

Rural Action Ltd

Northern Ireland · Charity number 108163

Details

Known as Rural Action

Status Received

Company number [659778](#)

Registered 2022-03-18

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

Contact

Address Administration Building
Loughry College Of Agriculture Food
Dungannon Road
Cookstown
Co Tyrone
BT80 9aa
BT80 9AA

Phone 07768483289

Email info@ruralaction.co

Website www.ruralaction.co

Activities

Purposes: The objects of the Charity are, insofar as is charitable, to be the regional champion of rural needs, to inspire action and make a positive difference in rural communities through assisting and working with individuals, community, voluntary, private and public sectors developing and delivering a range of economic, social and environmental projects and programmes in or for the benefit of Northern Ireland or any part of the island of Ireland (hereinafter known as the area of benefit) • To champion the needs of rural communities through consultation and community development projects and working in partnership to pilot and test rural solutions to local needs • To design, deliver, implement, and inspire practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social well-being with particular focus on, but not limited to, access to service needs, community halls, village regeneration, education, social inclusion, employability, and rural succession planning • To encourage social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage • To make our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

What the charity does: The prevention or relief of poverty, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Community development, Community enterprise, Cross-border/cross-community, Economic development, Education/training, Environment/sustainable development/conservation, Heritage/historical, Relief of poverty, Research/evaluation, Rural development, Volunteer development, Youth development

Who the charity helps: Adult training, Specific areas of deprivation, Voluntary and community sector, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£542,468	£527,256	£-17,291	11

Trustees

Name	Role	Appointed
Miss Joanna Gray		
Mr Allen Mcadam		
Mr Damien O'Neill		
Mr James Healy		
Mr Joseph Greaney		
Mr Shaun Henry		
Mrs Kim Addis		
Mrs Louise Mclaughlin-Borlace		
Ms Anne Marie Mcaleese		
Ms Ruth Megahey		

Rural Action Ltd

Northern Ireland - Charity number 108163

Accounts

Rural Action
Company Limited by Guarantee
Financial Statements
31 March 2025

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Rural Action

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Rural Action
Charity registration number	108163
Company registration number	NI659778
Principal office and registered office	Administration Building Loughry College Cookstown BT80 9AA Tyrone

The trustees

T McNally	
A McAdam	
S Henry	
Dr M Farrell	
K Addis	
J Gray	(Appointed 1 May 2025)
J Healy	(Appointed 1 May 2025)
AM McAleese	(Appointed 1 May 2025)
L McLaughlin-Borlace	(Appointed 1 May 2025)
R Megahey	(Appointed 1 May 2025)

Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
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Bankers	Ulster Bank Ltd 11-16 Donegall Square East Belfast BT1 5UB
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Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Rural Action was established in 2019 with the objective of inspiring action and to make positive contribution to the everyday lives of rural people. The organisation is a charitable company limited by guarantee incorporated on 14 March 2019 and is registered as a charity (NIC108163). The Company was established under a Memorandum of Association and is governed under its Articles of Association.

Directors and Trustees

The Directors of the charitable company (the Charity) are its trustees for the purpose of charity law and are known as members of the Rural Action Board. The Rural Action Board has 5 members (who meet at least 6 times per year) representing a range of relevant interests/experience including those involved in the business community, community/voluntary sector, education and training.

Trustees Induction and Training

Induction and Training is provided to Trustees when they join the Board. A skills audit has been completed this year to identify any potential gaps which will be addressed through training or future recruitment drives. This will support the Board in carrying out their duties.

Risk Management

The Rural Action Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is presented at each Board meeting. It is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Organisational Structure

The current staffing structure of Rural Action includes the following roles: Chief Executive Officer
Head of Finance & Governance
Head of Programmes
Head of Regeneration & Communities
Programme Officers x 2
Programme Support Officers x 2
Finance Administrators x 2
Administrator

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

Rural Action's vision is of a living, working, sustainable and shared community. It's mission is to inspire action and to make a positive contribution to the everyday lives of rural people.

It aims to do this by:

- Championing the needs of rural communities through consultation and community development projects
- Designing, delivering and inspiring practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social wellbeing
- Encouraging and promoting social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage
- Making our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

The achievements listed below detail Rural Action's performance for 2024-2025 in advancing its said objectives.

Public Benefit Statement

The trustees have regard to the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

Rural Action is a registered charity and a company limited by guarantee. It operates across Northern Ireland and the border region of Ireland from a base in Cookstown, Co. Tyrone. It has a small staff team of 11 and is managed by a voluntary Board of Directors/Trustees.

A full account of Rural Action's achievements during the year are listed below.

Strategic Aim 1: To Champion the needs of rural communities through consultation and community development projects

- Objective 1: Respond, engage and support relevant policy and programme consultations, stakeholder meetings/events and evaluation work to champion rural needs
- Objective 2: Work in partnership with local and central government and the community voluntary sector to make recommendations for future rural service delivery
- Objective 3: Carry out research and evidence rural needs
- Objective 4: Pilot and test rural projects to inform future delivery

Outputs

- 22 meetings/events and engagements attended
- Independent Chair DE Pathway Fund (Regional Panel)
- 4 Policy/Strategy Consultation responses
- Independent Member - Mid Ulster District Council - Arts, Community & Cultural Awards
- 1 Pilot project implementing (Causeway Coast & Glens Borough Council)
- 2 new rural partnership programmes approved under the EU PEACEPLUS Programme
- 4 Pilot proposals developed
- Participation in the DAERA Forum for Rural Organisations

Strategic Aim 2: To design, deliver, implement and inspire practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social well-being

- Objective 1: Design, delivery and implement projects that benefit people and places
- Objective 2: To maintain Rural Action as an Open College Network (OCN) Accredited Centre for the delivery of training to communities
- Objective 3: To establish the Rural Action Awards scheme to support and inspire rural community action

Outputs

- Managing agent for the International Fund for Ireland (IFI) Personal Youth Development Programme (PYDP) in Northern Ireland supporting communities to help at risk young people to build and develop life skills that foster good relations, build confidence and resilience and make them more employable
 - 37 projects approved and implementing
 - 1121 young people engaging
 - Letters of Offer to the value of £7.9 million being administered
 - Managing agent for the IFI Communities in Partnership Programme (CIPP) in Northern Ireland supporting communities to foster good relations and support community initiatives on a cross border basis
-

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

- 16 projects approved and implementing
 - 50 cross border organisations participating
 - 7 groups engaged in the Transforming Local Leadership programme working with 44 participants, 11 accreditations achieved, and 3 cross border networking events completed
 - Letters of Offer to the value of £2.7 million being administered
- Maintain Rural Action as OCN Centre for delivering training to communities
 - Continuation of the Rural Action Awards scheme to support and inspire rural community action
 - 212 applications received from rural Northern Ireland and the border region
 - 12 awards presented to community-based organisations
 - 8 recipient groups based in Northern Ireland (£8,000)
 - 4 recipient groups based in border region (€4,000)

Rural Action Awards Scheme

During the financial year the Board agreed to continue to implement the Rural Action Awards scheme (Strategic Aim 2 Objective 3). The scheme is designed to support volunteer led community action projects. It is open to constituted rural community-based organisations undertaking projects that alleviate poverty, ensure economic vibrancy, and promote health & social wellbeing locally. A total of 12 awards were made during the period to the value of £11,389.

