

MOUNTJOY 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 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Mountjoy congregation of the Presbyterian Church in Ireland
Mountjoy Avenue
Mountjoy
Omagh

Registered Charity in Northern Ireland (NIC105628)

CHARITY TRUSTEES

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

Rev Jonathan Cowan	Ken McFarland
John A Colhoun	W Alexander McFarland
Elaine Catterson	Glenda Ewing
Trevor Hutchinson	Robin D Sterritt
Robert J Longwell	David W Garrett
Rodney J Hamill	Paul Colhoun
Thomas McFarland	Ivor Sampson
Karen Ballantine	Richard J McAskie
Anne Beattie (appointed 30 March 2025)	Elaine Thompson (appointed 30 March 2025)

PRINCIPAL OFFICE BEARERS

Minister	Rev Jonathan Cowan
Clerk of Session	David W Garrett
Treasurer	Rodney J Hamill

INDEPENDENT EXAMINER

Glenda McIlwaine
28-30 Old Mountfield Road
Omagh, Co. Tyrone
BT79 7BJ

BANKERS

Ulster Bank Ltd
14 High Street
Omagh
Co Tyrone
BT78 1BJ

SOLICITORS

McConnell & Fyffe
21 Church St,
Omagh
BT78 1DG

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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 congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least twice in each year or as appropriate. We held five meetings during the past year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Mountjoy congregation of the Presbyterian Church has been assigned to the Omagh 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 the congregation.

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The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

Mountjoy 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 members to play their part in fulfilling God's mission to our world.

ACTIVITIES AND OBJECTIVES

The congregation exists to worship God and to draw people into a saving faith in the Lord Jesus Christ.

The congregation meets for Worship every Sunday and for other activities during the week. These include Sunday School, PW, Boys' Brigade, Girls' Brigade, Good News Club, Afternoon Fellowship, Choir, Youth Fellowship and Bible study group.

Pastoral care is provided to everyone in the congregation and in the local community. The Minister, Pastoral worker and elders all contribute to providing pastoral care within the congregation and in the wider community.

At a local level the congregation has a wide-ranging mission and ministry to the local community. In our Youth Organisations we reach out to young people from the area, sharing the message of the Bible with those who have a link with their local church and those who

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have none. We also host special mission events such as Ladies nights, youth socials and special church services.

We contribute to the following Christian charities; Christian Aid, Scripture Union, TearFund, Bible Societies, World Development, Presbyterian Children's Society and other good causes as the need arises.

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Mountjoy Presbyterian Church. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities. We also record our gratitude to the members of the Church Committee, past and present, for their faithfulness, hard work and the multitude of ways that they make a difference through the sharing of their time and the living out of their faith. The church committee are responsible for the church property and this includes the church building, church hall, graveyard, the Manse and associated lands. The committee also oversee the day to day finances of the church. The Kirk Session, as trustees are responsible for all the financial matters.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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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.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Total donations received from the congregation during the year as FWO (including Gift Aid) was £123,817 (2023: £157,356 – Harvest was included in FWO in 2023). A further £9,098 (2023: £4,189) was received from other activities for unrestricted purposes. Total expenditure from unrestricted funds amounted to £122,141 (2023: £111,376) leaving a surplus of £10,140 (2023: £50,169) for the year.

In addition to the above funds the congregation's members donated £176,549 (including Harvest in 2024) (2023: £129,317), including Gift Aid for the building fund account and other restricted funds.

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Certain church organisations such as the Girl's Brigade, the Boys' Brigade and PW have their own bank accounts. All transactions relating to these organisations are included within these accounts.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves 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 month's normal expenditure, at the year end the unrestricted general bank account held £177,003 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

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 8 May 2025 and signed on its behalf by signed on behalf by

Rev Jonathan Cowan

David Garrett