

Elmwood Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105264

Details

Status	Received
Registered	2016-08-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	6 Sheridan Park Lisburn Bt28 3df BT28 3DF
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Website	www.elmwoodpresbyterian.com

Activities

Purposes: 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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£295,513	£303,756	£-8,039	5

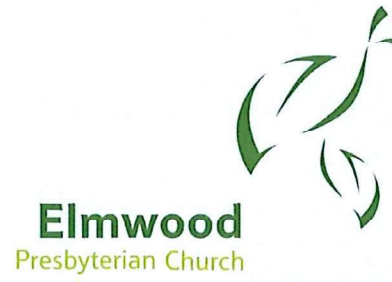
Trustees

Name	Role	Appointed
Andrew Thompson		
Brian Magowan		
Colin Campbell		
David Bruce		
David Graham		
David Jess		
David Ravey		
Gareth Connolly		
Gordon Mcevoy		
Helen Johnston		
Ivan Murdock		
John Henderson		
Julie Murdock		
Lorraine Bell		
Mark Donnell		
Mark Noble		
Michael Shields		
Philip Henderson		
Robin Walsh		
Ronnie Nesbitt		

Elmwood Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105264

Accounts



Elmwood Presbyterian Church

a Congregation of the Presbyterian Church in Ireland

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

Registered with the Charity Commission for Northern Ireland NIC 105264

TRUSTEES' ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Balance Sheet as at that date.

Reference and administrative details

Address: 105 Ballymacash Road
Lisburn
Co. Antrim
BT28 3ET

Registered Charity Number NIC 105264

Charity Trustees

Rev. Andrew Thompson	Mr. David Jess
Mr. Mark Noble	Miss. Helen Johnston
Mr. David Acheson	Mr. Brian Magowan
Miss. Lorraine Bell	Miss. Julie Murdock
Rev. David Bruce	Mr. Ivan Murdock
Mr. Colin Campbell	Mr. Gordon McEvoy
Mr. Gareth Connolly	Mr. Peter McKechnie
Mr. Mark Donnell	Mr. Ronnie Nesbitt
Mr. David Graham	Mr. David Ravey
Mr. Nelson Gray	Mr. Michael Shields
Mr. John Henderson	Mr. John Stanage
Dr. Philip Henderson	Mr. Robin Walsh

Principal Office Bearers

Minister	Rev. Andrew Thompson
Clerk of Session	Mr. Mark Noble
Treasurer	Miss. Helen Johnston
Secretary	Mr. Brian Magowan

TRUSTEES' ANNUAL REPORT (continued)

Independent Examiner

John McCleary FCA
McCleary & Company Ltd
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Bankers

Danske Bank
45-48 High Street
Portadown
Craigavon
BT62 1LB

Solicitors

WG Maginess & Son
68 Bow Street
Lisburn
BT28 1AL

TRUSTEES' ANNUAL REPORT (continued)

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 Session 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 congregation. All members are entitled to propose, speak, and exercise equal votes at meetings, except that of the Moderator - the minister in active duty in the congregation - has no deliberative but only a casting vote. Stated meetings of the Kirk session are held up to eight times 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's 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. Elmwood Presbyterian Church has been assigned to the Dromore Presbytery of the Presbyterian Church in Ireland. 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 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, administrative, and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the third 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

Elmwood 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 His and our world.

The congregation's mission purpose is 'Demonstrating God's presence in our community'.

Depending on God's grace, we exist to bring Glory to God by

- **reaching** people for Jesus
- **building** up followers of Jesus, and
- **sending** them to serve Jesus, both locally and to the ends of the earth.

TRUSTEES' ANNUAL REPORT (continued)

In living out its mission and vision as a family of God's people, the congregation seeks to be guided by the following values:

- Prayerful reliance on God
- Helping people to connect with God
- People matter to God, and so they matter to us
- Active membership of the worldwide family of God
- Reflecting God's heart for the world

In all of this we seek to be Biblical, intergenerational, outward-looking and innovative, while at the same time mindful of our heritage and place as part of the wider Presbyterian family in Ireland.

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, mainly in small groups, and has a wide range of organisations including:

Sunday School – JAM: Jesus and Me	Boys' Brigade
Youth Fellowship - FISH	Girls' Brigade
Youth Club – The Wood	Presbyterian Women- Women Together
Table Tennis, Badminton, Pickleball	Senior's Club – Young at Heart
Cancer Support Group	Toddlers
Men's Fellowship	Community Café – Café Reflections
Prayer Time	Community Bible Study & GriefShare groups

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and twice per month at 6.30pm. During the week the Bible Study and Home Group programme provides an opportunity for members to meet for fellowship, to study the scriptures and for a time of prayer.

As well as regular services, during the year there were four Sacrament of Baptism as compared with none in the previous year. Thirteen new Communicants were welcomed and received by the congregation, nine on profession of their faith and four as transfers from other churches and congregations. On 31 December 2024, 232 individuals were listed as communicant members with 160 taking part in Communion at least once during 2024.

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, assistant minister, deaconess, elders or by one of the congregation's pastoral visitors. They are also able to be involved in Sunday morning worship via the live streaming of the service on YouTube or to be part of the worship via this channel at another time of their choosing.

TRUSTEES' ANNUAL REPORT (continued)

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 Workers at home and overseas, assists congregations with the deployment of locally based staff, enable church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College - the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

The congregation was represented at the regular meetings of Presbytery by the minister and 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 2024.

Property

During the year we undertook the usual varied range of maintenance and repair work that is to be expected in a building the size of Elmwood. This work included the repair and replacement of some radiators, the replacement of socket outlets, the repair and replacement of some car park security lighting, the provision of an additional external security camera and minor roof repairs. Some Audio-Visual equipment also needed to be repaired or replaced, and important safety work was carried out on load bearing wall brackets. The building wide replacement of lights with LED lighting continued, notably in the Main Hall. In addition, the floor of the main multipurpose hall was refurbished and re-marked during the summer.

Conscious of the fact that the main sign at the entrance to the Elmwood site had not been substantially upgraded for a number of years, it was decided to replace the current signage with a new, larger sign which would be illuminated. It is planned to provide this sign by the summer of 2025.

A detailed survey and inspection of the roofing of all our buildings was undertaken resulting in the decision to commission a significant maintenance and repair scheme. The work should be completed in the early part of 2025.

The re-formed Building Development Group worked with an architect led Design Team to develop plans for the extension of the main building and the upgrading of the heating and electrical services. Preliminary drawings are expected early in 2025.

Some minor work was carried out at the manse including repairs to the boiler flue and work to identify and repair an internal water leak.

Pastoral Care

The pastoral care of the congregation has been maintained by the Minister - Rev Andrew Thompson, Deaconess - Roberta Irvine, Licensed Assistant Minister, Graeme Read, Elders and a dedicated team of volunteers.

The Kirk Session and Congregational Committee maintained their normal pattern of meetings throughout the year.

The Minister, Kirk Session, Congregational Committee and all Church leaders look to the future with confidence and with the enabling power and presence of God endeavor to reach, build and send many to serve, love and follow Him, for His Glory alone.

TRUSTEES' ANNUAL REPORT (continued)

Organisations

The regular weekly organisations and activities in the congregation could be categorised in the following broad areas: -

Youth & Children's Ministry

Uniformed organisations seek to provide for the social, physical and spiritual development of children from 3-18 years. The Girls' Brigade has an average weekly attendance of 95 across the sections, while the equivalent number in Boys' Brigade is 86. The Christian education of children is sought through a Sunday School group – JAM with an average attendance of 25 which meets prior to the morning service; during the service there is also age-appropriate teaching in KID's Church which also had an average attendance of 25 children. The development of young people is further sought through the provision of a Youth Club - The Wood – with, during 2024, an average attendance of 42 and a Sunday evening Youth Fellowship group with an average attendance of 17 young people.

Outreach

The congregation seeks to build bridges into and serve the local community through a thriving Adult/Toddler group; a small Parent-Infant project (run in conjunction with Barnardos); a Community Café; a woman's Community Bible Study, a GriefShare Support Group, and annual Community activities during the summer months and Advent.

Fellowship

The congregation seeks to offer opportunities for various groups to come together to learn and share with one another. The Women Together - Presbyterian Women's group meets monthly for a varied programme with an average of 30 women in attendance. Also meeting monthly, the Men's Fellowship group brings an average of 12 men together on a Saturday morning for breakfast and an informative talk given by a member of the congregation or other invited guests from the wider community. A seniors' group - Young at Heart - meets twice per month providing a varied programme for a group of around 20 senior members. Finally, up to 87 members of the congregation are involved in a Home Group programme, which sees small groups meeting weekly to study the Bible, pray and share encouragement and fellowship.

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 public by making known the Christian Gospel of the Lord Jesus Christ.

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).

Commonly, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally by the Presbyterian Church in Ireland. Local delivery is facilitated by central resources in almost all cases. Public access is made known using 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.

TRUSTEES' ANNUAL REPORT (continued)

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Global Mission Workers, Deaconesses, Irish Mission Workers and Lay Agents who receive benefits because of their holding an office of the church or employment.

However, this is incidental and necessary 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 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.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 179 contributors during the year, compared with 173 in 2023, donating a total of £205,544 (£207,579 in previous year, 2023). Most members make their freewill offerings through electronic bank transfers.

Total Income of the congregation during the year was £295,513, an increase of £16,914 compared to £278,599 in the previous year.