Strategic Aim 3: To encourage and promote social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

- Objective 1: Inspire communities through the exchange of information, sharing of stories and practice
- Objective 2: To develop a rural centre of excellence demonstrating social entrepreneurship in action

Outputs

- Internal Communications Working Group established and associated action plan
- Increase in social media traffic (up by 18% on the previous year)
- Increase in website users (up by 190% on the previous year)
- Ongoing discussions with DAERA/CAFRE on the redevelopment of Lindsay Hall as a centre for rural excellence and to further promote social entrepreneurship in rural areas

Strategic Aim 4: To make our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

- Objective 1: Promote good relations and support actions for inclusion and effective community engagement
- Objective 2: Engage in projects and programmes that encourage a better understanding of local identity, culture and heritage

Outputs

- 66 community-based organisations participating in good relations training and awareness workshops/events as part of IFI funded projects

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

- Working in partnership with Cooperation Ireland & East Border Region (EBR) as a support partner to the PEACEPLUS Change Maker Funding Programme on behalf of SEUPB/Pobal
 - 1 Programme Initiation Document (PiD) developed
 - 10 'Be Ready' Stakeholder events delivered
 - 3 'Be Ready' Grassroots community events delivered
 - 8 meetings held with potential applicants
 - Simplification materials aiding the application process
 - Partnership tool operational

Strategic Aim 5: Good Governance and Corporate Management

- Objective 1: To deliver on budget
- Objective 2: Corporate Governance, Board and Organisational Development

Outputs

- Financial Management
 - Annual budget agreed with Board
 - Monthly management reports and cashflow statements produced for Board
 - Annual accounts presented at AGM
 - Satisfactory assurance in External audit reports
 - Implementation of financial procedures & procurement guidance
 - Budget profiles & expenditure reports prepared for funders
 - Submission of claims to funders within agreed deadlines
 - Financial reconciliation and closure of programmes
- Strategy
 - Operational plan agreed and monitored by Board
- Human Resources
 - Cyber Security training plan in place for all staff
 - Board Recruitment exercise commenced
 - Board Skills Audit completed
- IT
 - IT Support Service Level Agreement implemented
 - Data Management working group established

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

For the financial year 2024-2025, Rural Action received funding from: -

- The International Fund for Ireland (IFI) as the Northern Ireland Managing Agent for the IFI Personal Youth Development Programme (PYDP) and the IFI Communities in Partnership Programme (CiPP);
- The Special EU Programmes Body (SEUPB) as partner in the PEACEPLUS Change Maker Funding Programme; and
- Causeway Coast & Glens Borough Council

Reserves

The total funds held by the charity at 31st March 2025 is £337,327, of which £69,956 is restricted and not available for the general purposes of the charity. A designation of £12,000 has been set aside for the Rural Action Awards. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally. The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. They have established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be equal to the value of six months expenditure based on senior management salaries, overheads and accrued statutory redundancy liability. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that there are sufficient funds available to cover support and governance costs. The balance held as free reserves at 31 March 2025 was £195,029 against an actual 6 month expenditure of £162,246. The current level of reserves is therefore higher. The organisation is entering a new period of programme delivery and regards this as prudent.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

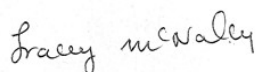
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

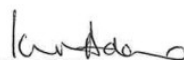
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 22 September 2025 and signed on behalf of the board of trustees by:



T McNally
Trustee



K Addis
Trustee

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action

Year ended 31 March 2025

Opinion

We have audited the financial statements of Rural Action (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2025

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 25 to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2025

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2025

As explained more fully in the Trustees' Responsibilities Statement (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in in the circumstances set out in note 25 to the financial statements.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

22 September 2025

Rural Action

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025	2024		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	19,500	–	19,500	19,500
Charitable activities	6	114,528	405,629	520,157	463,453
Investment income	7	2,811	–	2,811	–
Total income		<u>136,839</u>	<u>405,629</u>	<u>542,468</u>	<u>482,953</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>102,344</u>	<u>424,912</u>	<u>527,256</u>	<u>545,535</u>
Total expenditure		<u>102,344</u>	<u>424,912</u>	<u>527,256</u>	<u>545,535</u>
Net income/(expenditure)		<u>34,495</u>	<u>(19,283)</u>	<u>15,212</u>	<u>(62,582)</u>
Transfers between funds		(4,446)	4,446	–	–
Net movement in funds		<u>30,049</u>	<u>(14,837)</u>	<u>15,212</u>	<u>(62,582)</u>
Reconciliation of funds					
Total funds brought forward		<u>237,322</u>	<u>84,793</u>	<u>322,115</u>	<u>384,697</u>
Total funds carried forward		<u>267,371</u>	<u>69,956</u>	<u>337,327</u>	<u>322,115</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

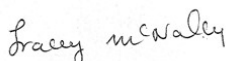
Company Limited by Guarantee

Statement of Financial Position

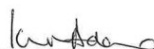
31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	10,342	1,798
Current assets			
Debtors	16	129,040	110,872
Cash at bank and in hand		215,236	240,869
		<u>344,276</u>	<u>351,741</u>
Creditors: amounts falling due within one year	17	<u>17,291</u>	<u>31,424</u>
Net current assets		<u>326,985</u>	<u>320,317</u>
Total assets less current liabilities		<u>337,327</u>	<u>322,115</u>
Net assets		<u>337,327</u>	<u>322,115</u>
Funds of the charity			
Restricted funds		69,956	84,793
Unrestricted funds		<u>267,371</u>	<u>237,322</u>
Total charity funds	19	<u>337,327</u>	<u>322,115</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 September 2025, and are signed on behalf of the board by:



T McNally
Trustee



K Addis
Trustee

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	15,212	(62,582)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,411	4,147
Other interest receivable and similar income	(2,811)	–
Accrued (income)/expenses	(3,641)	7,754
<i>Changes in:</i>		
Trade and other debtors	(18,168)	(15,786)
Trade and other creditors	(10,492)	6,519
Cash generated from operations	(13,489)	(59,948)
Interest received	2,811	–
Net cash used in operating activities	<u>(10,678)</u>	<u>(59,948)</u>
Cash flows from investing activities		
Purchase of tangible assets	(14,955)	(841)
Net cash used in investing activities	<u>(14,955)</u>	<u>(841)</u>
Net decrease in cash and cash equivalents	(25,633)	(60,789)
Cash and cash equivalents at beginning of year	240,869	301,658
Cash and cash equivalents at end of year	<u>215,236</u>	<u>240,869</u>

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Administration Building, Loughry College, Cookstown, BT80 9AA, Tyrone.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations in Kind	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
IFI	–	405,629	405,629
MUDC EU PIV Connecting Pomeroy	–	–	–
Department of Foreign Affairs: Shared Island Civic Society Fund	–	–	–
Miscellaneous Income	2,028	–	2,028
PEACEPLUS Changemaker Programme	106,500	–	106,500
Causeway Coast & Glen	6,000	–	6,000
	<u>114,528</u>	<u>405,629</u>	<u>520,157</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
IFI	–	340,920	340,920
MUDC EU PIV Connecting Pomeroy	–	80,236	80,236
Department of Foreign Affairs: Shared Island Civic Society Fund	–	31,372	31,372
Miscellaneous Income	10,925	–	10,925
PEACEPLUS Changemaker Programme	–	–	–
Causeway Coast & Glen	–	–	–
	<u>10,925</u>	<u>452,528</u>	<u>463,453</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest recieved	<u>2,811</u>	<u>2,811</u>	<u>–</u>	<u>–</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Rural development	40,163	424,912	465,075
Support costs	62,181	–	62,181
	<u>102,344</u>	<u>424,912</u>	<u>527,256</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rural development	86,644	398,119	484,763
Support costs	28,922	31,850	60,772
	<u>115,566</u>	<u>429,969</u>	<u>545,535</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
Rural development	465,075	56,905	521,980	540,580
Governance costs	–	5,276	5,276	4,955
	<u>465,075</u>	<u>62,181</u>	<u>527,256</u>	<u>545,535</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Staff costs	54,433	54,433	51,982
Finance costs	2,472	2,472	2,935
Governance costs	5,276	5,276	4,955
	<u>62,181</u>	<u>62,181</u>	<u>59,872</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>6,411</u>	<u>4,147</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	<u>5,040</u>	<u>4,668</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	395,770	378,561
Social security costs	36,094	33,151
Employer contributions to pension plans	<u>8,555</u>	<u>8,364</u>
	<u>440,419</u>	<u>420,076</u>

The average head count of employees during the year was 11 (2024: 12).

The number of employees whose remuneration for the year fell within the following bands, were:

	2025	2024
	No.	No.
£70,000 to £79,999	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £217,888 (2024:£197,115).

14. Trustee remuneration and expenses

The trustees of the charity were not paid and did not receive any other benefits from employment with the Charity in the year (2024: Nil). The trustees were reimbursed for travel expenses in the year £249.30 (2024:Nil).

