

THE OMAGH PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

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

THE OMAGH PRESBYTERY 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

The Omagh Presbytery of the Presbyterian Church in Ireland
10 Mullaghmenagh Avenue, Omagh, Co Tyrone, BT78 5QH

Registered Charity in Northern Ireland (NIC106389)

PRINCIPAL OFFICE BEARERS

Moderator
Clerk of Presbytery

Rev Edwin Frazer
Rev Robert Herron

INDEPENDENT EXAMINER

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

BANKERS

Ulster Bank, 14 High Street, Omagh BT78 1BJ
Danske Bank 5-7 Market Street Omagh BT78 1BN

SOLICITORS

McConnell and Fyffe, 21 Church Street, Omagh BT78 1DG

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CHARITY TRUSTEES

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

Surname	Initials	Title	Date appointed	Surname	Initials	Title	Date appointed
Adams	A T	Mr		Anderson	I	Miss	
Andrich	G M	Rev		Baxter	W J	Mr	
Beacom	R S G	Rev		Beacom	D	Mr	01/11/2022
Beattie	J	Mrs		Boyd	J J	Rev	
Brown	R	Mr		Buchanan	M	Mr	
Busby	C	Mr		Casement	J L	Rev	
Clements	C F D	Rev		Cowan	J	Rev	
Crawford	E	Mr		Cummings	M	Mrs	
Cupples	W D	Rev Dr		Curran	D P	Rev	
Deering	C H	Rev		Emo	C R	Mr	
Frazer	E T	Rev		Garrett	D	Mr	
Gaston	S	Mr		Good	M	Mrs	
Hamilton	R A	Mr		Hemphill	D	Mr	
Henry	N	Mr	01/02/2022	Herron	R	Rev	
Honeyford	H J	Rev		Hunter	K	Mr	
Kerr	R	Miss		Keys	B	Mr	
Keys	L	Mr		Knox	A	Mr	
Lockington	J W	Very Rev Dr		McClean	I	Rev	
McCrory	Mr	J		McElnea	R G	Rev	
McElrea	D	Mr		McFaul	R W	Rev	20/05/2022
McKelvey	R	Mr		McKibbin	C	Dr	
McMullan	N	Mr		Moore	A	Mr	
Mullan	E	Mr	13/09/2022	Mulligan	R	Mr	
Murdoch	J F	Rev		Neill	R S K	Rev	
Nelson	P J	Rev		Nevin	J	Mr	
Orr	R A	Rev		Patterson	J	Mr	
Reid	D W	Rev		Robinson	N	Mr	13/09/2022
Rutledge	R	Mr		Smith	J	Mr	
Smyth	R	Mr		Somerville		M	01/11/2022
Stevenson	S	M		Thompson	R B	Rev	
Young	I W	Mr					

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Resignations								
Surname	Initials	Title	Date resigned		Surname	Initials	Title	Date resigned
Loane	D	Mr	13/09/2022		Cromie	J	Mr	13/09/2022
Kerr	W	Mr	01/11/2022		McDaniel	T	Mr	01/11/2022
Orr	R N	Rev	01/12/2022					

STRUCTURE AND MANAGEMENT

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. The following congregations of the Presbyterian Church have been assigned to The Omagh Presbytery of the Presbyterian Church in Ireland:

Ardstraw, Aughentaine, Aughnacloy, Badoney, Ballygawley, Ballymagrane, Ballynahatty & Creevan, Ballyreagh, Castlederg – First, Castlederg – Second, Cavanaleck, Clogher, Clogherney, Corrick, Douglas, Dromore, Drumlegagh, Drumquin, Edenderry, Enniskillen, Fintona, Gillygooley, Glenelly, Glenhoy, Gortin, Irvinestown, Killeter, Lisbellaw, Lisnaskea, Maguiresbridge, Mountjoy, Newtownbutler, Newtownstewart, Omagh – First, Pettigo, Seskinore, Sixmilecross, Tempo, Trinity Omagh, and Urney

A Presbytery makes arrangements for the election of ministers in a congregation, ordains licentiates and installs or inducts and appoints ministers in the congregations assigned to it. They also ordain or install and appoint elders, commission and appoint deaconesses, senior lecturers, auxiliary ministers, lay agents and missionaries who have been called by an authorised body in the Church. A Presbytery has a role in seeing that ministers preach the Word faithfully to their congregations, regularly visit the families under their charge, visit the sick, promote peace and temperance and see that the duties of the eldership are properly discharged. Presbyteries oversee the resignation and retirements of ministers and elders.

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Presbyteries provide advice to Kirk Sessions and Congregational Committees when required and have a role in approving matters in relation to congregational property. They report annually to the General Assembly and have the right to make a nomination for the office of Moderator of the General Assembly.

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. This provides an important link between the congregations and the wider structures of the church.

Stated meetings of Presbytery are held on the first Tuesday of the months of February, March, May, and November and the second Tuesday of September. A Communion Service, for all ministers and elders in the Presbytery, is held on the first Tuesday in October.

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

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 a 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 Presbytery is the advancement of religion.

The Omagh Presbytery is a Presbytery 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.

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ACTIVITIES AND OBJECTIVES

The Presbytery has five stated meetings in the year and meets on other occasions as required. All meetings commence with worship and are opened and closed with prayer.

The Presbytery carries out the following activities

- Supports candidates for the Ministry
- Installs Ordained ministers
- Provides pastoral support for ministers and their families
- Holds training events, including elders' training, marriage preparation
- A Presbytery Elders' Fellowship which meets on five occasions during the year.
- PW Link is an initiative of Presbyterian Women intended to improve communications and build relationships between Presbyterian Women. PW links include a representative from each congregation and run events to support the mission and outreach of Presbytery. The Omagh PW Link provides an annual report of activities to Presbytery.

