

# Newmills Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105663

## Details

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Status Received

Registered 2016-08-12

Register [View on the Charity Commission for Northern Ireland register](#)

## Contact

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Website <http://www.carlandnewmillspci.com>

## Activities

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**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

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£134,201	£345,663	£0	1

## Trustees

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Name	Role	Appointed
Colin Moore		
Harry Russell		
James O'neill		
Leslie Simpson		
Robert Wilkins		
Shirley Simpson		
Tom Boden		
Valerie Douglas		

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

Northern Ireland - Charity number 105663

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# Accounts

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**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**As at the year ended 31 December 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>						
Donations and legacies	2	54,240	40,856	-	95,096	75,514
Charitable activities	3	1,275	19,567	-	20,842	24,773
Other trading activities	4	100	-	-	100	100
Investment Income	5	961	401	-	1,362	1,103
Other	6	6,801	-	-	6,801	13,757
<b>Total</b>		<b>63,377</b>	<b>60,824</b>	<b>-</b>	<b>124,201</b>	<b>115,247</b>
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	10,000	-	10,000	310,734
Loans Received		-	-	-	-	-
<b>Total Receipts</b>		<b>63,377</b>	<b>70,824</b>	<b>-</b>	<b>134,201</b>	<b>425,981</b>
<b>Payments</b>						
Raising funds	7	655	-	-	655	625
Charitable activities	8	59,438	18,070	-	77,508	82,810
Investment costs		-	-	-	-	-
Other (Property)	9	-	267,500	-	267,500	56,238
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
<b>Total Payments</b>		<b>60,093</b>	<b>285,570</b>	<b>-</b>	<b>345,663</b>	<b>136,973</b>
Net receipts / (payments)		3,284	(214,745)	-	(211,462)	286,308
Transfers between funds		-	-	-	-	-
Net movement in funds		3,284	(214,745)	-	(211,462)	286,308
Funds brought forward		-	-	-	-	81,031
Funds carried forward	12	33,526	121,600	-	155,126	367,339

**STATEMENT OF ASSETS AND LIABILITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	30,248	337,091	-	367,339	81,031
Net movement in funds	3,278	(189,125)	-	(185,847)	286,308
<b>Bank and Cash at end of year</b>	<b>33,526</b>	<b>147,966</b>	<b>-</b>	<b>181,492</b>	<b>367,339</b>
<b>Bank &amp; Cash Balances</b>					
Nat West Shares				1,697	1,697
Bank Current Accounts					365,642
Cash in Hand				-	-
				<u>1,697</u>	<u>367,339</u>
<b>Other Assets</b>					
Fixed Assets – Note 10					
Church Premises Manse and Land				1,241,000	1,241,000
Fixtures, Fittings & Equipment				135,500	135,500
Vehicles				-	-
Investments – Education Board				3,500	29,866
Gift Aid receivable on donations				-	-
				<u>1,380,000</u>	<u>1,406,366</u>
<b>Liabilities</b>					
Loans				-	-
Other				-	-
				<u>-</u>	<u>-</u>

Approved by the Kirk Session at a meeting on 18<sup>th</sup> SEPTEMBER 2025 and signed on its behalf by

[Name] Rev N. James O'Neill



[Name] Mr Robert Wilkins



[Date] 18/9/2025

[Date] 18/9/2025

## NOTES TO THE ACCOUNTS

As at 31 December 2024

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

#### FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving	45,931	28,598	-	74,529	61,452
Loose collections	2,168	852	-	3,020	2,613
Donations and gifts	-	7,915	-	7,915	2,925
Gift Aid	6,141	3,491	-	9,632	8,524
Legacies and bequest	-	-	-	-	-
<b>Total</b>	<b>54,240</b>	<b>40,856</b>	<b>-</b>	<b>95,096</b>	<b>75,514</b>

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	-	7,559	-	7,559	12,606
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	4,228	-	4,228	1,440
Membership fees	-	5,248	-	5,248	5,023
Grants	1,275	2,532	-	3,807	5,704
<b>Total</b>	<b>1,275</b>	<b>19,567</b>	<b>-</b>	<b>20,842</b>	<b>24,773</b>

#### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of manse field	100	-	-	100	100
Trading income	-	-	-	-	-
<b>Total</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>

#### 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	252	401	-	654	394
General Investment Fund	574	-	-	574	590
Rents investment properties	-	-	-	-	-
Other investment income	134	-	-	134	119
<b>Total</b>	<b>961</b>	<b>401</b>	<b>-</b>	<b>1,362</b>	<b>1,103</b>

#### 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	6,801	-	-	6,801	13,757
<b>Total</b>	<b>6,801</b>	<b>-</b>	<b>-</b>	<b>6,801</b>	<b>13,757</b>

#### 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO Envelopes	655	-	-	655	625
Fundraising Events	-	-	-	-	-
<b>Total</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>655</b>	<b>625</b>

## 8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	2,760	-	-	2,760	3,441
Presbytery fees	359	-	-	359	254
Ministry and support staff costs	29,796	-	-	29,796	33,220
Congregational running expenses	26,522	4,727	-	31,250	25,575
Donations to Missions and charities	-	8,917	-	8,917	10,052
Governance costs	-	4,425	-	4,425	10,893
<b>Total</b>	<b>59,438</b>	<b>18,070</b>	<b>-</b>	<b>77,508</b>	<b>83,435</b>

## 9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Property Expenses	-	267,500	-	267,500	56,238
<b>Total</b>	<b>-</b>	<b>267,500</b>	<b>-</b>	<b>267,500</b>	<b>56,238</b>

## 10. FIXED ASSETS

The congregation owns the Church premises situated at 96, Roughan Road, 71, Farlough Road and Derry Road, Coalisland and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1579245 at last renewal date.

## 11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Investment Fund			1,990	1,990	1,990
PCI Education Board			-	-	26,366
Nat West Shares			1,860	1,860	1,510
Property				-	-
Other investments	-	-	-	-	-
<b>Total</b>	-	-	3,850	3,850	29,866

## 12. FUND BALANCES

	Balance at Start	Income	Expenditure	Surplus (Deficit)	Transfers	Balance at End
	£	£	£	£	£	£
<b>UNRESTRICTED FUNDS</b>						
General Fund	30,248	65,442	62,164	3,278	-	33,526
<b>Total General Funds</b>	30,248	65,442	62,164	3,278	-	33,526
<b>RESTRICTED CONGREGATIONAL FUNDS</b>						
Building Fund	30,831	6,205	2,041	4,164	-	34,995
New Manse Fund	298,814	43,147	265,460	(222,313)	-	76,501
Organisations	7,446	12,597	9,939	2,658	-	10,104
Charities & Missions	-	7,660	7,660	-	-	-
<b>Total Restricted Funds</b>	337,091	69,609	285,100	(215,491)	-	121,600
<b>ENDOWMENT FUNDS</b>						
Nat West Shares	1,510	350		-	-	1,860
BOI/PB Society	26,366	-		-	(26,366)	-
PCI Invest	1,990	-		-	-	1,990
<b>Total Endowment Funds</b>	29,866	350	-	-	(26,366)	3,850
<b>TOTAL FUNDS</b>	397,205	135,401	347,264	(212,213)	(26,366)	158,976

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

Northern Ireland - Charity number 105663

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# Accounts

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**NEWMILLS CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2023**

**Registered Charity in Northern Ireland (NIC105663)**

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## NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

### REFERENCE AND ADMINISTRATIVE DETAILS

Newmills congregation of the Presbyterian Church in Ireland  
96, Roughan Road, Dungannon, BT71 4EP

Registered Charity in Northern Ireland (NIC105663)

### CHARITY TRUSTEES

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

Tom Boden	Valerie Douglas
Rev James O'Neill	Colin Moore
Robert Wilkins	Harry Russell
Leslie Simpson	Shirley Simpson

### PRINCIPAL OFFICE BEARERS

Minister	Rev James O'Neill
Clerk of Session	Roy Wilkins
Treasurer	Leslie Simpson

### INDEPENDENT EXAMINER

Mr J C M Eddie, 11, Orpheus Drive, Dungannon, Co Tyrone

### BANKERS

Danske Bank, 5-6, Market Square, Dungannon BT70 1AB  
First Trust Bank, 18-20, Scotch Street, Dungannon BT70 1AZ

### SOLICITORS

Simmons, McGlaughlin and Orr, 20 Northland Row, Dungannon BT71 6BL

## **STRUCTURE AND MANAGEMENT**

### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

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

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. Newmills congregation of the Presbyterian Church has been assigned to the Tyrone 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.