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024	22,520
Additions	14,955
At 31 March 2025	<u>37,475</u>
Depreciation	
At 1 April 2024	20,722
Charge for the year	6,411
At 31 March 2025	<u>27,133</u>
Carrying amount	
At 31 March 2025	<u>10,342</u>
At 31 March 2024	<u>1,798</u>

16. Debtors

	2025 £	2024 £
Trade debtors	126,655	108,383
Prepayments and accrued income	2,385	2,489
	<u>129,040</u>	<u>110,872</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	895	13,338
Accruals and deferred income	14,445	18,086
Other creditors	1,951	–
	<u>17,291</u>	<u>31,424</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,555 (2024: £8,364).

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	175,322	136,839	(102,344)	(4,446)	205,371
Rural Action Awards	12,000	–	–	–	12,000
Alternative accommodation fund	50,000	–	–	–	50,000
	<u>237,322</u>	<u>136,839</u>	<u>(102,344)</u>	<u>(4,446)</u>	<u>267,371</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	261,163	30,425	(115,566)	(700)	175,322
Rural Action Awards	12,000	–	–	–	12,000
Alternative accommodation fund	50,000	–	–	–	50,000
	<u>323,163</u>	<u>30,425</u>	<u>(115,566)</u>	<u>(700)</u>	<u>237,322</u>

A designation of £12,000 has been set aside for the Rural Action Awards, which will be spent in the next 12 months. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally.

The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
IFI PYDP	63,955	278,120	(272,119)	–	69,956
IFI CIPP	–	127,509	(127,509)	–	–
MUDC EU PIV	–	–	–	–	–
Connecting Pomeroy Department of Foreign Affairs: Shared Island Civic Society Fund	–	–	–	–	–
	20,838	–	(25,284)	4,446	–
	<u>84,793</u>	<u>405,629</u>	<u>(424,912)</u>	<u>4,446</u>	<u>69,956</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
IFI PYDP	63,945	244,039	(243,188)	(841)	63,955
IFI CIPP	–	96,881	(96,881)	–	–
MUDC EU PIV	–	–	–	–	–
Connecting Pomeroy Department of Foreign Affairs: Shared Island Civic Society Fund	(2,411)	80,236	(79,366)	1,541	–
	–	31,372	(10,534)	–	20,838
	<u>61,534</u>	<u>452,528</u>	<u>(429,969)</u>	<u>700</u>	<u>84,793</u>

Department of Foreign Affairs

Rural Action received £31,372 during the 23/24 financial year for the Synergy: Rural Collaboration Project from the Department of Foreign Affairs: Shared Island Civic Society Fund.

Transfers between funds

Transfers out of restricted funds relate to the purchase of fixed assets with restricted funding, on which there is no longer a restriction. Transfers into restricted funds from unrestricted funds are to meet overspends in projects which cannot be reclaimed from funders.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	10,342	–	10,342
Current assets	274,320	69,956	344,276
Creditors less than 1 year	(17,291)	–	(17,291)
Net assets	<u>267,371</u>	<u>69,956</u>	<u>337,327</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,798	–	1,798
Current assets	266,518	85,223	351,741
Creditors less than 1 year	(30,994)	(430)	(31,424)
Net assets	<u>237,322</u>	<u>84,793</u>	<u>322,115</u>

21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

22. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>240,869</u>	<u>(25,633)</u>	<u>215,236</u>

23. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

24. Related parties

There were no other related party transactions during the year other than those disclosed in note 14 (2024: None).

25. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Rural Action

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Rural Action

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations in Kind	19,500	19,500
	<u>19,500</u>	<u>19,500</u>
Charitable activities		
IFI	405,629	340,920
MUDC EU PIV Connecting Pomeroy	–	80,236
Department of Foreign Affairs: Shared Island Civic Society Fund	–	31,372
Miscellaneous Income	2,028	10,925
PEACEPLUS Changemaker Programme	106,500	–
Causeway Coast & Glen	6,000	–
	<u>520,157</u>	<u>463,453</u>
Investment income		
Bank interest recieved	2,811	–
	<u>2,811</u>	<u>–</u>
Total income	<u><u>542,468</u></u>	<u><u>482,953</u></u>

Rural Action

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Rural development		
<i>Activities undertaken directly</i>		
Wages & salaries	347,689	332,566
Employer's NIC	30,787	28,147
Pension costs	7,510	7,381
Insurance	8,291	4,688
Staff travel	7,019	6,590
Legal and professional fees	–	2,448
Telephone	5,397	6,297
Printing, postage and stationery	3,830	4,426
Depreciation	6,411	4,147
Facilitation & Support: Programme	17,802	60,945
Recruitment	–	293
Subscriptions	702	593
Training & Development	2,089	2,570
Computer costs	7,144	3,370
Advertising	234	310
Rent in kind	19,500	19,500
General expenses	670	492
	<u>465,075</u>	<u>484,763</u>
<i>Support costs</i>		
Wages/salaries	48,081	45,995
Employer's NIC	5,307	5,004
Pension costs	1,045	983
Accountancy fees	2,472	3,835
	<u>56,905</u>	<u>55,817</u>
Governance costs		
Audit fees	5,040	4,668
Bank charges	236	287
	<u>5,276</u>	<u>4,955</u>
Expenditure on charitable activities	<u>527,256</u>	<u>545,535</u>
Net income/(expenditure)	<u>15,212</u>	<u>(62,582)</u>

Rural Action Ltd

Northern Ireland - Charity number 108163

Accounts

**SECOND CASTLEDERG CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

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

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Second Castlederg Congregation of the Presbyterian Church in Ireland
55 Strabane Road,
Castlederg,
Co Tyrone,
BT81 7HZ

Registered Charity in Northern Ireland (NIC105610)

CHARITY TRUSTEES

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

Rev Robert McFaul (appointed 1/1/2024)
Mr Mervyn Buchanan
Miss Rosemary Craig BEM
Mr Alex Fletcher
Mr Bert Huey
Mr Jack Mitchell
Mrs Jean McMullan
Mrs Pearl Quigley
Mr David Thompson
Miss Sandra Thompson
Mrs Daphne Watt

PRINCIPAL OFFICE BEARERS

Minister in charge:	Rev Robert McFaul
Clerk of Session:	Mr Bert Huey
Treasurer:	Miss Doreen McCain

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

INDEPENDENT EXAMINER

Hamill McIlwaine Chartered Accountants
28-30 Old Mountfield Road
Omagh
BT79 7BJ

BANKERS

Ulster Bank
Strabane Branch
29 Abercorn Square
Strabane
BT82 8AL

SOLICITORS

Babingtons Solicitors
74 Railway Street
Strabane
BT82 8EQ

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held in January, March, May, September and November and as required.

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. Second Castlederg Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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

Second Castledearg 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 its members to play their part in fulfilling God's mission to our world.

The congregations mission statement is:

Second Castledearg Mission Statement

We are the church at the heart of the town, called by God to have a heart for Him, a heart for each other and for our community and our world.

A heart for God:

In worship; in praying together; in studying and reading His Word in the Bible; in learning together in Sunday School; in using our time and our gifts to serve Christ and others.

A heart for each other:

In welcome; in friendship; in our laughing together and our weeping together; a heart for each other as we encourage one another; bear one another's burdens; pray for one another; forgive one another and love one another.

A heart for our community:

As in GB we seek, serve and follow Christ together; as in BB we make it our aim to be sure and steadfast;

In the fellowship and friendship of bowls;

In the sharing of good news in Holiday Bible Club;

In our invitation to all in the Castledearg community to join us for hospitality, warmth and friendship in our Friendship Club;

A heart for our community as we hear Christ's call to love our neighbour as we value our own life.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

A heart for God's world:

In PW as women meet to pray, to encourage and support mission at home and overseas; in our support for Tear Fund, Mission in Cambodia, United Appeal Projects, Operation Christmas Child; in giving to the Presbyterian Children's Society, World Development, Moderator's Special Appeals and the many personal opportunities to give and to care that Christ shares with us daily.

