

**TOBERMORE CONGREGATION
OF THE
PRESBYTERIAN CHURCH IN IRELAND**

**TRUSTEES ANNUAL REPORT
AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2023**

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Tobermore Congregation of the Presbyterian Church in Ireland, 38 Main Street, Tobermore, Magherafelt, Co. Londonderry BT45 5PW

Registered Charity in Northern Ireland (NIC 105643)

CHARITY TRUSTEES

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

Rev Trevor Boyd
Mr Ivan Brown
Mr Jim Davison

PRINCIPAL OFFICE BEARERS

Minister	Rev Trevor Boyd
Interim Clerk of Session	Mr Jackie Hamilton
Treasurer	Mr Andrew Johnston
Secretary	Mr Gareth Campbell

INDEPENDENT EXAMINER

David Lyttle & Co, Chartered Accountants, 15 Meeting Street, Magherafelt, BT45 6BN

BANKERS

Ulster Bank, 20 Broad Street, Magherafelt, BT45 6JR

SOLICITORS

Burnside & Logue, 43 Main Street, Maghera, BT46 5AA

TRUSTEES ANNUAL REPORT – CONT'D

STRUCTURE AND MANAGEMENT

The Interim Session

The charity trustees of the congregation are the members of its Interim Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Interim 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 Interim 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 Interim Session are ex-officio members of the Congregational Committee.

The Interim Session consists of the ordained minister and elected elders of other congregations within the Tyrone Presbytery. 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 Interim Session are held each year as required.

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 the votes of 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. Tobermore 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 each of the Kirk Sessions of the congregations.

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 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.

TRUSTEES ANNUAL REPORT – CONT'D

DESCRIPTION AND PURPOSE

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

Tobermore 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 our members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose 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.

ACHIEVEMENTS AND PERFORMANCE

The following sections outline the normal activities of the congregation. The congregation meets for worship every Sunday and visitors are welcome to join in. The sacrament of the Lord's Supper was observed 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 an active Christian Endeavour and Sunday School.

WORSHIP AND PRAYER

The congregation normally meets for worship each Sunday at 12.15pm and has an evening service as required on special occasions.

During the week the Bible Study and Prayer meeting 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 when permitted during the year, there were no Sacraments of Baptism or marriage services but we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 46 communicant members and 60 families connected with the congregations. The average week attendance at morning worship is 40.

Pastoral care

Members of the congregation are visited by the Minister and elders. Those who are sick, elderly, the bereaved and those facing difficult circumstances are given special attention through regular visits and the provision of support, friendship and prayer.

TRUSTEES ANNUAL REPORT – CONT'D

Mission and outreach

Meeting together for Sunday worship is at the centre of the life of our church family and continues to be well supported. We recognise that we learn more and journey better when we journey as an inter-generational community. Above all we seek, in worship to glorify God, to enjoy coming together as a family of all-ages and stages in His presence and to leave challenged to be agents of change in the spheres of work and life to which we return.

The congregation also supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. 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 congregation 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 one of the interim session. This provides an important link between the congregation and the wider structures of the church.

General Assembly

One of the interim session was nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland to be held in Assembly Buildings, Belfast, in June.

Property

There were no exceptional costs associated with the Church Manse or other property during the year.

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.

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.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering.

The results for the year are set out on page 8, which the Trustees consider to be satisfactory.

The reserves of the Congregation are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose.

TRUSTEES ANNUAL REPORT – CONT'D

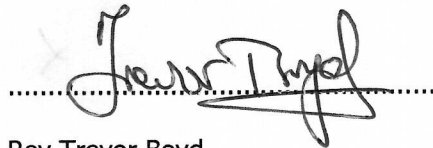
STATEMENT OF TRUSTEE RESPONSIBILITIES

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 Interim Session at a meeting on 29 May 2024 and signed on its behalf by:



Rev Trevor Boyd



Mr Jim Davison

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF TOBERMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2023, which are set out on pages 8 to 13.

