

IRVINESTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105537)

IRVINESTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Irvinestown congregation of the Presbyterian Church in Ireland
27 Mill Street,
Irvinestown,
Co. Fermanagh
BT94 1GR
Registered Charity in Northern Ireland (NIC105537)

CHARITY TRUSTEES

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

Rev Gunther Andrich	Mr Thomas Laird
Mr Frank McKee	Mr John Dickey
Mr Kenneth Hunter	Mr Harold McKee
Mr John Kerr	Mr Laurence Smith
Mr Robert Pearson	Mrs Linda Wray

PRINCIPAL OFFICE BEARERS

Minister	Rev. Gunther Andrich
Clerk of Session	Mr Kenneth Hunter
Treasurer	Mr Laurence Smith

INDEPENDENT EXAMINER

Hamill McIlwaine
28-30 Old Mountfield Road
Omagh
BT79 7BJ

BANKERS

Ulster Bank
11 Main Street
Irvinestown
Enniskillen
Co Fermanagh
BT94 1AN

IRVINESTOWN 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. Irvinestown congregation of the Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

IRVINESTOWN 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.

Irvinestown 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. Situated in the town of Irvinestown, the Presbyterian Church is well placed to play a vital role in that community.

Irvinestown Presbyterian Church has stood on its present site since 1848 and was completely rebuilt in 2009 increasing its capacity to 160-200 from a maximum of 80 in the old building. The adjoining Church Hall and toilets were refurbished in 2014. All of the cost of the new build and refurbishment work has been paid and the Church is debt free. The Congregation consists of 95 families from Irvinestown, Kesh and Ballinamallard villages and the surrounding countryside.

Organisations connected to the Church are Girls Brigade, Presbyterian Women, Youth Group, Bible Study Group and the Friday Lunch Club (open to and enjoyed by all denominations).

Mission Statement

We are here to worship and serve God through our devotion to Church service, our prayers and in study of the Bible. In serving God it is our objective to bring the message of Christ to as many people as possible, and be a source of caring for others.

The Charitable purpose of the Congregation is the advancement of the word of God.

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

To fulfil our mission Irvinestown Congregation seeks to;

- Bring people to saving faith in Jesus Christ and to prepare and motivate them for active membership in His Church.
- Teach, enable and empower people to grow in Christ-like character and Christian living.
- Send people out to live their everyday lives both at home and overseas as fully devoted followers of Jesus Christ.

ACTIVITIES AND OBJECTIVES

Worship and prayer

The congregation normally meets for worship every Sunday at 11.00am. Visitors are always welcome at any of our services. The sacrament of the Lords Supper is observed on four occasions during the year and regular prayer study meetings are also held.

As well as our regular services during the year we acknowledged God's gift of new life at Sacraments of Baptism, marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

Pastoral care

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

Mission and outreach

These are maintained by the various Organisation's run by the congregation e.g. Girls Brigade, Bible Study, Presbyterian Women and also the Friday Lunch Club which is cross community and run by volunteer members of congregation. The lunches are held during term time and the meals are cooked by the local School Meals Staff. The cost of the meals only covers the expense of preparing them and they are well supported.

IRVINESTOWN 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, although this year the General Assembly did not meet in public due to Covid-19.

Volunteers

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

**IRVINESTOWN 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.

**IRVINESTOWN 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. Total donations from the congregation during the year for Freewill offering amounted to £35,256 (2021: £33,349).

Total Income of the congregation during the year was £63,111 (2021: £54,156), which was an increase compared to the prior year.

Total expenditure increased in the year as more activities recommenced following Covid. The total expenditure was £69,369 (2021: £50,879).

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.

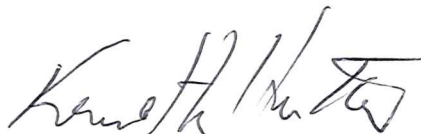
As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2018 to prepare a receipts and payment account and a statement of assets and liabilities.

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 20 April 2023 and signed on its behalf by



Rev Gunther Andrich



Kenneth Hunter

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF IRVINESTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

We report on the accounts of Irvinestown Presbyterian Church for the year ended 31 December 2022, which are set out on pages 9 - 15.

