

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

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

Registered Charity in Northern Ireland (NIC106462)

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 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 | Mr Shaw Campbell |
| Rev Michael Currie | Mr Johnston Bell |
| Rev Dr Jonathan Alexander Curry | Dr Alastair Brown |
| Rev Alan Dickey | Mr Norman Bruce |
| Rev Mark William Dodds | Mr Nigel Condy |
| Rev Stewart Glendinning | Mr Stanley Crooks |
| Rev Ashley Graham | Mr Sam Cuddy |
| Rev Thomas William Alexander Greer | Mrs Valerie Douglas |
| Rev Prof David Leach | Mr Keith James Ferguson |
| Rev Sidney Joseph Mervyn Lindsay | Mr John Fulton |
| Rev John Alexander Martin | Mr George Ferry |
| Rev John Boyd Mullan | Mrs Eileen Gilmour |
| Rev James O'Neill | Mr Jeffrey Gilmour |
| Rev James Porter | Mr William Miller Glendinning |
| Rev Jonathan Sloan | Mr Jim Hayes |
| Rev John Arnold Spence | Mr John Hunter |
| Rev Dr Gareth William David Stewart | Mr Ronnie Irwin |
| Rev Alan Samuel Thompson | Mr Michael Jones |
| | Mr Steven Linton |
| Rev Tom Conway | Mr Robert Freeburn |
| Rev John Wallace Fleck | Mr Ian McCullough |
| Rev John Martin Gracey | Mr Leonard McIvor |
| Rev James Boyd McCormick | Mr Howard McLean |
| Rev Kenneth Patterson | Mr Pete Murray |
| Rev Hugh Ross | Mr John Neill |
| Rev Ivor Francis Smith | Mr John Sloss |
| Rev Dr John Isaac Thompson | Mr Hugh Stewart |
| | Mr Kenneth Taylor |
| Mr Brian Anderson | |

PRINCIPAL OFFICE BEARERS

Moderator
Clerk of Presbytery
Finance Convener

Rev John Martin
Rev Dr Jonathan Curry
Mr Raymond Cuddy

INDEPENDENT EXAMINER

Mr Albert Hogg FCA, 5 Ballyeglish Road, Magherafelt, Co Londonderry, BT45 7XB

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

| | 2024 | 2023 |
|---|------|------|
| Minister in active service in congregations | 17 | 17 |
| Ministers under the care of presbytery or in other work | 2 | 2 |
| Retired Ministers | 9 | 9 |
| Licentiates | 0 | 1 |
| Students for the Ministry | 1 | 1 |

During the year credentials were given to on Licentiate who was installed in a congregation assigned to another 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.

Maghera – Permission to replace their heating and lighting system

Coagh – Permission to undertake work at the front steps of the meeting house and the driveway

First Cookstown – Permission to make alterations to the old manse.

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 £13,502 was received in the current year (£10,234 in previous year, 2023)

Total expenditure increased from £12,061 to £13,577. 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 7th October 2025 and signed on its behalf by

Rev Michael Currie

20/10/25 

Rev Jonathan Curry

20/10/25



**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 2024, which are set out on pages 7 to 13. 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:
Relevant professional qualification or body:
Address:

Albert Hogg
FCA
5 Ballyeglish Road
Magherafelt
Co Londonderry
BT45 7XB

Albert R Hogg

Date: 20th October 2025

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 | 13520 | | | 13520 | 10234 |
| Charitable activities | 3 | | | | | |
| Other trading activities | 4 | | | | | |
| Investment Income | 5 | 84 | | | 84 | 87 |
| PW Link | 6 | 2083 | | | 2083 | 1868 |
| | | ----- | ----- | ----- | ----- | ----- |
| Sale of Investments | | | | | | |
| Sale of fixed assets | | | | | | |
| Loans Received | | | | | | |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Receipts | | 15687 | | | 15687 | 12189 |
| | | ----- | ----- | ----- | ----- | ----- |
| Payments | | | | | | |
| Expenses | 7 | 13577 | | | 13577 | 12061 |
| Charitable activities | 8 | | | | | |
| Investment costs | | | | | | |
| PW Link | 9 | 1887 | | | 1887 | 2036 |
| | | ----- | ----- | ----- | ----- | ----- |
| Purchase of Investments | | | | | | |
| Purchase of fixed assets | | | | | | |
| Loan Repayments | | | | | | |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Payments | | 15464 | | | 15464 | 14097 |
| | | ----- | ----- | ----- | ----- | ----- |
| Net receipts / (payments) | | 223 | | | 223 | (1908) |
| Transfers between funds | | | | | | |
| Total Funds | | | | | | |
| Presbytery | | 4973 | | | 4973 | 4946 |
| PW Link | | 500 | | | 500 | 304 |
| | | ----- | ----- | ----- | ----- | ----- |
| Funds carried forward | 12 | 5473 | | | 5473 | 5250 |
| | | ===== | ===== | ===== | ===== | ===== |