We are the church at the heart of the town, challenged to keep the Lord at the heart of all we are and ever hope to be.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday at 10.30a.m. with visitors often joining us for the Service especially at Baptisms and at Harvest. The Sacrament of the Lords Supper is observed in January, April and September 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 a fortnightly Bible study meeting and has a wide range of organisations including

Sunday School
Girls' Brigade
Boys' Brigade
Holiday Bible Club
Bowling Club
Friendship Club
Presbyterian Women

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The church choir leads the praise along with our dedicated organist and they have been involved in preparing special music for Harvest and Christmas and the annual PW Service. Members of the congregation led the Christmas Carol Service and the Sunday School led the Nativity Service on a Sunday before Christmas. During the year, the congregation gathers for tea/coffee on the first Sunday of the month after the morning Service, provided by different teams of volunteers and this has not only proved popular, but also gives another opportunity to strengthen fellowship and friendships in our Church Family. Collecting the Offering during the Service is an opportunity to create different teams of collectors on Sundays involving a wide range of members of all ages. The congregation now has a Facebook page and work is underway to create a website as well, providing opportunities to engage with our Church members and community.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Bible Study Group comprises both members of Second Castlederg and our linked congregation of Urney with 10-15 people attending our fortnightly meetings for study and prayer. During 2024 we completed a series of six studies called, "Magnificent" and commenced another six-part series called, "Our Powerful Helper", which was followed by "Our Loving Father". The group is led by our Minister Emeritus and both questions and his comments continue to be emailed to church members and a paper copy is also made available.

Our Sunday Morning Prayer Time is held before the Service and continues to be well supported as we remember those who are ill and bereaved and as we pray for our current vacancy and the appointment of a new Minister. Sunday School continues to meet during the Service and the crèche has been re-started to accommodate younger families.

The Sacrament of Baptism welcomes children into our Church family and in 2024 two children were baptised and we also met to give thanks for the lives of six of our members who died during the year. As of 31 December 2024 there were 308 communicant members and 196 families connected with the congregation.

Pastoral care

The Minister visits the sick and housebound on a regular basis and brings Home Communion to those who are unable to attend Sunday Worship. Members of Kirk Session have Elder's Districts and visit Church members several times in the year. In the absence of a Minister, it has not been possible to be involved in the monthly Services in a local Nursing Home. Pastoral visiting continues with the help of the Vacancy Convener and on occasions by the Minister Emeritus.

Mission and outreach

At a local level the congregation has a wide-ranging mission and ministry to the Castlederg community. Mission happens in many ways in our congregation. In our Youth Organisations we reach out to young people from the area, sharing the message of the Bible with those who have a link with their local church and those who have none. Mission is also about serving and many of our members serve in local groups and committees that benefit the community in practical ways.

We have been aware of the increasing problem of loneliness among people in the local community, where several days may pass in which people do not see or speak to another person. This is now exacerbated by the increasing cost of living, requiring people to choose between 'heating and eating'. In an effort to reach out to the local community, our church began a 'Friendship Group', providing a friendly face and a snack in a warm and welcoming environment.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

In another effort to make a difference, for our Harvest Festival celebrations in October 2024, we asked our members to bring items that could be donated to a Foodbank and these were used for decorating the church instead of the usual floral arrangements. Three car-loads of food were taken to a local Foodbank for distribution in the community.

Contributions to our **United Appeal for Mission** that supports many individual ministries and projects at home and overseas raised £7,662, exceeding our Target of Honour which in 2024 was £6,228.

The 2024 **World Development Appeal**, “Hunger Pains; Scarcity to Abundance”, focussed on people across the world who are living below the poverty line and for whom the pain of hunger is a reality today. The Appeal aimed to supply the necessary funds to support Tearfund projects in Rwanda, Malawi, Bangladesh, Uganda and Burkina Faso and Christian Aid projects in Honduras, the Democratic Republic of Congo, Sierra Leone and also Burkina Faso.

Church members donated £1,300 to the 2024 World Development Appeal.

The Presbyterian Children’s Society is all about changing lives in a positive way, but the Society relies on individuals and congregations to give and to make this change a reality. On average we each give less than the cost of a packet of cereal, but the Society provides grants of at least £1,000 per person per year and is helping around 400 families and 700 children. In 2024 donations towards the work of the Children’s Society came to £647.

The Church Committee is divided into a number of sub-committees, including Finance, Property, Health & Safety, Technology and Communications, Catering and Fund-raising & Events. During 2024 the Fund-raising and Events Committee organised various events to raise funds: In April, several of our members provided the catering at an Open Day at a local dairy. This profits from the catering raised £2,701 for our church Building Fund. A Coffee Morning in May raised £1,337 and a Table Quiz in October raised £940. An elderly member of our Church Family knitted small Christmas stockings containing a chocolate treat and these raised £93. The annual collection for the Royal British Legion Poppy Appeal at the Remembrance Service in November raised £341.

Overseas, the congregation supports the missionary work of **Khmer School of Language (KSL) Mercy Project** in Cambodia, through the sale of used clothing and in 2024 this raised £1,550. We are grateful that this project has been so well supported by the church and local community.

In 2024 we helped support children receive a school supply pack (pencils, exercise books, etc., at the start of the school year) in four different provinces. It is compulsory for each child to have a school uniform and supply pack to gain entrance to school. If their parents cannot afford these items, then the children cannot go to school. Parents then see them as having no future and are tempted to sell them into the sex trade. These villages are incredibly poor - most people barely have enough money for one

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

meal a day and live in extremely basic accommodation. A lot of these children would not be able to go to school without support from the project.

Through the project this year, we also supported three high school students by contributing to their English language lesson fees and by paying fees for one third-level student who is in her final year of studying architecture. These students are grateful for the financial support which enables them to gain qualifications and enhances their opportunities in the work sector.

All the money sent goes directly to the KSL Mercy Project. 100% of what we send is used by the project and is distributed to the areas of greatest need.

Holiday Bible Club 2024

Our annual Holiday Bible Club was held in July 2024 over three evenings. This church outreach invited all primary school age children from our church and in the local community. Forty children came along.

This year the children learned about some of the miracles of Jesus. The programme included Bible stories, quizzes, memory verses, songs, games and a craft. The craft related to the story the children had learnt that evening.

Presbyterian Women (PW) 2024

Our PW encourages women in their Christian life and invites them to know God's presence as they meet in fellowship and love. The PW group in Second Castlederg Presbyterian Church seeks, through the Grace of God, to be a blessing in our homes, our church, our community and in the wider world. Our PW group, which all ladies from our congregation are invited, usually meets on the third Monday evening of each month, October to April. Between 12 and 14 ladies attend.

Every second year, at the AGM, the ladies elect a PW Committee consisting of a Leader, Deputy leader, Secretary and Treasurer, plus four other members. The present Committee was elected in April 2024. In June 2024, the PW Committee had a meeting to plan the PW programme for the 2024/2025 session. The PW Committee organised a programme of worship, reflective devotions, and guest speakers. We followed the PW theme for 2023/2024, "Being Transformed", from the "Inspirational" book produced by the PW Panel at Assembly Buildings in Belfast.

Our monthly speakers included:

- Two ladies who told us about their lives and faith journey. They also reflected on the PW theme for the year
- Haven Project, Sligo
- Cake decorating

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Other events during the year were as follows:

- Our Annual Fundraising event was a night of music and poetry held in March 2024.
- In March and October 2024, representatives from the group attended the PW Link meetings for the Omagh Presbytery.
- In April 2024 six ladies attended the Annual PW Rally which was held in Mountjoy Presbyterian Church.
- Sion Mills Presbyterian Church PW celebrated their 50th Anniversary in April 2024 and this was attended by five ladies.
- During the year ladies from our PW group attended two visitors' events in Drumquin and Badoney Presbyterian churches.
- Our annual PW service was also held in February 2024. Our guest speakers were Rev David Moore and Mrs Elaine Moore from the West Belfast Special Project.
- In November 2024 we held a Visitors Evening with invitations sent to other PW groups and local churches ladies ministry groups. The theme of the evening was a Praise and Pudding night.

Many of the ladies who attend our meetings subscribe to "Inspire" the PW magazine which is published quarterly.

Since 2019, the ladies of our group have sponsored a child through the "Adopt-A-Child" charity. The child we sponsor is from Guatemala. The money we send to this organisation (£240 per year plus £10 for a Christmas gift) contributes to the cost of providing nutritional meals, dental, medical and pastoral care for the child. The ladies write to the child, regularly also sending Christmas, Birthday and Easter cards to show our encouragement, support and Christian love.

