

# **TEMPO 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 (NIC105652)**

**TEMPO 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**

Tempo congregation of the Presbyterian Church in Ireland  
29 Main Street, Tempo, Co Fermanagh, BT94 3LU  
Registered Charity in Northern Ireland (NIC105652)

**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 Ian Young  
Mr Drew Armstrong  
Mrs Carole Trimble  
Mrs Cherry Armstrong  
Mr Nicholas Armstrong

**PRINCIPAL OFFICE BEARERS**

Minister:	Rev Gunther Andrich
Clerk of Session:	Mrs Carole Trimble
Treasurer:	Mr Walter Dunlop

**INDEPENDENT EXAMINER**

Jonathan Ruddell (for Ruddell and Company)  
16 Church Street, Dungannon, Co Tyrone, BT71 6AB

**BANKERS**

Danske Bank  
24 Townhall Street, Enniskillen, Co Fermanagh, BT94 7BB

**SOLICITORS**

Falls & Hanna  
23 East Bridge Street, Enniskillen, Co Fermanagh, BT74 7BT

## **TEMPO 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 minister 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.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant at 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. Tempo 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.

#### **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.

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

### **DESCRIPTION AND PURPOSE**

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

Tempo 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 congregation's 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.

### **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 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 range of organisations including: Sunday School / Presbyterian Women / Woman's Fellowship Group / Tempo Ladies Group.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 9.45 am and at other times for special occasions. 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.

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

As well as our regular services during the year we acknowledge God's gift of new life at 2 Sacraments of Baptism, we gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 83 communicant members and 36 families connected with the congregation. The average weekly attendance at morning worship is 36.

### **Pastoral care**

Members of the congregation who are unable to attend Church due to sickness or age are visited or contacted by phone on a regular basis by the minister, elders or by one of the congregation's pastoral visitors. Contact has been conducted in accordance with Covid guidelines.

### **Mission and outreach**

At a local level the congregation ministers to the spiritual needs of the congregation. The congregation donates to various charities such as the Poppy Appeal, the Presbyterian Children's Society, the Moderator's Appeal the World Development Appeal which supports the work of Christian Aid and Tearfund. The congregation also made donations to the local Food Bank at the annual Harvest Service and to the Salvation Army Christmas Toy Appeal.

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.

### **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. The number of meetings held were restricted because of Covid restrictions.

### **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.

### **Property**

Preliminary investigations have identified the need for some improvements to be carried out to the roof of the Church. It is envisaged that this work will be completed during 2023.

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

**Organisations**

The Sunday School meets weekly, having an average attendance of 15.

Ladies from the congregation meet with Irvinestown PW, usually in Irvinestown, on a regular basis during autumn, winter and spring. A Women's Fellowship Group has also been set up and members of the Group meet on a regular basis.

**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.

**TEMPO 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 notice boards, 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 Commission's Public Benefit requirement statutory guidance.

**TEMPO 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 44 contributors during the year (2022) donating a total of £14,118 (2021: £14,233).

Total income of the congregation during the year was £23,789, compared to £23,030 in the previous year. Total expenditure increased from £18,966 to £19,631. The changes in income and expenditure reflect a return to more normal church activity as the impact of COVID decreased.

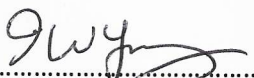
**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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.

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 *3 April 2023* and signed on its behalf by:

  
.....  
Mr Ian Young

  
.....  
Mr Samuel Andrew Armstrong

  
.....  
Mrs Carole Trimble

Date: *3<sup>RD</sup> APRIL 2023*

Date: *3-4-2023*

Date: *3 April 2023*

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the Financial Statements of the charity for the year ended 31 December 2022, which comprise the Statement of Financial Activities (Receipts and Payments Account), Statement of Assets and Liabilities and the related notes.

### **Respective Responsibilities of Trustees and Examiner**

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to 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. The 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 the 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 EXAMINERS REPORT TO THE TRUSTEES OF TEMPO CONGREGATION OF THE  
PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

**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.

*Jonathan Ruddell*  
.....

