

TULLYCARNET 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 (NIC104322-0)

TULLYCARNET 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

Tullicarnet Congregation of the Presbyterian Church in Ireland
1 Kinross Avenue
Belfast
BT5 7GE

Registered Charity in Northern Ireland (NIC**104322**)

CHARITY TRUSTEES

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

| | |
|--|---|
| Rev R. McIlhatton (from 8 February 2023) | Mrs J. Bowers |
| Mr J. Sandford | Rev C. Burcombe (until 7 February 2023) |
| Mr W. Pollock | Mrs J. Brown |

PRINCIPAL OFFICE BEARERS

| | |
|------------------------------|-------------------|
| Ministerial Vacancy Convenor | Rev R. McIlhatton |
| Treasurer | Mr J. Cairnduff |

BANKERS

Danske Bank - 520 Upper Newtownards Road. BT4 3HD

AUDITOR – JL Grant

216 Ballymena Road
Doagh
Ballyclare
BT39 0TP

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk 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 as required, but at a minimum at least twice in each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant 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. Tullycarnet congregation of the Presbyterian Church has been assigned to the East Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

assigned to it by the General Assembly, ministers who have retired from active duty and representative elder(s) from each 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 religion.

Tullycarnet 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 is 'Making Disciples in Tullycarnet'. 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 faith and 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.

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

- 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:

- Junior Church;
- Boys' Brigade;
- Girls' Brigade;
- Presbyterian Women's group;
- Mothers and Toddlers;
- Bowling Club;
- Life Group.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday, usually at 10.45am.

During the week the Life Group 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 gave thanks for faithful servants and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 38 communicant members and over 130 families connected with the congregation. The average weekly attendance at morning worship numbers in the early 40s.

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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, some of the elders or by another member of the congregation, which is proactive in supporting one another.

Mission and outreach

At a local level the congregation's local mission is to be 'The Church at the heart of the Community'

We are a warm, friendly, welcoming congregation and are often commended on these qualities by visitors who attend one of the following: -

- Sunday Services
- Life Group
- Girls' Brigade
- Boy's Brigade
- Parent & Toddlers
- Presbyterian Women
- King's Club (Summer holiday children's bible club – 1 week in the summer)
- Carols by Candlelight (Local Carol Service held the last Sunday before Christmas and attended by the local community and the local churches)
- Open house drop in on Fridays
- Community Christmas dinner

As well as the above, our church buildings are used on a regular basis each week for other community groups, such as: -

- Barnardos
- Calligraphy
- Cuan Scribes

The church supports the following missions and agencies by way of collections and donations: -

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

- United Appeal
- World Development Appeal
- Christian Aid
- Tear Fund
- Samaritan's Purse
- Earl Haig Fund
- Presbyterian Women's Appeals

Periodically grief groups are run to help those from our community who have been bereaved.

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 denomination's special appeals that occur from time to time.

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 were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

During 2023 the congregation spent £2,864 on necessary repairs to church premises including the manse.

**TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Organisations

Below is a summary of the different organisations/groups that meet on our premises during the months of September through to May/June.

MONDAY

- Girls' Brigade meets on a weekly basis with an average membership of 25 girls ranging from three years of age upwards. The girls follow a very active programme which plays a part in helping them develop practical and social skills as well as interaction with persons their own age and adults. The Captain and Officers encourage the girls to take part in social outings throughout their programme.
- PW is a group of Presbyterian Women who meet once a month for fellowship and worship. The average membership is 15 women. They arrange for speakers from different organisations/charities/churches to join them at each of their meetings. The women also enjoy evenings/afternoons out at special times of the year.

TUESDAY

- Indoor Bowling Club - during the 'Indoor Season' there is an average membership of 10-12 persons. The club competes in home and away matches with other local bowling teams.

WEDNESDAY

- Life Group – Informal Bible Study/Fellowship group with an average attendance of 12 persons.

**TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

THURSDAY

- Parent and Toddlers Group meets on a weekly basis with an average attendance in the region of 35-40 adults, babies and pre-school age children. This group is a way of parents meeting to socialise with each other, while their young children benefit from learning to interact with each other. The group partake in a structured programme which is designed to be altered according the age group and concentration span of the children. The group celebrate at different times of the year with parties and outings.
- Boy's Brigade meets on a weekly basis with an average attendance in the region of 8 boys ranging from P1 upwards. The boys partake in a structured programme, aimed at developing their social and practical skills. They also engage in a variety of activities off the premises throughout the year, some of which are special outings i.e. Christmas, end of year etc.

FRIDAY

- Calligraphy Class meets weekly with an average attendance of 12-15 persons. The class is aimed at teaching those attending the art of calligraphy as well as providing an opportunity to build new relationships.

SATURDAY

- Cuan Scribes meet once a month with an average attendance of 15 persons. This is another group which aims to develop personal skills and social interaction.