ACHIEVEMENTS AND PERFORMANCE

At 31 December 2022 the following numbers of personnel were under the care of Presbytery:

	2022	2021
Ministers in active service in congregations	15	16
Retired Ministers	9	8
Licentiates	-	-
Students for the Ministry	1	2

During the year there was one ordination and installation of a minister in the Presbytery. One minister retired and one resigned and was presented with credentials to the Presbytery of Derry and Donegal. One student for the ministry was licensed as a Probationer for the Ministerial Office. Thirteen new elders were ordained and installed.

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The Presbytery encourages the congregations assigned to it to support 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 Presbytery also encourages congregations to contribute to the denominations annual World Development Appeal, Sunday School and Youth project and any other special appeals.

General Assembly

Presbyteries are represented on the various Councils of the General Assembly of the Presbyterian Church in Ireland and report on an annual basis to the General Assembly.

Property

Presbytery agreed resolutions regarding three congregational property projects. The Presbytery does not hold property.

Volunteers

The Trustees wish to acknowledge their appreciation of those who give freely of their time by serving on Presbytery, its commissions and panels.

COVID-19 Pandemic

During 2022 church life continued to be impacted by the COVID-19 pandemic although stated meetings of Presbytery took place in-person.

THE OMAGH PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

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 congregational churches and 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 charity's beneficiaries are its 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 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 Presbytery has had regard to the Charity Commissions Public benefit requirement statutory guidance.

**THE OMAGH PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

FINANCIAL REVIEW

The Presbytery's main source of income is an assessment that is levied on the congregations assigned to it and £10,577 was received from congregations in the current year (£11,000 in previous year), together with a transfer from an associated account for £171.39.

Total expenditure increased from £12,421 to £13,870. This includes a payment made to the Clerk of Presbytery for the responsibilities of that position.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the Presbytery's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 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 Presbytery's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Presbytery and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Presbytery at a meeting on 7 March 2023 and signed on its behalf by



Rev Edwin Frazer



Rev Robert Herron

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE OMAGH PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of The Omagh Presbytery of the Presbyterian Church in Ireland for the year ended 31 December 2022, which are set out on pages 10 to 14.

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 Direction 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. 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.



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

7 March 2023

THE OMAGH PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	10,577	-	-	10,577	11,000
Charitable activities	3	-	850	-	850	105
Investment Income	4	18	-	-	18	29
Other	5	171	-	-	171	-
		-----	-----	-----	-----	-----
Total Receipts		10,766	850	-	11,616	11,134
		-----	-----	-----	-----	-----
Payments						
Charitable activities	6	12,905	965	-	13,870	12,421
Investment costs		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		12,905	965	-	13,870	12,421
		-----	-----	-----	-----	-----
Net payments		(2,139)	(115)	-	(2,254)	(1,287)
Transfers between funds		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(2,139)	(115)	-	(2,254)	(1,287)
Funds brought forward		12,708	410	-	13,118	14,405
		-----	-----	-----	-----	-----
Funds carried forward	8	10,569	295	-	10,864	13,118
		=====	=====	=====	=====	=====

THE OMAGH PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	12,708	410	-	13,118	14,405
Net movement in funds	(2,139)	(115)	-	(2,254)	(1,287)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	10,569	295	-	10,864	13,118
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				8,487	8,470
Bank Current Accounts				2,377	4,648
				-----	-----
				10,864	13,118
				=====	=====
Other Assets					
Fixed Assets				-	-
Investments – Note 7				-	-
				-----	-----
				-	-
				=====	=====
Liabilities					
Loans				-	-
Other				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Presbytery at a meeting on 7 March 2023 and signed on its behalf by



Rev Edwin Frazer



Rev Robert Herron

THE OMAGH PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the Presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Presbytery'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 Presbytery 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 Presbytery's general purposes. Designated funds are general funds set aside by the Presbytery for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Assessments on congregations	10,577	-	-	10,577	11,000
Collections at events	-	-	-	-	-
	-----	-----	-----	-----	-----
	10,577	-	-	10,577	11,000
	-----	-----	-----	-----	-----

THE OMAGH PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
PW Links	-	850	-	850	105
	-----	-----	-----	-----	-----
	-	850	-	850	105
	-----	-----	-----	-----	-----

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	18	-	-	18	1
Other investment income	-	-	-	-	28
	-----	-----	-----	-----	-----
	18	-	-	18	29
	-----	-----	-----	-----	-----

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Other income	171	-	-	171	-
	-----	-----	-----	-----	-----
	171	-	-	171	-
	-----	-----	-----	-----	-----

OMAGH PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Presbytery ministry and support staff costs	9,538	-	-	9,538	9,462
Presbytery running expenses	3,367	-	-	3,367	2,939
Donations to missions and charities	-	-	-	-	-
PW Link	-	965	-	965	20
	-----	-----	-----	-----	-----
	12,905	965	-	13,870	12,421
	-----	-----	-----	-----	-----

7. INVESTMENTS

The Presbytery does not hold any investments in its own name. The Education Board of Omagh Presbytery has investments in shares and the General Investment Fund, the income from which it gives to Presbytery as a contribution towards running costs.

8. FUND BALANCES

	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Incidental Fund	12,708	10,766	12,905	(2,139)	-	10,569
	-----	-----	-----	-----	-----	-----
	12,708	10,766	12,905	(2,139)	-	10,569
	-----	-----	-----	-----	-----	-----
Restricted Funds						
PW Link	410	850	965	(115)	-	295
	-----	-----	-----	-----	-----	-----
	410	850	965	(115)	-	295
	-----	-----	-----	-----	-----	-----
Total	13,118	11,616	13,870	(2,254)	-	10,864
	-----	-----	-----	-----	-----	-----