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 Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities 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. The 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 the 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.



Stephen McGeagh BA Hons FCA CTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

29 May 2024

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

TOBERMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

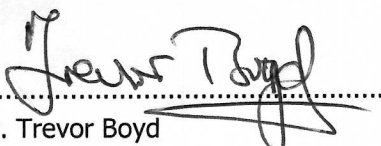
Receipts and Payments Account for the year ended 31 December 2023


	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<u>Receipts</u>					
Weekly Freewill Offering		34,660.50	-	-	34,660.50
Sabbath Collection		3,373.00	-	-	3,373.00
Special Collections	2	-	6,093.00	-	6,093.00
Gift Aid		3,222.42	932.25	-	4,154.67
Gift Aid - GASDS		988.00	-	-	988.00
Investment income		-	-	-	-
Other receipts	3	1,772.80	3,500.00	-	5,272.80
Receipts regarding Organisations	4	-	892.04	-	892.04
<u>Total Receipts</u>		44,016.72	11,417.29	-	55,434.01
<u>Payments</u>					
General Assembly Assessments		18,668.38	-	-	18,668.38
Church Running Costs	5	6,311.75	204.00	-	6,515.75
Sunday School Costs	6	-	605.53	-	605.53
Manse Costs	7	1,543.66	305.00	-	1,848.66
Administration Costs	8	9,469.67	-	-	9,469.67
Charitable Donations	9	685.00	3,110.00	-	3,795.00
<u>Total Payments</u>		36,678.46	4,224.53	-	40,902.99
Excess of Receipts over Payments for the year before transfers		7,338.26	7,192.76	-	14,531.02
Capital payments		-	-	-	-
Transfers		-	-	-	-
Transfer to investment		-	-	-	-
Net movement in funds		7,338.26	7,192.76	-	14,531.02
Funds brought forward		82,180.00	47,162.00	10,958.00	140,300.00
Funds carried forward	10	89,518.26	54,354.76	10,958.00	154,831.02

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Funds Reconciliation					
Bank & cash at start of year	82,180	47,162	10,958	140,300	140,970
Net movement in funds	7,338	7,193	0	14,531	(670)
Bank & cash at end of year	<u>89,518</u>	<u>54,355</u>	<u>10,958</u>	<u>154,831</u>	<u>140,300</u>
 Bank & cash balances					
Bank deposit accounts				61,798	61,798
Bank current accounts				93,033	78,502
Cash in hand				-	-
				<u>154,831</u>	<u>140,300</u>
 Other assets					
Fixed assets					
- Church Premises				3,950,540	3,950,540
- Fixtures, Fittings & Equipment				58,351	58,351
				<u>4,008,891</u>	<u>4,008,891</u>
 Liabilities					
Loans (interest free)				-	-
				<u>-</u>	<u>-</u>

Approved by the Interim Session at a meeting on 29 May 2024 and signed on its behalf by


.....
Rev. Trevor Boyd


.....
Mr Jim Davison

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.

STATEMENT OF ASSETS AND LIABILITIES

FIXED ASSETS

The assets of the congregation, retained for its own use comprise:-

- Church Building and Graveyard
- Manse
- Glebe land

2. Special collections

Donor	Unrestricted	Restricted	Endowment	Total
	2023	2023	2023	2023
	£	£	£	£
United Appeal	-	1,955.00	-	1,955.00
Harvest Envelope & Loose Offering	-	3,748.00	-	3,748.00
GB Enrolment Service	-	390.00	-	390.00
TOTAL	-	6,093.00	-	6,093.00

3. Other receipts

Donor	Unrestricted	Restricted	Endowment	Total
	2023	2023	2023	2023
	£	£	£	£
Land	-	1,700.00	-	1,700.00
Presbyterian Herald	126.00	-	-	126.00
Donations	1,275.00	-	-	1,275.00
Draperstown Church (shared expenses)	371.80	-	-	371.80
Grave Plot	-	1,800.00	-	1,800.00
	1,772.80	3,500.00	-	5,272.80