Total expenditure for 2024 was £303,756 an increase of £6,846 on the total expenditure of £296,910 during 2023

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the situation of the congregation and the financial activities for that year.

In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The trustees have considered the level of unrestricted net current assets that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least three months' normal expenditure, as the funding of its present activities is dependent on the ongoing financial support of members. At the end of the year unrestricted cash balances were £81,815, which is more than three months' normal expenditure, which trustees consider prudent.

Elmwood Presbyterian Church

A Congregation of The Presbyterian Church in Ireland



RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS (continued)

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving and considered spending.

Approved by the Kirk Session at a meeting on 11/10/2025 and signed on its behalf by

Rev. Andrew Thompson

Mr. Mark Noble

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELMWOOD PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts for the year ended 31 December 2024 set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees 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 Charity Commission (under Section 65(9)(b) of the Charities Act); and
 - to state whether particular matters have come to my attention.

Basis of the 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 Charities 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.

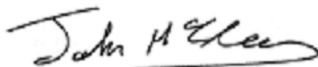
My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Since your charity's gross income exceeds £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.



John McCleary FCA
McCleary & Company Ltd
Garvey Studios
14 Longstone Street
Lisburn
BT28 1TP

10 October 2025

Elmwood Presbyterian Church
A Congregation of The Presbyterian Church in Ireland



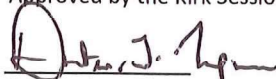
STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	2024	2023
		£	£	£	£	£
Income						
Donations and Legacies	2	184,945	81,063	-	266,008	268,679
Charitable Activities	3	8,331	19,251	-	27,582	7,884
Other trading activities	4	-	-	-	-	-
Investment Income	5	863	-	-	863	728
Other	6	1,060	-	-	1,060	1,308
		<u>195,199</u>	<u>100,314</u>	<u>-</u>	<u>295,513</u>	<u>278,599</u>
Expenditure						
Raising Funds	7	-	-	-	-	743
Charitable Activities	8	228,284	51,194	-	279,478	268,656
Other	9	24,278	-	-	24,278	27,511
		<u>252,562</u>	<u>51,194</u>	<u>-</u>	<u>303,756</u>	<u>296,910</u>
Total		(57,363)	49,120	-	(8,243)	(18,311)
Net gains/(losses) on investments		-	-	-	-	-
Net Income/(Expenditure)		(57,363)	49,120	-	(8,243)	(18,311)
Transfer between funds		21,956	(21,956)	-	-	-
Net movement in funds		(35,407)	27,164	-	(8,243)	(18,311)
Funds brought forward		<u>1,767,869</u>	<u>216,362</u>	<u>-</u>	<u>1,984,231</u>	<u>2,002,542</u>
Funds carried forward	15	<u>1,732,462</u>	<u>243,526</u>	<u>-</u>	<u>1,975,988</u>	<u>1,984,231</u>

BALANCE SHEET
as at 31 December 2024

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 £	2023 £
Fixed assets:						
Tangible assets	11	1,630,000	-	-	1,630,000	1,654,278
Investments		-	-	-	-	-
Total fixed assets		<u>1,630,000</u>	<u>-</u>	<u>-</u>	<u>1,630,000</u>	<u>1,654,278</u>
Current assets						
Debtors	12	28,686	12,371	-	41,057	40,406
Cash at bank and in hand	13	81,815	231,155	-	312,970	295,684
Total current assets		110,501	243,526	-	354,027	336,090
Liabilities:						
Creditors: Amounts falling due within one year	14	(8,039)	-	-	(8,039)	(6,137)
Net current assets		102,462	243,526	-	345,988	329,953
Creditors: Amounts falling due over one year		-	-	-	-	-
Total net assets		<u>1,732,462</u>	<u>243,526</u>	<u>-</u>	<u>1,975,988</u>	<u>1,984,231</u>
Funds of the charity						
Unrestricted funds	15			1,732,462		1,767,869
Restricted income funds	15			243,526		216,362
Endowment funds	15			-		-
Total charity funds				<u>1,975,988</u>		<u>1,984,231</u>

Approved by the Kirk Session at a meeting on 11.10.2025 and signed on its behalf by


Rev. Andrew Thompson


Mr. Mark Noble

Date 11/10/2025

Date 11/10/2025

NOTES TO THE ACCOUNTS
31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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.

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES (Continued)

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(vii) Investment income

This is included in the accounts when receivable.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(ix) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(x) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xi) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES (Continued)

(xii) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

(xiii) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets, other than freehold land and the church manse which is recorded at market value, at rates calculated to write of the cost, less estimated residual value of each asset over its expected useful life as follows: -

Buildings:	over 50 years
Motor vehicles	over 4 years
Technical equipment	over 4 years

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 £	2023 £
Recorded giving	144,258	61,286	-	205,544	207,579
Loose collections	3,501	6,101	-	9,602	2,760
Donations and gifts	13,135	1,317	-	14,452	22,869
Gift Aid	24,051	12,359	-	36,410	35,471
Legacies and bequests	-	-	-	-	-
	184,945	81,063	-	266,008	268,679

NOTES TO THE ACCOUNTS
31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	2024	2023
	£	£	£	£	£
Income from charitable activities	5,731	8,057	-	13,788	653
Fundraising events	-	434	-	434	1,431
Membership Fees	-	5,510	-	5,510	-
Grants	2,600	5,250	-	7,850	5,800
	<u>8,331</u>	<u>19,251</u>	<u>-</u>	<u>27,582</u>	<u>7,884</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	2024	2023
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading Income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	2024	2023
	£	£	£	£	£
Deposit interest	863	-	-	863	728
Investment income	-	-	-	-	-
	<u>863</u>	<u>-</u>	<u>-</u>	<u>863</u>	<u>728</u>

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	2024	2023
	£	£	£	£	£
Other Income	1,060	-	-	1,060	1,308
	<u>1,060</u>	<u>-</u>	<u>-</u>	<u>1,060</u>	<u>1,308</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	2024	2023
	£	£	£	£	£
FWO envelopes	-	-	-	-	743
Fundraising events	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>743</u>

NOTES TO THE ACCOUNTS
31 December 2024

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	2024	2023
	£	£	£	£	£
General Assembly Assessments	15,670	-	-	15,670	15,260
Presbytery fees	1,198	-	-	1,198	1,123
Ministry and support staff costs	147,551	-	-	147,551	131,544
Congregational running expenses	43,788	45,718	-	89,506	102,125
Donations to Mission and charities	17,683	5,476	-	23,159	16,844
Governance costs	2,394	-	-	2,394	1,760
	<u>228,284</u>	<u>51,194</u>	<u>-</u>	<u>279,478</u>	<u>268,656</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	2024	2023
	£	£	£	£	£
Depreciation	24,278	-	-	24,278	27,511
Loan Interest	-	-	-	-	-
	<u>24,278</u>	<u>-</u>	<u>-</u>	<u>24,278</u>	<u>27,511</u>

10. EMPLOYEES

Employment costs

	2024	2023
	£	£
Wages and salaries	115,850	104,860
Social security costs	13,976	9,803
Pension contributions	17,725	16,881
	<u>147,551</u>	<u>131,544</u>

Number of employees

The average number of employees, including the minister of the congregation, during the year was:

	2024	2023
Average number of employees	<u>5</u>	<u>5</u>

There were no employees in receipt of employee benefits in excess of £60,000.

NOTES TO THE ACCOUNTS
31 December 2024

10. EMPLOYEES (Continued)

PENSION COSTS

The Minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. The Deaconess is also a member of this pension scheme.

The contributions made by the congregation during the year were:

	2024	2023
	£	£
Minister	10,695	10,186
Deaconess	7,030	6,695

The congregation operates a defined pension contribution policy for its other employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year:

	2024	2023
	£	£
Contributions	-	-

11. FIXED ASSETS

	Land & Buildings	Equipment	Fixtures & fittings	Motor vehicles	Total
Cost or valuation					
At start of year	1,810,000	25,044	-	8,000	1,843,044
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At end of year	1,810,000	25,044	-	8,000	1,843,044
Depreciation					
At start of year	160,000	20,766	-	8,000	188,766
Provision for year	20,000	4,278	-	-	24,278
Disposals	-	-	-	-	-
At end of year	180,000	25,044	-	8,000	213,044
Net Book Value					
At start of year	1,650,000	4,278	-	-	1,654,278
At end of year	1,630,000	-	-	-	1,630,000

NOTES TO THE ACCOUNTS
31 December 2024

12. DEBTORS

	2024	2023
	£	£
Accrued Income	37,696	37,199
Prepayments	3,361	3,207
Other debtors	-	-
	<u>41,057</u>	<u>40,406</u>

13. CASH AT BANK AND IN HAND

	2024	2023
	£	£
Current accounts	312,929	295,643
Cash in hand	41	41
	<u>312,970</u>	<u>295,684</u>

14. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	-	-
Accruals	8,039	6,137
Other creditors	-	-
	<u>8,039</u>	<u>6,137</u>