## The General Assembly

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

## DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of Christianity.

Newmills congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes is guided by God's word and empowered by His Spirit, we will be actively involved in the life and witness of our congregation and direct people to Jesus Christ, so that they may experience His salvation and enjoy the new life He offers. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Sanctuary and Lamplighters Youth groups
- Rainbows, Brownies, Guides
- Boys Brigade
- Bowling Club
- Presbyterian Women Group
- Coffee, chat and lending library outreach
- Ladies Prayer meeting

## ACHIEVEMENTS AND PERFORMANCE

### Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. The Foster Hall meetings are held normally on the 1<sup>st</sup> and 3<sup>rd</sup> Sundays during the winter at 6.30pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledge God's gift of new life at Sacraments of Baptism, and marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 123 communicant members and 126 families connected with the congregation. The average week attendance at morning worship is 75.

### 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, elders and/ or by one of the congregation's pastoral visitors. They are also able to receive weekly recordings of the Sunday service.

### **Mission and outreach**

At a local level the congregation is building on the heritage of faithful witness over a period of 185 years. The church exists to share the good news of Jesus Christ. £10052 was donated to external missions and agencies.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

### **General Assembly**

The minister and one of our elders are normally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

None

## Organisations

Rainbows, Brownies and Guides aged 4 upwards would meet on a weekly basis excluding holidays with an average of 50 attending. Weekly activities included playing games, working for badges, completing crafts, attending themed evenings and having outings including visits to the swimming pool. They also completed county challenges and raised money for charities.

Boys Brigade aged 4 years and upwards would meet on a weekly basis excluding holidays with an average of 50 -55 attending. Weekly activities include playing games, crafts, Bible class, and taking part in BB and Education Board activities.

Sanctuary and Lamplighters aged from P2 would meet regularly throughout the year except for holidays with approx. 25 – 30 attending. Activities include Bible talks, games, singing, supper, guest speakers and outings to Presbyterian youth events.

The Presbyterian Women's group meet on a monthly basis with an average of 25 attending. They normally have a guest speaker each month and attend a Christmas dinner and an away day each year. They also attend Presbytery events both locally and at Church House and raise money for Missions.

The Bowling Club normally meet on a weekly basis with an average of 15-20 attending. They take part in various bowling competitions in the area.

Sunday School is held each Sunday morning at 11.00am from September to June and the children and young people are aged from 4 years upwards.

Coffee, Chat and the Lending Library is held on the 1<sup>st</sup> and 3<sup>rd</sup> Saturdays in the month from September to June. This is an outreach programme to encourage adults and children in the church and community to come to the church and have a coffee and a chat. Books are available to borrow free of charge. The number of people attending is increasing all the time.

The Ladies Prayer Group meets on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays in the month from 10.30 to 11.30am. Ladies from Newmills and Carland Churches meet for bible study and prayer.

## Volunteers

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

## **PUBLIC BENEFIT STATEMENT**

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

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

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

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with 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 96 contributing families during the year (94 in previous year) donating a total of £44222 (£37539 in previous year).

Total Income of the congregation during the year was £115247 (£86222 in previous year).

Total Expenditure during the year was £136973 (£64175 in previous year).

Sale of Manse £310734 (Used to fund building of new manse).

## STATEMENT OF TRUSTEE RESPONSIBILITIES

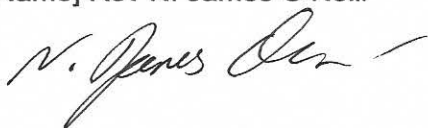
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 3rd October 2024 and signed on its behalf by

[Name] Rev N. James O'Neill



[Date] 3/10/24

[Name] Mr Robert Wilkins



[Date] 3/10/24

## INDEPENDENT EXAMINER'S REPORT to the charity trustees of Newmills Presbyterian Church, Co Tyrone

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023

### Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

### Basis of independent examiner's report

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

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

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

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

### Independent examiner's statement

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

Name:

*John Eddie*

Relevant professional qualification or body:

Address: 11. Orpheus Drive. Dungannon, Co Tyrone, BT71 6DR

Date:

*4 October 2024*

**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**As at the year ended 31 December 2023**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	51957	23557	0	75514	58398
Charitable activities	3	2614	22159	0	24773	17145
Other trading activities	4	100	0	0	100	170
Investment Income	5	1103	0	0	1103	1165
Other	6	9383	4374	0	13757	9344
Total		65157	50090	0	115247	86222
				-----	-----	-----
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	310734	0	310734	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		65157	360824	0	425981	86222
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	625	0	0	625	622
Charitable activities	8	62125	20685	0	82810	48649
Investment costs		0	0	0	0	0
Other (Property)	9	0	56238	0	56238	14904
Total		62750	76923	0	139673	64175
		-----	-----	-----	-----	-----

**NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		62750	76923	0	136973	64175
		-----	-----	-----	-----	-----
Net receipts / (payments)		2407	283901	0	286308	22047
Transfers between funds		73	(73)	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		2480	283828	0	286308	22047
Funds brought forward		27768	53263	0	81031	58984
		-----	-----	-----	-----	-----
Funds carried forward	12	30248	337091	0	367339	81031
		=====	=====	=====	=====	=====

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	27768	53263	0	81031	81031
Net movement in funds	2480	283828	0	286308	0
	-----	-----	-----	-----	-----
Bank and Cash at end of year	30248	337091	0	367339	81031
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Nat West Shares				1697	1697
Bank Current Accounts				365642	79334
Cash in Hand				0	0
				-----	-----
				367339	81031
				=====	=====
Other Assets					
Fixed Assets – Note 10					
Church Premises Manse and Land				1241000	1421000
Fixtures, Fittings & Equipment				135500	135500
Vehicles				0	0
Investments – Education Board				29866	29866
Gift Aid receivable on donations				0	0
				-----	-----
				1406366	1586366
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on <sup>3<sup>rd</sup> OCTOBER 2024</sup> ~~17<sup>th</sup> September 2023~~ and signed on its behalf by

[Name] Rev James O'Neill

*James O'Neill*

[Date] 3/10/24

[Name] Mr Robert Wilkins

*Robert Wilkins*

[Date] 3/10/2024

## NOTES TO THE ACCOUNTS

As at 31 December 2023

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

#### FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	44222	17230	0	61452	48209
Loose collections	2293	320	0	2613	740
Donations and gifts	25	2900	0	2925	25
Gift Aid	5417	3107	0	8524	9424
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total</b>	<b>51957</b>	<b>23557</b>	<b>0</b>	<b>75514</b>	<b>58398</b>
	-----	-----	-----	-----	-----

### 3. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from charitable activities	0	12606	0	12606	10300
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	1440	0	1440	1690
Membership fees	0	5023	0	5023	1755
Grants	2614	3090	0	5704	3400
	-----	-----	-----	-----	-----
<b>Total</b>	<b>2614</b>	<b>22159</b>	<b>0</b>	<b>24773</b>	<b>17145</b>
	-----	-----	-----	-----	-----

### 4. OTHER TRADING ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of manse field	100	0	0	100	170
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	100	0	0	100	170
	-----	-----	-----	-----	-----

## 5. INVESTMENT INCOME

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	394	0	0	394	172
General Investment Fund	590	0	0	590	0
Rents investment properties	0	0	0	0	0
Other investment income	119	0	0	119	993
	-----	-----	-----	-----	-----
<b>Total</b>	<b>1103</b>	<b>0</b>	<b>0</b>	<b>1103</b>	<b>1165</b>
	-----	-----	-----	-----	-----

## 6. OTHER INCOME

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	9383	4374	0	13757	9344
	-----	-----	-----	-----	-----
<b>Total</b>	<b>9383</b>	<b>4374</b>	<b>0</b>	<b>13757</b>	<b>9344</b>
	-----	-----	-----	-----	-----

## 7. RAISING FUNDS

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
FWO envelopes	625	0	0	625	622
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total</b>	<b>625</b>	<b>0</b>	<b>0</b>	<b>625</b>	<b>622</b>
	-----	-----	-----	-----	-----

## 8. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
General Assembly Assessments	3441	0	0	3441	3355
Presbytery fees	254	0	0	254	254
Ministry and support staff costs	33220	0	0	33220	16899
Congregational running expenses	25575	0	0	25575	10502
Donations to Missions and charities	0	10052	0	10052	11653
Governance costs	260	10633	0	10893	5986
	-----	-----	-----	-----	-----
<b>Total</b>	<b>62750</b>	<b>20685</b>	<b>0</b>	<b>83435</b>	<b>48649</b>
	-----	-----	-----	-----	-----

## 9. OTHER EXPENDITURE

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Property Expenses	0	56238	0	56238	14904
	-----	-----	-----	-----	-----
	0	56238	0	56238	14904
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 96, Roughan Road, 71, Farlough Road and Derry Road, Coalisland and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1579245 at last renewal date.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
General Investment Fund	0	0	0	0	0
Property	0	0	0	0	0
Other investments	0	0	0	0	0
				-----	-----
				0	0
				-----	-----

