is a member of the Coleraine Gospel Partnership comprising nine other churches and Christian Groups in the town. Our Minister represents the congregation on The Partnership which aims to equip and mobilise members of the local churches for mission. A town-wide mission was held in April 2018.
- Through his Chaplaincy of the local Football Club, our Minister offers pastoral care to the management and playing staff. A Christian thought is included occasionally in the club's Match Day Programme. A Christmas Carol service held in the Social Club attracted a number of non-church attendees including club staff and supporters of Coleraine Football Club.
- Minister and Assistant participate in leading assemblies in local primary and secondary schools. Our Minister serves on the Board of Governors of a local Primary School.
- Through contact with a local Special Needs school, a group of young adults with learning difficulties was given an informative tour of our church buildings.
- A number of outside community groups/bodies continue to make use of our halls for events. This helps to introduce non Christians to the church environment and surroundings.
- In association with a local business a Breast Cancer awareness evening was held in the Church hall and attracted a large number of ladies. Those attending received help, information, advice and encouragement.
- Members are prayerfully and financially committed to the work of E3 North Coast Schools Worker Andrew Neil, who supports and encourages Scripture Union groups in local schools.
- A number of our young people have served on overseas Summer Mission projects run by Exodus, a Christian charity.
- An Alpha Course, exploring the Christian faith was held during the autumn. As well as members of the congregation, the 8 week course attracted a number of non-members seeking to learn more about the faith. A follow up to the course is being planned to help attendees develop and grow in faith.
- A number of Home Groups followed the Essentials Bible Study material course aimed at helping followers of Jesus reflect on and live out the essentials of discipleship.
- Following a successful congregational project to replace our existing Pew Bibles, over 100 "old" Bibles were donated for use in local primary and secondary schools.

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE (cont'd)

Mission and outreach (cont'd)

- Contacts with parents through youth organisations (especially through Girls Brigade) has been influential in encouraging some parents to attend church services.

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 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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

As well as a local mission involvement, the Congregation supports the work of PCI Global Mission and PCI Council for Mission in Ireland as follows;

PCI Council for Mission in Ireland

During the year the congregation prayerfully and financially supported the work of;

- Rev. Dr Keith McCrory and the congregation in Maynooth Community Church.

PCI Global Mission

During the year the congregation prayerfully and financially supported the work of;

- Rev. Alan and Tracey Johnston PCI until their return home in early 2018 from missionary work in Italy.
- Rev. Peter and Jayne Fleming, PCI working in Nepal.

Children and young people of Sunday Bible Club are encouraged in their support of mission work. Through a coin collection and with help from the congregation they contributed to the PCI Youth and Children Project which aims to help children and young people in Zambia and Maynooth Community Church understand that they are part of God's church.

We also support prayerfully and financially other mission personnel affiliated to the congregation including:

- Geoff and Rosaliene Donaldson working with SIM in Zimbabwe
- Majed and Anna Tinawi involved in producing Bible Commentaries and working with Syrian refugees in Poland.

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE (cont'd)

Presbytery

The congregation was represented at the regular meetings of Presbytery by our Minister, Licentiate and one of the Elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The Minister and one of our Elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland which was held in Assembly Buildings, Belfast, in June 2018.

Property

A complete refurbishment of our main halls was completed in 2014 and consequently no major repairs or refurbishments were carried out in 2018. However during the year our internal visual system was extensively upgraded with the installation of new CCTV cameras including associated control panel and monitoring equipment at a total cost of £11,680.

Organisations

Thursday Cafe meets on the second and fourth Thursday of the month. A light lunch and dessert is served on the second Thursday after which those attending move to a comfortable lounge area for a presentation by a guest speaker.

On the fourth Thursday afternoon tea and coffee is served in an informal cafe style arrangement, with those attending enjoying friendship and chat. The Cafe, which is open to everyone, can attract up to 50 persons, mainly those in the retired age group. The session closes with an annual outing which, in 2018, included a short bus tour of Londonderry, free time for shopping in the city and high tea in Ballykelly Presbyterian Church. The Café is open every Thursday morning during the summer months.