Elmwood Presbyterian Church
A Congregation of The Presbyterian Church in Ireland



NOTES TO THE ACCOUNTS
31 December 2024

15. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus/ (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
Unrestricted fund	1,767,869	195,199	252,562	(57,363)	21,956	1,732,462
	<u>1,767,869</u>	<u>195,199</u>	<u>252,562</u>	<u>(57,363)</u>	<u>21,956</u>	<u>1,732,462</u>
Restricted Funds						
Building & Maintenance	149,542	49,641	14,632	35,009	-	184,551
Missionary & Outreach	51,350	23,330	10,392	12,938	(21,956)	42,332
Sunday School (JAM)	230	703	490	213	-	443
Boy's Brigade	4,606	9,004	9,970	(966)	-	3,640
Girl's Brigade	5,423	5,114	4,392	722	-	6,145
Presbyterian Women	1,412	5,027	4,674	353	-	1,765
Youth Fellowship (FISH)	807	1,095	1,171	(76)	-	731
Youth Club (WOOD)	1,957	3,046	2,635	411	-	2,368
Community Ministry	801	3,354	2,838	516	-	1,317
Young Adults	221	-	-	-	-	221
Holiday Bible Club	2	-	-	-	-	2
Special Offerings	11	-	-	-	-	11
	<u>216,362</u>	<u>100,314</u>	<u>51,194</u>	<u>49,120</u>	<u>(21,956)</u>	<u>243,526</u>
Endowment Funds						
Endowment Fund	-	-	-	-	-	-
Investment Fund	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,984,231</u>	<u>295,513</u>	<u>303,756</u>	<u>(8,243)</u>	<u>-</u>	<u>1,975,988</u>

NOTES TO THE ACCOUNTS
31 December 2024

16. RELATED PARTY TRANSACTIONS

Two of the trustees received remuneration. The minister of the congregation received remuneration of £44,562 and expenses of £7,036 for acting in that capacity. Pension contributions of £10,695 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). The music leader received remuneration of £3,798. No pension contributions were paid in relation to this post. None of the other trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity.

£15,670 for congregational assessments
£11,548 towards the United Appeal
£1,198 for Presbytery assessments

There were no other related party transactions.

Elmwood Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105264

Accounts

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:					
Donations and legacies	2	175,396	93,283	268,679	264,874
Charitable activities	3	4,738	4,454	9,192	10,561
Investments	4	728	-	728	697
Total		180,862	97,737	278,599	276,132
Expenditure on:					
Raising funds	5	743	-	743	1,127
Charitable activities	6	210,242	85,925	296,167	261,185
Total		210,985	85,925	296,910	262,312
Net Income / (expenditure)		(30,123)	11,812	(18,311)	13,820
Transfers between funds		(3,327)	3,327	-	-
Net movement in funds		(33,450)	15,139	(18,311)	13,820
Reconciliation of funds:					
Total funds brought forward		1,801,319	201,223	2,002,542	1,988,722
Total funds carried forward		1,767,869	216,362	1,984,231	2,002,542

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
BALANCE SHEET
As at 31 December 2023

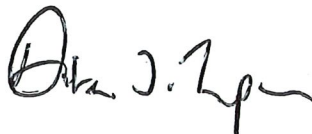
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets:					
Tangible assets	9	1,654,278	-	1,654,278	1,681,789
Total fixed assets		<u>1,654,278</u>	<u>-</u>	<u>1,654,278</u>	<u>1,681,789</u>
Current assets					
Debtors	10	28,755	11,651	40,406	44,096
Cash at bank and in hand	11	90,973	204,711	295,684	279,024
Total current assets		<u>119,728</u>	<u>216,362</u>	<u>336,090</u>	<u>323,120</u>
Liabilities:					
Creditors: Amounts falling due within one year	12	(6,137)	-	(6,137)	(2,367)
Net current assets		<u>113,591</u>	<u>216,362</u>	<u>329,953</u>	<u>320,753</u>
Total net assets		<u><u>1,767,869</u></u>	<u><u>216,362</u></u>	<u><u>1,984,231</u></u>	<u><u>2,002,542</u></u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
BALANCE SHEET (Cont'd)
As at 31 December 2023

	Note	Total Funds 2023 £	Total Funds 2022 £
Funds of the charity			
Restricted income funds	14	216,362	201,223
Unrestricted funds	14	1,767,869	1,801,319
		_____	_____
Total charity funds		1,984,231	2,002,542
		=====	=====

Approved by the Kirk Session and signed on its behalf by:

Rev Andrew Thompson



Minister

09 May 2024

Mr. Mark Noble



Clerk of Session

09 May 2024

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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. Elmwood does not have any endowment funds at the present time.

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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(vii) Investment income

This is included in the accounts when receivable.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES (cont'd)

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(ix) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(x) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xi) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(xii) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES (cont'd)

ASSETS

(xiii) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets, other than freehold land and the church manse which is recorded at market value, at rates calculated to write of the cost, less estimated residual value of each asset over its expected useful life as follows: -

Buildings:	- over 50 years
Motor vehicles	- over 4 years
Technical equipment	- over 4 years

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Recorded giving:				
FWO	145,172	62,407	207,579	193,031
Loose collections	2,748	12	2,760	2,671
Donations and gifts	3,557	19,312	22,869	27,211
Gift Aid	23,919	11,552	35,471	41,961
	<hr/>	<hr/>	<hr/>	<hr/>
	175,396	93,283	268,679	264,874
	<hr/>	<hr/>	<hr/>	<hr/>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Income from charitable activities				
Fees from weddings, funerals, and organisations	150	110	260	415
Sale of Magazines, Study Books	393	-	393	1,172
Income from Church Events	-	1,431	1,431	305
Miscellaneous Income	1,195	113	1,308	3,618
Grants	3,000	2,800	5,800	5,051
	<hr/>	<hr/>	<hr/>	<hr/>
	4,738	4,454	9,192	10,561
	<hr/>	<hr/>	<hr/>	<hr/>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

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

4. INVESTMENTS

	Unrestricted Funds €	Restricted Funds €	Total Funds € 2023	Total Funds € 2022
Deposit interest	728	-	728	697
	728		728	697

5. RAISING FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds € 2023	Total Funds € 2022
FWO envelopes	743	-	743	1,127
	743	-	743	1,127

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

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

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
General Assembly Assessments	15,260	-	15,260	14,350
Presbytery fees	1,123	-	1,123	1,069
Ministry and support staff costs	110,378	21,166	131,544	104,750
Congregational running expenses	40,569	61,556	102,125	75,075
Donations to Missions and charities	13,641	3,203	16,844	36,730
Governance costs	1,760	-	1,760	1,700
Depreciation Charge	27,511	-	27,511	27,511
	210,242	85,925	296,167	261,185

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

7. EMPLOYEES

Employment Costs

	Total Funds 2023	Total Funds 2022
	£	£
Wages and Salaries	104,860	74,046
Social Security Costs	9,803	7,261
Pension contributions	16,881	13,331
	<u>131,544</u>	<u>94,638</u>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was

	2023	2022
	£	£
Average number of employees	<u>5</u>	<u>5</u>

There were no employees in receipt of employee benefits in excess of £60,000.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

8. PENSION COSTS

The minister and deaconess of the congregation are members of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer’s pension contribution for the Scheme and based on the stipend paid to the minister and deaconess. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2023	Total Funds 2022
	£	£
Contributions	16,880	13,331

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year

	£	£
Contributions	-	-

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

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

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Technical Equipment	Vehicles	Total
	£	£	£	£
Cost or valuation				
At start of year	1,810,000	25,044	8,000	1,843,044
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At end of year	1,810,000	25,044	8,000	1,843,044
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At start of year	140,000	15,255	6,000	161,255
Provision for year	20,000	5,511	2,000	27,511
	<hr/>	<hr/>	<hr/>	<hr/>
At end of year	160,000	20,766	8,000	188,766
	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value				
At start of year	1,670,000	9,789	2,000	1,681,789
	<hr/>	<hr/>	<hr/>	<hr/>
At end of year	1,650,000	4,278	-	1,654,278
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. DEBTORS

	2023	2022
	£	£
Accrued Income	37,199	41,013
Prepayments	3,207	3,083
	<hr/>	<hr/>
	40,406	44,096
	<hr/> <hr/>	<hr/> <hr/>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

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

11. CASH AT BANK AND IN HAND

	2023	2022
	£	£
Danske Bank current account	295,643	278,983
Cash in hand	41	41
	<u>295,684</u>	<u>279,024</u>
	<u><u>295,684</u></u>	<u><u>279,024</u></u>

12. CREDITORS: amount falling due within one year

	2023	2022
	£	£
Accruals	6,137	2,367
	<u>6,137</u>	<u>2,367</u>
	<u><u>6,137</u></u>	<u><u>2,367</u></u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

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

13. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start £	Income £	Expend. £	Transfer £	Balance at end £
Unrestricted Funds					
General Account	1,801,319	180,862	(210,985)	(3,327)	1,767,869
	<u>1,801,319</u>	<u>180,862</u>	<u>(210,985)</u>	<u>(3,327)</u>	<u>1,767,869</u>
Restricted Funds					
Building & Maintenance	131,091	49,686	(31,235)	-	149,542
Missionary & Outreach	58,797	22,384	(29,831)	-	51,350
Sunday School (JAM)	120	110	-	-	230
Boy's Brigade	2,310	10,407	(9,086)	975	4,606
Girl's Brigade	3,993	4,735	(4,280)	975	5,423
Presbyterian Women	1,765	4,077	(4,430)	-	1,412
Youth Fellowship (Fish)	1,273	2,835	(3,703)	402	807
Youth Club (Wood)	1,424	1,234	(1,676)	975	1,957
Community Ministry	216	2,269	(1,684)	-	801
Young Adults	221	-	-	-	221
Holiday Bible Club	2	-	-	-	2
Special Offerings	11	-	-	-	11
	<u>201,223</u>	<u>97,737</u>	<u>(85,925)</u>	<u>3,327</u>	<u>216,362</u>
Total	<u>2,002,542</u>	<u>278,599</u>	<u>(296,910)</u>	<u>-</u>	<u>1,984,231</u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

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

14. RELATED PARTY TRANSACTIONS

Two of the trustees received remuneration. The minister of the congregation received remuneration of £42,440 and expenses of £7,201 for acting in that capacity. Pension contributions of £10,186 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). The music leader received remuneration of £4,287. No pension contributions were paid in relation to this post. None of the other trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity:

- £15,260 for congregational assessments
- £12,181 towards the United Appeal

The congregation contributed £1,123 towards Presbytery Assessments during the year.

