

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

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105663)

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NEWMILLS 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 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Newmills congregation of the Presbyterian Church in Ireland
96, Roughan Road, Dungannon, BT71 4EP

Registered Charity in Northern Ireland (NIC105663)

CHARITY TRUSTEES

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

Tom Boden	Valerie Douglas
Rev James O'Neill	Colin Moore
Robert Wilkins	Harry Russell
Leslie Simpson	Shirley Simpson

PRINCIPAL OFFICE BEARERS

Minister	Rev James O'Neill
Clerk of Session	Roy Wilkins
Treasurer	Leslie Simpson

INDEPENDENT EXAMINER

Mr J C M Eddie, 11, Orpheus Drive, Dungannon, Co Tyrone

BANKERS

Danske Bank, 5-6, Market Square, Dungannon BT70 1AB
First Trust Bank, 18-20, Scotch Street, Dungannon BT70 1AZ

SOLICITORS

Simmons, McGlaughlin and Orr, 20 Northland Row, Dungannon BT71 6BL

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Newmills 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.

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 Christianity.

Newmills 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 guided by God's word and empowered by His Spirit, we will be actively involved in the life and witness of our congregation and direct people to Jesus Christ, so that they may experience His salvation and enjoy the new life He offers. 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 Lords 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 wide range of organisations including

- Sunday School
- Sanctuary and Lamplighters Youth groups
- Rainbows, Brownies, Guides
- Boys Brigade
- Bowling Club
- Presbyterian Women Group
- Coffee, chat and lending library outreach
- Ladies Prayer meeting

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. The Foster Hall meetings are held normally on the 1st and 3rd Sundays during the winter at 6.30pm. 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 acknowledge God's gift of new life at Sacraments of Baptism, and marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 123 communicant members and 126 families connected with the congregation. The average week attendance at morning worship is 75.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders and/ or by one of the congregation's pastoral visitors. They are also able to receive weekly recordings of the Sunday service.

Mission and outreach

At a local level the congregation is building on the heritage of faithful witness over a period of 185 years. The church exists to share the good news of Jesus Christ. £10052 was donated to external missions and agencies.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

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

General Assembly

The minister and one of our elders are normally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

None

Organisations

Rainbows, Brownies and Guides aged 4 upwards would meet on a weekly basis excluding holidays with an average of 50 attending. Weekly activities included playing games, working for badges, completing crafts, attending themed evenings and having outings including visits to the swimming pool. They also completed county challenges and raised money for charities.

Boys Brigade aged 4 years and upwards would meet on a weekly basis excluding holidays with an average of 50 -55 attending. Weekly activities include playing games, crafts, Bible class, and taking part in BB and Education Board activities.

Sanctuary and Lamplighters aged from P2 would meet regularly throughout the year except for holidays with approx. 25 – 30 attending. Activities include Bible talks, games, singing, supper, guest speakers and outings to Presbyterian youth events.

The Presbyterian Women's group meet on a monthly basis with an average of 25 attending. They normally have a guest speaker each month and attend a Christmas dinner and an away day each year. They also attend Presbytery events both locally and at Church House and raise money for Missions.

The Bowling Club normally meet on a weekly basis with an average of 15-20 attending. They take part in various bowling competitions in the area.

Sunday School is held each Sunday morning at 11.00am from September to June and the children and young people are aged from 4 years upwards.

Coffee, Chat and the Lending Library is held on the 1st and 3rd Saturdays in the month from September to June. This is an outreach programme to encourage adults and children in the church and community to come to the church and have a coffee and a chat. Books are available to borrow free of charge. The number of people attending is increasing all the time.

The Ladies Prayer Group meets on the 2nd and 4th Thursdays in the month from 10.30 to 11.30am. Ladies from Newmills and Carland Churches meet for bible study and prayer.

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.

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. There were 96 contributing families during the year (94 in previous year) donating a total of £44222 (£37539 in previous year).

Total Income of the congregation during the year was £115247 (£86222 in previous year).

Total Expenditure during the year was £136973 (£64175 in previous year).

Sale of Manse £310734 (Used to fund building of new manse).

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 Kirk Session at a meeting on 3rd October 2024 and signed on its behalf by

[Name] Rev N. James O'Neill



[Date] 3/10/24

[Name] Mr Robert Wilkins



[Date] 3/10/24

**INDEPENDENT EXAMINER'S REPORT
to the charity trustees of Newmills Presbyterian Church, Co Tyrone**

I report on the accounts of the Trust for the year ended 31st December 2023

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. 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 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.