Our Indoor Bowling Club, which has a membership of 24 men and ladies, meets twice weekly and is open to non-Church members. As well as internal competitions, the club participates in local tournaments and leagues hosting home fixtures.

Friendship Circle has a membership of about 30 ladies who meet on the first and third Thursday of each month for friendship and knitting. In 2018 knitted garments have been donated to the Smiles Foundation for its work among the needy in Romania. Knitted hats were provided for newborn babies leaving the maternity unit of Antrim Hospital.

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE (cont'd)

Organisations (cont'd)

Membership of our Boys' Brigade Company is made up of 21 Anchor boys (5-8 years), 14 Junior Section boys (8-11 years) and 16 Company Section boys (11-15 years). The work is overseen by the Company Captain, assisted by 10 Officers.

During the session which extends from September to March boys participate in a varied programme of activities including Bible Class, games, badge work and craft work. In 2018, 1 boy gained the Queen's Badge which is the highest award in the Boys' Brigade and 5 boys gained their Presidents Badge the second highest award. Special events during the year included a trip to the Kingspan Stadium to watch Ulster versus Dragons. For the second year in a row, the Company won Irish Table Tennis Competition and qualified as Northern Ireland Representatives in the United Kingdom Finals, finishing in 5th place.

Membership of our **Girls' Brigade Company** is made up of 20 Explorers (P3-P4), 8 Juniors (P5-P7) and 6 Seniors (1st Form -3rd Form) and 2 Brigaders (4th Form -6th Form). Both Brigaders have embarked on a two year course ultimately leading to their Queen's Award.

The work is overseen by the Company Captain assisted by 4 Officers and 5 helpers. During the session which extends from September to March the girls participate in a varied programme of activities including Bible Class, simple cookery, making jewellery, dance, singing and badge work. Special events during the year included a trip to the Ulster Folk and Transport Museum by the Company Section. Early in 2018 and as part of 125th Anniversary Celebrations of GBNI, the Company provided refreshments at our after service tea and coffee in February with donations made in support of Fields of Life Charity.

Horizon Youth Fellowship for all young people in the secondary school age group meets on Sunday evenings. Approximately 22 young people under the supervision of four leaders enjoy a weekly programme which includes a mix of social activities with an emphasis on Bible teaching and developing the Christian faith. Occasional social outings help to strengthen friendships within the group.

Sunday Bible Club and Horizon meets on Sunday mornings from September through to June. Ages range from pre-school to Form 5. During the session primary school children follow a teaching course which includes Bible stories, a mix of games and crafts. The 2018/19 session commenced with children and parents enjoying an afternoon BBQ and rides at a local miniature railway. The new session commenced with Parents and children sharing in a cooked breakfast and closed with annual Church Picnic in a local park.

The aim of **New Row Men** is to encourage and build up friendships among men of all ages. Events in the 2018 programme included a visit to the Kingspan Stadium for Ulster v Dragons, the Irish Cup

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE (cont'd)

Organisations (cont'd)

Final at Windsor Park and "River to Rope", a summer challenge involving a staged 20 mile walk along the Causeway Coast Path from the River Bann estuary to Carrick a Rede Rope Bridge. The stages took place in the evening or "very" early morning and concluded with evening refreshments or breakfast.

The Church Choir meets weekly on Thursday evenings for practice in preparation for leading worship at our Sunday morning services. Membership is around 25. In addition to the choir our praise band and singers lead worship once per month at our All Age Services and other services as required. Our Energy Group, for children P6+, meets to learn and practice new songs in preparation for leading praise at Christmas Children's day and other young people's services.

7 Home Groups meet weekly throughout the autumn, winter and spring months for Bible study, discussion, fellowship and supper. In total up to 65 persons attend, with individual group membership varying between 6 and 16. Groups include "Aroma" for mums and young children; a Men's Discipleship Group; 3 Ladies' Bible Study Groups; and 2 mixed groups. The groups meet on different evenings to accommodate members.

Wednesday with the Word is a morning Bible study attended mostly by senior/retired members and friends. Invited speakers conduct a series of monthly Bible Readings from September to Easter. Over 40 people attend the studies which commence with tea and a time for welcoming, greeting and catching up.

