

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

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2024**

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 2024 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

Mr 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 4 Sacraments of Baptism, we gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2024 there were 82 communicant members and 36 families connected with the congregation. The average weekly attendance at morning worship including children is 40.

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

The interior and exterior the church was painted during the year. A number of other minor repairs were also carried out.

**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. The Tempo Ladies Group also 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 a wide range of 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 46 contributors during the year (2024) donating a total of £16,355 (2023: £15,162).

Total income of the congregation during the year was £33,944 compared to £30,558 in the previous year. Total expenditure decreased from £33,980 in 2023 to £28,833 in 2024. The increase in income reflect a return to more normal church activity as the impact of COVID decreased and the successful outcome of fundraising initiatives carried out to raise funds for improvements to the Church. These included the interior and exterior of the church being repainted.

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.

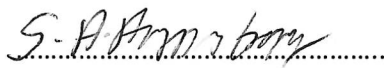
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a Receipts and Payment Account and a Statement of Assets and Liabilities.

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.

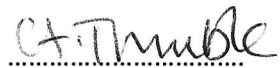
Approved by the Kirk Session at a meeting on 16 March 2025 and signed on its behalf by:



Mr Ian Young



Mr Samuel Andrew Armstrong



Mrs Carole Trimble

Date: 13 April 2025

Date: 20 April 2025

Date: 13 April 2025

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 2024, 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: 20 April 2025


TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
For the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	20,842	6,974	-	27,816	25,030
Charitable activities	3	-	5,345	-	5,345	2,769
Other trading activities	4	2	300	-	302	2
Investment income	5	332	149	-	481	557
Other	6	-	-	-	-	2,200
		-----	-----	-----	-----	-----
Total receipts		21,176	12,768	-	33,944	30,558
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	(189)	(-)	(-)	(189)	(188)
Charitable activities	8	(13,027)	(3,412)	(-)	(16,439)	(15,617)
Other	9	(5,638)	(6,567)	(-)	(12,205)	(18,175)
		-----	-----	-----	-----	-----
Total payments		(18,854)	(9,979)	(-)	(28,833)	(33,980)
		-----	-----	-----	-----	-----
Net receipts/ (payments)		2,322	2,789	-	5,111	(3,422)
Transfers between funds		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		2,322	2,789	-	5,111	(3,422)
Gains on investments		-	-	-	-	-
Funds brought forward		28,738	29,184	-	57,922	61,344
		-----	-----	-----	-----	-----
Funds carried forward	12	31,060	31,973	-	63,033	57,922
		=====	=====	=====	=====	=====

TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	28,738	29,184	-	57,922	61,344
Net movement in funds	2,322	2,789	-	5,111	(3,422)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	31,060	31,973	-	63,033	57,922
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				31,759	29,041
Bank Current Accounts				31,274	28,881
				-----	-----
				63,033	57,922
				=====	=====
Other Assets					
Fixed Assets – Note 10				-	-
Investments – Note 11				3,168	3,025
				-----	-----
				3,168	3,025
				=====	=====

Approved by the Kirk Session at a meeting on 10 March 2025 and signed on its behalf by:


.....
Mr Ian Young

Date: 13 April 2025


.....
Mr Samuel Andrew Armstrong

Date: 20 April 2025


.....
Mrs Carole Trimble

Date: 13 April 2025

TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

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 2024	Total 2023
	£	£	£	£	£
Recorded giving	16,355	3,249	-	19,604	18,669
Loose collections	525	938	-	1,463	1,045
Donations and gifts	341	130	-	471	850
Gift aid	3,621	1,657	-	5,278	4,466
Gifts in grateful remembrance	-	1,000	-	1,000	-
	----- 20,842 -----	----- 6,974 -----	----- - -----	----- 27,816 -----	----- 25,030 -----

TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Fundraising events	-	5,345	-	5,345	2,769
	-----	-----	-----	-----	-----
	-	5,345	-	5,345	2,769
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Other	2	300	-	302	2
	-----	-----	-----	-----	-----
	2	300	-	302	2
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	81	146	-	227	371
General Investment Fund	72	3	-	75	60
Other investment income	179	-	-	179	126
	-----	-----	-----	-----	-----
	332	149	-	481	557
	-----	-----	-----	-----	-----

TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	
Other income	-	-	-	-	2,200
	-----	-----	-----	-----	-----
	-	-	-	-	2,200
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	189	-	-	189	188
	-----	-----	-----	-----	-----
	189	-	-	189	188
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly assessments	2,338	-	-	2,338	2,201
Presbytery fees	124	-	-	124	133
Ministry and support staff costs	9,088	-	-	9,088	8,712
Congregational running expenses	1,057	494	-	1,551	1,197
Donations to missions and charities	-	2,918	-	2,918	3,014
Governance costs	420	-	-	420	360
	-----	-----	-----	-----	-----
	13,027	3,412	-	16,439	15,617
	-----	-----	-----	-----	-----

TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Property expenses	5,638	6,567	-	12,205	18,175
	----- 5,638 -----	----- 6,567 -----	----- - -----	----- 12,205 -----	----- 18,175 -----

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 £1.08 million.

11. INVESTMENTS

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

	2024 £	2023 £
General Investment Fund	3,168	3,025
	----- 3,168 -----	----- 3,025 -----

TEMPO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General	28,738	21,176	(18,854)	2,322	-	31,060
	-----	-----	-----	-----	-----	-----
	28,738	21,176	(18,854)	2,322	-	31,060
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property	29,041	9,285	(6,567)	2,718	-	31,759
Mission and charity	-	2,918	(2,918)	-	-	-
Other	143	565	(494)	71	-	214
	-----	-----	-----	-----	-----	-----
	29,184	12,768	(9,979)	2,789	-	31,973
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment	-	-	(-)	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	(-)	-	-	-
	-----	-----	-----	-----	-----	-----
Total	57,922	33,944	(28,833)	5,111	-	63,033
	-----	-----	-----	-----	-----	-----