

**THE TYRONE PRESBYTERY OF THE PRESBYTERIAN CHURCH  
IN IRELAND**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2022**

**Registered Charity in Northern Ireland (NIC106462)**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 a Statement of Assets and Liabilities as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Tyrone Presbytery of the Presbyterian Church in Ireland  
46 King Street Magherafelt, BT45 6AU  
Registered Charity in Northern Ireland (NIC106462)

### **CHARITY TRUSTEES**

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

Mr Ivan Samuel Bolton	Dr John Isaac Thompson
Mr Samuel Archie Bowden	Mr Samuel John Williamson
Mr Wilbur Bownes	Mr Howard Mclean
Mr Norman Bruce	Rev Alan Dickey
Rev William Trevor Coburn	Mr Trevor Allen
Dr Jonathan Alexander Curry	Mr John Neill
Rev Mark William Dodds	Amy Allingham
Rev John Wallace Fleck	Mr Samuel George Gilkinson
Rev Stewart William Kells Glendinning	Mr Leonard Mcivor
Mr William Miller Glendinning	Rev John Alexander Martin
Rev John Martin Gracey	Mr Kenny Brown
Rev Thomas William Alexander Greer	Mrs Valerie Douglas
Rev David Leach	Dr Alastair Brown
Rev Sidney Joseph Mervyn Lindsay	Mr Eric Davidson
Mr Steven Linton	Mrs Patricia Lucinda Michael
Rev James Boyd McCormick	Mr Hugh Stewart
Rev John Boyd Mullan	Mr Samuel Laughlin
Rev James O'Neill	Rev Trevor Boyd
Rev Kenneth Patterson	Rev James Porter
Rev Hugh Ross	Rev Tom Conway
Rev Ivor Francis Smith	Mr William Granger Stewart
Rev John Arnold Spence	Mr Jason O'Neill
Dr Gareth William David Stewart	Mr William Henry Mckinley
Rev Alan Samuel Thompson	

**PRINCIPAL OFFICE BEARERS**

Moderator  
Clerk of Presbytery  
Finance Convener

Rev Tom Greer  
Rev Dr Jonathan Curry  
Mr Raymond Cuddy

**INDEPENDENT EXAMINER**

**Mrs Joan Cardwell, Cullenramer Road, Dungannon**

**BANKERS**

**Ulster Bank, Cookstown**

**SOLICITORS**

**Millar, Shearer and Black 40 Molesworth St, Cookstown BT80 8PH**

## STRUCTURE AND MANAGEMENT

### 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. The following congregations of the Presbyterian Church have been assigned to The Tyrone Presbytery of the Presbyterian Church in Ireland.

Albany	Eglis
Ballygoney	Knockloughrim
Bellaghy	Lecumpher
Brigh	Maghera
Carland	Magherafelt First
Castlecaulfield	Magherafelt Union Road
Castledawson	Moneymore First
Claggan	Moneymore Second
Clonaneese Lower	Newmills
Clonaneese Upper	Orritor
Coagh	Pomeroy
Cookstown First	Saltersland
Cookstown Molesworth	Sandholes
Culnady	Stewartstown
Curran	Swatragh
Draperstown	Tobermore
Dungannon	

A Presbytery makes arrangements for the election of ministers in congregation, ordains licentiates and installs or inducts and appoints ministers in the congregations assigned to it. They also ordain or install and appoint elders, commission and appoint deaconesses, senior lecturers, auxiliary ministers, lay agents and missionaries who have been called by an authorised body in the Church. A Presbytery has a role in seeing that ministers preach the Word faithfully to their congregations, regularly visit the families under their charge, visit the sick, promote peace and temperance and see that the duties of the eldership are properly discharged. Presbyteries oversee the resignation and retirements of ministers and elders.

Presbyteries provide advice to Kirk Sessions and Congregational Committees when required and have a role in approving matters in relation to congregational property. They report

annually to the General Assembly and have the right to make a nomination for the office of Moderator of the General Assembly.

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. This provides an important link between the congregations and the wider structures of the church

Stated meetings of Presbytery are held on the first Tuesday in September, October, February, and March, and on the third Tuesday in November and May.

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.

### **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 presbytery is the advancement of religion.

The Tyrone Presbytery is a presbytery 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.

## ACTIVITIES AND OBJECTIVES

The presbytery meets on the first Tuesday of every month apart from [November, December, January, April, May, June, July, August] and on other occasions as required. All meetings commence with a time of worship and are opened and closed with prayer.

The presbytery carries out the following activities

- Supports those candidating for the Ministry
- Installs Ordained ministers
- Provides pastoral support for ministers and their families
- Holds a number of events such as [list events]
- PW Link is an initiative of Presbyterian Women intended to improve communications and build relationships between Presbyterian Women. PW links include a representative from each congregations and run of events to support the mission and outreach of Presbytery.

## ACHIEVEMENTS AND PERFORMANCE

Provide a summary of key activities during the year

At the 31 December the following numbers of personal were under the care of Presbytery

	2022	2021
Minister in active service in congregations	16	14
Ministers under the care of presbytery or in other work	2	4
Retired Ministers	10	10
Licentiates	1	1
Students for the Ministry	0	0

During the year credentials were received from other Presbyteries in respect of 2 ministers who were installed in the congregation assigned to the Presbytery. Credentials were presented to one other Presbytery in respect of 1 minister who were installed in the congregations assigned to those Presbyteries.