There were no other related party transactions.

Elmwood Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105264

Annual report

ELMWOOD PRESBYTERIAN CHURCH
a 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 Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Elmwood congregation of the Presbyterian Church in Ireland
105 Ballymacash Road
Lisburn
Co. Antrim
BT28 3ET

Registered Charity in Northern Ireland (NIC105264)

CHARITY TRUSTEES

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

Rev. Andrew Thompson	Mr. Brian Magowan
Mr. David Acheson	Mr. Gordon McEvoy
Miss. Lorraine Bell	Mr. Peter McKechnie
Rev. David Bruce	Miss. Julie Murdock
Mr. Colin Campbell	Mr. Ivan Murdock
Mr. Gareth Connolly	Mr. Ronnie Nesbitt
Mr. Mark Donnell	Mr. Mark Noble
Mr. David Graham	Mr. David Ravey
Mr. Nelson Gray	Mr. Michael Shields
Mr. John Henderson	Mr. John Stanage
Mr. Philip Henderson	Mr Robin Walsh
Miss. Helen Johnston	

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer
Secretary

Rev. Andrew Thompson
Mr. Mark Noble
Miss. Helen Johnston
Mr. Brian Magowan

INDEPENDENT EXAMINER

John McCleary FCA
McCleary & Company
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

BANKERS

Danske Bank
45-48 High Street
Portadown
Craigavon
BT62 1LB

SOLICITORS

WG Maginess & Son
68 Bow Street
Lisburn
BT28 1AL

ELMWOOD PRESBYTERIAN CHURCH
a 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 Session 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 congregation. 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 at least eight times 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's 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. Elmwood Presbyterian Church has been assigned to the Dromore Presbytery of the Presbyterian Church in Ireland. 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 each congregation.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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, administrative, and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the third 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

Elmwood 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 His and our world.

Depending on God's grace, we exist to bring Glory to God by

- **reaching** people for Jesus
- **building** up followers of Jesus, and
- **sending** them to serve Jesus, both locally and to the ends of the earth.

In living out its mission and vision as a family of God's people, the congregation seeks to be guided by the following values:

- Prayerful reliance on God
- Helping people to connect with God
- People matter to God, and so they matter to us
- Active membership of the worldwide family of God
- Reflecting God's heart for the world

In all of this we seek to be Biblical, intergenerational, outward-looking, and innovative, while at the same time mindful of our heritage and place as part of the wider Presbyterian family in Ireland.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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, mainly in small groups, and has a wide range of organisations including:

- Sunday School – JAM: Jesus and Me
- Youth Club – The Wood
- Youth Fellowship - FISH
- Boys' Brigade
- Girls' Brigade
- Presbyterian Women – Women Together
- Women Together – Community Bible Study
- Seniors' Club – Young at Heart
- Toddlers
- Men's Fellowship
- Community Café – Café Reflections
- Table Tennis & Badminton
- Cancer Support Group
- Prayer Time

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and twice per month at 6.30pm. It also meets for prayer (in-person or online) each Sunday evening at 6.00 pm. During the week the Bible Study/Home Group programme provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

There were no services for the Sacrament of Baptism during 2023, as compared with one in the previous year. At the 31 December 2023 there were 228 families connected with the congregation, 212 individuals from these families were listed as communicant members with 164 taking part in Communion at least once during the year.

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, assistant minister, deaconess, elders or by one of the congregation's pastoral visitors. They are also able to be involved in Sunday morning worship via the live streaming of the service on YouTube or to be part of the worship via this channel at another time during the week.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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 Workers 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, assists with the running costs of Union Theological College - the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and 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, from the 21 – 24 June 2023.

Property

During 2023 we continued to undertake a range of minor maintenance and repair work to the church property as circumstances required. This work included the replacement of some wall heaters, minor repairs to areas of the roof with particular reference to the Minor Hall roof, the replacement of windows overlooking the main entrance concourse and some minor upgrades to our Audio-Visual system. Externally, repair work was undertaken at the rear boundary wall of the car park and some minor painting work was completed.

Early in the year the decision was taken to replace the internal lighting throughout the building with LED lighting. This work has been ongoing during the year and will continue in 2024 on a phased basis. The Kirk Session decided also to reconvene the Building

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Development Group which had been looking at possible options to redevelop the buildings on the site. The group had been stood down during the Covid-19 pandemic period but is now re-established to look again at the matter.

At the manse, repairs were undertaken to part of the boundary wall and some of the garden paths.

Pastoral Care

The pastoral care of the congregation has been maintained by the Minister - Rev Andrew Thompson, Deaconess - Roberta Irvine, Elders, and a dedicated team of volunteers.

During 2023 a Licensed Assistant Minister, Graeme Read was assigned to Elmwood as part of his training for Ordained Ministry. He joined the Minister and Deaconess as part of Elmwood's ministry team delivering pastoral care, support, and outreach.

The Kirk Session and Congregational Committee maintained their normal pattern of meetings throughout the year.

The Minister, Kirk Session, Congregational Committee, and all Church leaders look to the future with confidence and with the enabling power and presence of God endeavor to reach, build, and send many to serve, love and follow Him, for His Glory alone.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Organisations

This year has seen a return to more normal patterns of meeting and numbers in attendance in the different organisations following the disruption of the Covid 19 pandemic. The regular weekly and monthly organisations and activities in the congregation are categorised in the following broad areas: -

(a) Youth & Children's Ministry

Uniformed organisations seek to provide for the social, physical, and spiritual development of children from 3-18 years. The Girls' Brigade has an average weekly attendance of 100 across the sections, while the equivalent number in Boys' Brigade is 86. The Christian education of children is sought through a Sunday School group – JAM, with average attendance of 35, which meets prior to the morning service; during the service there is also age-appropriate teaching in KID's Church with average attendance of 30 children. Development of young people is further sought through the provision of a Youth Club - The Wood with average attendance of 20, and a Sunday evening Youth Fellowship group - FISH with an average attendance of 18 young people.

(b) Outreach

The congregation seeks to build bridges into and serve the local community through a thriving Adult/Toddler group; a small Parent-Infant project (run in conjunction with Barnardos); a Community Café; a woman's Community Bible Study, and annual Community activities during the summer months and Advent.

(c) Fellowship

The congregation seeks to offer opportunities for various groups to come together to learn and share with one another. The Women Together - Presbyterian Women's group meets monthly for a varied programme with an average of 20 women in attendance. Also meeting monthly, the Men's Fellowship group brings an average of 15 men together on a Saturday morning for breakfast and an informative talk given by a member of the congregation or other invited guest from the wider community. A seniors' group - Young at Heart - meets twice per month providing a varied programme for a group of around 24 senior members. Finally, up to 74 members of the congregation are involved in a Home Group programme, which sees seven small groups meeting weekly to study the Bible, pray and share encouragement and fellowship.

ELMWOOD PRESBYTERIAN CHURCH
a 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.

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, and bereaved).

Commonly, the above benefits are delivered locally by congregations and their members or are facilitated through Presbyteries or are organised and delivered centrally by the Presbyterian Church in Ireland. Local delivery is facilitated by central resources in almost all cases. Public access is made known using 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, Global Mission Workers, Deaconesses, Irish Mission workers and Lay Agents who receive benefits because of their holding office or employment. However, this is incidental and necessary 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 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.

ELMWOOD PRESBYTERIAN CHURCH
a 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 173 contributors during the year [compared with 178 in 2022] donating a total of £207,579 [£193,031 in 2022]. The majority of members pay their offerings through electronic bank transfers.

Total Income of the congregation during the year was £278,599, compared to £276,132 in the previous year. Total expenditure increased, from £261,312 to £296,910.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES ANNUAL REPORT (cont'd)

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The trustees have considered the level of unrestricted net current assets that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure, as the funding of its present activities is dependent on the ongoing financial support of members. At the year-end unrestricted reserves were £113,591, which equates to over six months expenditure. The trustees consider it prudent to have the net current assets at a level equivalent to six months' expenditure.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session via email on 07 May 2024 and at a meeting of Committee and Session on 09 May 2024 and signed on Kirk Session's behalf by:

Rev Andrew Thompson



09 May 2024

Mr. Mark Noble



09 May 2024

Elmwood Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105264

Annual return

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ELMWOOD CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts for the year ended 31 December 2023 set out on pages 15 to 30.

Respective responsibilities of trustees and examiner

The charity's trustees 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 Charity Commission (under Section 65(9)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 Charities 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 of 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:

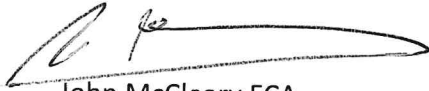
1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper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

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ELMWOOD CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND**

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.