Our "Drop In" overseen by a team of volunteers from the Congregation opens every Tuesday morning for the purpose of providing a meeting place for those in need or are lonely, to drop in for a cup of tea/coffee, chat and company. Attendees receive tea, coffee and snacks donated by a national food chain. A cooked breakfast was provided prior to Christmas when those attending received a Christmas gift bag. Numbers using the facility fluctuate, with a few having received some help especially with employment problems.

Presbyterian Women meets monthly from September to March. It is the largest of our ladies' organisations with membership exceeding 50. Ladies provide financial and prayer support for PCI missionaries and deaconesses. Regular "Missionary spots" give updates on missionary activity in PCI. The 2017/18 session ended with ladies enjoying a day out visiting Private Gardens at Portglenone. To mark the 120th anniversary of PW in New Row, the ladies organised and attended a special afternoon tea in a local church hall in November.

Breakaway takes place every Sunday morning when up to 25 children of primary school age leave our morning service to participate in a programme of supervised games, crafts and stories etc. Children are then collected by their parents at the close of the service.

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE (cont'd)

Organisations (cont'd)

A supervised **Creche** is provided each Sunday morning. Pre-school children can enjoy our modern play facilities while their parents attend morning worship. Numbers tend to fluctuate but on average 4 pre-school children are in attendance.

The Ladies' Book Club is a small group comprising approximately 6-8 ladies who meet every six weeks to discuss a selected book read between meetings.

Make and Bake is an occasional Saturday afternoon event when girls aged P3+ enjoy a varied programme including crocheting, baking, creative lettering, crafting and more! The purpose of the afternoons is to help bridge the age gap in the congregation by inviting our older/senior members to come along and pass on their skills to younger members.

Ladies' Nights are held throughout the autumn/winter session. Evenings have included Ladies Health, Film Nights. **Girls Nights Out** are occasional evenings held during the early summer when ladies and their friends enjoy outdoor activities ranging from tennis and walking to more adventurous events such as sailing and orienteering. Fit for Life held over a number of evenings included activities such as pilates, aerobics, dance, jogging or walking. Each evening ended with a healthy supper and a short epilogue.

Volunteers

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

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.

TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT (cont'd)

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 Commission's public benefit requirement statutory guidance

FINANCIAL REVIEW

Total income of the congregation during the year was £277,593 compared to £279,107 in the previous year. One of the reasons for this slight decrease was because there were only 52 collection days (ie Sundays) during 2018 as compared with 53 collection days in the previous year.

Total expenditure of the congregation during the year was £258,877 compared to £260,973 in the previous year. There has therefore been no significant change in total expenditure. Consequently our retained net income has remained fairly steady.

The congregation's main source of income is from members' contributions through an envelope system covering Freewill Offering, Building Fund, United Appeal & Missions and other special appeals. A few members choose to pay either by Bankers' Standing order or annually by cheque. There were 316 recorded contributors during the year [320 in the previous year, 2017] donating a total of £208,093 (£210,115 in the previous year, 2017).

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

TRUSTEES ANNUAL REPORT (cont'd)

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS (cont'd)

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds' transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

GOING CONCERN

The funding of the activities of the congregation is dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and, subject to the continuing support from members, to fund, on an ongoing basis, the congregation's current activities and other financial commitments. To a certain extent we have more control over what we spend and we therefore keep under constant review our expenditure to ensure that, as far as possible, it is commensurate with what our members contribute to church funds.

RESERVES POLICY

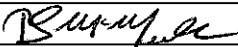
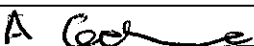
The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least one month's normal expenditure. At the year-end unrestricted reserves amounted to £20,821 which sustains them at a rather higher level. The Trustees, however, consider it prudent to continue to keep reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members to maintain or increase their regular giving.

**NEW ROW PRESBYTERIAN CHURCH
TRUSTEES ANNUAL REPORT
For the Year Ended 31st December 2018**

Approved by the Kirk Session at a meeting on 21st May 2019 and signed on its behalf by

Signed by	Date
 (Rev Robert McMullan)	21-05-2019
 (Mr Adrian Cochrane)	21/5/2019

New Row Presbyterian Church

Independent Examiner's Report to the Trustees of New Row Presbyterian Church

I report on the accounts of the Trust for the year ended 31st December 2018 which are set out on pages 1 to 19 of the Financial Statements document.