In September and October 2024, the PW ladies, other members of our congregation, Urney congregation and the community collected items for our annual shoe box appeal for the charity, Samaritans Purse. Committee members volunteered to shop for anyone who was unable to so. 36 boxes were filled and collected. The shoe boxes, containing suitable items for children of varying ages, were subsequently sent to children in poorer parts of the world. These boxes brought joy, hope and Christian love to these children who have so little.

During the year ladies save, in their Mission boxes, money which is sent to PW headquarters at Assembly Buildings, Belfast, for Home Mission, Overseas Mission projects and the support of Deaconesses.

Our annual fund-raising event, a bring-and-buy sale among our members, as well as collections from our PW services and two bequests from deceased members, were the sources of our PW funds in 2024.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

In 2024 charitable donations totalling £1,000 were made to the following:

- Mission boxes: £600
- Adopt-A-Child: £250
- Haven Project, Sligo: £150

Second Castlederg Girls' Brigade 2024

The aim of the Girls' Brigade, being a Christian organisation, international and interdenominational, shall be: To help girls to become followers of the Lord Jesus Christ and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

The vision is that Girls' Brigade Northern Ireland will be recognised as a dynamic, relevant, Christ-centered organisation effectively reaching out to all girls to value, nurture and equip them for life.

The motto is 'Seek, Serve and Follow Christ'.

Girls' Brigade is a worldwide, interdenominational, Christian, youth organisation, for girls aged 3 to 18 years. We meet outside school hours and offer our young girls in the community an escape from the pressures of their everyday world. The company is run by officially trained volunteers. The Girls' Brigade programme is built on four headings, Spiritual, Physical, Educational and Service. The leaders present a balanced, age-related programme suitable for the needs and interests of the girls, based on these four primary areas.

The number of girls and leaders attending has been consistent. We have girls from our own congregation and also a large number attend from neighbouring churches. The company is divided into four sections. Explorers 3-7 years; Juniors 8-10 years; Seniors 11-13 years; Brigaders 14-18 years. We meet each week from beginning of September to end of March.

For the past three years GBNI has had an ongoing charity partnership with Habitat for Humanity Ireland.

During 2024, the Seniors and Brigaders engaged in a competition organised by our GBNI where they captured some of their favourite wonders of creation on camera, from sunsets to sunrises, pictures of the ocean, plants, forests, animals and mountains. The choice was very widespread. The one picture entry was attached to an A4 template and the girls were required to include why they chose the photograph and to express their views on what we should be doing to protect our world. Adjudication was based on both the photograph and explanation. There were several of our entries highly commended.

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TRUSTEES ANNUAL REPORT (cont'd)

The Explorers and Juniors participated in the GBNI art competition. Explorers used pencils, pens and paint to decorate a picture outline of a recycling lorry on a specially supplied template. Juniors, on a template, created and designed a poster encouraging people to shop/ donate/ volunteer at their nearest Habitat ReStore. They wrote a short explanation of why they chose the design and explained the importance of shopping, donating, and/or volunteering at Habitat ReStore.

Explorers and Juniors had team games organised by our District Executive. The girls enjoyed having lots of fun and fellowship at this event. Juniors had a trip to the annual pantomime which was well received and concluded with a visit to McDonald's. We attended the annual District Parade and Service. We held our Parents' Evening and Display where the girls put on a varied programme of singing, dancing, choral speaking and drama. We had a pizza evening with fun, games and friendship. Awards and gifts were distributed to the girls. Seniors and Brigaders attended a quiz and pudding evening organised by our District Executive. Senior unihoc and Brigader dodgeball were both popular events with these age groups.

A representation of both leaders and girls attended D-Day 80 Heroes Remembered in the local Parish Church. This was an 'open to all event' in the community. We were one of the uniformed organisations participating. In addition, there was a D-Day 80 exhibition and prayer trail where members were able to call at the church for a quiet personal prayer and reflection time.

The company was represented at the wreath-laying ceremony, parade and church service on Remembrance Sunday. We attended the joint Girls' Brigade and Boys' Brigade Enrolment Service.

We joined with youth groups, schools and the uniformed organisations at the Scripture Union Christingle Service held in the local Parish Church.

The older girls had a Christmas shopping trip to Foyleside Centre. The officers and leaders organised Christmas parties and refreshments for all sections. A welcome visit from Santa with the presents went down a treat.

Explorers had worship, songs, craft, no-bake cookery, games and stories with lots of visual aids, such as big picture books, puppets and posters. The children's Bible and colouring sheets were used with the very young girls, while the older Explorers followed the Biblical course set by the spiritual team of GBNI.

Juniors, Seniors and Brigaders had their GBNI scripture teaching and Bible class. These same sections enjoyed a variety of crafts, cookery, sport and Brigade knowledge in the weekly programme. Seniors and Brigaders participated in group challenges, teamwork and decision making.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Trainee sub officers attended GB webinars on safeguarding and theory knowledge. They attended a formal District Training Evening and commenced practical work within the company under the guidance of an officer. A trainee officer commenced the practical elements of programme-planning, record keeping and administration as well as increasing her knowledge of GB and leadership in general. The trainee officer performed the duties and responsibilities under a supervising officer who offered help and support as knowledge and experience continued to be gained.

Second Castledearg Boys' Brigade 2024

The Boys' Brigade is one of the largest Christian Youth Organisations in the UK & Republic of Ireland, committed to providing opportunities for boys to meet together and engage in a range of fun and developmental experiences. Two years ago, the Northern Ireland branch (which includes companies in Donegal) broke away from the UK/RoI organisation and Second Castledearg Presbyterian Church Boys' Brigade now comes under the governance of The Northern Ireland Boys' Brigade (BBNI). The aim of Boys' Brigade is, "The advancement of Christ's Kingdom among boys and the promotion of habits of Obedience, Reverence, Discipline, Self-respect and all that tends towards a true Christian manliness", by helping children and young people grow in confidence, gain a sense of belonging as part of a team, try new things, develop new skills, discover their potential, and learn about God's love.

Our company welcomes boys from the local area and a large proportion of these are not members of our Congregation. The company is divided into three sections: Company Section, for boys aged 11 – 18 years; Junior Section, for boys aged 8 – 11 years; Anchor Boys, for boys aged 4 – 7 years. Our Boys' Brigade groups normally meet each week from September to the end of March and all boys took part in the joint Girls' Brigade/Boys' Brigade enrolment service held in December 2024.

In March, the Junior and Company Sections took part in the Battalion parade. The season closed at the end of March with the annual Parents' Evening and Display, in which all the boys and leaders took part.

All boys pay an enrolment fee of £10 at the beginning of the year and then pay a weekly subscription of £1.00. Other income came from donations made at the annual Enrolment Service and at the Parents' Night. From the income received, capitation fees have to be paid annually to BB Headquarters and the remainder is spent on supplies for weekly activities, transport to events and prizes for the end-of-year Parents' Evening. In May 2024, the company held a barbecue and Old McDonald Auction to raise funds for company activities. This most enjoyable event was very well supported by parents, past members and friends of the company and enough money was raised to enable some extra activities to be held over the coming few years.

BB encourages boys to be conscious of the needs of others and, in October 2024, the boys collected non-perishable food items which were used to decorate the Boys' Brigade window for the Harvest Thanksgiving services in the church. After the evening service, these items were delivered to a local Foodbank for distribution.

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TRUSTEES ANNUAL REPORT (cont'd)

In November boys from the Junior and Company Sections took part in the wreath-laying ceremony at the war memorial during the Remembrance Day Parade in the town centre. Leaders and boys from these sections were also represented at 'D-Day 80 Heroes Remembered', a community event held in the local Parish Church to mark 80 years since D-Day during World War II.

Boys' Brigade NI – Anchor Boys

The Anchor Boy Section of the Boys Brigade meets weekly on a Wednesday evening from 6.30pm to 7.30pm in our Church Hall. Throughout the year, the boys enjoy a varied programme of Bible stories, games, crafts and cookery. In 2024, we hosted the Anchor Boy Fun & Games for all companies in our battalion and our A team came third. Everyone had a great night. We ended the year with an enjoyable party and we look forward to 2025.

