

Charity No: NIC 105215

**Tandragee Congregation
of the
Presbyterian Church in Ireland**

**Trustee Report
and
Receipts and Payments Account
for the year ended 31 December 2024**

Tandragee Presbyterian Church.

Trustees Annual Report for the year ended 31st December 2024.

The Trustees present the annual report and statements of receipts and payments and assets and liabilities for the year ended 31st December 2024.

Trustees

Rev Mark McMaw

Mervyn Black

Walter Black

David Knight

Albert Johnston

Brian Johnston

Keith Johnston

Richard Shanks

Neale Ingram

Governance and Management.

The Church is governed by elected elders, from the congregation to manage its mission, programs, and finances.

Within this structure there are various committees and subcommittees to carry out the various programs and endeavours.

Objectives

Tandragee Presbyterian Church is a congregation of the Presbyterian Church in Ireland whose purpose is to advance the gospel message of Christ through the advancement of religion.

The direct benefits which flow from the church's activities are: -

1. Enhancement and wellbeing from appreciation of the word of God.
2. Encouragement and nurture of younger members to maturity in Christ
3. Enjoyment of community togetherness
4. Support for those in need of spiritual guidance and comfort
5. Support for those in our community who desire pastoral visits.

The Church's beneficiaries are the members of the congregation and their extended families and the wider Tandragee Community.

The Church's purpose does not lead to harm.

The only private benefit flowing from our purpose is related to Ministers, Missionaries, Mission Workers, and Lay Agents who receive benefits as a result of their office or employment. Any private benefit is incidental and necessary to further our charitable purpose.

There are no other private benefits.

The Trustees have had regard to the Charity Commission's Public Benefit requirement and statutory guidance.

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with our various organisations and other Church activities.

Activities

Tandragee Presbyterian Church has approximately 200 families in its membership. We are a faithful congregation who are prayerful and progressive whilst never losing sight of our Church's values and traditions.

We are a family orientated Church with a wide range of Church organisations catering for all ages, which over recent years have seen significant growth. Our organisations, Boys Brigade, Girls Brigade, Presbyterian Women, Men's Group, Parent and Toddler, Sunday School, Bible Class, Youth Groups and Friendship Group are equipped with a committed team of leaders.

We have a strong music ministry with an enthusiastic choir and praise group. Praise is fully integrated within our Sunday worship services particularly at Harvest, Easter and Christmas.

Our midweek (Bible Study and Prayer) meeting is central to all that takes place in our Church and is well supported by an enthusiastic and faithful team of believers who are representative of all ages and aspects of our Church's outreach.

Church Life Walk through the week...

Tandragee Presbyterian Church has a very busy weekly schedule of activities: -

Sunday

Often the busiest day in our week when we join as a Congregation to worship God.

Prior to the morning service the Sunday School meets over in the Church Hall and a prayer time is held in the Church before the morning service.

On a typical Sunday morning around 150 people attend our service at 11.30am. Children leave for Children's Church during the service and crèche facilities are available with audio streaming. Once a month we have a family service and this is followed by a cup of tea and fellowship after the service.

We meet again for evening Worship in the Church at 7pm.

We use audio visual technology in our worship and teaching. We also live stream the service so those unable to attend can join us in worship.

We use various methods of reaching those who cannot attend Sunday worship, through our CD ministry, bi-monthly Church magazine (delivered by elders to every home) and Church Website.

Monday

The PW meets monthly in the Church hall at 8pm. Members enjoy a varied programme of events including an annual PW outreach Church service followed by a soup lunch in the Church Hall.

The Anchor Boys also meet weekly on a Monday night.

Tuesday

Baby and Toddler Group every Tuesday Morning, a great opportunity for children to come together from the local community to play and have some fun, concludes with a snack and a short epilogue.

The Junior and Company sections of our Girls Brigade meet in the Church Hall on Tuesday nights.

Bible Study and Prayer Meeting

Midweek Meetings take place in the main Church building every Tuesday evening at 8pm. Bible study is followed by a prayer time. During the summer months (July and August) prayer meetings are held fortnightly.

Wednesday

The Choir meet for practice at 7pm in the Church and deliver special praise events at Harvest, Christmas and Easter.

Kirk Session / Church Committee: - Meetings are normally held (approx. 6 per year) on a Wednesday night after choir practice as required.

Thursday

'Come and Go' is an opportunity to come together for a coffee and chat.

The Explorer section of the Girls Brigade meets in the Church Hall on Thursday nights.

Friday

The Junior and Company sections of our Boys Brigade meet in the Church Hall on Friday nights.

Throughout the Year

Our location affords us the opportunity to have a prominent presence in the town. Tandragee is a growing commuter town with significant new house building currently taking place.

Our Church Hall was used throughout the year for Church lunches / Charity Coffee Mornings / BB and GB events.

As a congregation we have endeavoured to reach out to the local community through our Holiday Bible Club and Special Services (Harvest, Christmas and Easter).

Through the outreach of our range of Church organisations (as outlined in our Mission Plan) we would seek to reach out to all age groups of our local town and district.