Respective responsibilities of charity trustees and examiner

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

It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Direction given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission. Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

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

Independent examiner's statement

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



Hamill McIlwaine
Chartered Accountants
28-30 Old Mountfield Road
Omagh, Co. Tyrone
BT79 7BJ

Date: 20 April 2023

IRVINESTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Receipts					
Donations and legacies	2	45,773	14,704	60,477	51,882
Charitable activities	3	-	-	-	-
Other trading activities	4	-	-	-	16
Investment Income	5	152	24	176	138
Other	6	792	1,666	2,458	2,120
Total Receipts		46,717	16,394	63,111	54,156
Payments					
Raising funds	7	-	-	-	-
Charitable activities	8	49,207	19,390	68,597	50,879
Other	9	-	772	772	-
Total Payments		49,207	20,162	69,369	50,879
Net receipts / (payments)		(2,490)	(3,768)	(6,258)	3,277
Transfers between funds		(50)	50	-	-
Net movement in funds		(2,540)	(3,718)	(6,258)	3,277
Funds brought forward		84,346	21,529	105,875	102,598
Funds carried forward	12	81,806	17,811	99,617	105,875

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

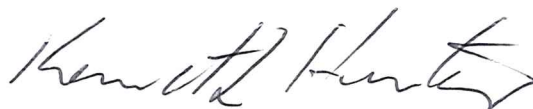
As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	84,346	21,529	105,875	102,598
Net movement in funds	(2,540)	(3,718)	(6,258)	3,277
	-----	-----	-----	-----
Bank and Cash at end of year	81,806	17,811	99,617	105,875
	=====	=====	=====	=====
Bank & Cash Balances				
Bank Deposit Accounts	-	-	-	-
Bank Current Accounts	81,806	17,811	99,617	105,875
Cash in Hand	-	-	-	-
			-----	-----
			99,617	105,875
			=====	=====
Other Assets				
Fixed Assets – Note 10				
- Church Premises			-	-
- Fixtures, Fittings & Equipment			-	-
Investments – Note 11			1,809	1,971
			-----	-----
			1,809	1,971
			=====	=====
Liabilities				
Loans			-	-
Other			-	-
			-----	-----
			-	-
			=====	=====

Approved by the Kirk Session at a meeting on 20 April 2023 and signed on its behalf by:



Rev Gunther Andrich



Kenneth Hunter

IRVINESTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Recorded giving:				
Loose collections	1,399	-	1,399	451
Donations and gifts	35,256	12,175	47,431	42,792
Bequests	-	-	-	1,000
Gift Aid	8,362	2,529	10,891	7,142
Sundry	756	-	756	497
	45,773	14,704	60,477	51,882

IRVINESTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Income from charitable activities	-	-	-	-
Fundraising events	-	-	-	-
Membership fees	-	-	-	-
	-	-	-	-

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Letting of premises	-	-	-	16
Trading income	-	-	-	-
	-	-	-	16

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Bank interest	112	24	136	100
General Investment Fund	40	-	40	38
	152	24	176	138

IRVINESTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Periodicals	-	-	-	-
From joint charges (churches)	792	1,515	2,307	2,119
Organisations	-	151	151	1
	<u>792</u>	<u>1,666</u>	<u>2,458</u>	<u>2,120</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Fundraising events	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
General Assembly Assessments	6,268	-	6,268	7,541
Presbytery fees	222	-	222	325
Ministry and support staff costs	22,628	-	22,628	22,000
Congregational running expenses	20,089	8,999	29,088	13,408
Organisations	-	772	772	-
Donations to Missions and charities	-	10,391	10,391	7,605
	<u>49,207</u>	<u>20,162</u>	<u>69,369</u>	<u>50,879</u>

IRVINESTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Organisations' expenses	-	-	-	-
	-	-	-	-

10. FIXED ASSETS

The congregation owns the Church premises situated at 27 Mill Street, Irvinestown and the associated fixtures, fittings, plant and machinery. These have an insurance value of £924,388. The congregation also owns the Manse with an insurance value of £357,347, and the Church Hall with an insurance value of £210,389.

11. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	1,809	1,971
	<u>1,809</u>	<u>1,971</u>

**IRVINESTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Main Account	84,346	46,717	(49,207)	(2,490)	(50)	81,806
	<u>84,346</u>	<u>46,717</u>	<u>(49,207)</u>	<u>(2,490)</u>	<u>(50)</u>	<u>81,806</u>
Restricted Funds						
Manse Fund	19,122	5,852	(8,999)	(3,147)	50	16,025
Missions and Charities	-	10,391	(10,391)	-	-	-
Girls Brigade	1,244	-	-	-	-	1,244
Presbyterian Women	1,163	151	(772)	(621)	-	542
	<u>21,529</u>	<u>16,394</u>	<u>(20,162)</u>	<u>(3,768)</u>	<u>50</u>	<u>17,811</u>
Total	<u>105,875</u>	<u>63,111</u>	<u>(69,369)</u>	<u>(6,258)</u>	<u>-</u>	<u>99,617</u>