Respective responsibilities of the Trustees and Independent Examiner

As the charity's trustees, you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's Statement

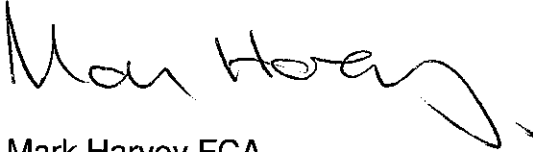
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 63 the Charities Act 2008 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2008 and the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

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

A handwritten signature in black ink, appearing to read 'Mark Harvey', with a stylized flourish at the end.

Mark Harvey FCA
Independent Examiner
3 Grange Road
Coleraine
BT52 1NG.

Date 21st May 2019.

New Row Presbyterian Church
a congregation of the Presbyterian Church in Ireland

Financial Statements
for the year ended 31 December 2018

Registered with the Charity Commission for Northern Ireland NIC105351

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2018

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	2	144,745	120,214	0	264,959	266,708
Charitable activities	3	1,607	8,570	0	10,177	10,838
Investments	4	118	997	0	1,115	1,199
Other	5	840	502	0	1,342	362
		-----	-----	--	-----	-----
Total		147,310	130,283	0	277,593	279,107
		-----	-----	--	-----	-----
Expenditure on:						
Raising funds	6	794	0	0	794	951
Charitable activities	7	157,778	100,305	0	258,083	260,022
		-----	-----	---	-----	-----
Total		158,572	100,305	0	258,877	260,973
		-----	-----	---	-----	-----
Net Income / (expenditure)		(11,262)	29,978	0	18,716	18,134
Transfers between funds		(325)	325	0	0	0
Gains/(losses) on revaluation of investments		0	0	(2,039)	(2,039)	2,113
Gains/(losses) on Fixed Assets		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		(11,587)	30,303	(2,039)	16,677	20,247
Reconciliation of funds:						
Total funds brought forward		32,408	895,400	32,904	960,712	940,465
		-----	-----	-----	-----	-----
Total funds carried forward		20,821	925,703	30,865	977,389	960,712
		=====	=====	=====	=====	=====

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

BALANCE SHEET

As at 31 December 2018

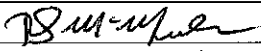
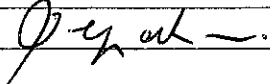
	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£	£
Fixed Assets:						
Tangible assets	10	0	1,245,170	0	1,245,170	1,267,338
Investments	11	0	0	30,865	30,865	32,904
		--	-----	-----	-----	-----
Total fixed assets		0	1,245,170	30,865	1,276,035	1,300,242
		--	-----	-----	-----	-----
Current assets						
Debtors	12	6,176	7,873	0	14,049	15,150
Cash at bank and in hand	13	17,037	55,068	0	72,105	92,156
		-----	-----	--	-----	-----
Total current assets		23,213	62,941	0	86,154	107,306
		-----	-----	--	-----	-----
Liabilities:						
Creditors: Amounts falling due within 1 year	14	(2,392)	(57,847)	(0)	(60,239)	(60,329)
		-----	-----	--	-----	-----
Net current assets or liabilities		20,821	5,094	0	25,915	46,977
		-----	-----	-----	-----	-----
Total assets less current liabilities		20,821	1,250,264	30,865	1,301,950	1,347,219
		-----	-----	-----	-----	-----
Creditors: Amounts falling due after more than 1 year	15	(0)	(324,561)	(0)	(324,561)	(386,507)
		-----	-----	-----	-----	-----
Total net assets or liabilities		20,821	925,703	30,865	977,389	960,712
		=====	=====	=====	=====	=====

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

BALANCE SHEET
As at 31 December 2018

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£	£
Funds of the charity						
Endowment funds	16	0	0	30,865	30,865	32,904
Restricted income funds	16	0	925,703	0	925,703	895,400
Unrestricted funds	16	20,821	0	0	20,821	32,408
Total charity funds		20,821	925,703	30,865	977,389	960,712
		=====	=====	=====	=====	=====

Approved by the Kirk Session and signed on its behalf by

Signed by:	Date
 (Rev Robert McMullan)	21/5/19
(Mr John Graham)	
	21/5/19

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2018

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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.