John McCleary FCA
McCleary & Company Ltd
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Date: 09 May 2024

Elmwood Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105264

Accounts

**Elmwood Presbyterian Church a congregation of the
Presbyterian Church in Ireland**

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

Registered with the Charity Commission for Northern Ireland (NIC105264)

ELMWOOD PRESBYTERIAN CHURCH
a 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 2022 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Elmwood congregation of the Presbyterian Church in Ireland
105 Ballymacash Road
Lisburn
Co. Antrim
BT28 3ET

Registered Charity in Northern Ireland (NIC105264)

CHARITY TRUSTEES

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

Rev. Andrew Thompson	Miss. Helen Johnston
Mr. David Acheson	Mr. Brian Magowan
Rev. David Bruce	Mr. Ian Maxwell
Mr. Colin Campbell	Mr. Gordon McEvoy
Mr. Gareth Connolly	Mr. Peter McKechnie
Mr. Mark Donnell	Mr. Ivan Murdock
Mr. David Graham	Mr. Ronnie Nesbitt
Mr. Nelson Gray	Mr. Mark Noble
Mr. John Henderson	Mr. David Ravey
Mr. Philip Henderson	Mr. Michael Shields
Mr. David Jess	Mr. John Stanage

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

PRINCIPAL OFFICE BEARERS

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ELMWOOD PRESBYTERIAN CHURCH
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TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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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.

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ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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, administrative, 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

Elmwood 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 purpose is 'Demonstrating God's presence in our community'. Depending on God's grace, we seek to share Jesus by:

- Celebrating His greatness
- Teaching His Word
- Showing His love
- Equipping His people to serve Him in the world.

In living out its mission and vision as a family of God's people, the congregation seeks to be guided by the following values:

- Prayerful reliance on God
- Helping people to connect with God
- People matter to God, and so they matter to us
- Active membership of the worldwide family of God
- Reflecting God's heart for the world

In all of this we seek to be Biblical, intergenerational, outward-looking and innovative, while at the same time mindful of our heritage and place as part of the wider Presbyterian family in Ireland.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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, mainly in small groups, and has a wide range of organisations including:

- Sunday School
- Youth Club
- Youth Fellowship
- Boys' Brigade
- Girls' Brigade
- Presbyterian Women
- Seniors' Club
- Mothers and Toddlers
- Men's Fellowship
- Young Adults

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and 6.30pm. During the week the Bible Study and Home Group programme 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 there was one Sacrament of Baptism during the year, as compared with none in the previous year. At 31 December 2022 there were 225 communicant members and 235 families connected with the congregation.

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, deaconess, elders or by one of the congregation's pastoral visitors.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

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 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, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and 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 October 2022.

Property

With a lessening of the restrictions required by the Covid 19 pandemic and the subsequent return of more regular church activities, the amount of maintenance and repair work in the church buildings increased a little during the year. In addition to minor maintenance and repair work in different parts of the building, work was carried out also on the roof. In particular, a regular schedule of clearing the roof guttering has reduced considerably the problems associated with water ingress during heavy rain and stormy weather. A complete repainting of the outside of the buildings was undertaken and this included repairs to boast plasterwork in a couple of areas.

The major work undertaken during the year was a complete refurbishment of our 'Reflections' room which included the provision of windows, cavity wall insulation, new room heaters, the replacement of the small kitchen area, new lighting and ceiling panels and new carpet and decoration. New and refurbished furniture was provided also.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Some additional A/V equipment was purchased, and parts of the manse were redecorated and repaired.

The pastoral care of the congregation has been maintained by the Minister, Rev Andrew Thompson, Deaconess, Roberta Irvine, Elders and a dedicated team of volunteers. The Kirk Session and Congregational Committee maintained their normal pattern of meetings throughout the year. The Minister, Kirk Session, Congregational Committee and all Church leaders look to the future with confidence and with the enabling power and presence of God in His service and to His Glory.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Organisations

The regular weekly organisations and activities in the congregation could be categorised in the following broad areas:-

(a) Youth & Children's Ministry

Uniformed organisations seek to provide for the social, physical and spiritual development of children from 3-18 years. The pattern of meetings and numbers attending have been significantly affected by Covid-19. The Girls' Brigade has an average weekly attendance of 130 across the sections, while the equivalent number in Boys' Brigade is just over 100. The Christian education of children is sought through a Sunday School group (JAM; average attendance 30) which meets prior to the morning service; during the service there is also age-appropriate teaching in Children's Church (attendance up to 20 children). Development of young people is further sought through the provision of a Youth Club (The Wood; average attendance 20) and a Sunday evening Youth Fellowship group (average attendance 15).

(b) Outreach

The congregation seeks to build bridges into the local community through a thriving Adult/Toddler group, and a small Parent-Infant project (run in conjunction with Barnardos).

(c) Fellowship

The congregation seeks to offer opportunities for various groups to come together to learn and share with one another. The Presbyterian Women's group meets monthly for a varied programme with an average of 50 ladies in attendance. Also meeting monthly, the Just Men group brings an average of 12 men together on a Saturday morning for breakfast and an informative talk given by a member of the congregation. A seniors' group, Young at Heart, also meets weekly, providing a varied programme for a group of around 35 senior members. Finally, up to 100 members of the congregation are involved in a Home Group programme, which sees small groups meeting weekly to study the Bible, pray and share encouragement and fellowship.

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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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.

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 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.

ELMWOOD PRESBYTERIAN CHURCH
a 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 178 contributors during the year [compared with 186 in 2021] donating a total of £193,031 [£198,092 in 2021]. The majority of members pay their offerings through electronic bank transfers.

Total Income of the congregation during the year was £276,132, compared to £263,350 in the previous year. Total expenditure increased, from £212,145 to £262,312.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The trustees have considered the level of unrestricted net current assets that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure, as the funding of its present activities is dependent of the ongoing financial support of members. At the year-end unrestricted reserves were £119,530, which equates to just under six months. The trustees consider it prudent to have the net current assets at a level equivalent to six months' expenditure.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 23rd March 2023 and signed on its behalf by

Mr. Mark Noble



23rd March 2023

Mr. Brian Magowan



23rd March 2023

ELMWOOD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ELMWOOD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2022 set out on pages 15 to 30.

Respective responsibilities of trustees and examiner

The charity's trustees 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 Charity Commission (under Section 65(9)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 Charities 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.

ELMWOOD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ELMWOOD CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND**

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.



John McCleary FCA

McCleary & Company Ltd

Garvey Studios

14 Longstone Street

Lisburn

Co. Antrim

BT28 1TP

Date 23 March 2023

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2022

	Notes	Unrestricted Funds €	Restricted Funds €	Total Funds 2022 €	Total Funds 2021 €
Income and Endowments from:					
Donations and legacies	2	156,439	108,435	264,874	260,513
Charitable activities	3	7,396	3,165	10,561	2,355
Investments	4	695	2	697	482
Total		164,530	111,602	276,132	263,350
Expenditure on:					
Raising funds	5	637	490	1,127	1,127
Charitable activities	6	185,486	75,699	261,185	211,018
Total		186,123	76,189	262,312	212,145
Net Income / (expenditure)		(21,593)	35,413	13,820	51,205
Transfers between funds		10,966	(10,966)	-	-
Net movement in funds		(10,627)	24,447	13,820	51,205
Reconciliation of funds:					
Total funds brought forward		1,811,946	176,776	1,988,722	1,937,517
Total funds carried forward		1,801,319	201,223	2,002,542	1,988,722

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
BALANCE SHEET
As at 31 December 2022

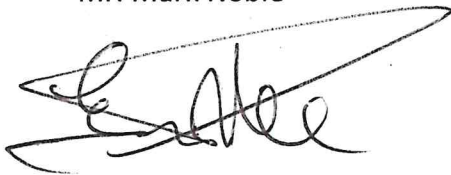
	Notes	Unrestricted Funds €	Restricted Funds €	Total Funds 2022 €	Total Funds 2021 €
Fixed assets:					
Tangible assets	9	1,681,789	-	1,681,789	1,709,300
Total fixed assets		<u>1,681,789</u>	<u>-</u>	<u>1,681,789</u>	<u>1,709,300</u>
Current assets					
Debtors	10	30,385	13,711	44,096	42,543
Cash at bank and in hand	11	91,512	187,512	279,024	239,818
Total current assets		<u>121,897</u>	<u>201,223</u>	<u>323,120</u>	<u>282,361</u>
Liabilities:					
Creditors: Amounts falling due within one year	12	(2,367)	-	(2,367)	(2,939)
Net current assets		<u>119,530</u>	<u>201,223</u>	<u>320,753</u>	<u>279,422</u>
Total net assets		<u><u>1,801,319</u></u>	<u><u>201,223</u></u>	<u><u>2,002,542</u></u>	<u><u>1,988,722</u></u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

	Note	Total Funds 2022 £	Total Funds 2021 £
Funds of the charity			
Restricted income funds	14	201,223	176,778
Unrestricted funds	14	1,801,319	1,811,944
		_____	_____
Total charity funds		2,002,542	1,988,722
		=====	=====

Approved by the Kirk Session at a meeting on 23rd March 2023 and signed on its behalf by

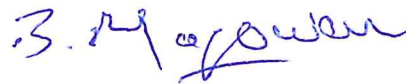
Mr. Mark Noble



Clerk of Session

23rd March 2023

Mr. Brian Magowan



Congregational Secretary

23rd March 2023

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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. Elmwood does not have any endowment funds at the present time.