**Name:** Jonathan Ruddell (for Ruddell & Company)

**Relevant professional qualification:** FCA

**Address:** 16 Church Street, Dungannon, Co Tyrone, BT71 6AB

**Date:** 6 April 2023

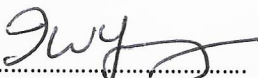
**TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**For the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	17,512	5,281	-	22,793	22,577
Charitable activities	3	-	756	-	756	21
Other trading activities	4	2	-	-	2	202
Investment income	5	115	18	-	133	87
Other	6	105	-	-	105	143
		-----	-----	-----	-----	-----
<b>Total receipts</b>		17,734	6,055	-	23,789	23,030
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	(192)	(-)	(-)	(192)	(188)
Charitable activities	8	(11,011)	(3,872)	(-)	(14,883)	(13,482)
Other	9	(4,556)	(-)	(-)	(4,556)	(5,296)
		-----	-----	-----	-----	-----
<b>Total payments</b>		(15,759)	(3,872)	(-)	(19,631)	(18,966)
		-----	-----	-----	-----	-----
<b>Net receipts/ (payments)</b>		1,975	2,183	-	4,158	4,064
Transfers between funds		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		1,975	2,183	-	4,158	4,064
Gains on investments		-	-	-	-	-
Funds brought forward		23,606	33,580	-	57,186	53,122
		-----	-----	-----	-----	-----
<b>Funds carried forward</b>	12	25,581	35,763	-	61,344	57,186
		=====	=====	=====	=====	=====


**TEMPO 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 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	23,606	33,580	-	57,186	53,122
Net movement in funds	1,975	2,183	-	4,158	4,064
	-----	-----	-----	-----	-----
Bank and Cash at end of year	25,581	35,763	-	61,344	57,186
	=====	=====	=====	=====	=====
 <b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				35,709	33,353
Bank Current Accounts				25,635	23,833
				-----	-----
				61,344	57,186
				=====	=====
 <b>Other Assets</b>					
Fixed Assets – Note 10				-	-
Investments – Note 11				2,774	3,023
				-----	-----
				2,774	3,023
				=====	=====

Approved by the Kirk Session at a meeting on *3rd April 2023* and signed on its behalf by:

  
.....  
Mr Ian Young

  
.....  
Mr Samuel Andrew Armstrong

  
.....  
Mrs Carole Trimble

*3rd APRIL 2023*  
Date:

*3 - 4 - 2023*  
Date:

*3 April 2023*  
Date:

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

**For the year ended 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving	14,118	3,548	-	17,666	16,902
Loose collections	214	934	-	1,148	57
Donations and gifts	-	155	-	155	2,045
Gift aid	3,180	644	-	3,824	3,573
	-----	-----	-----	-----	-----
	17,512	5,281	-	22,793	22,577
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**TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**For the year ended 31 December 2022**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Fundraising events	-	756	-	756	21
	-----	-----	-----	-----	-----
	-	756	-	756	21
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Other	2	-	-	2	202
	-----	-----	-----	-----	-----
	2	-	-	2	202
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Deposit interest	34	16	-	50	27
General Investment Fund	59	2	-	61	60
Other investment income	22	-	-	22	-
	-----	-----	-----	-----	-----
	115	18	-	133	87
	-----	-----	-----	-----	-----

**TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**For the year ended 31 December 2022**

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	
Other income	105	-	-	105	143
	-----	-----	-----	-----	-----
	105	-	-	105	143
	-----	-----	-----	-----	-----

**7. RAISING FUNDS (expenditure)**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	192	-	-	192	188
	-----	-----	-----	-----	-----
	192	-	-	192	188
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES (expenditure)**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly assessments	2,036	-	-	2,036	2,051
Presbytery fees	121	-	-	121	117
Ministry and support staff costs	8,059	-	-	8,059	7,733
Congregational running expenses	465	425	-	890	851
Donations to missions and charities	-	3,447	-	3,447	2,400
Governance costs	330	-	-	330	330
	-----	-----	-----	-----	-----
	11,011	3,872	-	14,883	13,482
	-----	-----	-----	-----	-----

**TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**For the year ended 31 December 2022**

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Property expenses	4,556	-	-	4,556	5,296
	-----	-----	-----	-----	-----
	4,556	-	-	4,556	5,296
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 29 Main Street, Tempo, Co Fermanagh, BT94 3LU and the associated fixtures, fittings, plant and machinery. These have an insurance value of £839,615.

**11. INVESTMENTS**

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

	2022 £	2021 £
General Investment Fund	2,774	3,023
	-----	-----
	2,774	3,023
	-----	-----

**TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**For the year ended 31 December 2022**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payments</b>	<b>Surplus / (Deficit)</b>	<b>Transfers</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General	23,606	17,734	(15,759)	1,975	-	25,581
	-----	-----	-----	-----	-----	-----
	23,606	17,734	(15,759)	1,975	-	25,581
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property	33,353	2,356	(-)	2,356	-	35,709
Mission and charity	-	3,447	(3,447)	-	-	-
Sunday school	227	252	(425)	(173)	-	54
	-----	-----	-----	-----	-----	-----
	33,580	6,055	(3,872)	2,183	-	35,763
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Endowment	-	-	(-)	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	(-)	-	-	-
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>57,186</b>	<b>23,789</b>	<b>(19,631)</b>	<b>4,158</b>	<b>-</b>	<b>61,344</b>
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