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

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

- the congregation becomes entitled to the resources;
- the trustees are virtually certain that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

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

(iii) Grants and donations

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

(iv) Tax reclaims on donations and gifts

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

(v) Gifts in kind

No gifts in kind were received during the year.

(vi) Donated services and facilities

No donated services and facilities were received during the year.

(vii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(viii) Investment income

This is included in the accounts when receivable.

(ix) Investment gains and losses

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

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

1. ACCOUNTING POLICIES (cont'd)

EXPENDITURE AND LIABILITIES

(x) Liability recognition

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

ASSETS

(xi) Tangible Fixed Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or at market value.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Buildings - over 50 years

Fixtures, fittings and equipment - over 10 years

Computers, software and technical equipment - over 4 years

(xii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. No other investment assets were held by the trustees during the year.

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£	£
Recorded giving	117,812	90,281	0	208,093	210,115
Loose collections	5,335	3,096	0	8,431	10,864
Donations and gifts	0	11,561	0	11,561	8,211
Gift Aid	21,598	15,276	0	36,874	37,518
Legacies and bequests	0	0	0	0	0
	-----	-----	--	-----	-----
	144,745	120,214	0	264,959	266,708
	=====	=====	==	=====	=====

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£	£
Income from charitable activities	1,607	3,225	0	4,832	3,910
Membership fees	0	2,385	0	2,385	2,090
Fundraising events	0	1,880	0	1,880	3,758
Grants	0	1,080	0	1,080	1,080
	---	-----	--	-----	-----
	1,607	8,570	0	10,177	10,838
	====	=====	==	=====	=====

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

4. INCOME FROM INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£	£
Bank interest	39	21	0	60	77
General Investment Fund (PCI)	78	0	0	78	78
Northern Ireland Central Investment Fund for Charities	0	976	0	976	1,044
Dividend	1	0	0	1	0
	----	-----	--	-----	-----
	118	997	0	1,115	1,199
	===	===	==	=====	=====

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£	£
Miscellaneous income	840	502	0	1,342	362
	===	===	=	=====	===

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£	£
FWO envelopes	794	0	0	794	835
Fundraising events	0	0	0	0	116
	----	--	--	----	----
	794	0	0	794	951
	====	====	=	====	====

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£	£
General Assembly Assessments	25,756	0	0	25,756	25,478
Presbytery fees	752	0	0	752	760
Ministry and support staff costs	97,247	0	0	97,247	95,416
Other staff costs	14,404	0	0	14,404	14,122
Congregational running expenses	17,924	60,211	0	78,135	80,172
Donations to Missions & Charities	108	24,683	0	24,791	31,042
Other charitable expenditure	1,587	15,411	0	16,998	13,032
	-----	-----	--	-----	-----
	157,778	100,305	0	258,083	260,022
	=====	=====	=	=====	=====

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

8. EMPLOYEES

Employment Costs

	Total Funds 2018	Total Funds 2017
	£	£
Wages and Salaries	91,290	90,290
Expenses	13,333	14,368
Social Security Costs	6,582	4,642
Pension contributions (excluding minister)	446	238
	-----	-----
	111,651	109,538
	=====	=====

Number of Employees

The average number of employees during the year was:

	Total Funds 2018	Total Funds 2014
Ministerial Team	4	4
Others	3	3
	--	--
Average number of all employees	7	7
	==	==

There were no employees in receipt of employee benefits in excess of £60,000.

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

9. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separately registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure that the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were :

	Total Funds 2018	Total Funds 2017
	£	£
Contributions	9,124	8,945
	-----	-----
	9,124	8,945
	====	====

The congregation also operates a defined contribution pension scheme for its other employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year.