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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES(cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(vii) Investment income

This is included in the accounts when receivable.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES (cont'd)

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year

EXPENDITURE AND LIABILITIES

(ix) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(x) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xi) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(xii) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES (cont'd)

ASSETS

(xiii) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets, other than freehold land and the church manse which is recorded at market value, at rates calculated to write off the cost, less estimated residual value of each asset over its expected useful life as follows: -

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Recorded giving:				
FWO	128,595	64,436	193,031	198,092
Loose collections	2,671	-	2,671	2,338
Donations and gifts	(154)	27,365	27,211	20,915
Gift Aid	25,327	16,634	41,961	39,168
	<hr/>	<hr/>	<hr/>	<hr/>
	156,439	108,435	264,874	260,513
	<hr/>	<hr/>	<hr/>	<hr/>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Income from charitable activities				
Fees from weddings, funerals, and organisations	415	-	415	-
Sale of Magazines, Study Books	1,172	-	1,172	493
Income from Church Events	-	305	305	210
Miscellaneous Income	758	2,860	3,618	1,247
Grants	5,051	-	5,051	405
	<hr/>	<hr/>	<hr/>	<hr/>
	7,396	3,165	10,561	2,355
	<hr/>	<hr/>	<hr/>	<hr/>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

4. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Deposit interest	695	2	697	482
	695	2	697	482
	695	2	697	482

5. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
FWO envelopes	637	490	1,127	1,127
	637	490	1,127	1,127
	637	490	1,127	1,127

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Assembly Assessments	14,350	-	14,350	14,100
Presbytery fees	1,069	-	1,069	850
Ministry and support staff costs	104,750	-	104,750	106,463
Congregational running expenses	32,126	42,949	75,075	29,843
Donations to Missions and charities	3,980	32,750	36,730	30,727
Governance costs	1,700	-	1,700	1,524
Depreciation Charge	27,511	-	27,511	27,511
	185,486	75,699	261,185	211,018

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

7. EMPLOYEES

Employment Costs

	Total Funds 2022	Total Funds 2021
	£	£
Wages and Salaries	74,046	77,003
Social Security Costs	7,261	7,193
Pension contributions	13,331	14,404
	<u>94,638</u>	<u>98,600</u>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was

	2022	2021
	£	£
Average number of employees	<u>5</u>	<u>5</u>

There were no employees in receipt of employee benefits in excess of £60,000.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

8. PENSION COSTS

The minister and deaconess of the congregation are members of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer’s pension contribution for the Scheme and based on the stipend paid to the minister and deaconess. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2022	Total Funds 2021
	£	£
Contributions	13,331	14,404

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year

Contributions	£	£
	-	-

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures and Fittings	Vehicles	Total
	£	£	£	£
Cost or valuation				
At start of year	1,810,000	25,044	8,000	1,843,044
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At end of year	1,810,000	25,044	8,000	1,843,044
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At start of year	120,000	9,744	4,000	133,744
Provision for year	20,000	5,511	2,000	27,511
	<hr/>	<hr/>	<hr/>	<hr/>
At end of year	140,000	15,255	6,000	161,255
	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value				
At start of year	1,690,000	15,300	4,000	1,709,300
	<hr/>	<hr/>	<hr/>	<hr/>
At end of year	1,670,000	9,789	2,000	1,681,789
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. DEBTORS

	2022	2021
	£	£
Accrued Income	41,013	39,732
Prepayments	3,083	2,811
	<hr/>	<hr/>
	44,096	42,543
	<hr/> <hr/>	<hr/> <hr/>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

11. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Danske Bank current account	278,983	239,777
Cash in hand	41	41
	<u>279,024</u>	<u>239,818</u>

12. CREDITORS: amount falling due within one year

	2022	2021
	£	£
Accruals	2,367	2,939
	<u>2,367</u>	<u>2,939</u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

13. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start £	Income £	Expend. £	Transfer £	Balance at end £
Unrestricted Funds					
General Account	1,811,946	164,530	(186,123)	10,966	1,801,319
	<u>1,811,944</u>	<u>164,530</u>	<u>(186,123)</u>	<u>10,966</u>	<u>1,801,319</u>
Restricted Funds					
Building & Maintenance	109,756	54,766	(33,431)	-	131,091
Missionary & Outreach	52,963	23,427	(6,211)	(11,382)	58,797
Sunday School (JAM)	81	57	(18)	-	120
Boy's Brigade	1,947	5,411	(5,160)	112	2,310
Girl's Brigade	6,555	1,551	(4,225)	112	3,993
Presbyterian Women	1,732	2,977	(2,944)	-	1,765
Youth Fellowship (Fish)	1,288	225	(320)	80	1,273
Youth Club (Wood)	1,617	641	(946)	112	1,424
Community Ministry	242	1,512	(1,538)	-	216
Young Adults	224	-	(3)	-	221
Holiday Bible Club	2	-	-	-	2
Special Offerings	369	21,035	(21,393)	-	11
	<u>176,776</u>	<u>111,602</u>	<u>(76,189)</u>	<u>(10,966)</u>	<u>201,223</u>
Total	<u><u>1,988,722</u></u>	<u><u>276,132</u></u>	<u><u>(262,312)</u></u>	<u><u>-</u></u>	<u><u>2,002,542</u></u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

14. RELATED PARTY TRANSACTIONS

Two of the trustees received remuneration. The minister of the congregation received remuneration of £40,419 and expenses of £6,382 for acting in that capacity. Pension contributions of £9,701 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). The music leader received remuneration of £5,317. No pension contributions were paid in relation to this post. None of the other trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity

£14,310 for congregational assessments
£10,132 towards the United Appeal
£1,155 towards the Presbyterian Children's Society

The congregation contributed £1,069 towards Presbytery Assessments during the year.

There were no other related party transactions.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

Appendix 1 – Additional Financial Information

The additional financial information provided on the following pages does not form part of the congregation's independently examined Church Accounts. The figures shown have however, been incorporated into the accounts on which the congregation's independent examiner have given their report.

Elmwood Presbyterian Church

General Fund

Income and Expenditure - Year ended 31st December, 2022.

	2022	2021
	£	£
Income		
Regular Direct Giving	-154,826	-155,627
Donations and Legacies	-22,647	-17,732
Activities that generate Income	-7,396	-493
Investment Income	-695	-343
Total Income	<u>-185,564</u>	<u>-174,195</u>
Expenditure		
Central Church Assessments	25,080	25,565
Ministry and Support Staff	77,700	77,185
Life and Work	14,352	9,347
Governance	10,450	6,585
Property and Equipment	54,561	50,254
Grants to Missions and Charities	25,373	20,377
Total Expenditure	<u>207,516</u>	<u>189,313</u>
Net (Income)/ Expenditure	<u>21,951</u>	<u>15,118</u>
Transfers Between Funds	10,966	12,871
Net Movement in Funds	<u>10,985</u>	<u>2,247</u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

Elmwood Presbyterian Church

Building & Maintenance Fund

Income and Expenditure - Year ended 31st December, 2022.

	Notes	2022	2021
		£	£
Income			
Regular Direct Giving		-45,134	-49,928
Gift Aid on Giving		-9,377	-8,978
Donations		0	0
Miscellaneous Income		-255	0
Total Income		<u>-54,766</u>	<u>-58,905</u>
Expenditure			
Alarms & Fire Safety		2,144	1,177
Electrical, inc. Heaters		431	1,543
Grass Cutting		723	1,016
Repairs etc. - Manse		8,952	105
Organ Repairs and Maintenance		0	0
Repairs to Church and Halls		7,590	1,410
Repairs - Equipment		953	0
Painting		6,885	0
Roof Repairs		948	540
AV System		0	0
Vehicle Repairs		1,374	627
Church Envelopes		490	490
Scripture Union - St. Petersburg		1,471	1,410
Donabate Presbyterian Church		1,471	1,410
Total Expenditure		<u>33,431</u>	<u>9,728</u>
Net (Income)/ Expenditure		<u>-21,335</u>	<u>-49,177</u>
Transfers Between Funds		0	0
Net Movement in Funds		<u>-21,335</u>	<u>-49,177</u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

ELMWOOD PRESBYTERIAN CHURCH M&O FUND
GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

Receipts	2022	2021	Payments	2022	2021
Regular Direct Giving	19,302.40	18,441.10	Salaries allocated (Deaconess)	11,382.25	12,555.00
Gift Aid on Giving	4,122.93	3,165.70	Support Gifts	6,205.00	5,150.00
Investment Income	2.04	124.91	Bank Fees	6.20	36.80
Donations	0.00	500.00			
Miscellaneous Income	0.00	45.00			
Total Receipts during the year	23,427.37	22,276.71	Total Payments during the year	17,593.45	17,741.80
Opening Balances c/fd			Closing Balances c/fd		
Bank	52,963.32	48,428.41	Bank	58,797.24	52,963.32
Cash in Hand	0.00	0.00	Cash in Hand	0.00	0.00
	<u>76,390.69</u>	<u>70,705.12</u>		<u>76,390.69</u>	<u>70,705.12</u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

