

TEMPLATE FINANCIAL STATEMENTS – RECEIPTS AND PAYMENTS ACCOUNT

*These template financial statements have been prepared on behalf of the Finance Panel of the Support Services Committee of the General Council. They provide an outline of the format in which congregations **electing** to prepare Receipts and Payments Accounts should prepare their financial statements. Accounts prepared in accordance with this format are designed to be suitable for the purpose of filing accounts with the Charity Commission for Northern Ireland.*

Please note that the congregations approved financial statements will need to be submitted to the Charity Commission in pdf format.

It is not possible to cover every situation in a set of template accounts and therefore congregations may wish to take their own professional advice if considered necessary.

Text that appears in these template accounts in red will need to be updated for the congregation's circumstances.

Information to assist congregations in prepare their accounts is included in the supporting guidance note.

TEMPLATE ACCOUNTS: Receipts and Payments

**TYRONE'S DITCHES CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

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

TEMPLATE ACCOUNTS: Receipts and Payments

Registered Charity in Northern Ireland (NIC105213)

**TYRONES DITCHES CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Tyrone's Ditches Congregation of the Presbyterian Church in Ireland
37 Tyrone Ditches Road Poyntzpass Newry BT35 6RY

Registered Charity in Northern Ireland (NIC105213)

CHARITY TRUSTEES

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

Name Rev Keith McIntyre

Name George Bingham

Name Henry Acheson

PRINCIPAL OFFICE BEARERS

Minister

Clerk of Session

Treasurer

Name Rev Keith McIntyre

Name Vacant

Name George Bingham

INDEPENDENT EXAMINER

Newry Presbytery

BANKERS

Danske Bank 58 Hill Street Newry BT34 1AR

SOLICITORS

Fisher & Fisher

**TYRONES DITCHES 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. Tyrone's Ditches congregation of the Presbyterian Church has been assigned to the Newry Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

TYRONE'S DITCHES 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

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

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

The congregations mission purposes is *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

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

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

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords 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. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.30am. During the week we join with Bessbrook for Bible Study to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 37 communicant members and 22 families connected with the congregations. The average week attendance at morning worship is 20

Pastoral care

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

Mission and outreach

At a local level the congregation contributes each year to the United Appeal.

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

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or 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 held in Assembly Buildings, Belfast, in June.

Property

Church gates were refurbished as was the store (Listed Building)

Organisations

The Sunday School and associated congregation members joined with the local Reformed Presbyterian Church for outings and trips throughout the summer.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities in particular the upkeep of the church grounds.

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 20 contributors during the year as in the previous year, 2023 donating a total of 3577 (£2629, 2022)

Total Income of the congregation during the year was £12337, compared to £9322 in the previous year. The main reason for the change was increase in investment income.

Total expenditure increased from £12364 to £13092

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 7th May 24 and signed on its behalf by

[Name] Rev McIntyre

[Name] George Bingham

[Date] 7th May 24

[Date] 7th May 24

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TYRONE'S DITCHES
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

(To be provided by the Independent Examiner)

TEMPLATE ACCOUNTS: Receipts and Payments

TYRONE'S DITCHES CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	4164.00	12588.00		16752.00	
Charitable activities	3					
Other trading activities	4					
Investment Income	5					
Other	6					
		4164.00	12588.00		16752.00	
Sale of Investments						
Sale of fixed assets						
Loans Received						
		0.00			0.00	
Total Receipts		4164.00	12588.00		16752.00	
Payments						
Raising funds	7	5136.00	14340.00		19476.00	
Charitable activities	8					
Investment costs						
Other	9					
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
Total Payments		5136.00	14340.00		19476.00	
Net receipts / (payments)						
Transfers between funds	⌘	-972.00	-1752.00			
Net movement in funds						
Funds brought forward						
Funds carried forward	12					

**Tyroness Ditches CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year					
Net movement in funds					
	-----	-----	-----	-----	-----
Bank and Cash at end of year				91102.00	
	91102.00				
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts	68020				
Bank Current Accounts	23082				
Cash in Hand	0				
				-----	-----
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises	444,000				
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11	20805.00				
Gift Aid receivable on donations	1042.50				
Enter details of any other assets					
				-----	-----
				=====	=====
Liabilities					
Loans	0				
Enter details of any other liabilities					
Other					
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on 7th May 24 and signed on its behalf by

[Name] Rev McIntyre

[Name] George Bingham

[Date] 7th May 24

[Date] 7th May 24

Tyrones Ditches **CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	440700				
Loose collections	3183.00				
Donations and gifts					
Gift Aid					
Legacies and bequest					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

TEMPLATE ACCOUNTS: Receipts and Payments

TYRONE'S DITCHES CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities		1154.00			
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 201X	Total 201Y
	£	£	£	£	£
Deposit interest					
General Investment Fund					
Rents investment properties					
Other investment income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**TYRONE'S DITCHES CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	-----	-----	-----	-----	-----
Other income	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	-----	-----	-----	-----	-----
Fundraising events	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	-----	-----	-----	-----	-----
Presbytery fees	-----	-----	-----	-----	-----
Ministry and support staff costs	-----	-----	-----	-----	-----
Congregational running expenses	-----	-----	-----	-----	-----
Donations to Missions and charities	-----	-----	-----	-----	-----
Governance costs	-----	-----	-----	-----	-----

TYRONE'S DITCHES CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at [address of property] and the associated fixtures, fittings, plant and machinery. These have an insurance value of £[enter amount at last renewal date].

11. INVESTMENTS

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

	2023 £	2022 £
General Investment Fund	-----	-----
Property	-----	-----
Other investments	-----	-----

TEMPLATE ACCOUNTS: Receipts and Payments

**TYRONE'S DITCHES CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
[Name of Fund]	-----	-----	-----	-----	-----	-----
[Name of Fund]	-----	-----	-----	-----	-----	-----
Restricted Funds						
[Name of Fund]	-----	-----	-----	-----	-----	-----
[Name of Fund]	-----	-----	-----	-----	-----	-----
[Name of Fund]	-----	-----	-----	-----	-----	-----
[Name of Fund]	-----	-----	-----	-----	-----	-----
[Name of Fund]	-----	-----	-----	-----	-----	-----
Endowment Funds						
[Name of Fund]	-----	-----	-----	-----	-----	-----
[Name of Fund]	-----	-----	-----	-----	-----	-----
[Name of Fund]	-----	-----	-----	-----	-----	-----
[Name of Fund]	-----	-----	-----	-----	-----	-----
[Name of Fund]	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----

TEMPLATE ACCOUNTS: Receipts and Payments