Boys' Brigade NI - Junior Section

Junior Section meets on Friday evenings, with the boys taking part in games, including football, land, sea and air and team games in squads. They also had arts and crafts and cookery, along with Bible work, including mime, Bible quizzes and word searches.

2024 began with a New Year trip to Jonny Rocko's and additional activities in 2024 included two teams taking part in the West-Ulster 5-a-side football competition, and they were pleased to progress to the Northern Ireland finals evening, where they were crowned Northern Ireland Champions. They also took part in two games and football nights at the Leisure Centre and the Battalion Junior Quiz. They rounded off 2024 with a Pizza, Movie and Party Night in the Church Hall, with Father Christmas giving each boy a present.

Boys' Brigade NI - Company Section

Company Section meets on Friday evenings after Junior Section. Each session begins with Bible Study and the boys regularly enjoy drill training, gymnastics (box work), football, volleyball and team games.

In 2024, Company Section boys took part in the West Ulster Battalion Company Section Competitions in Dodgeball, Volleyball, Football, Cross-Country Running and Ten Pin Bowling. They ended the year with a Pizza Night.

The older boys of suitable age may also prepare for their President's and King's badges, which are the highest awards in the Boys' Brigade. This involves commitment and perseverance as the boys complete the various elements. For the Presidents' badge the elements are: a Core Activity, a Faith element, Adventure Days, 10 hours volunteering in their church or BB Company, completing a Skills Course and being an active member of their Company.

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TRUSTEES ANNUAL REPORT (cont'd)

The Queen's Badge candidates must already hold a President's badge and enhance their personal development through expanding the skills, knowledge and experiences acquired in gaining the President's badge, extending these to activities outside their church or BB. This gives the boys a sense of purpose, develops a wide range of life skills outside the education system and teaches them teamwork as well as how to work individually to a specific timeframe. In 2024, three boys from our Company, who had been working through the different elements of the King's Badge, attended a King's Badge completion course in February and were subsequently awarded their King's Badges in March. Another three boys gained their President's Badge in March and began their preparation for the King's Badge when the new season began in September 2024.

Second Castledearg Sunday School

We encourage in our children an understanding of the importance of attending Church and Sunday School, putting God first in our lives, and the importance of prayer and praising God.

January – June 2024

Thirty children and young people were registered (divided into three classes), six Sunday School teachers, two parent helpers and two teenage helpers.

We have two leaders for each group, working alternate months. Leaders are given a plan for each half term, following the Go Teach workbooks – focusing on the Miracles of Jesus, Moses, Easter, the Lord's Prayer, and celebrating special Sundays (communion, Mothering Sunday).

As well as listening to Bible stories and completing the relevant Go Teach lessons, leaders prepared crafts and colouring pages, linked to the stories and memory verses.

In June we had our Youth and Young People's Service; all children took part, sharing the story of Moses through drama and song. We used our Facebook Parent group to encourage attendance, provide dates and times and to upload words of songs etc. We also presented Sunday School prizes. Younger children received Bible storybooks and children moving to the senior classes [High School] received a Bible, while the older children received a £10 one4all voucher. Children with excellent attendance received a voucher for Wee Buns café. Children were given a scrapbook, which included photos and work they had completed throughout the year. We had our barbecue after the service and donations were given to Sunday School funds. Mr Whippy was invited along and everyone was treated to an ice cream.

In August we gave invitations to any new parents with children of Sunday School age, to encourage and warmly invite them to join us in September. We ensured all parents were also invited to our Facebook Parent group.

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TRUSTEES ANNUAL REPORT (cont'd)

Sept 2024 – Dec 2024

Lessons are taken from Go Teach Book 7 – Who is Jesus – The Bread of Life, The Light of the World, The Good Shepherd, and Joshua. We also focused on the Christmas story and learned memory verses. We selected a memory verse to focus on each month and used crafts regularly, along with games and quizzes, to make lessons fun.

We discussed and created a lesson plan for leaders to follow. We actively used the Whatsapp group for leaders to share ideas and keep everyone up to date each week.

Children also made harvest and Christmas crafts to take home. Sunday School decorated a window in Church for the Harvest Service, using items donated for a food bank as their decorations. A special Carol Service was organised for Sunday School children. The younger members performed a poem, The Christmas Story, everyone sang two songs and the older children did Bible readings.

A Christmas Party was organised in the church hall. We played party games, had food, and a visit from Santa. Everyone had a most enjoyable evening. Children were given selection boxes.

Photos and videos were added to the Sunday School Parents Facebook page throughout the year.

Second Castledearg Bowling Club

The Bowling Club meets on Wednesday evenings from 8.00pm until 10.00pm from January to March and from September to December. At the beginning of 2024, a surge of new players increased our numbers from the previous year, with 26 players taking to the mats on some weeks. Some of these returned when the new season started in September and a steady core of about 18 players turned up each week. Approximately half of our bowlers were members of Second Castledearg Presbyterian Church and the rest come from the surrounding district. There was a very mixed age demographic, with some teenagers joining their parents as well as a number of members of advanced age. Each adult member paid an annual fee of £20.00, and there was a £10 charge for school children. The club made a donation of £250 to Second Castledearg Presbyterian Church.

Several of the younger members played in competitions at other clubs, while the older members, several of whom live alone, enjoyed the fun and companionship of competing in their home club against their friends and being able to have some social contact. The club was pleased to welcome some neuro-diverse members who have blossomed under the care and attention of the regulars and are delighted to be able to hold their own on the mats. All the members enjoyed their cup of tea and biscuits, with the weekly chat and mutual support that is so important for all.

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TRUSTEES ANNUAL REPORT (cont'd)**

Friendship Group

This group began in November 2024 in response to an increasing awareness of the problems of loneliness in the area, and a desire to reach out to any in the local community who would like to join us for a chat and a cuppa in a well-heated space.

The group, which meets one morning per month in the Church Hall, had its first meeting in November. This was attended by 20 people, with a mix of male and female guests from all parts of the Castlederg Community. The second meeting at the end of December had a similar number of attendees and both meetings were much enjoyed by everyone. As well as the lively conversation, we have, so far, been able to provide an item of interest: in week one, those who were interested made a Christmas decoration, while in December we had a sing-song, led by an accordionist. It is intended that the group will continue to meet each month in the future.

Volunteers

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Second Castlederg. The Trustees recognise their commitment, their dedication and their willingness to share their time and abilities. We also record our gratitude to the members of the Church Committee, past and present, for their faithfulness, hard work and the multitude of ways that they make a difference through the sharing of their time and the living out of their faith.

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TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ 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 with whom the Presbyterian Church in Ireland is in direct and indirect contact, 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.

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TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering which totaled £74,003 in 2024 (£70,610 in previous year). Total income for 2024 was £144,027 (£128,606 in previous year).

Total expenditure increased from £78,481 to £90,146 in the year.

RESERVES

The Trustees of Second Castledearg Presbyterian Church have considered the level of unrestricted reserves that it is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure. At the year end, unrestricted reserves were £120,231, which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

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TRUSTEES ANNUAL REPORT (cont'd)

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) 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 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 1/5/25 and signed on its behalf by

Daphne M. Watt

Daphne Watt

Alex Fletcher

Alex Fletcher

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

We report on the accounts of Second Castledearg Presbyterian Church for the year ended 31 December 2024, which are set out on pages 21 – 27.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



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

Date: 2/5/25

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	68,820	29,204	-	98,024	96,845
Charitable activities	3	-	8,826	-	8,826	6,620
Investment Income	4	3,871	1,833	-	5,704	3,436
Other	5	4,588	26,885	-	31,473	21,705
		-----	-----	-----	-----	-----
		77,279	66,748	-	144,027	128,606
Sale of fixed assets		-	-	-	-	-
Loan Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		77,279	66,748	-	144,027	128,606
		-----	-----	-----	-----	-----
Payments						
Raising funds	6	-	315	-	315	376
Charitable activities	7	49,653	21,969	-	71,622	59,909
Other	8	-	18,209	-	18,209	15,696
		-----	-----	-----	-----	-----
		49,653	40,493	-	90,146	75,981
Purchase of fixed assets		-	-	-	-	-
Loan Repayment		-	-	-	-	2,500
		-----	-----	-----	-----	-----
Total Payments		49,653	40,493	-	90,146	78,481
		-----	-----	-----	-----	-----
Net receipts / (payments)		27,626	26,255	-	53,881	50,125
Transfers between funds		117	(117)	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		27,743	26,138	-	53,881	50,125
Funds brought forward		92,488	88,721	-	181,209	131,084
		-----	-----	-----	-----	-----
Funds carried forward	11	120,231	114,859	-	235,090	181,209
		=====	=====	=====	=====	=====