## 12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>	27768	65157	62750	2480	73	30248
General Account					0	
	-----	-----	-----	-----	-----	-----
Total	27768	65157	62750	2480	73	30248
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	47061	318948	15178	(16230)	(320000)	30831
New Manse Fund	213	19661	41060	298601	320000	298814
Defibrillator Fund	101	0	28	(101)	(73)	0
Organisations	5888	11796	10238	1558	0	7446
Charities and Missions	0	952	952	0	0	0
	-----	-----	-----	-----	-----	-----
Total	53263	359957	76056	283828	(73)	337091
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Nat West Shares	1510	224	224	0	0	1510
BOI/PB Society	26366	306	306	0	0	26366
PCI Invest Society	1990	61	61	0	0	1990
	-----	-----	-----	-----	-----	-----
Total	29866	591	591	0	0	29866
	-----	-----	-----	-----	-----	-----

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

Northern Ireland - Charity number 105663

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# Annual report

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**NEWMILLS CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2023**

**Registered Charity in Northern Ireland (NIC105663)**

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## NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

### REFERENCE AND ADMINISTRATIVE DETAILS

Newmills congregation of the Presbyterian Church in Ireland  
96, Roughan Road, Dungannon, BT71 4EP

Registered Charity in Northern Ireland (NIC105663)

### CHARITY TRUSTEES

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

Tom Boden	Valerie Douglas
Rev James O'Neill	Colin Moore
Robert Wilkins	Harry Russell
Leslie Simpson	Shirley Simpson

### PRINCIPAL OFFICE BEARERS

Minister	Rev James O'Neill
Clerk of Session	Roy Wilkins
Treasurer	Leslie Simpson

### INDEPENDENT EXAMINER

Mr J C M Eddie, 11, Orpheus Drive, Dungannon, Co Tyrone

### BANKERS

Danske Bank, 5-6, Market Square, Dungannon BT70 1AB  
First Trust Bank, 18-20, Scotch Street, Dungannon BT70 1AZ

### SOLICITORS

Simmons, McGlaughlin and Orr, 20 Northland Row, Dungannon BT71 6BL

## **STRUCTURE AND MANAGEMENT**

### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

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

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. Newmills congregation of the Presbyterian Church has been assigned to the Tyrone 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.

## The General Assembly

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

## DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of Christianity.

Newmills congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes is guided by God's word and empowered by His Spirit, we will be actively involved in the life and witness of our congregation and direct people to Jesus Christ, so that they may experience His salvation and enjoy the new life He offers. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Sanctuary and Lamplighters Youth groups
- Rainbows, Brownies, Guides
- Boys Brigade
- Bowling Club
- Presbyterian Women Group
- Coffee, chat and lending library outreach
- Ladies Prayer meeting

## ACHIEVEMENTS AND PERFORMANCE

### Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. The Foster Hall meetings are held normally on the 1<sup>st</sup> and 3<sup>rd</sup> Sundays during the winter at 6.30pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledge God's gift of new life at Sacraments of Baptism, and marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 123 communicant members and 126 families connected with the congregation. The average week attendance at morning worship is 75.

### 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, elders and/ or by one of the congregation's pastoral visitors. They are also able to receive weekly recordings of the Sunday service.

### **Mission and outreach**

At a local level the congregation is building on the heritage of faithful witness over a period of 185 years. The church exists to share the good news of Jesus Christ. £10052 was donated to external missions and agencies.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

### **General Assembly**

The minister and one of our elders are normally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

None

## Organisations

Rainbows, Brownies and Guides aged 4 upwards would meet on a weekly basis excluding holidays with an average of 50 attending. Weekly activities included playing games, working for badges, completing crafts, attending themed evenings and having outings including visits to the swimming pool. They also completed county challenges and raised money for charities.

Boys Brigade aged 4 years and upwards would meet on a weekly basis excluding holidays with an average of 50 -55 attending. Weekly activities include playing games, crafts, Bible class, and taking part in BB and Education Board activities.

Sanctuary and Lamplighters aged from P2 would meet regularly throughout the year except for holidays with approx. 25 – 30 attending. Activities include Bible talks, games, singing, supper, guest speakers and outings to Presbyterian youth events.

The Presbyterian Women's group meet on a monthly basis with an average of 25 attending. They normally have a guest speaker each month and attend a Christmas dinner and an away day each year. They also attend Presbytery events both locally and at Church House and raise money for Missions.

The Bowling Club normally meet on a weekly basis with an average of 15-20 attending. They take part in various bowling competitions in the area.

Sunday School is held each Sunday morning at 11.00am from September to June and the children and young people are aged from 4 years upwards.

Coffee, Chat and the Lending Library is held on the 1<sup>st</sup> and 3<sup>rd</sup> Saturdays in the month from September to June. This is an outreach programme to encourage adults and children in the church and community to come to the church and have a coffee and a chat. Books are available to borrow free of charge. The number of people attending is increasing all the time.

The Ladies Prayer Group meets on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays in the month from 10.30 to 11.30am. Ladies from Newmills and Carland Churches meet for bible study and prayer.

## Volunteers

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

## **PUBLIC BENEFIT STATEMENT**

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

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

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

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with 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 96 contributing families during the year (94 in previous year) donating a total of £44222 (£37539 in previous year).

Total Income of the congregation during the year was £115247 (£86222 in previous year).

Total Expenditure during the year was £136973 (£64175 in previous year).

Sale of Manse £310734 (Used to fund building of new manse).

## STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 3rd October 2024 and signed on its behalf by

[Name] Rev N. James O'Neill



[Date] 3/10/24

[Name] Mr Robert Wilkins



[Date] 3/10/24

## **INDEPENDENT EXAMINER'S REPORT to the charity trustees of Newmills Presbyterian Church, Co Tyrone**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

### **Basis of independent examiner's report**

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

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

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

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

### **Independent examiner's statement**

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

Name:

*John Eddie*

Relevant professional qualification or body:

Address: 11. Orpheus Drive. Dungannon, Co Tyrone, BT71 6DR

Date:

*4 October 2024*

**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**As at the year ended 31 December 2023**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	51957	23557	0	75514	58398
Charitable activities	3	2614	22159	0	24773	17145
Other trading activities	4	100	0	0	100	170
Investment Income	5	1103	0	0	1103	1165
Other	6	9383	4374	0	13757	9344
Total		65157	50090	0	115247	86222
				-----	-----	-----
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	310734	0	310734	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		65157	360824	0	425981	86222
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	625	0	0	625	622
Charitable activities	8	62125	20685	0	82810	48649
Investment costs		0	0	0	0	0
Other (Property)	9	0	56238	0	56238	14904
Total		62750	76923	0	139673	64175
		-----	-----	-----	-----	-----

**NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		62750	76923	0	136973	64175
		-----	-----	-----	-----	-----
Net receipts / (payments)		2407	283901	0	286308	22047
Transfers between funds		73	(73)	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		2480	283828	0	286308	22047
Funds brought forward		27768	53263	0	81031	58984
		-----	-----	-----	-----	-----
Funds carried forward	12	30248	337091	0	367339	81031
		=====	=====	=====	=====	=====

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	27768	53263	0	81031	81031
Net movement in funds	2480	283828	0	286308	0
	-----	-----	-----	-----	-----
Bank and Cash at end of year	30248	337091	0	367339	81031
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Nat West Shares				1697	1697
Bank Current Accounts				365642	79334
Cash in Hand				0	0
				-----	-----
				367339	81031
				=====	=====
Other Assets					
Fixed Assets – Note 10					
Church Premises Manse and Land				1241000	1421000
Fixtures, Fittings & Equipment				135500	135500
Vehicles				0	0
Investments – Education Board				29866	29866
Gift Aid receivable on donations				0	0
				-----	-----
				1406366	1586366
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on <sup>3<sup>rd</sup> OCTOBER 2024</sup> ~~17<sup>th</sup> September 2023~~ and signed on its behalf by

[Name] Rev James O'Neill

*James O'Neill*

[Date] 3/10/24

[Name] Mr Robert Wilkins

*Robert Wilkins*

[Date] 3/10/2024

## NOTES TO THE ACCOUNTS

As at 31 December 2023

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

#### FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	44222	17230	0	61452	48209
Loose collections	2293	320	0	2613	740
Donations and gifts	25	2900	0	2925	25
Gift Aid	5417	3107	0	8524	9424
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total</b>	<b>51957</b>	<b>23557</b>	<b>0</b>	<b>75514</b>	<b>58398</b>
	-----	-----	-----	-----	-----

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	0	12606	0	12606	10300
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	1440	0	1440	1690
Membership fees	0	5023	0	5023	1755
Grants	2614	3090	0	5704	3400
	-----	-----	-----	-----	-----
<b>Total</b>	<b>2614</b>	<b>22159</b>	<b>0</b>	<b>24773</b>	<b>17145</b>
	-----	-----	-----	-----	-----

### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of manse field	100	0	0	100	170
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	100	0	0	100	170
	-----	-----	-----	-----	-----

## 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	394	0	0	394	172
General Investment Fund	590	0	0	590	0
Rents investment properties	0	0	0	0	0
Other investment income	119	0	0	119	993
	-----	-----	-----	-----	-----
<b>Total</b>	<b>1103</b>	<b>0</b>	<b>0</b>	<b>1103</b>	<b>1165</b>
	-----	-----	-----	-----	-----