1 Licentiates and 0 students were received under the care of Presbytery during the year.

The presbytery encourages the congregations assigned to it to support 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 presbytery also encourages congregations to contribute to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

### **General Assembly**

Presbyteries are represented on the various Councils of the General Assembly of the Presbyterian Church in Ireland and report on an annual basis to the General Assembly

### **Property**

Congregations were given permission for the following work and property matters.

Newmills – Additional repairs to the entrance and interior of their meeting house.

Pomeroy – Transfer of a strip of land to MUDC and that work be undertaken on the carpark

First Magherafelt – Modifications to the Choir Area

Castledawson – Modifications to the pulpit and Choir Area.

### **Volunteers**

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on Presbytery, its commissions and panels.

## **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 congregational churches and 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 charities beneficiaries are its 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 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 presbytery has had regard to the Charity Commissions Public benefit requirement statutory guidance.

## FINANCIAL REVIEW

The presbyteries main source of income is an assessment that is levied on the congregations assigned to it and £10296 was received in the current year (£10296) in previous year, 2021)

Total expenditure increased from £11477 to £11856. This includes a payment made to the Clerk of Presbytery for the responsibilities of that position.

## STATEMENT OF TRUSTEE RESPONSIBILITIES

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

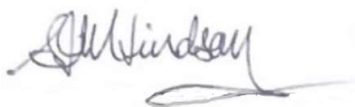
As the presbytery's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the presbytery's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the presbytery and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the presbytery at a meeting on 3<sup>rd</sup> October 2023 and signed on its behalf by

Rev Mervyn Lindsay

28/10/23



Rev Jonathan Curry

28/10/23



**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE TYRONE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 13 to 19. 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 of the accounts as published by the Presbytery of Tyrone 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:	Joan Cardwell
Relevant professional qualification or body:	MIATI
Address:	122 Cullenrammer Road Dungannon Co Tyrone BT70 1SF

Date: 13th October 2023

**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	10296			10296	10286
Charitable activities	3					
Other trading activities	4					
Investment Income	5	26			26	23
PW Link	6	1755			1755	0
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		12077	-----	-----	-12077----	-10309----
<b>Total Receipts</b>		-----	-----	-----	-----	-----
<b>Payments</b>						
Expenses	7	11527			11527	11477
Charitable activities	8	330			330	
Investment costs						
PW Link	9	1797			1797	16
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
<b>Total Payments</b>		13654	-----	-----	13654	11493
		-----	-----	-----	-----	-----
Net receipts / (payments)						
Transfers between funds		(1577)			(1577)	(1184)
		-----	-----	-----	-----	-----
Presbytery		6687			6687	8221
PW Link		471			471	514
		-----	-----	-----	-----	-----
Funds carried forward	12	7158			7158	8735
		=====	=====	=====	=====	=====

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

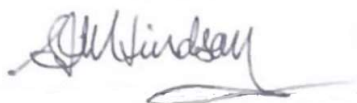
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	8735			8735	9919
Net movement in funds	(1577)			(1577)	(1184)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	7158			7158	8735
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts					
Bank Current Accounts					
Cash in Hand				7158	8735
				-----	-----
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				=====	=====
<b>Liabilities</b>					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Presbytery at a meeting on 4<sup>th</sup> October 2022 and signed on its behalf by

Rev Mervyn Lindsay

Rev Jonathan Curry

28/10/23



28/10/23



## NOTES TO THE ACCOUNTS

31 December 2022

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the presbytery is less than £250,000 the presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

#### FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the presbytery'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 presbytery 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 presbytery's general purposes. Designated funds are general funds set aside by the presbytery for use in the future.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Assessments on congregations	10296			10296	10286
Collections at events					
Donations and gifts					
Gift Aid					
Legacies and bequest	26			26	23
	-----	-----	-----	-----	-----
	10322			10322	10309
	-----	-----	-----	-----	-----

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities					
Fundraising events					
PW Links	1755			1755	
Grants					
	----- 1755 -----	-----	-----	----- 1755 -----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest					
General Investment Fund					
Rents investment properties					
Other investment income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

TYRONE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Insurance claims	-----	-----	-----	-----	-----
Other income	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Fundraising events	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Presbytery ministry and support staff costs				11193	11135
Presbytery running expenses				334	342
Donations to missions and charities				330	
PW Link				1797	16
Governance costs	-----	-----	-----	-----	-----
	-----	-----	-----	13654	11493
	-----	-----	-----	-----	-----

NOTES TO THE ACCOUNTS (cont'd)  
31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The presbytery owns the premises situated at [address of property] and the associated fixtures, fittings, plant and machinery. These have an insurance value of £[enter amount at last renewal date].

11. INVESTMENTS

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

	2022 £	2021 £
General Investment Fund		
Property		
Other investments		
	-----	-----
	-----	-----

NOTES TO THE ACCOUNTS (cont'd)  
 31 December 2022

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
Presbytery Fund	8221	10323	11857	(1534)		6687
PW Link	513	1755	1797	(42)		471
	-----	-----	-----	-----	-----	-----
	8734	12078	13654	(1576)		7158
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
<b>Total</b>	-----	-----	-----	-----	-----	-----