The Church made donations throughout the year to the:-

United Church Appeal

Southern Area Regional Hospice

Earl Haig Poppy Appeal

Leprosy Mission

Wycliffe Bible Translators

Tear Fund

Review of Financial Position.

Financial performance for the year to 31st December 2024 was consistent with expectations; a surplus of receipts over payments of £1,727 was achieved.

The yearend balances totalled £257,247.

Signed on behalf of the Trustees by:-

Keith Johnston

Mr Keith Johnston (Clerk of Session)

56 Crammonhill Road

Markethill

Armagh

BT60 1RT



Tel: 028 37 552965

Mob: 07717 732594

Email

jane294@btinternet.com

Rev Mark McMaw

Rev Mark McMaw (Minister)

5 Markethill Road

Tandragee

BT62 2EU



Tel: 028 38 842785

Mob: 07850 960678

Email:

mmcmaw@gmail.com

Charity No. 105215 Dated 2ndth April 2025.

Tandragee Congregation of the Presbyterian Church in Ireland

Independent Examiner's Report to the Charity Trustees of Tandragee Congregation of the Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2024.

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,
- to follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report:

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

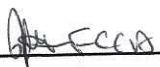
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.


James Robinson FCCA
WHR Accountants Limited
Chartered Certified Accountants
56 English Street
Armagh
BT61 7LG

Date 02/04/2025

Tandragee Congregation of the Presbyterian Church In Ireland

Statement of Receipts and Payments - Year Ended 31 December 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|---|------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Receipts | | | | | | |
| Donations & Legacies | 2 | 91,254 | 28,728 | - | 119,982 | 113,659 |
| Charitable Activities | 3 | - | 13,127 | - | 13,127 | 14,875 |
| Other trading activities | 4 | - | - | - | - | - |
| Investment income | 5 | 335 | 7 | 5,292 | 5,634 | 2,233 |
| Other income | 6 | 2,197 | 10 | - | 2,207 | 2,320 |
| Total Receipts | | 93,786 | 41,872 | 5,292 | 140,950 | 133,087 |
| Payments | | | | | | |
| Raising Funds | 7 | - | - | - | - | 2,340 |
| Charitable Activities | 8 | 93,028 | 46,195 | - | 139,223 | 121,793 |
| Equipment | | - | - | - | - | 2,559 |
| Total Payments | | 93,028 | 46,195 | - | 139,223 | 126,692 |
| Net Receipts / Payments | | 758 | (4,323) | 5,292 | 1,727 | 6,395 |
| Transfers net | | (2,129) | 450 | 1,679 | - | - |
| Net movement in funds | | (1,371) | (3,873) | 6,971 | 1,727 | 6,395 |
| Funds brought forward 01 January 2024 | | 17,101 | 125,088 | 113,331 | 255,520 | 249,125 |
| Deduct non cash/bank related Endowment Funds | | - | - | - | - | - |
| Funds carried forward 31 December 2024 | 9 | 15,730 | 121,215 | 120,302 | 257,247 | 255,520 |

Tandragee Congregation of the Presbyterian Church In Ireland

Statement of Assets and Liabilities - Year Ended 31 December 2024

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|--------------------------------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Funds Reconciliation | | | | | |
| Bank and cash at start of year | 17,101 | 125,088 | 113,331 | 255,520 | 249,125 |
| Net movement in funds | (1,371) | (3,873) | 6,971 | 1,727 | 6,395 |
| Bank & cash at end of year | 15,730 | 121,215 | 120,302 | 257,247 | 255,520 |

Bank & Cash Balances

| | | |
|------------------|----------------|----------------|
| Deposit Accounts | 120,582 | 113,331 |
| Current Accounts | 136,649 | 142,152 |
| Cash in Hand | 16 | 37 |
| Total | 257,247 | 255,520 |

Fixed Assets

Assets retained for the Church's own use comprise the following properties and are stated at insured valuations:-

| | | |
|-------------------------------------|------------------|------------------|
| Church Buildings and Contents | 1,096,999 | 1,044,761 |
| Church Hall and Contents | 775,878 | 738,931 |
| Manse at Markethill Road, Tandragee | 616,290 | 586,943 |
| | 2,489,166 | 2,370,635 |

Approved by trustees on 02/04/2025 and signed on its behalf by:

Chair

Rev Mark McMaw

Date: 02/04/2025

Treasurer

Mr Brian Johnston

Date: 02/04/2025

Tandragee Congregation of the Presbyterian Church In Ireland

Notes to the Accounts - Year Ended 31 December 2024

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.