## 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	9383	4374	0	13757	9344
	-----	-----	-----	-----	-----
<b>Total</b>	<b>9383</b>	<b>4374</b>	<b>0</b>	<b>13757</b>	<b>9344</b>
	-----	-----	-----	-----	-----

## 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	625	0	0	625	622
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total</b>	<b>625</b>	<b>0</b>	<b>0</b>	<b>625</b>	<b>622</b>
	-----	-----	-----	-----	-----

## 8. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
General Assembly Assessments	3441	0	0	3441	3355
Presbytery fees	254	0	0	254	254
Ministry and support staff costs	33220	0	0	33220	16899
Congregational running expenses	25575	0	0	25575	10502
Donations to Missions and charities	0	10052	0	10052	11653
Governance costs	260	10633	0	10893	5986
	-----	-----	-----	-----	-----
<b>Total</b>	<b>62750</b>	<b>20685</b>	<b>0</b>	<b>83435</b>	<b>48649</b>
	-----	-----	-----	-----	-----

## 9. OTHER EXPENDITURE

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Property Expenses	0	56238	0	56238	14904
	-----	-----	-----	-----	-----
	0	56238	0	56238	14904
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 96, Roughan Road, 71, Farlough Road and Derry Road, Coalisland and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1579245 at last renewal date.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
General Investment Fund	0	0	0	0	0
Property	0	0	0	0	0
Other investments	0	0	0	0	0
				-----	-----
				0	0
				-----	-----

## 12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>	27768	65157	62750	2480	73	30248
General Account					0	
	-----	-----	-----	-----	-----	-----
Total	27768	65157	62750	2480	73	30248
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	47061	318948	15178	(16230)	(320000)	30831
New Manse Fund	213	19661	41060	298601	320000	298814
Defibrillator Fund	101	0	28	(101)	(73)	0
Organisations	5888	11796	10238	1558	0	7446
Charities and Missions	0	952	952	0	0	0
	-----	-----	-----	-----	-----	-----
Total	53263	359957	76056	283828	(73)	337091
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Nat West Shares	1510	224	224	0	0	1510
BOI/PB Society	26366	306	306	0	0	26366
PCI Invest Society	1990	61	61	0	0	1990
	-----	-----	-----	-----	-----	-----
Total	29866	591	591	0	0	29866
	-----	-----	-----	-----	-----	-----

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

Northern Ireland - Charity number 105663

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# Annual return

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**NEWMILLS CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2023**

**Registered Charity in Northern Ireland (NIC105663)**

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## NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

### REFERENCE AND ADMINISTRATIVE DETAILS

Newmills congregation of the Presbyterian Church in Ireland  
96, Roughan Road, Dungannon, BT71 4EP

Registered Charity in Northern Ireland (NIC105663)

### CHARITY TRUSTEES

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

Tom Boden	Valerie Douglas
Rev James O'Neill	Colin Moore
Robert Wilkins	Harry Russell
Leslie Simpson	Shirley Simpson

### PRINCIPAL OFFICE BEARERS

Minister	Rev James O'Neill
Clerk of Session	Roy Wilkins
Treasurer	Leslie Simpson

### INDEPENDENT EXAMINER

Mr J C M Eddie, 11, Orpheus Drive, Dungannon, Co Tyrone

### BANKERS

Danske Bank, 5-6, Market Square, Dungannon BT70 1AB  
First Trust Bank, 18-20, Scotch Street, Dungannon BT70 1AZ

### SOLICITORS

Simmons, McGlaughlin and Orr, 20 Northland Row, Dungannon BT71 6BL

## **STRUCTURE AND MANAGEMENT**

### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

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

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. Newmills congregation of the Presbyterian Church has been assigned to the Tyrone 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.

## The General Assembly

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

## DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of Christianity.

Newmills congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes is guided by God's word and empowered by His Spirit, we will be actively involved in the life and witness of our congregation and direct people to Jesus Christ, so that they may experience His salvation and enjoy the new life He offers. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Sanctuary and Lamplighters Youth groups
- Rainbows, Brownies, Guides
- Boys Brigade
- Bowling Club
- Presbyterian Women Group
- Coffee, chat and lending library outreach
- Ladies Prayer meeting

## ACHIEVEMENTS AND PERFORMANCE

### Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. The Foster Hall meetings are held normally on the 1<sup>st</sup> and 3<sup>rd</sup> Sundays during the winter at 6.30pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledge God's gift of new life at Sacraments of Baptism, and marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 123 communicant members and 126 families connected with the congregation. The average week attendance at morning worship is 75.

### 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, elders and/ or by one of the congregation's pastoral visitors. They are also able to receive weekly recordings of the Sunday service.

### **Mission and outreach**

At a local level the congregation is building on the heritage of faithful witness over a period of 185 years. The church exists to share the good news of Jesus Christ. £10052 was donated to external missions and agencies.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

### **General Assembly**

The minister and one of our elders are normally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

None

## Organisations

Rainbows, Brownies and Guides aged 4 upwards would meet on a weekly basis excluding holidays with an average of 50 attending. Weekly activities included playing games, working for badges, completing crafts, attending themed evenings and having outings including visits to the swimming pool. They also completed county challenges and raised money for charities.

Boys Brigade aged 4 years and upwards would meet on a weekly basis excluding holidays with an average of 50 -55 attending. Weekly activities include playing games, crafts, Bible class, and taking part in BB and Education Board activities.

Sanctuary and Lamplighters aged from P2 would meet regularly throughout the year except for holidays with approx. 25 – 30 attending. Activities include Bible talks, games, singing, supper, guest speakers and outings to Presbyterian youth events.

The Presbyterian Women's group meet on a monthly basis with an average of 25 attending. They normally have a guest speaker each month and attend a Christmas dinner and an away day each year. They also attend Presbytery events both locally and at Church House and raise money for Missions.

The Bowling Club normally meet on a weekly basis with an average of 15-20 attending. They take part in various bowling competitions in the area.

Sunday School is held each Sunday morning at 11.00am from September to June and the children and young people are aged from 4 years upwards.

Coffee, Chat and the Lending Library is held on the 1<sup>st</sup> and 3<sup>rd</sup> Saturdays in the month from September to June. This is an outreach programme to encourage adults and children in the church and community to come to the church and have a coffee and a chat. Books are available to borrow free of charge. The number of people attending is increasing all the time.

The Ladies Prayer Group meets on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays in the month from 10.30 to 11.30am. Ladies from Newmills and Carland Churches meet for bible study and prayer.

## Volunteers

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

## **PUBLIC BENEFIT STATEMENT**

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

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

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

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with 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 96 contributing families during the year (94 in previous year) donating a total of £44222 (£37539 in previous year).

Total Income of the congregation during the year was £115247 (£86222 in previous year).

Total Expenditure during the year was £136973 (£64175 in previous year).

Sale of Manse £310734 (Used to fund building of new manse).

## STATEMENT OF TRUSTEE RESPONSIBILITIES

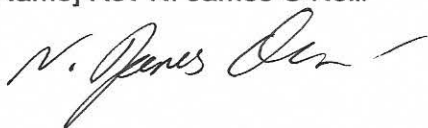
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 3rd October 2024 and signed on its behalf by

[Name] Rev N. James O'Neill



[Date] 3/10/24

[Name] Mr Robert Wilkins



[Date] 3/10/24

## **INDEPENDENT EXAMINER'S REPORT to the charity trustees of Newmills Presbyterian Church, Co Tyrone**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

### **Basis of independent examiner's report**

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

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

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

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

### **Independent examiner's statement**

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

Name:

*John Eddie*

Relevant professional qualification or body:

Address: 11. Orpheus Drive. Dungannon, Co Tyrone, BT71 6DR

Date:

*4 October 2024*

**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**As at the year ended 31 December 2023**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	51957	23557	0	75514	58398
Charitable activities	3	2614	22159	0	24773	17145
Other trading activities	4	100	0	0	100	170
Investment Income	5	1103	0	0	1103	1165
Other	6	9383	4374	0	13757	9344
Total		65157	50090	0	115247	86222
				-----	-----	-----
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	310734	0	310734	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		65157	360824	0	425981	86222
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	625	0	0	625	622
Charitable activities	8	62125	20685	0	82810	48649
Investment costs		0	0	0	0	0
Other (Property)	9	0	56238	0	56238	14904
Total		62750	76923	0	139673	64175
		-----	-----	-----	-----	-----

**NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		62750	76923	0	136973	64175
		-----	-----	-----	-----	-----
Net receipts / (payments)		2407	283901	0	286308	22047
Transfers between funds		73	(73)	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		2480	283828	0	286308	22047
Funds brought forward		27768	53263	0	81031	58984
		-----	-----	-----	-----	-----
Funds carried forward	12	30248	337091	0	367339	81031
		=====	=====	=====	=====	=====

**STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	27768	53263	0	81031	81031
Net movement in funds	2480	283828	0	286308	0
	-----	-----	-----	-----	-----
Bank and Cash at end of year	30248	337091	0	367339	81031
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Nat West Shares				1697	1697
Bank Current Accounts				365642	79334
Cash in Hand				0	0
				-----	-----
				367339	81031
				=====	=====
<b>Other Assets</b>					
<b>Fixed Assets – Note 10</b>					
Church Premises Manse and Land				1241000	1421000
Fixtures, Fittings & Equipment				135500	135500
Vehicles				0	0
Investments – Education Board				29866	29866
Gift Aid receivable on donations				0	0
				-----	-----
				1406366	1586366
				=====	=====
<b>Liabilities</b>					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on <sup>3<sup>rd</sup> OCTOBER 2024</sup> ~~17<sup>th</sup> September 2023~~ and signed on its behalf by

[Name] Rev James O'Neill



[Date] 3/10/24

[Name] Mr Robert Wilkins



[Date] 3/10/2024

## NOTES TO THE ACCOUNTS

As at 31 December 2023

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

#### FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	44222	17230	0	61452	48209
Loose collections	2293	320	0	2613	740
Donations and gifts	25	2900	0	2925	25
Gift Aid	5417	3107	0	8524	9424
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total</b>	<b>51957</b>	<b>23557</b>	<b>0</b>	<b>75514</b>	<b>58398</b>
	-----	-----	-----	-----	-----

### 3. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from charitable activities	0	12606	0	12606	10300
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	1440	0	1440	1690
Membership fees	0	5023	0	5023	1755
Grants	2614	3090	0	5704	3400
	-----	-----	-----	-----	-----
<b>Total</b>	<b>2614</b>	<b>22159</b>	<b>0</b>	<b>24773</b>	<b>17145</b>
	-----	-----	-----	-----	-----

### 4. OTHER TRADING ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of manse field	100	0	0	100	170
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	100	0	0	100	170
	-----	-----	-----	-----	-----

## 5. INVESTMENT INCOME

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	394	0	0	394	172
General Investment Fund	590	0	0	590	0
Rents investment properties	0	0	0	0	0
Other investment income	119	0	0	119	993
	-----	-----	-----	-----	-----
<b>Total</b>	<b>1103</b>	<b>0</b>	<b>0</b>	<b>1103</b>	<b>1165</b>
	-----	-----	-----	-----	-----

## 6. OTHER INCOME

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	9383	4374	0	13757	9344
	-----	-----	-----	-----	-----
<b>Total</b>	<b>9383</b>	<b>4374</b>	<b>0</b>	<b>13757</b>	<b>9344</b>
	-----	-----	-----	-----	-----

## 7. RAISING FUNDS

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
FWO envelopes	625	0	0	625	622
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total</b>	<b>625</b>	<b>0</b>	<b>0</b>	<b>625</b>	<b>622</b>
	-----	-----	-----	-----	-----

## 8. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
General Assembly Assessments	3441	0	0	3441	3355
Presbytery fees	254	0	0	254	254
Ministry and support staff costs	33220	0	0	33220	16899
Congregational running expenses	25575	0	0	25575	10502
Donations to Missions and charities	0	10052	0	10052	11653
Governance costs	260	10633	0	10893	5986
	-----	-----	-----	-----	-----
<b>Total</b>	<b>62750</b>	<b>20685</b>	<b>0</b>	<b>83435</b>	<b>48649</b>
	-----	-----	-----	-----	-----

## 9. OTHER EXPENDITURE

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Property Expenses	0	56238	0	56238	14904
	-----	-----	-----	-----	-----
	0	56238	0	56238	14904
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 96, Roughan Road, 71, Farlough Road and Derry Road, Coalisland and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1579245 at last renewal date.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
General Investment Fund	0	0	0	0	0
Property	0	0	0	0	0
Other investments	0	0	0	0	0
				-----	-----
				0	0
				-----	-----

## 12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>	27768	65157	62750	2480	73	30248
General Account					0	
	-----	-----	-----	-----	-----	-----
Total	27768	65157	62750	2480	73	30248
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	47061	318948	15178	(16230)	(320000)	30831
New Manse Fund	213	19661	41060	298601	320000	298814
Defibrillator Fund	101	0	28	(101)	(73)	0
Organisations	5888	11796	10238	1558	0	7446
Charities and Missions	0	952	952	0	0	0
	-----	-----	-----	-----	-----	-----
Total	53263	359957	76056	283828	(73)	337091
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Nat West Shares	1510	224	224	0	0	1510
BOI/PB Society	26366	306	306	0	0	26366
PCI Invest Society	1990	61	61	0	0	1990
	-----	-----	-----	-----	-----	-----
Total	29866	591	591	0	0	29866
	-----	-----	-----	-----	-----	-----

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

Northern Ireland - Charity number 105663

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# Accounts

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**NEWMILLS CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

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

**Registered Charity in Northern Ireland (NIC105663)**

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## NEWMILLS 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 Statement of Assets and Liabilities as at that date.

### REFERENCE AND ADMINISTRATIVE DETAILS

Newmills congregation of the Presbyterian Church in Ireland  
96, Roughan Road, Dungannon, BT71 4EP

Registered Charity in Northern Ireland (NIC105663)

### CHARITY TRUSTEES

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

Tom Boden	Valerie Douglas
Rev James O'Neill	Colin Moore
Robert Wilkins	Harry Russell
Leslie Simpson	Shirley Simpson

### PRINCIPAL OFFICE BEARERS

Minister	Rev James O'Neill
Clerk of Session	Roy Wilkins
Treasurer	Leslie Simpson

### INDEPENDENT EXAMINER

Mr J C M Eddie, 11, Orpheus Drive, Dungannon, Co Tyrone

### BANKERS

Danske Bank, 5-6, Market Square, Dungannon BT70 1AB  
First Trust Bank, 18-20, Scotch Street, Dungannon BT70 1AZ

### SOLICITORS

Simmons, McGlaughlin and Orr, 20 Northland Row, Dungannon BT71 6BL

## **STRUCTURE AND MANAGEMENT**

### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

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

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. Newmills congregation of the Presbyterian Church has been assigned to the Tyrone 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.

## The General Assembly

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

## DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of Christianity.

Newmills congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes is guided by God's word and empowered by His Spirit, we will be actively involved in the life and witness of our congregation and direct people to Jesus Christ, so that they may experience His salvation and enjoy the new life He offers. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Sanctuary and Lamplighters Youth groups
- Rainbows, Brownies, Guides
- Boys Brigade
- Bowling Club
- Presbyterian Women Group
- Coffee, chat and lending library outreach
- Ladies Prayer meeting

## ACHIEVEMENTS AND PERFORMANCE

### Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. The Foster Hall meetings are held normally on the 1<sup>st</sup> and 3<sup>rd</sup> Sundays during the winter at 6.30pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledge God's gift of new life at Sacraments of Baptism, and marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 121 communicant members and 127 families connected with the congregation. The average week attendance at morning worship is 78.

### 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, elders and/ or by one of the congregation's pastoral visitors. They are also able to receive weekly recordings of the Sunday service.

### **Mission and outreach**

At a local level the congregation is building on the heritage of faithful witness over a period of 180 years. The church exists to share the good news of Jesus Christ. £11653 was donated to external missions and agencies.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

### **General Assembly**

The minister and one of our elders are normally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

None

## Organisations

Rainbows, Brownies and Guides aged 4 upwards would meet on a weekly basis excluding holidays with an average of 45-50 attending. Weekly activities included playing games, working for badges, completing crafts, attending themed evenings and having outings including visits to the swimming pool. They also completed county challenges and raised money for charities.

Boys Brigade aged 4 years and upwards would meet on a weekly basis excluding holidays with an average of 50 -55 attending. Weekly activities include playing games, crafts, Bible class, and taking part in BB and Education Board activities.

Sanctuary and Lamplighters aged from P2 would meet regularly throughout the year except for holidays with approx. 30 attending. Activities include Bible talks, games, singing, supper, guest speakers and outings to Presbyterian youth events.

The Presbyterian Women's group meet on a monthly basis with an average of 25 attending. They normally have a guest speaker each month and attend a Christmas dinner and an away day each year. They also attend Presbytery events both locally and at Church House and raise money for Missions.

The Bowling Club normally meet on a weekly basis with an average of 15-20 attending. They take part in various bowling competitions in the area.

Sunday School is held each Sunday morning at 11.00am from September to June and the children and young people are aged from 4 years upwards.

Coffee, Chat and the Lending Library is held on the 1<sup>st</sup> and 3<sup>rd</sup> Saturdays in the month from September to June. This is an outreach programme to encourage adults and children in the church and community to come to the church and have a coffee and a chat. Books are available to borrow free of charge. The number of people attending is increasing all the time.