4. Receipts regarding Organisations

	Unrestricted	Restricted	Endowment	Total
	2023	2023	2023	2023
	£	£	£	£
Sunday school	-	892.04	-	892.04
TOTAL	-	892.04	-	892.04

5. Church running costs

	Unrestricted	Restricted	Endowment	Total
	2023	2023	2023	2023
	£	£	£	£
Grass Cutting etc	1,435.85	-	-	1,435.85
Electricity	4,238.10	-	-	4,238.10
Water rates	254.98	-	-	254.98
Repairs	-	204.00	-	204.00
Sundry expenses	382.82	-	-	382.82
TOTAL	6,311.75	204.00	-	6,515.75

TOBERMORE PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND



6. Sunday School costs	Unrestricted	Restricted	Endowment	Total
	2023	2023	2023	2023
	£	£	£	£
Sunday School Expenses	-	605.53	-	605.53
TOTAL	-	605.53	-	605.53

7. Manse costs	Unrestricted	Restricted	Endowment	Total
	2023	2023	2023	2023
	£	£	£	£
Insurance	698.35	-	-	698.35
Rates	805.80	-	-	805.80
Bank Charges	39.51	-	-	39.51
Repairs	-	305.00	-	305.00
Sundry	-	-	-	-
TOTAL	1,543.66	305.00	-	1,848.66

8. Administration costs	Unrestricted	Restricted	Endowment	Total
	2023	2023	2023	2023
	£	£	£	£
Printing Postage & Stationery	465.00	-	-	465.00
Organists	1,000.00	-	-	1,000.00
Pulpit Supply 2022	127.30	-	-	127.30
Pulpit Supply 2023	1,205.40	-	-	1,205.40
Caretaker	1,170.00	-	-	1,170.00
Insurance	3,666.35	-	-	3,666.35
Presbyterian Herald	162.00	-	-	162.00
Audit & Accountancy	594.00	-	-	594.00
Sundry	925.88	-	-	925.88
Bank fees	153.74	-	-	153.74
TOTAL	9,469.67	-	-	9,469.67

9. Charitable donations	Unrestricted	Restricted	Endowment	Total
	2023	2023	2023	2023
	£	£	£	£
United Appeal 2022	-	250.00	-	250.00
United Appeal 2023	285.00	2,230.00	-	2,515.00
Boys Brigade	200.00	-	-	200.00
Girls Brigade	200.00	-	-	200.00
Outreach	-	240.00	-	240.00
GB Enrolment Service	-	390.00	-	390.00
TOTAL	685.00	3,110.00	-	3,795.00

10 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENT £	SURPLUS/ (DEFICIT) £	TRANSFER £	BALANCE AT END £
Unrestricted funds						
General account	82,180	44,017	36,678	7,339	-	89,519
	<u>82,180</u>	<u>44,017</u>	<u>36,678</u>	<u>7,339</u>	<u>-</u>	<u>89,519</u>
Restricted funds						
Building repairs & maintenance	41,531	7,792	509	7,283	-	48,814
United Missionary appeal	250	2,230	2,480	(250)	-	-
Outreach	240	-	240	(240)	-	-
GB Enrolment Service	-	390	390	-	-	-
Sunday School	5,141	1,005	606	399	-	5,540
	<u>47,162</u>	<u>11,417</u>	<u>4,225</u>	<u>7,192</u>	<u>-</u>	<u>54,354</u>
Endowment funds						
Bequest fund	10,958	-	-	-	-	10,958
	<u>10,958</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,958</u>
Total	<u>140,300</u>	<u>55,434</u>	<u>40,903</u>	<u>14,531</u>	<u>-</u>	<u>154,831</u>