

**ORRITOR 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 (NIC105588)

ORRITOR 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

Orritor congregation of the Presbyterian Church in Ireland
255 Orritor Road
Cookstown
Co Tyrone
BT80 9NE

Registered Charity in Northern Ireland (NIC105588)

CHARITY TRUSTEES

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

Stewart Black	Samuel Laughlin
Maurice Freeburn	Robert Mahood (<i>resigned on 8/12/16</i>)
Robin Freeburn	Roger Wilson
Rev James Porter	

PRINCIPAL OFFICE BEARERS

Minister	Rev James Porter
Clerk of Session	Stewart Black
Treasurer	Michael McKeown

INDEPENDENT EXAMINER

Randal McKinney, McKinney Dawson Accountants, 28 Union Street, Cookstown, BT80 8LX

BANKERS

Danske Bank, 38 James Street, Cookstown, BT80 8NN

SOLICITORS

Millar Shearer & Black, 40 Molesworth St, Cookstown BT80 8PH

**ORRITOR 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 the Moderator or the minister in active duty in the congregation, who have only a casting vote, whenever a casting vote is required.

Stated meetings of the Kirk session are held on the 3rd Thursday of January, April & September and also the 1st Thursday of December.

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 who qualify for this office is drawn up by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

The form of church governance, whereby the corporate oversight of a congregation is maintained, 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. Orritor congregation of the Presbyterian Church has been assigned to the Tyrone 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.

ORRITOR 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.

Orritor 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 mission purposes of Orritor congregation are, 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.

ORRITOR 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 Lord's Supper* is observed on five occasions during the year (January, Good Friday, May, September and November). 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
- Youth Club
- Presbyterian Women's Group
- Junior CE
- Bowling Club
- Knitters Fellowship

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 12.10pm.

During the week the Bible Study provides an opportunity for members to meet together for fellowship, 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 in a number of Sacraments of Baptism and conducted married services. We also sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 151 communicant members and 109 families connected with the congregations. The average weekly attendance at morning worship is 80.

Pastoral care

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

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

Mission and outreach

Sunday services, funeral services, Harvest Services and Children's Day Services are all used as prime occasions for preaching the Gospel of Christ.

In partnership with our sister church in Claggan a Summer Holiday Bible Club is held each year for one week in the month of July and is well attended by children and young people from the local community.

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, 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.

The congregation also contributes to the Moderator's Appeal and any other special appeals as they arise. In addition, the congregation gives financial support its own missionary families as well as to over twenty external missionary organizations and agencies e.g. Asia Link, Tear Fund, Open Doors, Belfast City Mission, etc.

Normally a number of our teens and twenties join summer *Outreach Teams* and an annual Service of Celebration (SOC) is held to give the young people involved an opportunity to report back to the congregation on their outreach activities.

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

Presbytery

The congregation is normally represented at the regular meetings of Presbytery by our minister and or one of the elders. This Presbytery meeting provides an important link between the congregations and the wider structures of the church.

General Assembly

Normally an elder is nominated to attend the meetings of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June each year.

Property

No major work on Church property in this financial year except for painting of Church exterior.

Organisations

The Church has a number of organisations that meet regularly in the Church hall.

The Sunday School meets every Sunday morning at 11am.

Junior CE met on Thursday evenings for kids of primary school age but has not recommenced since Covid 19.

Youth Club met on Friday nights for 11 year olds+ but has not recommenced since Covid 19.

The *Bowling Club* meets on Tuesday nights.

Presbyterian Women (PW). This ladies' organisation meets in Church hall on the first Thursday night of each month.

Events organised by these organisations throughout the year normally include Christmas Party, Senior Citizens Christmas Dinner, Walk & Talk evenings, Family Barbeque, Charity Coffee morning fundraisers, Sunday Soup lunch, Shopping Trip to Belfast.

The Church is committed to the adherence and maintenance of Safe Guarding policy.

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

Volunteers

The Trustees wish to acknowledge their deep appreciation to those people who give freely of their time by serving on committees and helping with organizations 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.

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 taken on board the Charity Commission's Public benefit requirement statutory guidance.

**ORRITOR 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 85 contributing families during the year [88 in previous year, 2021] donating a total of £40,796 (£41,812 in previous year, 2021)

Total Income of the congregation during the year was £82,160 compared to £89,900 in the previous year.

Total expenditure reduced from £99,043 to £83,378.

This reduction in expenditure and income for the year mainly due to spend by Orritor Church on Manse repairs and receipt of Claggan Church contribution to these repairs in previous year, 2021.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities and also for the annual accounts to be examined by an independent examiner rather than a statutory auditor.