The Ladies Prayer Group meets on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays in the month from 10.30 to 11.30am. Ladies from Newmills and Carland Churches meet for bible study and prayer.

## Volunteers

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

## **PUBLIC BENEFIT STATEMENT**

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

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

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

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with 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 94 contributing families during the year (91 in previous year) donating a total of £37539 (£35849 in previous year.)

Total Income of the congregation during the year was £86222 (£79806 in the previous year.)

Total Expenditure during the year was £64175 (£134061 in previous year)

## STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 17th September 2023 and signed on its behalf by

[Name] Rev James O'Neill



[Date] 17th September 2023

[Name] Mr R Wilkins



[Date] 17th September 2023

## **Independent examiner's report to the charity trustees of Newmills Presbyterian Church, Co Tyrone**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2022

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

### **Basis of independent examiner's report**

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

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

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

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

### **Independent examiner's statement**

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

Name:

*John Eddie*

Relevant professional qualification or body:

Address: 11 ORPHEUS DRIVE DUNGANNOB BT71 6DR

Date:

*19 September 2023*

**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**As at the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	44432	13966	0	58398	64741
Charitable activities	3	0	17145	0	17145	10206
Other trading activities	4	170	0	0	170	0
Investment Income	5	1165	0	0	1165	898
Other	6	7506	1838	0	9344	39001
Total		53273 -----	32949 -----	0 -----	86222 -----	114846 -----
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		53273	32949	0	86222	114846
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	622	0	0	622	572
Charitable activities	8	31262	17387	0	48649	51700
Investment costs		0	0	0	0	0
Other (Property)	9	0	14904	0	14904	81789
Total		31884 -----	32291 -----	0 -----	64175 -----	134061 -----

NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT

Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		31884	32291	0	64175	134061
		-----	-----	-----	-----	-----
Net receipts / (payments)		21389	658	0	22047	(19215)
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		21389	658	0	22047	(19215)
Funds brought forward		6379	52605	0	58984	78199
		-----	-----	-----	-----	-----
Funds carried forward	12	27768	53263	0	81031	58984
		=====	=====	=====	=====	=====

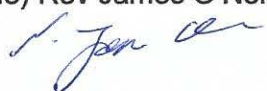
**STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	6379	52605	0	58984	58984
Net movement in funds	21389	658	0	22047	
	-----	-----	-----	-----	-----
Bank and Cash at end of year	27768	53263	0	81031	58984
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Nat West Shares				1697	1697
Bank Current Accounts				79334	57287
Cash in Hand				0	0
				-----	-----
				81031	58984
				=====	=====
<b>Other Assets</b>					
<b>Fixed Assets – Note 10</b>					
Church Premises Manse and Land				1421000	1421000
Fixtures, Fittings & Equipment				135500	135500
Vehicles				0	0
Investments – Education Board				29866	29866
Gift Aid receivable on donations				0	0
				-----	-----
				1586366	1586366
				=====	=====
<b>Liabilities</b>					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 17<sup>th</sup> September 2023 and signed on its behalf by

[Name] Rev James O'Neill

[Name] Mr Robert Wilkins




[Date] 17th September 2023

[Date] 17th September 2023

## NOTES TO THE ACCOUNTS

As at 31 December 2022

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

#### FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	37539	10670	0	48209	52326
Loose collections	740	0	0	740	472
Donations and gifts	0	25	0	25	4095
Gift Aid	6153	3271	0	9424	7848
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total</b>	<b>44432</b>	<b>13966</b>	<b>0</b>	<b>58398</b>	<b>64741</b>
	-----	-----	-----	-----	-----

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	0	10300	0	10300	7070
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	1690	0	1690	0
Membership fees	0	1755	0	1755	120
Grants		3400	0	3400	3016
	-----	-----	-----	-----	-----
Total	0	17145	0	17145	10216
	-----	-----	-----	-----	-----

### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of manse field	170	0	0	170	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	170	0	0	170	0
	-----	-----	-----	-----	-----

## 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	172	0	0	172	210
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	993	0	0	993	688
	-----	-----	-----	-----	-----
Total	1165		0	1165	898
	-----	-----	-----	-----	-----

## 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	35040
Other income	7506	1838	0	9344	3961
	-----	-----	-----	-----	-----
Total	7506	1838	0	9344	39001
	-----	-----	-----	-----	-----

## 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	622	0	0	622	572
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
Total	622	0	0	622	572
	-----	-----	-----	-----	-----

## 8. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	3355	0	0	3355	7640
Presbytery fees	254	0	0	254	254
Ministry and support staff costs	16899	0	0	16899	29107
Congregational running expenses	10502	0	0	10502	5661
Donations to Missions and charities	0	11653	0	11653	7445
Governance costs	252	5734	0	5986	1593
	-----	-----	-----	-----	-----
<b>Total</b>	<b>31262</b>	<b>17387</b>	<b>0</b>	<b>48649</b>	<b>51700</b>
	-----	-----	-----	-----	-----

## 9. OTHER EXPENDITURE

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Property Expenses	0	14904	0	14904	81789
	-----	-----	-----	-----	-----
	0	14904	0	14904	81789
	-----	-----	-----	-----	-----

## 10. FIXED ASSETS

The congregation owns the Church premises situated at 96, Roughan Road and 69, Farlough Road and Derry Road, Coalisland and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1546500 at last renewal date

## 11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

				<b>2022</b>	<b>2021</b>
				£	£
General Investment Fund	0	0	0	0	0
Property	0	0	0	0	0
Other investments	0	0	0	0	0
				-----	-----
				0	0
				-----	-----

## 12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Account	6379	53273	31884	21389	0	27768
	-----	-----	-----	-----	-----	-----
Total	6379	53273	31884	21389	0	27768
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	47851	14083	14873	(790)	0	47061
New Hall Fund	244	0	31	(31)	0	213
Defibrillator Fund	410	0	309	(309)	0	101
Organisations	4100	7313	5525	1788	0	5888
Charities and Missions	0	11553	11553		0	0
	-----	-----	-----	-----	-----	-----
Total	52605	32949	32291	658	0	53263
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Nat West Shares	1510	433	433	0	0	1510
BOI/PB Society	26366	269	269	0	0	26366
PCI Invest Society	1990	62	62	0	0	1990
	-----	-----	-----	-----	-----	-----
Total	29866	764	764	0	0	29866
	-----	-----	-----	-----	-----	-----

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

Northern Ireland - Charity number 105663

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# Annual report

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**NEWMILLS CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

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

**Registered Charity in Northern Ireland (NIC105663)**

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## NEWMILLS 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 Statement of Assets and Liabilities as at that date.

### REFERENCE AND ADMINISTRATIVE DETAILS

Newmills congregation of the Presbyterian Church in Ireland  
96, Roughan Road, Dungannon, BT71 4EP

Registered Charity in Northern Ireland (NIC105663)

### CHARITY TRUSTEES

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

Tom Boden	Valerie Douglas
Rev James O'Neill	Colin Moore
Robert Wilkins	Harry Russell
Leslie Simpson	Shirley Simpson

### PRINCIPAL OFFICE BEARERS

Minister	Rev James O'Neill
Clerk of Session	Roy Wilkins
Treasurer	Leslie Simpson

### INDEPENDENT EXAMINER

Mr J C M Eddie, 11, Orpheus Drive, Dungannon, Co Tyrone

### BANKERS

Danske Bank, 5-6, Market Square, Dungannon BT70 1AB  
First Trust Bank, 18-20, Scotch Street, Dungannon BT70 1AZ

### SOLICITORS

Simmons, McGlaughlin and Orr, 20 Northland Row, Dungannon BT71 6BL

## **STRUCTURE AND MANAGEMENT**

### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

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

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. Newmills congregation of the Presbyterian Church has been assigned to the Tyrone 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.

## The General Assembly

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

## DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of Christianity.

Newmills congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes is guided by God's word and empowered by His Spirit, we will be actively involved in the life and witness of our congregation and direct people to Jesus Christ, so that they may experience His salvation and enjoy the new life He offers. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Sanctuary and Lamplighters Youth groups
- Rainbows, Brownies, Guides
- Boys Brigade
- Bowling Club
- Presbyterian Women Group
- Coffee, chat and lending library outreach
- Ladies Prayer meeting

## ACHIEVEMENTS AND PERFORMANCE

### Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. The Foster Hall meetings are held normally on the 1<sup>st</sup> and 3<sup>rd</sup> Sundays during the winter at 6.30pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledge God's gift of new life at Sacraments of Baptism, and marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 121 communicant members and 127 families connected with the congregation. The average week attendance at morning worship is 78.

### 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, elders and/ or by one of the congregation's pastoral visitors. They are also able to receive weekly recordings of the Sunday service.

### **Mission and outreach**

At a local level the congregation is building on the heritage of faithful witness over a period of 180 years. The church exists to share the good news of Jesus Christ. £11653 was donated to external missions and agencies.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

### **General Assembly**

The minister and one of our elders are normally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

None

## Organisations

Rainbows, Brownies and Guides aged 4 upwards would meet on a weekly basis excluding holidays with an average of 45-50 attending. Weekly activities included playing games, working for badges, completing crafts, attending themed evenings and having outings including visits to the swimming pool. They also completed county challenges and raised money for charities.