	Total Funds 2018	Total Funds 2017
	£	£
Contributions	446	239
	----	----
	446	239
	===	===

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

10. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings	Fixtures and Fittings	Technical Equipment	Total
	£	£	£	£
Cost or valuation				
At start of year	1,268,595	52,971	23,566	1,345,132
Additions	0	0	11,680	11,680
Disposals	0	0	(2,930)	(2,930)
	-----	-----	-----	-----
At end of year	1,268,595	52,971	32,316	1,353,882
	-----	-----	-----	-----
Depreciation				
At start of year	44,797	19,750	13,247	77,794
Charge for year	20,472	5,297	8,079	33,848
Disposals	0	0	(2,930)	(2,930)
	-----	-----	-----	-----
At end of year	65,269	25,047	18,396	108,712
	-----	-----	-----	-----
Net Book Value				
At start of year	1,223,798	33,221	10,319	1,267,338
	-----	-----	-----	-----
At end of year	1,203,326	27,924	13,920	1,245,170
	=====	=====	=====	=====

11. INVESTMENTS

	2018	2017
	£	£
General Investment Fund (PCI)	2,941	3,108
Northern Ireland Central Investment Fund for Charities	27,924	29,796
	-----	-----
	30,865	32,904
	=====	=====

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

11. INVESTMENTS (cont'd)

	2018	2017
	£	£
Value at start of year	32,904	30,791
Gains / (Losses) on revaluation	(2,039)	2,113
	-----	-----
Value at end of year	30,865	32,904
	=====	=====

The congregation does not directly hold investments that are listed on recognised stock exchanges. The congregation however holds shares in the General Investment Fund which is managed by the Trustees of the Presbyterian Church in Ireland, a corporate body established under the Irish Presbyterian Church Act 1871. The shares were formally valued on 31st December 2018 and are included in the Balance Sheet at that value.

The congregation also hold shares in the Northern Ireland Central Investment Fund For Charities. Established in 1965 through the Charities Act (Northern Ireland) 1964 the Northern Ireland Central Investment Fund for Charities aims to provide charity trustees with the opportunity to invest all or part of their funds with the benefit of expert supervision. It is managed by the Department for Communities through recognised fund managers, but its investment policy is guided by a locally based advisory committee appointed by the department, which meets in February, May, August and November each year. The fund operates as a discretionary managed fund. Participating charities pool their investments and are given a proportionate number of shares in the fund based on the most recent valuation (share price). The fund invests in fixed-interest securities and selected equities. The allocation between fixed-interest securities and equities is reviewed and adjusted periodically, in line with the fund's investment policy. The Fund is formally valued at the end of each month and our congregation's share of its value as at 31st December 2018 is included in the Balance Sheet.

All investments of the Congregation are therefore held within the category of quoted securities.

	2018	2017
Valuation	£	£
Quoted securities category	30,865	32,904
	=====	=====

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

12. DEBTORS

	2018	2017
	£	£
Gift Aid Recoverable	11,176	12,354
Prepaid Expenses	2,873	2,796
	-----	-----
	14,049	15,150
	=====	=====

13. CASH AT BANK AND ON HAND

	2018	2017
	£	£
Barclays Bank (Boys' Brigade)	4,536	4,460
Danske Bank (Church Choir)	300	300
First Trust Bank (Presbyterian Women)	163	748
First Trust Bank (Sunday Bible Club)	1,371	729
Nationwide Building Society (Bowling Club)	1,525	1,499
Nationwide Building Society (Youth Fellowship)	252	252
Ulster Bank (Girls' Brigade)	2,432	3,167
Ulster Bank current account (Building Fund)	34,751	35,630
Ulster Bank current account (Building Fund)	0	1,210
Ulster Bank current account (General Fund, Bequest Fund & Charities Acc)	26,508	37,728
Cash on hand	267	6,433
	-----	-----
	72,105	92,156
	=====	=====

14. CREDITORS: amount falling due within one year

	2018	2017
	£	£
Accrued expenses	4,534	4,625
Bank Loan repayments	55,705	55,704
	-----	-----
	60,239	60,329
	=====	=====

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

15. CREDITORS: amount falling due after more than one year

	2018	2017
	£	£
Ulster Bank loan (see note below)	324,561	386,507
	=====	=====
Note: The bank loan is secured on the following freehold properties:		
Church building and halls at New Row, Coleraine; property at 24 Society St., Coleraine and property at 24 Grange Road, Coleraine (church manse).		

16. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start	Income	Expenditure	Gains/Losses	Transfer s between Funds	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	32,408	147,310	(158,572)	0	(325)	20,821
	-----	-----	-----	--	-----	-----
Total Unrestricted Funds	32,408	147,310	(158,572)	0	(325)	20,821
	=====	=====	=====	==	==	=====
Restricted Funds						
Bequest Fund	7,316	0	(0)	0	(5,500)	1,816
Building Fund	867,345	89,987	(60,211)	0	6,050	903,171
Charities Fund	7,172	682	(300)	0	(200)	7,354
Organisations:						
Bowling Club	1,515	647	(430)	0	(175)	1,557
Boys' Brigade Company	4,575	5,210	(5,449)	0	250	4,586
Church Choir	300	0	(0)	0	0	300
Friendship Circle	126	689	(708)	0	0	107
Girls' Brigade Company	3,167	2,693	(3,228)	0	(200)	2,432
Presbyterian Women	778	3,418	(3,278)	0	(650)	268
Sunday Bible Club	730	1,235	(1,094)	0	500	1,371
Tuesday Drop-in	0	28	(150)	0	200	78
Youth Fellowship	251	1	(0)	0	0	252
Missions & Charities Funds:						
General Missions Fund	0	1,231	(1,231)	0	0	0
United Appeal	1,805	15,518	(15,500)	0	0	1,823
Presbyterian Children's Society	0	735	(735)	0	0	0
Moderator's Indonesia Appeal	0	1,512	(1,512)	0	0	0
World Development Appeal	320	1,659	(1,742)	0	0	237

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

16. FUND BALANCES AND RECONCILIATION OF FUNDS (cont'd)

Fund	Balance at start	Income	Expenditure	Gains/ Losses	Transfer	Balance at end
	£	£	£	£	£	£
Restricted Funds (cont'd)						
Arthur Parke (footballs)	0	175	-175	0	0	0
C & M Dickson	0	139	-139	0	0	0
Impact Millburn	0	192	-192	0	0	0
Poppy Appeal	0	157	-157	0	0	0
Sundry Other Funds:						
New Pew Bibles	0	2,925	(2,624)	0	50	351
Presentation	0	1,450	(1,450)	0	0	0
	-----	-----	-----	--	-----	-----
Total Restricted Funds	895,400	130,283	(100,305)	0	325	925,703
	=====	=====	=====	=====	==	=====
Endowment Funds						
Dewar Bequest	3,108	0	(0)	(167)	0	2,941
Dr A A A Mathers Bequest	14,867	0	(0)	(934)	0	13,933
N S Stewart Charity	5,968	0	(0)	(375)	0	5,593
Dundooan P S Trust Fund	8,961	0	(0)	(563)	0	8,398
	-----	--	---	-----	--	-----
Total Endowment Funds	32,904	0	(0)	(2,039)	0	30,865
	=====	==	==	=====	==	=====
Total of all Funds	960,712	277,593	(258,877)	(2,039)	0	977,389
	=====	=====	=====	=====	==	=====

17. RELATED PARTY TRANSACTIONS

One of the Trustees, the minister of the congregation, received remuneration of £38,017 and expenses of £7,580 for acting in that capacity. Pension contributions of £9,124 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, or expenses during the year in connection with their duties apart from the reimbursement of expenses laid out by them wholly and exclusively on behalf of the congregation.

NEW ROW PRESBYTERIAN CHURCH
a Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2018

17. RELATED PARTY TRANSACTIONS (cont'd)

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separately registered charity:

Contribution	£
For congregational assessments	25,756
Towards the United Appeal	15,500
Towards the World Development Appeal	1,742
Towards the Presbyterian Children's Society Appeal	735
Towards the Moderator's Indonesian Appeal	1,512

The congregation also contributed £752 towards Presbytery Assessments during the year.

There were no other related party transactions.