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	92,488	88,721	-	181,209	131,084
Net movement in funds	27,743	26,138	-	53,881	50,125
	-----	-----	-----	-----	-----
Bank and Cash at end of year	120,231	114,859	-	235,090	181,209
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				199,330	161,738
Bank Current Accounts				35,760	19,471
				-----	-----
				235,090	181,209
				=====	=====
Other Assets					
Fixed Assets – Note 9				-	-
Investments – Note 10				51,989	49,627
				-----	-----
				51,989	49,627
				=====	=====
Liabilities					
Loans				(3,500)	(3,500)
				-----	-----
				(3,500)	(3,500)
				=====	=====

Approved by the Kirk Session at a meeting on 1/5/25 and signed on its behalf by:

Daphne M. Watt.

Daphne Watt

Alex Fletcher

Alex Fletcher

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

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.

The congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds which the congregation holds, in particular investments, are disclosed on the Statement of Assets and Liabilities.

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.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2024

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Freewill offerings	59,065	14,938	-	74,003	70,610
Loose collections	342	325	-	667	698
Donations and gifts	220	9,868	-	10,088	13,764
Gift Aid	9,193	4,073	-	13,266	11,773
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	68,820	29,204	-	98,024	96,845
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	5,537	-	5,537	4,420
Grants	-	3,289	-	3,289	2,200
	-----	-----	-----	-----	-----
	-	8,826	-	8,826	6,620
	-----	-----	-----	-----	-----

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	2,957	1,595	-	4,552	2,526
General Investment Fund	901	238	-	1,139	897
Other investment income	13	-	-	13	13
	-----	-----	-----	-----	-----
	3,871	1,833	-	5,704	3,436
	-----	-----	-----	-----	-----

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Organisational income	-	26,605	-	26,605	16,084
Periodicals and calendars	-	280	-	280	327
Other income	4,588	-	-	4,588	5,294
	-----	-----	-----	-----	-----
	4,588	26,885	-	31,473	21,705
	-----	-----	-----	-----	-----

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Fundraising events	-	315	-	315	376
	-----	-----	-----	-----	-----
	-	315	-	315	376
	-----	-----	-----	-----	-----

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	5,644	-	-	5,644	5,600
Presbytery fees	422	-	-	422	468
Ministry and support staff costs	2,866	-	-	2,866	10,056
Congregational running expenses	40,051	10,469	-	50,520	29,454
Donations to Missions and charities	-	11,500	-	11,500	13,681
Governance costs	670	-	-	670	650
	-----	-----	-----	-----	-----
	49,653	21,969	-	71,622	59,909
	-----	-----	-----	-----	-----

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Organisational expenses	-	17,929	-	17,929	15,291
Loan Interest	-	-	-	-	78
Periodicals and calendars	-	280	-	280	327
	-----	-----	-----	-----	-----
	-	18,209	-	18,209	15,696
	-----	-----	-----	-----	-----

9. FIXED ASSETS

The congregation owns the Church premises situated at Strabane Road, Castlederg and the associated fixtures, fittings, plant and machinery. These have an approximate insurance value of £1,553,000.

The congregation also own the manse building which has an approximate insurance value of £333,000.

During the 2018 year the congregation purchased a property for £154,000 to enable the church to expand their car parking facilities. During 2019 the demolition of the property took place and a car park built in its place. The work was completed at a cost of £34,406.

10. INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund	51,976	49,629
Other investments	13	18
	-----	-----
	51,989	49,647
	-----	-----

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	92,488	77,279	(49,653)	27,626	117	120,231
	-----	-----	-----	-----	-----	-----
	92,488	77,279	(49,653)	27,626	117	120,231
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	67,968	26,623	(8,290)	18,333	250	86,551
Missions Fund	616	10,884	(11,500)	(616)	-	-
Organ Fund	634	-	-	-	-	634
Sunday school	5,401	1,065	(1,203)	(138)	-	5,263
Girl's Brigade	11,173	9,646	(10,700)	(1,054)	-	10,119
Boy's Brigade	291	13,994	(5,361)	8,633	-	8,924
PW	1,486	2,425	(1,831)	594	(117)	1,963
Bowling Club	1,106	540	(37)	503	(250)	1,359
Youth Council	46	-	-	-	-	46
Grants	-	1,291	(1,291)	-	-	-
Magazines	-	280	(280)	-	-	-
	-----	-----	-----	-----	-----	-----
	88,721	66,748	(40,493)	26,255	(117)	114,859
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General	-	-	-	-	-	-
Investment Fund	-	-	-	-	-	-
Other investments	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total	181,209	144,027	(90,146)	53,881	-	235,090
	-----	-----	-----	-----	-----	-----

Rural Action Ltd

Northern Ireland - Charity number 108163

Annual report

**SECOND CASTLEDERG CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

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

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Second Castlederg Congregation of the Presbyterian Church in Ireland
55 Strabane Road,
Castlederg,
Co Tyrone,
BT81 7HZ

Registered Charity in Northern Ireland (NIC105610)

CHARITY TRUSTEES

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

Rev Robert McFaul (appointed 1/1/2024)
Mr Mervyn Buchanan
Miss Rosemary Craig BEM
Mr Alex Fletcher
Mr Bert Huey
Mr Jack Mitchell
Mrs Jean McMullan
Mrs Pearl Quigley
Mr David Thompson
Miss Sandra Thompson
Mrs Daphne Watt

PRINCIPAL OFFICE BEARERS

Minister in charge:	Rev Robert McFaul
Clerk of Session:	Mr Bert Huey
Treasurer:	Miss Doreen McCain

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

INDEPENDENT EXAMINER

Hamill McIlwaine Chartered Accountants
28-30 Old Mountfield Road
Omagh
BT79 7BJ

BANKERS

Ulster Bank
Strabane Branch
29 Abercorn Square
Strabane
BT82 8AL

SOLICITORS

Babingtons Solicitors
74 Railway Street
Strabane
BT82 8EQ

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held in January, March, May, September and November and as required.

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. Second Castlederg Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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

Second Castlederg 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 its members to play their part in fulfilling God's mission to our world.

The congregations mission statement is:

Second Castlederg Mission Statement

We are the church at the heart of the town, called by God to have a heart for Him, a heart for each other and for our community and our world.

A heart for God:

In worship; in praying together; in studying and reading His Word in the Bible; in learning together in Sunday School; in using our time and our gifts to serve Christ and others.

A heart for each other:

In welcome; in friendship; in our laughing together and our weeping together; a heart for each other as we encourage one another; bear one another's burdens; pray for one another; forgive one another and love one another.