Boys Brigade aged 4 years and upwards would meet on a weekly basis excluding holidays with an average of 50 -55 attending. Weekly activities include playing games, crafts, Bible class, and taking part in BB and Education Board activities.

Sanctuary and Lamplighters aged from P2 would meet regularly throughout the year except for holidays with approx. 30 attending. Activities include Bible talks, games, singing, supper, guest speakers and outings to Presbyterian youth events.

The Presbyterian Women's group meet on a monthly basis with an average of 25 attending. They normally have a guest speaker each month and attend a Christmas dinner and an away day each year. They also attend Presbytery events both locally and at Church House and raise money for Missions.

The Bowling Club normally meet on a weekly basis with an average of 15-20 attending. They take part in various bowling competitions in the area.

Sunday School is held each Sunday morning at 11.00am from September to June and the children and young people are aged from 4 years upwards.

Coffee, Chat and the Lending Library is held on the 1<sup>st</sup> and 3<sup>rd</sup> Saturdays in the month from September to June. This is an outreach programme to encourage adults and children in the church and community to come to the church and have a coffee and a chat. Books are available to borrow free of charge. The number of people attending is increasing all the time.

The Ladies Prayer Group meets on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays in the month from 10.30 to 11.30am. Ladies from Newmills and Carland Churches meet for bible study and prayer.

## Volunteers

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

## **PUBLIC BENEFIT STATEMENT**

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

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

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

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with 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 94 contributing families during the year (91 in previous year) donating a total of £37539 (£35849 in previous year.)

Total Income of the congregation during the year was £86222 (£79806 in the previous year.)

Total Expenditure during the year was £64175 (£134061 in previous year)

## STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 17th September 2023 and signed on its behalf by

[Name] Rev James O'Neill



[Date] 17th September 2023

[Name] Mr R Wilkins



[Date] 17th September 2023

## **Independent examiner's report to the charity trustees of Newmills Presbyterian Church, Co Tyrone**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2022

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

### **Basis of independent examiner's report**

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

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

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

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

### **Independent examiner's statement**

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

Name:

*John Eddie*

Relevant professional qualification or body:

Address: 11 ORPHEUS DRIVE DUNGANNOB BT71 6DR

Date:

*19 September 2023*

**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**As at the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	44432	13966	0	58398	64741
Charitable activities	3	0	17145	0	17145	10206
Other trading activities	4	170	0	0	170	0
Investment Income	5	1165	0	0	1165	898
Other	6	7506	1838	0	9344	39001
Total		53273 -----	32949 -----	0 -----	86222 -----	114846 -----
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		53273	32949	0	86222	114846
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	622	0	0	622	572
Charitable activities	8	31262	17387	0	48649	51700
Investment costs		0	0	0	0	0
Other (Property)	9	0	14904	0	14904	81789
Total		31884 -----	32291 -----	0 -----	64175 -----	134061 -----

NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT

Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		31884	32291	0	64175	134061
		-----	-----	-----	-----	-----
Net receipts / (payments)		21389	658	0	22047	(19215)
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		21389	658	0	22047	(19215)
Funds brought forward		6379	52605	0	58984	78199
		-----	-----	-----	-----	-----
Funds carried forward	12	27768	53263	0	81031	58984
		=====	=====	=====	=====	=====

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	6379	52605	0	58984	58984
Net movement in funds	21389	658	0	22047	
	-----	-----	-----	-----	-----
Bank and Cash at end of year	27768	53263	0	81031	58984
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Nat West Shares				1697	1697
Bank Current Accounts				79334	57287
Cash in Hand				0	0
				-----	-----
				81031	58984
				=====	=====
<b>Other Assets</b>					
<b>Fixed Assets – Note 10</b>					
Church Premises Manse and Land				1421000	1421000
Fixtures, Fittings & Equipment				135500	135500
Vehicles				0	0
Investments – Education Board				29866	29866
Gift Aid receivable on donations				0	0
				-----	-----
				1586366	1586366
				=====	=====
<b>Liabilities</b>					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 17<sup>th</sup> September 2023 and signed on its behalf by

[Name] Rev James O'Neill

[Name] Mr Robert Wilkins




[Date] 17th September 2023

[Date] 17th September 2023

## NOTES TO THE ACCOUNTS

As at 31 December 2022

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

#### FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	37539	10670	0	48209	52326
Loose collections	740	0	0	740	472
Donations and gifts	0	25	0	25	4095
Gift Aid	6153	3271	0	9424	7848
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total</b>	<b>44432</b>	<b>13966</b>	<b>0</b>	<b>58398</b>	<b>64741</b>
	-----	-----	-----	-----	-----

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	0	10300	0	10300	7070
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	1690	0	1690	0
Membership fees	0	1755	0	1755	120
Grants		3400	0	3400	3016
	-----	-----	-----	-----	-----
Total	0	17145	0	17145	10216
	-----	-----	-----	-----	-----

### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of manse field	170	0	0	170	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	170	0	0	170	0
	-----	-----	-----	-----	-----

## 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	172	0	0	172	210
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	993	0	0	993	688
	-----	-----	-----	-----	-----
Total	1165		0	1165	898
	-----	-----	-----	-----	-----

## 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	35040
Other income	7506	1838	0	9344	3961
	-----	-----	-----	-----	-----
Total	7506	1838	0	9344	39001
	-----	-----	-----	-----	-----

## 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	622	0	0	622	572
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
Total	622	0	0	622	572
	-----	-----	-----	-----	-----

## 8. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	3355	0	0	3355	7640
Presbytery fees	254	0	0	254	254
Ministry and support staff costs	16899	0	0	16899	29107
Congregational running expenses	10502	0	0	10502	5661
Donations to Missions and charities	0	11653	0	11653	7445
Governance costs	252	5734	0	5986	1593
	-----	-----	-----	-----	-----
<b>Total</b>	<b>31262</b>	<b>17387</b>	<b>0</b>	<b>48649</b>	<b>51700</b>
	-----	-----	-----	-----	-----

## 9. OTHER EXPENDITURE

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Property Expenses	0	14904	0	14904	81789
	-----	-----	-----	-----	-----
	0	14904	0	14904	81789
	-----	-----	-----	-----	-----

## 10. FIXED ASSETS

The congregation owns the Church premises situated at 96, Roughan Road and 69, Farlough Road and Derry Road, Coalisland and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1546500 at last renewal date

## 11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

				<b>2022</b>	<b>2021</b>
				<b>£</b>	<b>£</b>
General Investment Fund	0	0	0	0	0
Property	0	0	0	0	0
Other investments	0	0	0	0	0
				-----	-----
				0	0
				-----	-----

## 12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Account	6379	53273	31884	21389	0	27768
	-----	-----	-----	-----	-----	-----
Total	6379	53273	31884	21389	0	27768
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	47851	14083	14873	(790)	0	47061
New Hall Fund	244	0	31	(31)	0	213
Defibrillator Fund	410	0	309	(309)	0	101
Organisations	4100	7313	5525	1788	0	5888
Charities and Missions	0	11553	11553		0	0
	-----	-----	-----	-----	-----	-----
Total	52605	32949	32291	658	0	53263
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Nat West Shares	1510	433	433	0	0	1510
BOI/PB Society	26366	269	269	0	0	26366
PCI Invest Society	1990	62	62	0	0	1990
	-----	-----	-----	-----	-----	-----
Total	29866	764	764	0	0	29866
	-----	-----	-----	-----	-----	-----

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

Northern Ireland - Charity number 105663

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# Annual return

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**NEWMILLS CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

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

**Registered Charity in Northern Ireland (NIC105663)**

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## NEWMILLS 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 Statement of Assets and Liabilities as at that date.

### REFERENCE AND ADMINISTRATIVE DETAILS

Newmills congregation of the Presbyterian Church in Ireland  
96, Roughan Road, Dungannon, BT71 4EP

Registered Charity in Northern Ireland (NIC105663)

### CHARITY TRUSTEES

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

Tom Boden	Valerie Douglas
Rev James O'Neill	Colin Moore
Robert Wilkins	Harry Russell
Leslie Simpson	Shirley Simpson

### PRINCIPAL OFFICE BEARERS

Minister	Rev James O'Neill
Clerk of Session	Roy Wilkins
Treasurer	Leslie Simpson

### INDEPENDENT EXAMINER

Mr J C M Eddie, 11, Orpheus Drive, Dungannon, Co Tyrone

### BANKERS

Danske Bank, 5-6, Market Square, Dungannon BT70 1AB  
First Trust Bank, 18-20, Scotch Street, Dungannon BT70 1AZ

### SOLICITORS

Simmons, McGlaughlin and Orr, 20 Northland Row, Dungannon BT71 6BL

## **STRUCTURE AND MANAGEMENT**

### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

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

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. Newmills congregation of the Presbyterian Church has been assigned to the Tyrone 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.