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 | 5250 | | | 5250 | 7158 |
| Net movement in funds | 223 | | | 223 | (1908) |
| | ----- | ----- | ----- | ----- | ----- |
| Bank and Cash at end of year | 5473 | | | 5473 | 5250 |
| | ===== | ===== | ===== | ===== | ===== |
| Bank & Cash Balances | | | | | |
| Bank Deposit Accounts | | | | | |
| Bank Current Accounts | | | | 5473 | 5229 |
| Cash in Hand | | | | | 21 |
| | | | | ----- | ----- |
| | | | | 5473 | 5250 |
| | | | | ===== | ===== |
| 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 7th October 2025 and signed on its behalf by

Rev Michael Currie

20/10/25



Rev Jonathan Curry

20/10/25



NOTES TO THE ACCOUNTS

31 December 2024

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 2024 | Total 2023 |
|------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Assessments on congregations | 13502 | | | 13502 | 10234 |
| Collections at events | | | | | |
| Donations and gifts | | | | | |
| Gift Aid | | | | | |
| Legacies and bequest | 18 | | | 18 | 87 |
| | ----- | ----- | ----- | ----- | ----- |
| | 13520 | | | 13520 | 10321 |
| | ----- | ----- | ----- | ----- | ----- |

NOTES TO THE ACCOUNTS

31 December 2024

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|-----------------------------------|------------------------|---------------------|--------------------|------------------------|------------------------|
| | £ | £ | £ | £ | £ |
| Income from charitable activities | | | | | |
| Fundraising events | | | | | |
| PW Links | 2083 | | | 2083 | 1868 |
| Grants | | | | | |
| | ----- 2083 ----- | ----- | ----- | ----- 2083 ----- | ----- 1868 ----- |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|---------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Letting of premises | | | | | |
| Trading income | | | | | |
| | ----- | ----- | ----- | ----- | ----- |
| | ----- | ----- | ----- | ----- | ----- |

5. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|-----------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Deposit interest | 84 | | | 84 | |
| General Investment Fund | | | | | |
| Rents investment properties | | | | | |
| Other investment income | | | | | |
| | ----- | ----- | ----- | ----- | ----- |
| Deposit interest | 84 | | | 84 | |
| | ----- | ----- | ----- | ----- | ----- |

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

6. OTHER INCOME

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Insurance claims | ----- | ----- | ----- | ----- | ----- |
| Other income | ----- | ----- | ----- | ----- | ----- |

7. RAISING FUNDS

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|--------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Fundraising events | ----- | ----- | ----- | ----- | ----- |
| | ----- | ----- | ----- | ----- | ----- |

8. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|--|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Presbytery ministry and support staff costs | 12260 | | | 12260 | 11705 |
| Presbytery running expenses | 1317 | | | 1317 | 356 |
| Donations to missions and charities | | | | | |
| PW Link | 1887 | | | 1887 | 2036 |
| Governance costs | ----- | ----- | ----- | ----- | ----- |
| | 15464 | | | 15464 | 14097 |
| | ----- | ----- | ----- | ----- | ----- |

NOTES TO THE ACCOUNTS (cont'd)
 31 December 2024

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.

| | 2024 £ | 2023 £ |
|-------------------------|-----------|-----------|
| General Investment Fund | | |
| Property | | |
| Other investments | | |
| | ----- | ----- |
| | ----- | ----- |

NOTES TO THE ACCOUNTS (cont'd)
 31 December 2024

12. FUND BALANCES

| Fund | Balance at start £ | Receipts £ | Payment £ | Surplus / (Deficit) £ | Transfer £ | Balance at end £ |
|---------------------------|--------------------------|---------------|--------------|-----------------------------|---------------|------------------------|
| Unrestricted Funds | | | | | | |
| Presbytery Fund | 4946 | 13603 | 13577 | 27 | | 4973 |
| PW Link | 304 | 2083 | 1887 | 196 | | 500 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 5250 | 15687 | 15464 | 223 | | 5473 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Restricted Funds | | | | | | |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Endowment Funds | | | | | | |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 5250 | 15687 | 15464 | 223 | | 5473 |
| | ----- | ----- | ----- | ----- | ----- | ----- |