

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Elmwood congregation of the Presbyterian Church in Ireland
105 Ballymacash Road
Lisburn
Co. Antrim
BT28 3ET

Registered Charity in Northern Ireland (NIC105264)

CHARITY TRUSTEES

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

| | |
|----------------------|---------------------|
| Rev. Andrew Thompson | Mr. Brian Magowan |
| Mr. David Acheson | Mr. Gordon McEvoy |
| Miss. Lorraine Bell | Mr. Peter McKechnie |
| Rev. David Bruce | Miss. Julie Murdock |
| Mr. Colin Campbell | Mr. Ivan Murdock |
| Mr. Gareth Connolly | Mr. Ronnie Nesbitt |
| Mr. Mark Donnell | Mr. Mark Noble |
| Mr. David Graham | Mr. David Ravey |
| Mr. Nelson Gray | Mr. Michael Shields |
| Mr. John Henderson | Mr. John Stanage |
| Mr. Philip Henderson | Mr Robin Walsh |
| Miss. Helen Johnston | |

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer
Secretary

Rev. Andrew Thompson
Mr. Mark Noble
Miss. Helen Johnston
Mr. Brian Magowan

INDEPENDENT EXAMINER

John McCleary FCA
McCleary & Company
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

BANKERS

Danske Bank
45-48 High Street
Portadown
Craigavon
BT62 1LB

SOLICITORS

WG Maginess & Son
68 Bow Street
Lisburn
BT28 1AL

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the 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 eight times each year.

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

Presbytery

Under the Presbyterian Church in Ireland's 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. Elmwood Presbyterian Church has been assigned to the Dromore 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.

ELMWOOD PRESBYTERIAN CHURCH
a 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, administrative, and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the third 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

Elmwood 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 His and our world.

Depending on God's grace, we exist to bring Glory to God by

- **reaching** people for Jesus
- **building** up followers of Jesus, and
- **sending** them to serve Jesus, both locally and to the ends of the earth.

In living out its mission and vision as a family of God's people, the congregation seeks to be guided by the following values:

- Prayerful reliance on God
- Helping people to connect with God
- People matter to God, and so they matter to us
- Active membership of the worldwide family of God
- Reflecting God's heart for the world

In all of this we seek to be Biblical, intergenerational, outward-looking, and innovative, while at the same time mindful of our heritage and place as part of the wider Presbyterian family in Ireland.

ELMWOOD PRESBYTERIAN CHURCH
a 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, mainly in small groups, and has a wide range of organisations including:

- Sunday School – JAM: Jesus and Me
- Youth Club – The Wood
- Youth Fellowship - FISH
- Boys' Brigade
- Girls' Brigade
- Presbyterian Women – Women Together
- Women Together – Community Bible Study
- Seniors' Club – Young at Heart
- Toddlers
- Men's Fellowship
- Community Café – Café Reflections
- Table Tennis & Badminton
- Cancer Support Group
- Prayer Time

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and twice per month at 6.30pm. It also meets for prayer (in-person or online) each Sunday evening at 6.00 pm. During the week the Bible Study/Home Group programme provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

There were no services for the Sacrament of Baptism during 2023, as compared with one in the previous year. At the 31 December 2023 there were 228 families connected with the congregation, 212 individuals from these families were listed as communicant members with 164 taking part in Communion at least once during the year.

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, assistant minister, deaconess, elders or by one of the congregation's pastoral visitors. They are also able to be involved in Sunday morning worship via the live streaming of the service on YouTube or to be part of the worship via this channel at another time during the week.

ELMWOOD PRESBYTERIAN CHURCH
a 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 Workers 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, assists 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.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister 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 held in Assembly Buildings, Belfast, from the 21 – 24 June 2023.

Property

During 2023 we continued to undertake a range of minor maintenance and repair work to the church property as circumstances required. This work included the replacement of some wall heaters, minor repairs to areas of the roof with particular reference to the Minor Hall roof, the replacement of windows overlooking the main entrance concourse and some minor upgrades to our Audio-Visual system. Externally, repair work was undertaken at the rear boundary wall of the car park and some minor painting work was completed.

