

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

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

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 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

Rev Trevor Boyd

Rev Michael Currie

Rev Dr Jonathan Alexander Curry

Rev Alan Dickey

Rev Mark William Dodds

Rev Stewart Glendinning

Rev Ashley Graham

Rev Thomas William Alexander Greer

Rev Prof David Leach

Rev Sidney Joseph Mervyn Lindsay

Rev John Alexander Martin

Rev John Boyd Mullan

Rev James O'Neill

Rev James Porter

Rev Jonathan Sloan

Rev John Arnold Spence

Rev Dr Gareth William David Stewart

Rev Alan Samuel Thompson

Rev Tom Conway

Rev John Wallace Fleck

Rev John Martin Gracey

Rev James Boyd McCormick

Rev Kenneth Patterson

Rev Hugh Ross

Rev Ivor Francis Smith

Rev Dr John Isaac Thompson

Amy Allingham

Mr Trevor Allen / Mr Shaw Campbell

Mr Ivan Samuel Bolton

Mr Wilbur Bownes

Dr Alastair Brown

Mr Norman Bruce

Mr Jim Davison

Mr Eric Davidson / Mr Stanley Crooks

Mrs Valerie Douglas

Mr Keith James Ferguson

Mrs Eileen Gilmour

Mr Jeffrey Gilmour

Mr William Miller Glendinning

Mr Samuel George Gilkinson

Mr Michael Jones

Mr Steven Linton

Mr Samuel Laughlin / Mr Robert Freeburn

Mrs Patricia Lucinda Michael

Mr Leonard McIvor

Mr Howard McLean

Mr George Ferry

Mr Jason O'Neill

Mr Hugh Stewart

Mr William Granger Stewart

Mr Samuel John Williamson

Mr Brian Anderson

Mr Alistair Anderson / Mr David Anderson

PRINCIPAL OFFICE BEARERS

Moderator
Clerk of Presbytery
Finance Convener

Rev Mervyn Lindsay
Rev Dr Jonathan Curry
Mr Raymond Cuddy

INDEPENDENT EXAMINER

Mrs Joan Cardwell, 122 Cullenrammer 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

	2023	2022
Minister in active service in congregations	17	16
Ministers under the care of presbytery or in other work	2	2
Retired Ministers	9	10
Licentiates	1	1
Students for the Ministry	1	0

During the year credentials were received from other Presbyteries in respect of 1 minister who were installed in the congregation assigned to the Presbytery.

1 Licentiate and 1 student were 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.

Union Road – Building of a New Manse and taking out of the associated loan.

Saltersland – Permission for the Removal of a Pew.

Brigh – Permission for the Removal of a Pew.

Culnady – Purchase of the Local School building and taking out of the associated loan.

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 £10234 was received in the current year (£10296) in previous year, 2022)

Total expenditure increased from £11856 to £12061. 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) 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 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 23rd October 2024 and signed on its behalf by

Rev John Martin


23/10/24

Rev Jonathan Curry


23/10/24

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 2023, 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: 9th October 2024

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

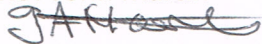
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	10234			10234	10296
Charitable activities	3					
Other trading activities	4					
Investment Income	5	87			87	26
PW Link	6	1868			1868	1755
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		12189			12189	12077
		-----	-----	-----	-----	-----
Payments						
Expenses	7	12061			12061	11527
Charitable activities	8					330
Investment costs						
PW Link	9	2036			2036	1797
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		14097			14097	13654
		-----	-----	-----	-----	-----
Net receipts / (payments)						
Transfers between funds		(1908)			(1908)	(1577)
		-----	-----	-----	-----	-----
Presbytery		4946			4946	6687
PW Link		304			304	471
		-----	-----	-----	-----	-----
Funds carried forward	12	5250			5250	7158
		=====	=====	=====	=====	=====


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	7158			7158	8735
Net movement in funds	(1908)			(1908)	(1577)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	5250			5250	7158
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts				5229	7117
Cash in Hand				21	41
				-----	-----
				5250	7158
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				-----	-----
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				-----	-----
				=====	=====

Approved by the Presbytery at a meeting on 23rd October 2024 and signed on its behalf by

Rev John Martin

23/10/24

Rev Jonathan Curry

23/10/24

NOTES TO THE ACCOUNTS

31 December 2023

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 2023	Total 2022
	£	£	£	£	£
Assessments on congregations	10234			10234	10296
Collections at events					
Donations and gifts					
Gift Aid					
Legacies and bequest	87			87	26
	-----	-----	-----	-----	-----
	10321			10321	10322
	-----	-----	-----	-----	-----

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities					
Fundraising events					
PW Links	1868			1868	1755
Grants					
	-----	-----	-----	-----	-----
	1868			1868	1755
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
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 2023

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Insurance claims	-----	-----	-----	-----	-----
Other income	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Fundraising events	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Presbytery ministry and support staff costs				11705	11193
Presbytery running expenses				356	334
Donations to missions and charities					330
PW Link				2036	1797
Governance costs	-----	-----	-----	-----	-----
	-----	-----	-----	14097	13654

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The presbytery owns no premises.

11. INVESTMENTS

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

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

NOTES TO THE ACCOUNTS (cont'd)
 31 December 2023

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
Presbytery Fund	6687	10321	12061	(1740)		4946
PW Link	471	1868	2036	(168)		304
	-----	-----	-----	-----	-----	-----
	7158	12189	14097	(1908)		5250
	-----	-----	-----	-----	-----	-----
Restricted Funds						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----