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 11/5/23 2023 and signed on its behalf by

Name: Ros Michael Currie

Name:

Stewart Black
S S Black

Date:

Date:

Signature:

x Michael Currie

x _____

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

I report on the accounts of Orritor Presbyterian Church for the year ended 31 December 2022, which are set out on pages 1 to 7.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Commission for Northern Ireland under section 65 (9)(b) of the Charity Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

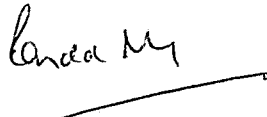
My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent Examiner's Statement

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

Randal McKinney, McKinney Dawson Accountants, 28 Union Street, Cookstown, BT80 8NN

Date: 25th May 2023 

**ORRITOR 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	Endowment Funds	Total 2021	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	54248	24939	0	67972	79187
Charitable activities	3	0	765	0	1200	765
Other trading activities	4	0	0	0	0	0
Investment Income	5	167	255	0	454	422
Other	6	1786	0	0	20274	1786
Total Receipts		56201	25959	0	89900	82160
Payments						
Raising funds	7	737	0	0	726	737
Charitable activities	8	48703	33938	0	57721	82641
Investment costs		0	0	0	0	0
Property Related Costs	9	0	0	0	40596	0
Total Payments		49440	33938	0	99043	83378
Net receipts / (payments)						
Transfers between funds		-4476	4476	0	0	0
Net movement in funds		2285	-3503	0	-9143	-1218
Funds brought forward		77055	46388	0	132586	123443
Funds carried forward	12	79340	42885	0	123443	122225

ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	77055	46388	0	132586	123443
Net movement in funds	2285	-3503	0	-9143	-1218
	-----	-----	-----	-----	-----
Bank and Cash at end of year	79340	42885	0	123443	122225
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts	0	0	0	0	0
Bank Current Accounts	79340	42569	0	123092	121909
Cash in Hand	0	316	0	351	316
				-----	-----
				123443	122225
				=====	=====
Other Assets					
Fixed Assets – Note 10					
Church Premises, Fixtures, Fittings & Equipment					
Investments – Note 11					
Gift Aid receivable on donations				11980	12511
				0	0
				-----	-----
				11980	12511
				=====	=====
Liabilities					
Loans					
				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on

Name: ^{Michael Currie}
Rev. ~~James Porter~~

Date:

Signature: Michael Currie

and signed on its behalf by

Name: Stewart Black

Date:

Stewart Black

Stewart Black

**ORRITOR 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	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
Recorded giving:	40796	17720	0	58771	58516
Loose collections	690	975	0	2342	1665
Donations & Gifts	4776	3015	0	6859	7791
Gift Aid	7986	3229	0	0	11215
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	54248	24939	0	67972	79187
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**ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
Income from charitable activities	0	525	0	0	525
Membership fees / Grants	0	240	0	1200	240
	-----	-----	-----	-----	-----
	0	765	0	1200	765
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
Deposit interest	0	253	0	238	253
Other investment income	167	2	0	216	169
	-----	-----	-----	-----	-----
	167	255	0	454	422
	-----	-----	-----	-----	-----

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

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
Magazines	285	0	0	0	285
Claggan Contribution	261	0	0	20274	261
Gifts in Lieu	1200	0	0	0	1200
Fee Rebate	40	0	0	0	40
	-----	-----	-----	-----	-----
	1786	0	0	20274	1786
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
FWO envelopes	737	0	0	726	737
	-----	-----	-----	-----	-----
	737	0	0	726	737
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
General Assembly Assessments	12329	0	0	6776	12329
Presbytery fees	280	0	0	280	280
Ministry and support staff costs	19649	0	0	15109	19649
Congregational running expenses	16445	16609	0	20144	33054
Donations to Missions & Charities	0	17329	0	15412	17329
	-----	-----	-----	-----	-----
	48703	33938	0	57721	82641
	-----	-----	-----	-----	-----

ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2022
	£	£	£	£	£
Property Related costs	0	0	0	40596	0
	-----	-----	-----	-----	-----
	0	0	0	40956	0
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 255 Orritor Road, Cookstown, BT80 9NE, the adjoining Church halls, the manse for the minister at 253 Orritor Road, Cookstown and the associated fixtures, fittings, plant and machinery.

INVESTMENTS

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

	2021	2022
	£	£
General Investment Fund	4993	5524
Other Investments	6987	6987
	-----	-----
	11980	12511
	-----	-----

ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

11. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Net Transfer £	Surplus / (Deficit) £	Balance at end £
Unrestricted Funds						
Number 1 Account	77055	56201	49440	-4476	2285	79340
	-----	-----	-----	-----	-----	-----
	77055	56201	49440	-4476	2285	79340
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Buildings Account	26367	10566	11948	50	-1332	25035
Missionary Account	6	12595	17350	4776	21	27
Sunday School Account	13929	59	741	0	-682	13247
Youth Club Account	5043	6	1340	-350	-1684	3359
Bowling Club Account	106	240	56	0	184	290
PW Account	647	2492	2500	0	-8	639
CE Account	290	1	3	0	-2	288
	-----	-----	-----	-----	-----	-----
	46388	25959	33938	4476	-3503	42885
	-----	-----	-----	-----	-----	-----
Total	123443	82160	83378	0	-1218	122225
	-----	-----	-----	-----	-----	-----