RECEIPTS

2. DONATIONS & LEGACIES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ |
|--------------------|----------------------------|--------------------------|-------------------------|--------------------|
| Loose collections | 1,355 | - | - | 1,355 |
| Donations & gifts | 74,258 | 25,031 | - | 99,289 |
| Gift Aid | 12,641 | 3,697 | - | 16,338 |
| Legacies & bequest | 3,000 | - | - | 3,000 |
| | <u>91,254</u> | <u>28,728</u> | <u>-</u> | <u>119,982</u> |

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ |
|---|----------------------------|--------------------------|-------------------------|--------------------|
| Income from charitable activity & fundraising | - | 4,450 | - | 4,450 |
| Membership Fees | - | 5,077 | - | 5,077 |
| Grants | - | 3,600 | - | 3,600 |
| | <u>-</u> | <u>13,127</u> | <u>-</u> | <u>13,127</u> |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ |
|---------------------|----------------------------|--------------------------|-------------------------|--------------------|
| Letting of Premises | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Tandragee Congregation of the Presbyterian Church In Ireland

Notes to the Accounts - Year Ended 31 December 2024

5. INVESTMENT INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ |
|-----------------------------|----------------------------|--------------------------|-------------------------|--------------------|
| Bank Interest | 315 | 7 | - | 322 |
| Bequest Interest | - | - | 5,292 | 5,292 |
| General Investment Interest | 20 | - | - | 20 |
| | <u>335</u> | <u>7</u> | <u>5,292</u> | <u>5,634</u> |

6. OTHER INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ |
|-------------------|----------------------------|--------------------------|-------------------------|--------------------|
| Grave Fees | 1,910 | - | - | 1,910 |
| Other - Magazines | 287 | 10 | - | 297 |
| | <u>2,197</u> | <u>10</u> | <u>-</u> | <u>2,207</u> |

PAYMENTS

7. RAISING FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ |
|-------------|----------------------------|--------------------------|-------------------------|--------------------|
| Fundraising | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

8. CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ |
|---|----------------------------|--------------------------|-------------------------|--------------------|
| General Assembly Assessments & Payments | 15,575 | - | - | 15,575 |
| Presbytery Fees | 646 | - | - | 646 |
| Ministry & support staff | 56,837 | - | - | 56,837 |
| Running expenses | 17,900 | 24,058 | - | 41,958 |
| Donations to Missions/Charities | 1,200 | 12,585 | - | 13,785 |
| Governance costs | 870 | - | - | 870 |
| Fixed Assets | - | 9,552 | - | 9,552 |
| | <u>93,028</u> | <u>46,195</u> | <u>-</u> | <u>139,223</u> |

Tandragee Congregation of the Presbyterian Church In Ireland

Notes to the Accounts - Year Ended 31 December 2024

9. FUND BALANCES

| | Balance at start £ | Receipts £ | Payments £ | Surplus/ (Deficit) £ | Transfers nett £ | Balance at end £ |
|-----------------------------------|--------------------------|---------------|---------------|----------------------------|------------------------|------------------------|
| Unrestricted Funds | | | | | | |
| General | 17,101 | 93,786 | 93,028 | 758 | (2,129) | 15,730 |
| | 17,101 | 93,786 | 93,028 | 758 | (2,129) | 15,730 |
| Restricted Funds | | | | | | |
| United Appeal | - | 6,124 | 6,124 | - | - | - |
| Earl Haig Poppy App | - | 200 | 200 | - | - | - |
| Southern Area Hospice | - | 300 | 300 | - | - | - |
| Tear Fund | - | 750 | 800 | (50) | 50 | - |
| Children Society | - | 225 | - | 225 | - | 225 |
| Student Bursary Fund | - | 662 | 607 | 55 | - | 55 |
| Tandragee Veterans Support Centre | - | 339 | 339 | - | - | - |
| Kids for School | - | - | 100 | (100) | 100 | - |
| Wycliffe Bible Translators | - | - | 100 | (100) | 100 | - |
| Derek & Jane French | - | - | 200 | (200) | 200 | - |
| Tear Fund Account | 4,001 | 4 | 15 | (11) | - | 3,990 |
| Property / Building Fund | 110,855 | 13,353 | 18,020 | (4,667) | - | 106,188 |
| Presbyterian Women | 932 | 3,306 | 2,896 | 410 | - | 1,342 |
| Midweek | 215 | 1,429 | 1,450 | (21) | - | 194 |
| Little Wonders | 622 | 1,005 | 825 | 180 | - | 802 |
| Girls Brigade | 5,034 | 8,757 | 9,186 | (429) | - | 4,605 |
| Friendship Group | - | - | - | - | - | - |
| Boys Brigade | 2,734 | 5,082 | 4,933 | 149 | - | 2,883 |
| Sunday School | 695 | 336 | 100 | 236 | - | 931 |
| | 125,088 | 41,872 | 46,195 | (4,323) | 450 | 121,215 |
| Endowment Funds | | | | | | |
| Bequest | 106,108 | 5,172 | - | 5,172 | (4,321) | 106,959 |
| GM GJames | 6,219 | 104 | - | 104 | 6,000 | 12,323 |
| Organ | 1,004 | 16 | - | 16 | - | 1,020 |
| | 113,331 | 5,292 | - | 5,292 | 1,679 | 120,302 |
| Total Funds | 255,520 | 140,950 | 139,223 | 1,727 | - | 257,247 |