## The General Assembly

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

## DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of Christianity.

Newmills congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes is guided by God's word and empowered by His Spirit, we will be actively involved in the life and witness of our congregation and direct people to Jesus Christ, so that they may experience His salvation and enjoy the new life He offers. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

## ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Sanctuary and Lamplighters Youth groups
- Rainbows, Brownies, Guides
- Boys Brigade
- Bowling Club
- Presbyterian Women Group
- Coffee, chat and lending library outreach
- Ladies Prayer meeting

## ACHIEVEMENTS AND PERFORMANCE

### Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. The Foster Hall meetings are held normally on the 1<sup>st</sup> and 3<sup>rd</sup> Sundays during the winter at 6.30pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledge God's gift of new life at Sacraments of Baptism, and marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 121 communicant members and 127 families connected with the congregation. The average week attendance at morning worship is 78.

### 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, elders and/ or by one of the congregation's pastoral visitors. They are also able to receive weekly recordings of the Sunday service.

## **Mission and outreach**

At a local level the congregation is building on the heritage of faithful witness over a period of 180 years. The church exists to share the good news of Jesus Christ. £11653 was donated to external missions and agencies.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

## **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

## **General Assembly**

The minister and one of our elders are normally nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

## **Property**

None

## Organisations

Rainbows, Brownies and Guides aged 4 upwards would meet on a weekly basis excluding holidays with an average of 45-50 attending. Weekly activities included playing games, working for badges, completing crafts, attending themed evenings and having outings including visits to the swimming pool. They also completed county challenges and raised money for charities.

Boys Brigade aged 4 years and upwards would meet on a weekly basis excluding holidays with an average of 50 -55 attending. Weekly activities include playing games, crafts, Bible class, and taking part in BB and Education Board activities.

Sanctuary and Lamplighters aged from P2 would meet regularly throughout the year except for holidays with approx. 30 attending. Activities include Bible talks, games, singing, supper, guest speakers and outings to Presbyterian youth events.

The Presbyterian Women's group meet on a monthly basis with an average of 25 attending. They normally have a guest speaker each month and attend a Christmas dinner and an away day each year. They also attend Presbytery events both locally and at Church House and raise money for Missions.

The Bowling Club normally meet on a weekly basis with an average of 15-20 attending. They take part in various bowling competitions in the area.

Sunday School is held each Sunday morning at 11.00am from September to June and the children and young people are aged from 4 years upwards.

Coffee, Chat and the Lending Library is held on the 1<sup>st</sup> and 3<sup>rd</sup> Saturdays in the month from September to June. This is an outreach programme to encourage adults and children in the church and community to come to the church and have a coffee and a chat. Books are available to borrow free of charge. The number of people attending is increasing all the time.

The Ladies Prayer Group meets on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays in the month from 10.30 to 11.30am. Ladies from Newmills and Carland Churches meet for bible study and prayer.

## Volunteers

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

## **PUBLIC BENEFIT STATEMENT**

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

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

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

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with 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 94 contributing families during the year (91 in previous year) donating a total of £37539 (£35849 in previous year.)

Total Income of the congregation during the year was £86222 (£79806 in the previous year.)

Total Expenditure during the year was £64175 (£134061 in previous year)

## STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 17th September 2023 and signed on its behalf by

[Name] Rev James O'Neill



[Date] 17th September 2023

[Name] Mr R Wilkins



[Date] 17th September 2023

## **Independent examiner's report to the charity trustees of Newmills Presbyterian Church, Co Tyrone**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2022

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

### **Basis of independent examiner's report**

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

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

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

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

### **Independent examiner's statement**

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

Name:

*John Eddie*

Relevant professional qualification or body:

Address: 11 ORPHEUS DRIVE DUNGANNON BT71 6DR

Date:

*19 September 2023*

**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**As at the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	44432	13966	0	58398	64741
Charitable activities	3	0	17145	0	17145	10206
Other trading activities	4	170	0	0	170	0
Investment Income	5	1165	0	0	1165	898
Other	6	7506	1838	0	9344	39001
Total		53273 -----	32949 -----	0 -----	86222 -----	114846 -----
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		53273	32949	0	86222	114846
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	622	0	0	622	572
Charitable activities	8	31262	17387	0	48649	51700
Investment costs		0	0	0	0	0
Other (Property)	9	0	14904	0	14904	81789
Total		31884 -----	32291 -----	0 -----	64175 -----	134061 -----

NEWMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT

Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		31884	32291	0	64175	134061
		-----	-----	-----	-----	-----
Net receipts / (payments)		21389	658	0	22047	(19215)
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		21389	658	0	22047	(19215)
Funds brought forward		6379	52605	0	58984	78199
		-----	-----	-----	-----	-----
Funds carried forward	12	27768	53263	0	81031	58984
		=====	=====	=====	=====	=====

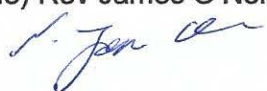
**STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	6379	52605	0	58984	58984
Net movement in funds	21389	658	0	22047	
	-----	-----	-----	-----	-----
Bank and Cash at end of year	27768	53263	0	81031	58984
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Nat West Shares				1697	1697
Bank Current Accounts				79334	57287
Cash in Hand				0	0
				-----	-----
				81031	58984
				=====	=====
<b>Other Assets</b>					
<b>Fixed Assets – Note 10</b>					
Church Premises Manse and Land				1421000	1421000
Fixtures, Fittings & Equipment				135500	135500
Vehicles				0	0
Investments – Education Board				29866	29866
Gift Aid receivable on donations				0	0
				-----	-----
				1586366	1586366
				=====	=====
<b>Liabilities</b>					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 17<sup>th</sup> September 2023 and signed on its behalf by

[Name] Rev James O'Neill

[Name] Mr Robert Wilkins




[Date] 17th September 2023

[Date] 17th September 2023

## NOTES TO THE ACCOUNTS

As at 31 December 2022

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

#### FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	37539	10670	0	48209	52326
Loose collections	740	0	0	740	472
Donations and gifts	0	25	0	25	4095
Gift Aid	6153	3271	0	9424	7848
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total</b>	<b>44432</b>	<b>13966</b>	<b>0</b>	<b>58398</b>	<b>64741</b>
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### 3. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Income from charitable activities	0	10300	0	10300	7070
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	1690	0	1690	0
Membership fees	0	1755	0	1755	120
Grants		3400	0	3400	3016
	-----	-----	-----	-----	-----
<b>Total</b>	<b>0</b>	<b>17145</b>	<b>0</b>	<b>17145</b>	<b>10216</b>
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### 4. OTHER TRADING ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Letting of manse field	170	0	0	170	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	170	0	0	170	0
	-----	-----	-----	-----	-----

## 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	172	0	0	172	210
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	993	0	0	993	688
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Total	1165		0	1165	898
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## 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	35040
Other income	7506	1838	0	9344	3961
	-----	-----	-----	-----	-----
Total	7506	1838	0	9344	39001
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## 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	622	0	0	622	572
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
Total	622	0	0	622	572
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## 8. CHARITABLE ACTIVITIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	3355	0	0	3355	7640
Presbytery fees	254	0	0	254	254
Ministry and support staff costs	16899	0	0	16899	29107
Congregational running expenses	10502	0	0	10502	5661
Donations to Missions and charities	0	11653	0	11653	7445
Governance costs	252	5734	0	5986	1593
	-----	-----	-----	-----	-----
<b>Total</b>	<b>31262</b>	<b>17387</b>	<b>0</b>	<b>48649</b>	<b>51700</b>
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## 9. OTHER EXPENDITURE

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Property Expenses	0	14904	0	14904	81789
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	0	14904	0	14904	81789
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## 10. FIXED ASSETS

The congregation owns the Church premises situated at 96, Roughan Road and 69, Farlough Road and Derry Road, Coalisland and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1546500 at last renewal date

## 11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

				<b>2022</b>	<b>2021</b>
				<b>£</b>	<b>£</b>
General Investment Fund	0	0	0	0	0
Property	0	0	0	0	0
Other investments	0	0	0	0	0
				-----	-----
				0	0
				-----	-----

## 12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Account	6379	53273	31884	21389	0	27768
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Total	6379	53273	31884	21389	0	27768
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	47851	14083	14873	(790)	0	47061
New Hall Fund	244	0	31	(31)	0	213
Defibrillator Fund	410	0	309	(309)	0	101
Organisations	4100	7313	5525	1788	0	5888
Charities and Missions	0	11553	11553		0	0
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Total	52605	32949	32291	658	0	53263
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<b>Endowment Funds</b>						
Nat West Shares	1510	433	433	0	0	1510
BOI/PB Society	26366	269	269	0	0	26366
PCI Invest Society	1990	62	62	0	0	1990
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Total	29866	764	764	0	0	29866
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