Name: *John Eddie*

Relevant professional qualification or body:

Address: 11. Orpheus Drive. Dungannon, Co Tyrone, BT71 6DR

Date: *4 October 2024*

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
As at the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	51957	23557	0	75514	58398
Charitable activities	3	2614	22159	0	24773	17145
Other trading activities	4	100	0	0	100	170
Investment Income	5	1103	0	0	1103	1165
Other	6	9383	4374	0	13757	9344
Total		65157	50090	0	115247	86222
				-----	-----	-----
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	310734	0	310734	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Receipts		65157	360824	0	425981	86222
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	625	0	0	625	622
Charitable activities	8	62125	20685	0	82810	48649
Investment costs		0	0	0	0	0
Other (Property)	9	0	56238	0	56238	14904
Total		62750	76923	0	139673	64175
		-----	-----	-----	-----	-----

**NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Payments		62750	76923	0	136973	64175
		-----	-----	-----	-----	-----
Net receipts / (payments)		2407	283901	0	286308	22047
Transfers between funds		73	(73)	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		2480	283828	0	286308	22047
Funds brought forward		27768	53263	0	81031	58984
		-----	-----	-----	-----	-----
Funds carried forward	12	30248	337091	0	367339	81031
		=====	=====	=====	=====	=====

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	27768	53263	0	81031	81031
Net movement in funds	2480	283828	0	286308	0
	-----	-----	-----	-----	-----
Bank and Cash at end of year	30248	337091	0	367339	81031
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Nat West Shares				1697	1697
Bank Current Accounts				365642	79334
Cash in Hand				0	0
				-----	-----
				367339	81031
				=====	=====
Other Assets					
Fixed Assets – Note 10					
Church Premises Manse and Land				1241000	1421000
Fixtures, Fittings & Equipment				135500	135500
Vehicles				0	0
Investments – Education Board				29866	29866
Gift Aid receivable on donations				0	0
				-----	-----
				1406366	1586366
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on ^{3rd OCTOBER 2024} ~~17th September 2023~~ and signed on its behalf by

[Name] Rev James O'Neill

James O'Neill

[Date] 3/10/24

[Name] Mr Robert Wilkins

Robert Wilkins

[Date] 3/10/2024

NOTES TO THE ACCOUNTS

As at 31 December 2023

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 2023	Total 2022
	£	£	£	£	£
Recorded giving:	44222	17230	0	61452	48209
Loose collections	2293	320	0	2613	740
Donations and gifts	25	2900	0	2925	25
Gift Aid	5417	3107	0	8524	9424
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
Total	51957	23557	0	75514	58398
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	0	12606	0	12606	10300
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	1440	0	1440	1690
Membership fees	0	5023	0	5023	1755
Grants	2614	3090	0	5704	3400
	-----	-----	-----	-----	-----
Total	2614	22159	0	24773	17145
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of manse field	100	0	0	100	170
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	100	0	0	100	170
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	394	0	0	394	172
General Investment Fund	590	0	0	590	0
Rents investment properties	0	0	0	0	0
Other investment income	119	0	0	119	993
	-----	-----	-----	-----	-----
Total	1103	0	0	1103	1165
	-----	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	9383	4374	0	13757	9344
	-----	-----	-----	-----	-----
Total	9383	4374	0	13757	9344
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	625	0	0	625	622
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
Total	625	0	0	625	622
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	3441	0	0	3441	3355
Presbytery fees	254	0	0	254	254
Ministry and support staff costs	33220	0	0	33220	16899
Congregational running expenses	25575	0	0	25575	10502
Donations to Missions and charities	0	10052	0	10052	11653
Governance costs	260	10633	0	10893	5986
	-----	-----	-----	-----	-----
Total	62750	20685	0	83435	48649
	-----	-----	-----	-----	-----

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Property Expenses	0	56238	0	56238	14904
	-----	-----	-----	-----	-----
	0	56238	0	56238	14904
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 96, Roughan Road, 71, Farlough Road and Derry Road, Coalisland and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1579245 at last renewal date.

11. INVESTMENTS

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

				2023	2022
				£	£
General Investment Fund	0	0	0	0	0
Property	0	0	0	0	0
Other investments	0	0	0	0	0
				-----	-----
				0	0
				-----	-----

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds	27768	65157	62750	2480	73	30248
General Account					0	
	-----	-----	-----	-----	-----	-----
Total	27768	65157	62750	2480	73	30248
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	47061	318948	15178	(16230)	(320000)	30831
New Manse Fund	213	19661	41060	298601	320000	298814
Defibrillator Fund	101	0	28	(101)	(73)	0
Organisations	5888	11796	10238	1558	0	7446
Charities and Missions	0	952	952	0	0	0
	-----	-----	-----	-----	-----	-----
Total	53263	359957	76056	283828	(73)	337091
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Nat West Shares	1510	224	224	0	0	1510
BOI/PB Society	26366	306	306	0	0	26366
PCI Invest Society	1990	61	61	0	0	1990
	-----	-----	-----	-----	-----	-----
Total	29866	591	591	0	0	29866
	-----	-----	-----	-----	-----	-----