Early in the year the decision was taken to replace the internal lighting throughout the building with LED lighting. This work has been ongoing during the year and will continue in 2024 on a phased basis. The Kirk Session decided also to reconvene the Building

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Development Group which had been looking at possible options to redevelop the buildings on the site. The group had been stood down during the Covid-19 pandemic period but is now re-established to look again at the matter.

At the manse, repairs were undertaken to part of the boundary wall and some of the garden paths.

Pastoral Care

The pastoral care of the congregation has been maintained by the Minister - Rev Andrew Thompson, Deaconess - Roberta Irvine, Elders, and a dedicated team of volunteers.

During 2023 a Licensed Assistant Minister, Graeme Read was assigned to Elmwood as part of his training for Ordained Ministry. He joined the Minister and Deaconess as part of Elmwood's ministry team delivering pastoral care, support, and outreach.

The Kirk Session and Congregational Committee maintained their normal pattern of meetings throughout the year.

The Minister, Kirk Session, Congregational Committee, and all Church leaders look to the future with confidence and with the enabling power and presence of God endeavor to reach, build, and send many to serve, love and follow Him, for His Glory alone.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Organisations

This year has seen a return to more normal patterns of meeting and numbers in attendance in the different organisations following the disruption of the Covid 19 pandemic. The regular weekly and monthly organisations and activities in the congregation are categorised in the following broad areas: -

(a) Youth & Children's Ministry

Uniformed organisations seek to provide for the social, physical, and spiritual development of children from 3-18 years. The Girls' Brigade has an average weekly attendance of 100 across the sections, while the equivalent number in Boys' Brigade is 86. The Christian education of children is sought through a Sunday School group – JAM, with average attendance of 35, which meets prior to the morning service; during the service there is also age-appropriate teaching in KID's Church with average attendance of 30 children. Development of young people is further sought through the provision of a Youth Club - The Wood with average attendance of 20, and a Sunday evening Youth Fellowship group - FISH with an average attendance of 18 young people.

(b) Outreach

The congregation seeks to build bridges into and serve the local community through a thriving Adult/Toddler group; a small Parent-Infant project (run in conjunction with Barnardos); a Community Café; a woman's Community Bible Study, and annual Community activities during the summer months and Advent.

(c) Fellowship

The congregation seeks to offer opportunities for various groups to come together to learn and share with one another. The Women Together - Presbyterian Women's group meets monthly for a varied programme with an average of 20 women in attendance. Also meeting monthly, the Men's Fellowship group brings an average of 15 men together on a Saturday morning for breakfast and an informative talk given by a member of the congregation or other invited guest from the wider community. A seniors' group - Young at Heart - meets twice per month providing a varied programme for a group of around 24 senior members. Finally, up to 74 members of the congregation are involved in a Home Group programme, which sees seven small groups meeting weekly to study the Bible, pray and share encouragement and fellowship.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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.

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.

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, and bereaved).

Commonly, the above benefits are delivered locally by congregations and their members or are facilitated through Presbyteries or are organised and delivered centrally by the Presbyterian Church in Ireland. Local delivery is facilitated by central resources in almost all cases. Public access is made known using 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, Global Mission Workers, Deaconesses, Irish Mission workers and Lay Agents who receive benefits because of their holding office or employment. However, this is incidental and necessary 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.

ELMWOOD PRESBYTERIAN CHURCH
a 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 173 contributors during the year [compared with 178 in 2022] donating a total of £207,579 [£193,031 in 2022]. The majority of members pay their offerings through electronic bank transfers.

Total Income of the congregation during the year was £278,599, compared to £276,132 in the previous year. Total expenditure increased, from £261,312 to £296,910.

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:

- select suitable accounting policies and then apply them consistently
- make judgements 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 congregations 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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

GOING CONCERN

The activities of the congregation are 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.

RESERVES POLICY

The trustees have considered the level of unrestricted net current assets that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure, as the funding of its present activities is dependent on the ongoing financial support of members. At the year-end unrestricted reserves were £113,591, which equates to over six months expenditure. The trustees consider it prudent to have the net current assets at a level equivalent to six months' expenditure.

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 in their regular giving.

Approved by the Kirk Session via email on 07 May 2024 and at a meeting of Committee and Session on 09 May 2024 and signed on Kirk Session's behalf by:

Rev Andrew Thompson



09 May 2024

Mr. Mark Noble



09 May 2024