ELMWOOD GENERAL FUND COLLECTIONS 2022

FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount
1	1,540.00	51	400.00	101	660.00	151	453.00	201	-	327	-	449	300.00
2	150.00	52	-	102	-	152	-	202	-	399	60.00	450	1,200.00
3	-	53	240.00	103	1,000.00	153	-	203	-	401	2,400.00	451	-
4	-	54	-	104	224.10	154	-	204	-	402	1,440.00	452	300.00
5	-	55	20.00	105	675.00	155	-	205	-	403	1,800.00	453	6,050.00
6	770.00	56	910.00	106	-	156	-	206	-	404	-	454	-
7	30.00	57	320.00	107	-	157	-	207	-	405	90.00	455	960.00
8	730.00	58	275.00	108	-	158	-	208	-	406	240.00	456	420.00
9	2,020.00	59	-	109	150.00	159	-	209	-	407	240.00	457	540.00
10	2,250.00	60	-	110	-	160	1,560.00	210	-	408	1,475.00	458	600.00
11	-	61	-	111	600.00	161	-	211	-	409	720.00	459	480.00
12	100.00	62	8,200.00	112	-	162	-	212	-	410	840.00	460	1,040.00
13	25.00	63	450.00	113	-	163	260.00	213	-	411	700.00	461	600.00
14	-	64	-	114	-	164	-	214	-	412	600.00	462	1,440.00
15	-	65	-	115	200.00	165	110.00	215	-	413	1,680.00	463	960.00
16	77.00	66	360.00	116	-	166	410.00	216	-	414	240.00	464	600.00
17	260.00	67	-	117	225.00	167	-	217	-	415	20.00	465	520.00
18	90.00	68	1,500.00	118	-	168	-	218	-	416	360.00	466	600.00
19	-	69	960.00	119	-	169	-	219	-	417	300.00	467	720.00
20	440.00	70	-	120	-	170	-	220	-	418	780.00	468	-
21	104.00	71	67.00	121	-	171	-	221	-	419	2,310.00	469	480.00
22	-	72	-	122	-	172	265.00	222	-	420	1,800.00	470	1,020.00
23	-	73	655.00	123	200.00	173	965.00	223	-	421	1,800.00	471	960.00
24	395.00	74	-	124	730.00	174	-	224	-	422	1,020.00	472	500.04
25	-	75	-	125	-	175	1,010.00	225	-	423	1,980.00	473	1,040.00
26	150.00	76	-	126	-	176	240.00	226	-	424	780.00	474	240.00
27	-	77	-	127	-	177	20.00	227	-	425	1,200.00	475	1,040.00
28	20.00	78	260.00	128	-	178	-	228	-	426	600.00	476	220.00
29	300.00	79	520.00	129	-	179	-	229	-	427	840.00	477	-
30	-	80	-	130	-	180	-	230	-	428	1,200.00	478	1,800.00
31	-	81	160.00	131	275.00	181	-	231	-	429	-	479	-
32	-	82	-	132	-	182	-	232	-	430	1,062.40	480	480.00
33	-	83	2,200.00	133	-	183	212.00	233	-	431	120.00	481	1,392.00
34	-	84	330.00	134	720.00	184	-	234	-	432	300.00	482	-
35	-	85	-	135	-	185	-	235	-	433	1,560.00	483	960.00
36	160.00	86	50.00	136	510.00	186	125.00	236	-	434	1,100.00	484	860.00
37	-	87	-	137	1,060.00	187	10.00	237	-	435	2,340.00	485	-
38	150.00	88	-	138	1,080.00	188	-	238	-	436	1,080.00	486	-
39	520.00	89	215.00	139	270.00	189	-	239	-	437	960.00	487	-
40	10.00	90	1,040.00	140	-	190	90.00	240	-	438	-	488	240.00
41	-	91	20.00	141	200.00	191	-	241	-	439	1,440.00	489	220.00
42	-	92	-	142	-	192	-	242	-	440	-	490	260.00
43	-	93	50.00	143	390.00	193	520.00	243	-	441	900.00	491	2,400.00
44	-	94	400.00	144	520.00	194	-	244	-	442	240.00	492	480.00
45	100.00	95	101.00	145	80.00	195	-	245	-	443	1,040.00	493	110.00
46	-	96	60.00	146	-	196	-	246	540.00	444	1,040.00	494	-
47	-	97	1,200.00	147	-	197	-	247	-	445	960.00	495	35.00
48	87.00	98	40.00	148	940.00	198	25.00	248	-	446	1,800.00	496	760.00
49	-	99	260.00	149	-	199	-	249	-	447	900.00	497	10.00
50	-	100	50.00	150	-	200	-	250	-	448	360.00	498	385.00
												499	240.00

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

BUILDING FUND COLLECTIONS 2022													
FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount
1	270.00	51	-	101	-	151	-	201	-	395	1,040.00	447	900.00
2	-	52	210.00	102	208.00	152	-	202	-	396	960.00	448	360.00
3	-	53	-	103	340.00	153	-	203	-	397	360.00	449	-
4	-	54	-	104	-	154	-	204	-	399	20.00	450	600.00
5	70.00	55	-	105	-	155	15.00	205	-	401	-	451	-
6	80.00	56	-	106	-	156	20.00	206	-	402	-	452	240.00
7	-	57	250.00	107	-	157	-	207	-	403	600.00	453	-
8	85.00	58	-	108	-	158	-	208	-	404	-	454	-
9	-	59	100.00	109	80.00	159	-	209	-	405	40.00	455	960.00
10	-	60	-	110	-	160	-	210	-	406	-	456	-
11	-	61	-	111	-	161	-	211	-	407	-	457	300.00
12	-	62	-	112	-	162	-	212	-	408	2,950.00	458	600.00
13	-	63	-	113	160.00	163	-	213	-	409	240.00	459	1,440.00
14	-	64	-	114	-	164	30.00	214	-	410	600.00	460	520.00
15	-	65	-	115	10.00	165	-	215	-	411	600.00	461	600.00
16	-	66	-	116	-	166	-	216	-	412	300.00	462	480.00
17	-	67	-	117	20.00	167	-	217	-	413	600.00	463	-
18	-	68	-	118	-	168	-	218	-	414	-	464	-
19	-	69	-	119	-	169	165.00	219	-	415	-	465	520.00
20	-	70	-	120	-	170	-	220	-	416	960.00	466	-
21	-	71	-	121	-	171	-	221	-	417	-	467	240.00
22	-	72	-	122	-	172	-	222	-	418	600.00	468	-
23	-	73	-	123	-	173	600.00	223	-	419	720.00	469	120.00
24	-	74	-	124	-	174	-	224	-	420	-	470	360.00
25	-	75	-	125	-	175	-	225	-	421	660.00	471	-
26	-	76	220.00	126	-	176	-	226	-	422	-	472	-
27	150.00	77	-	127	-	177	-	227	-	423	600.00	473	1,020.00
28	-	78	240.00	128	-	178	-	228	-	424	540.00	474	60.00
29	-	79	-	129	-	179	-	229	-	425	600.00	475	1,040.00
30	100.00	80	-	130	-	180	-	230	-	426	300.00	476	-
31	-	81	-	131	-	181	-	231	-	427	288.00	477	-
32	510.00	82	-	132	-	182	-	232	-	428	960.00	478	1,200.00
33	-	83	80.00	133	-	183	5.00	233	-	429	-	479	-
34	-	84	-	134	-	184	-	234	-	430	200.00	480	-
35	-	85	-	135	-	185	-	235	-	431	120.00	481	348.00
36	-	86	-	136	-	186	-	236	-	432	-	482	-
37	-	87	-	137	47.00	187	250.00	237	-	433	-	483	600.00
38	-	88	-	138	-	188	-	238	-	434	-	484	-
39	-	89	-	139	130.00	189	-	239	-	435	720.00	485	-
40	10.00	90	-	140	1,120.00	190	-	240	-	436	1,440.00	486	-
41	500.00	91	470.00	141	-	191	-	241	-	437	360.00	487	-
42	10.00	92	-	142	-	192	-	242	-	438	-	488	180.00
43	155.00	93	-	143	-	193	-	243	-	439	960.00	489	-
44	-	94	100.00	144	-	194	-	244	-	440	-	490	-
45	96.00	95	510.00	145	-	195	-	245	-	441	780.00	491	-
46	-	96	-	146	-	196	1,010.00	246	540.00	442	240.00	492	-
47	87.00	97	-	147	-	197	-	247	-	443	520.00	493	55.00
48	-	98	-	148	-	198	-	248	-	444	550.00	494	-
49	-	99	1,060.00	149	-	199	-	249	-	445	1,200.00	495	-
50	-	100	-	150	-	200	-	250	-	446	-	496	-
												497	10.00
												498	385.00
												499	210.00