SUNDAY

- Sunday Church Service is at 10:45am, with an average weekly attendance in the early 40s.

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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

**TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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.

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 60 contributors during the year [61 in 2022 also] donating a total of £30,078 (£30,352 in 2022) including related Gift Aid claims.

Total Income of the congregation during the year was £53,908, compared to £36,463 in the previous year, which represents an increase of 289%. This variance relates to funding received to support the employment of an Outreach worker.

Total expenditure increased from £31,912 in 2022 to £34,455, including £3,425 (net of donations received) to charitable causes.

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.

The financial accounts were approved unanimously by the Church Committee and verified by JL Grant, Independent Examiner.

Signed on behalf of the Trustees by



R McIlhatton

Convenor

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
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 | | | | | | |
| Charitable activities | | | | | | |
| Other trading activities | | | | | | |
| Investment Income | | | | | | |
| Other Receipts | 2 | 52,432 | 1,476 | | 53,908 | 36,463 |
| | | ----- | ----- | ----- | ----- | ----- |
| | | 52,432 | 1,476 | 0 | 53,908 | 36,463 |
| Sale of Investments | | | | | | |
| Sale of fixed assets | | | | | | |
| Loans Received | | | | | | |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Receipts | | 52,432 | 1,476 | 0 | 53,908 | 36,463 |
| | | ----- | ----- | ----- | ----- | ----- |
| Payments | | | | | | |
| Raising funds | | | | | | |
| Charitable activities | 3 | 3,425 | | | 3425 | 620 |
| Investment costs | | | | | - | 0 |
| Other Payments | | 28,166 | 2,864 | | 31,030 | 31,292 |
| | | ----- | ----- | ----- | ----- | ----- |
| | | 31,591 | 2,864 | - | 34,455 | 31,912 |
| Purchase of Investments | | | | | | |
| Purchase of fixed assets | | | | | | |
| Loan Repayments | | | | | | |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Payments | | 31,591 | 2,864 | - | 34,455 | 31,912 |
| | | ----- | ----- | ----- | ----- | ----- |
| Net receipts / (payments) | | | | | | |
| Transfers between funds | | | | | | |
| | | ----- | ----- | ----- | ----- | ----- |
| Net movement in funds | | 20,841 | -1,388 | | 19,453 | 4,551 |
| Funds brought forward | | 15,523 | 1,704 | | 17,226 | 12,675 |
| | | ----- | ----- | ----- | ----- | ----- |
| Funds carried forward | | 36,364 | 316 | | 36,679 | 17,226 |
| | | ===== | ===== | ===== | ===== | ===== |

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS

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.

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

2. RAISING FUNDS

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2023 | Total 2022 |
|---------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| FWO envelopes | 24,974 | 1,330 | | 26,304 | 26,810 |
| Donations and fundraising | 23,831 | - | | 23,831 | 6,111 |
| Gift aid | 3,627 | 147 | | 3,774 | 3,543 |
| | ----- | ----- | ----- | ----- | ----- |
| | 52,432 | 1,476 | | 53,908 | 36,463 |
| | ----- | ----- | ----- | ----- | ----- |

3. EXPENSES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2023 | Total 2022 |
|-------------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| General Assembly Assessments | 17,226 | | | 17,226 | 12,875 |
| Presbytery fees | 500 | | | 500 | 500 |
| Ministry and support staff costs | - 7,769 | | | - 7,769 | 710 |
| Congregational running expenses | 18,209 | 2,864 | | 21,073 | 17,207 |
| Donations to Missions and charities | 3,425 | | | 3,425 | 620 |
| | ----- | ----- | ----- | ----- | ----- |
| | 31,591 | 2,864 | | 34,455 | 31,912 |
| | ----- | ----- | ----- | ----- | ----- |

TULLYCARNET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

4. FIXED ASSETS

The congregation owns the Church premises situated at 26 Lambert Avenue, Dundonald and the associated fixtures, fittings, plant and machinery.

5. INVESTMENTS

The congregation has no investments.

6. FUND BALANCES

| Fund | Balance at start £ | Receipts £ | Payment £ | Surplus / (Deficit) £ | Transfer £ | Balance at end £ |
|--------------------|--------------------------|---------------|---------------|-----------------------------|---------------|------------------------|
| Unrestricted Funds | | | | | | |
| Working account | 15,523 | 52,432 | 31,591 | 20,841 | | 36,364 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 15,523 | 52,432 | 31,591 | 20,841 | - | 36,364 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Restricted Funds | | | | | | |
| Building fund | 1,704 | 1,476 | 2,864 | -1,388 | | 316 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 1,704 | 1,476 | 2,864 | -1,388 | - | 316 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Endowment Funds | | | | | | |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | - | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 17,227 | 53,908 | 34,455 | 19,453 | - | 36,680 |
| | ----- | ----- | ----- | ----- | ----- | ----- |