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

MISSIONARY & OUTREACH FUND COLLECTIONS 2022

FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount
1		51	-	101	-	151	10.00	201	-	399	20.00	449	-
2		52	-	102	-	152	-	202	-	400	-	450	240.00
3		53	90.00	103	-	153	-	203	-	401	-	451	-
4		54	-	104	54.20	154	-	204	-	402	-	452	120.00
5		55	5.00	105	41.20	155	-	205	-	403	1.200.00	453	-
6		56	-	106	-	156	-	206	-	404	-	454	-
7		57	-	107	-	157	-	207	-	405	20.00	455	240.00
8	30.00	58	5.00	108	-	158	-	208	-	406	-	456	-
9		59	-	109	-	159	-	209	-	407	-	457	-
10	480.00	60	-	110	-	160	-	210	-	408	-	458	-
11		61	-	111	-	161	-	211	-	409	480.00	459	-
12		62	-	112	-	162	-	212	-	410	-	460	520.00
13		63	-	113	-	163	55.00	213	-	411	240.00	461	600.00
14		64	-	114	-	164	-	214	-	412	240.00	462	480.00
15		65	-	115	-	165	-	215	-	413	360.00	463	240.00
16		66	70.00	116	-	166	-	216	-	414	-	464	-
17	56.00	67	-	117	50.00	167	-	217	-	415	10.00	465	160.00
18		68	90.00	118	-	168	-	218	-	416	-	466	-
19		69	-	119	-	169	-	219	-	417	-	467	240.00
20	120.00	70	-	120	-	170	-	220	-	418	420.00	468	-
21	5.00	71	-	121	-	171	-	221	-	419	1.440.00	469	120.00
22	80.00	72	-	122	-	172	95.00	222	-	420	-	470	240.00
23		73	-	123	5.00	173	-	223	-	421	540.00	471	-
24		74	-	124	60.00	174	-	224	-	422	420.00	472	-
25		75	-	125	-	175	-	225	-	423	1.128.00	473	600.00
26		76	-	126	-	176	-	226	-	424	120.00	474	60.00
27		77	-	127	-	177	-	227	-	425	600.00	475	240.00
28		78	-	128	-	178	-	228	-	426	-	476	-
29		79	110.00	129	-	179	-	229	-	427	240.00	477	-
30		80	-	130	-	180	-	230	-	428	-	478	900.00
31		81	10.00	131	62.00	181	-	231	-	429	-	479	-
32		82	-	132	-	182	-	232	-	430	-	480	-
33		83	-	133	-	183	-	233	-	431	130.00	481	1.740.00
34		84	-	134	-	184	-	234	-	432	-	482	-
35		85	-	135	-	185	-	235	-	433	-	483	240.00
36	5.00	86	-	136	35.00	186	10.00	236	-	434	-	484	-
37		87	-	137	100.00	187	-	237	-	435	-	485	-
38		88	-	138	140.00	188	-	238	-	436	240.00	486	-
39		89	-	139	50.00	189	-	239	-	437	240.00	487	-
40		90	-	140	-	190	-	240	-	438	-	488	-
41		91	-	141	-	191	-	241	-	439	480.00	489	-
42		92	-	142	-	192	-	242	-	440	-	490	-
43		93	-	143	-	193	-	243	-	441	300.00	491	-
44		94	-	144	-	194	-	244	-	442	60.00	492	-
45		95	-	145	-	195	-	245	-	443	-	493	55.00
46		96	-	146	-	196	-	246	-	444	-	494	-
47		97	-	147	-	197	-	247	-	445	-	495	-
48	41.00	98	-	148	70.00	198	5.00	248	-	446	-	496	-
49		99	-	149	-	199	-	249	-	447	360.00	497	10.00
50		100	-	150	-	200	-	250	-	448	120.00	498	170.00

Elmwood Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105264

Annual report

ELMWOOD PRESBYTERIAN CHURCH
a 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 2022 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Elmwood congregation of the Presbyterian Church in Ireland
105 Ballymacash Road
Lisburn
Co. Antrim
BT28 3ET

Registered Charity in Northern Ireland (NIC105264)

CHARITY TRUSTEES

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

Rev. Andrew Thompson	Miss. Helen Johnston
Mr. David Acheson	Mr. Brian Magowan
Rev. David Bruce	Mr. Ian Maxwell
Mr. Colin Campbell	Mr. Gordon McEvoy
Mr. Gareth Connolly	Mr. Peter McKechnie
Mr. Mark Donnell	Mr. Ivan Murdock
Mr. David Graham	Mr. Ronnie Nesbitt
Mr. Nelson Gray	Mr. Mark Noble
Mr. John Henderson	Mr. David Ravey
Mr. Philip Henderson	Mr. Michael Shields
Mr. David Jess	Mr. John Stanage

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer
Secretary

Rev. Andrew Thompson
Mr. Mark Noble
Mr. Ian Maxwell
Mr. Brian Magowan

INDEPENDENT EXAMINER

John McCleary FCA
McCleary & Company
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

BANKERS

Danske Bank
45-48 High Street
Portadown
Craigavon
BT62 1LB

SOLICITORS

WG Maginess & Son
68 Bow Street
Lisburn
BT28 1AL

ELMWOOD PRESBYTERIAN CHURCH
a 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 Session 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 congregation. 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 at least eight times 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's 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. Elmwood Presbyterian Church has been assigned to the Dromore Presbytery of the Presbyterian Church in Ireland. 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 each congregation.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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, administrative, 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

Elmwood 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 purpose is 'Demonstrating God's presence in our community'. Depending on God's grace, we seek to share Jesus by:

- Celebrating His greatness
- Teaching His Word
- Showing His love
- Equipping His people to serve Him in the world.

In living out its mission and vision as a family of God's people, the congregation seeks to be guided by the following values:

- Prayerful reliance on God
- Helping people to connect with God
- People matter to God, and so they matter to us
- Active membership of the worldwide family of God
- Reflecting God's heart for the world

In all of this we seek to be Biblical, intergenerational, outward-looking and innovative, while at the same time mindful of our heritage and place as part of the wider Presbyterian family in Ireland.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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, mainly in small groups, and has a wide range of organisations including:

- Sunday School
- Youth Club
- Youth Fellowship
- Boys' Brigade
- Girls' Brigade
- Presbyterian Women
- Seniors' Club
- Mothers and Toddlers
- Men's Fellowship
- Young Adults

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and 6.30pm. During the week the Bible Study and Home Group programme 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 there was one Sacrament of Baptism during the year, as compared with none in the previous year. At 31 December 2022 there were 225 communicant members and 235 families connected with the congregation.

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, deaconess, elders or by one of the congregation's pastoral visitors.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

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 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, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and 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 October 2022.

Property

With a lessening of the restrictions required by the Covid 19 pandemic and the subsequent return of more regular church activities, the amount of maintenance and repair work in the church buildings increased a little during the year. In addition to minor maintenance and repair work in different parts of the building, work was carried out also on the roof. In particular, a regular schedule of clearing the roof guttering has reduced considerably the problems associated with water ingress during heavy rain and stormy weather. A complete repainting of the outside of the buildings was undertaken and this included repairs to boast plasterwork in a couple of areas.

The major work undertaken during the year was a complete refurbishment of our 'Reflections' room which included the provision of windows, cavity wall insulation, new room heaters, the replacement of the small kitchen area, new lighting and ceiling panels and new carpet and decoration. New and refurbished furniture was provided also.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Some additional A/V equipment was purchased, and parts of the manse were redecorated and repaired.

The pastoral care of the congregation has been maintained by the Minister, Rev Andrew Thompson, Deaconess, Roberta Irvine, Elders and a dedicated team of volunteers. The Kirk Session and Congregational Committee maintained their normal pattern of meetings throughout the year. The Minister, Kirk Session, Congregational Committee and all Church leaders look to the future with confidence and with the enabling power and presence of God in His service and to His Glory.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Organisations

The regular weekly organisations and activities in the congregation could be categorised in the following broad areas:-

(a) Youth & Children's Ministry

Uniformed organisations seek to provide for the social, physical and spiritual development of children from 3-18 years. The pattern of meetings and numbers attending have been significantly affected by Covid-19. The Girls' Brigade has an average weekly attendance of 130 across the sections, while the equivalent number in Boys' Brigade is just over 100. The Christian education of children is sought through a Sunday School group (JAM; average attendance 30) which meets prior to the morning service; during the service there is also age-appropriate teaching in Children's Church (attendance up to 20 children). Development of young people is further sought through the provision of a Youth Club (The Wood; average attendance 20) and a Sunday evening Youth Fellowship group (average attendance 15).

(b) Outreach

The congregation seeks to build bridges into the local community through a thriving Adult/Toddler group, and a small Parent-Infant project (run in conjunction with Barnardos).

(c) Fellowship

The congregation seeks to offer opportunities for various groups to come together to learn and share with one another. The Presbyterian Women's group meets monthly for a varied programme with an average of 50 ladies in attendance. Also meeting monthly, the Just Men group brings an average of 12 men together on a Saturday morning for breakfast and an informative talk given by a member of the congregation. A seniors' group, Young at Heart, also meets weekly, providing a varied programme for a group of around 35 senior members. Finally, up to 100 members of the congregation are involved in a Home Group programme, which sees small groups meeting weekly to study the Bible, pray and share encouragement and fellowship.

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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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.

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 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.

ELMWOOD PRESBYTERIAN CHURCH
a 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 178 contributors during the year [compared with 186 in 2021] donating a total of £193,031 [£198,092 in 2021]. The majority of members pay their offerings through electronic bank transfers.

Total Income of the congregation during the year was £276,132, compared to £263,350 in the previous year. Total expenditure increased, from £212,145 to £262,312.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The trustees have considered the level of unrestricted net current assets that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure, as the funding of its present activities is dependent of the ongoing financial support of members. At the year-end unrestricted reserves were £119,530, which equates to just under six months. The trustees consider it prudent to have the net current assets at a level equivalent to six months' expenditure.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 23rd March 2023 and signed on its behalf by

Mr. Mark Noble



23rd March 2023

Mr. Brian Magowan



23rd March 2023

Elmwood Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105264

Annual return

ELMWOOD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ELMWOOD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2022 set out on pages 15 to 30.

Respective responsibilities of trustees and examiner

The charity's trustees 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 Charity Commission (under Section 65(9)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 Charities 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.

ELMWOOD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ELMWOOD CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND**

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.



John McCleary FCA

McCleary & Company Ltd

Garvey Studios

14 Longstone Street

Lisburn

Co. Antrim

BT28 1TP

Date 23 March 2023