A heart for our community:

As in GB we seek, serve and follow Christ together; as in BB we make it our aim to be sure and steadfast;

In the fellowship and friendship of bowls;

In the sharing of good news in Holiday Bible Club;

In our invitation to all in the Castlederg community to join us for hospitality, warmth and friendship in our Friendship Club;

A heart for our community as we hear Christ's call to love our neighbour as we value our own life.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

A heart for God's world:

In PW as women meet to pray, to encourage and support mission at home and overseas; in our support for Tear Fund, Mission in Cambodia, United Appeal Projects, Operation Christmas Child; in giving to the Presbyterian Children's Society, World Development, Moderator's Special Appeals and the many personal opportunities to give and to care that Christ shares with us daily. We are the church at the heart of the town, challenged to keep the Lord at the heart of all we are and ever hope to be.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday at 10.30a.m. with visitors often joining us for the Service especially at Baptisms and at Harvest. The Sacrament of the Lords Supper is observed in January, April and September 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 a fortnightly Bible study meeting and has a wide range of organisations including

Sunday School
Girls' Brigade
Boys' Brigade
Holiday Bible Club
Bowling Club
Friendship Club
Presbyterian Women

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The church choir leads the praise along with our dedicated organist and they have been involved in preparing special music for Harvest and Christmas and the annual PW Service. Members of the congregation led the Christmas Carol Service and the Sunday School led the Nativity Service on a Sunday before Christmas. During the year, the congregation gathers for tea/coffee on the first Sunday of the month after the morning Service, provided by different teams of volunteers and this has not only proved popular, but also gives another opportunity to strengthen fellowship and friendships in our Church Family. Collecting the Offering during the Service is an opportunity to create different teams of collectors on Sundays involving a wide range of members of all ages. The congregation now has a Facebook page and work is underway to create a website as well, providing opportunities to engage with our Church members and community.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

The Bible Study Group comprises both members of Second Castlederg and our linked congregation of Urney with 10-15 people attending our fortnightly meetings for study and prayer. During 2024 we completed a series of six studies called, "Magnificent" and commenced another six-part series called, "Our Powerful Helper", which was followed by "Our Loving Father". The group is led by our Minister Emeritus and both questions and his comments continue to be emailed to church members and a paper copy is also made available.

Our Sunday Morning Prayer Time is held before the Service and continues to be well supported as we remember those who are ill and bereaved and as we pray for our current vacancy and the appointment of a new Minister. Sunday School continues to meet during the Service and the crèche has been re-started to accommodate younger families.

The Sacrament of Baptism welcomes children into our Church family and in 2024 two children were baptised and we also met to give thanks for the lives of six of our members who died during the year. As of 31 December 2024 there were 308 communicant members and 196 families connected with the congregation.

Pastoral care

The Minister visits the sick and housebound on a regular basis and brings Home Communion to those who are unable to attend Sunday Worship. Members of Kirk Session have Elder's Districts and visit Church members several times in the year. In the absence of a Minister, it has not been possible to be involved in the monthly Services in a local Nursing Home. Pastoral visiting continues with the help of the Vacancy Convener and on occasions by the Minister Emeritus.

Mission and outreach

At a local level the congregation has a wide-ranging mission and ministry to the Castlederg community. Mission happens in many ways in our congregation. In our Youth Organisations we reach out to young people from the area, sharing the message of the Bible with those who have a link with their local church and those who have none. Mission is also about serving and many of our members serve in local groups and committees that benefit the community in practical ways.

We have been aware of the increasing problem of loneliness among people in the local community, where several days may pass in which people do not see or speak to another person. This is now exacerbated by the increasing cost of living, requiring people to choose between 'heating and eating'. In an effort to reach out to the local community, our church began a 'Friendship Group', providing a friendly face and a snack in a warm and welcoming environment.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

In another effort to make a difference, for our Harvest Festival celebrations in October 2024, we asked our members to bring items that could be donated to a Foodbank and these were used for decorating the church instead of the usual floral arrangements. Three car-loads of food were taken to a local Foodbank for distribution in the community.

Contributions to our **United Appeal for Mission** that supports many individual ministries and projects at home and overseas raised £7,662, exceeding our Target of Honour which in 2024 was £6,228.

The 2024 **World Development Appeal**, “Hunger Pains; Scarcity to Abundance”, focussed on people across the world who are living below the poverty line and for whom the pain of hunger is a reality today. The Appeal aimed to supply the necessary funds to support Tearfund projects in Rwanda, Malawi, Bangladesh, Uganda and Burkina Faso and Christian Aid projects in Honduras, the Democratic Republic of Congo, Sierra Leone and also Burkina Faso. Church members donated £1,300 to the 2024 World Development Appeal.

The Presbyterian Children’s Society is all about changing lives in a positive way, but the Society relies on individuals and congregations to give and to make this change a reality. On average we each give less than the cost of a packet of cereal, but the Society provides grants of at least £1,000 per person per year and is helping around 400 families and 700 children. In 2024 donations towards the work of the Children’s Society came to £647.

The Church Committee is divided into a number of sub-committees, including Finance, Property, Health & Safety, Technology and Communications, Catering and Fund-raising & Events. During 2024 the Fund-raising and Events Committee organised various events to raise funds: In April, several of our members provided the catering at an Open Day at a local dairy. This profits from the catering raised £2,701 for our church Building Fund. A Coffee Morning in May raised £1,337 and a Table Quiz in October raised £940. An elderly member of our Church Family knitted small Christmas stockings containing a chocolate treat and these raised £93. The annual collection for the Royal British Legion Poppy Appeal at the Remembrance Service in November raised £341.

Overseas, the congregation supports the missionary work of **Khmer School of Language (KSL) Mercy Project** in Cambodia, through the sale of used clothing and in 2024 this raised £1,550. We are grateful that this project has been so well supported by the church and local community.

In 2024 we helped support children receive a school supply pack (pencils, exercise books, etc., at the start of the school year) in four different provinces. It is compulsory for each child to have a school uniform and supply pack to gain entrance to school. If their parents cannot afford these items, then the children cannot go to school. Parents then see them as having no future and are tempted to sell them into the sex trade. These villages are incredibly poor - most people barely have enough money for one

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

meal a day and live in extremely basic accommodation. A lot of these children would not be able to go to school without support from the project.

Through the project this year, we also supported three high school students by contributing to their English language lesson fees and by paying fees for one third-level student who is in her final year of studying architecture. These students are grateful for the financial support which enables them to gain qualifications and enhances their opportunities in the work sector.

All the money sent goes directly to the KSL Mercy Project. 100% of what we send is used by the project and is distributed to the areas of greatest need.

Holiday Bible Club 2024

Our annual Holiday Bible Club was held in July 2024 over three evenings. This church outreach invited all primary school age children from our church and in the local community. Forty children came along.

This year the children learned about some of the miracles of Jesus. The programme included Bible stories, quizzes, memory verses, songs, games and a craft. The craft related to the story the children had learnt that evening.

Presbyterian Women (PW) 2024

Our PW encourages women in their Christian life and invites them to know God's presence as they meet in fellowship and love. The PW group in Second Castledearg Presbyterian Church seeks, through the Grace of God, to be a blessing in our homes, our church, our community and in the wider world. Our PW group, which all ladies from our congregation are invited, usually meets on the third Monday evening of each month, October to April. Between 12 and 14 ladies attend.

Every second year, at the AGM, the ladies elect a PW Committee consisting of a Leader, Deputy leader, Secretary and Treasurer, plus four other members. The present Committee was elected in April 2024. In June 2024, the PW Committee had a meeting to plan the PW programme for the 2024/2025 session. The PW Committee organised a programme of worship, reflective devotions, and guest speakers. We followed the PW theme for 2023/2024, "Being Transformed", from the "Inspirational" book produced by the PW Panel at Assembly Buildings in Belfast.

Our monthly speakers included:

- Two ladies who told us about their lives and faith journey. They also reflected on the PW theme for the year
- Haven Project, Sligo
- Cake decorating

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Other events during the year were as follows:

- Our Annual Fundraising event was a night of music and poetry held in March 2024.
- In March and October 2024, representatives from the group attended the PW Link meetings for the Omagh Presbytery.
- In April 2024 six ladies attended the Annual PW Rally which was held in Mountjoy Presbyterian Church.
- Sion Mills Presbyterian Church PW celebrated their 50th Anniversary in April 2024 and this was attended by five ladies.
- During the year ladies from our PW group attended two visitors' events in Drumquin and Badoney Presbyterian churches.
- Our annual PW service was also held in February 2024. Our guest speakers were Rev David Moore and Mrs Elaine Moore from the West Belfast Special Project.
- In November 2024 we held a Visitors Evening with invitations sent to other PW groups and local churches ladies ministry groups. The theme of the evening was a Praise and Pudding night.

Many of the ladies who attend our meetings subscribe to "Inspire" the PW magazine which is published quarterly.

Since 2019, the ladies of our group have sponsored a child through the "Adopt-A-Child" charity. The child we sponsor is from Guatemala. The money we send to this organisation (£240 per year plus £10 for a Christmas gift) contributes to the cost of providing nutritional meals, dental, medical and pastoral care for the child. The ladies write to the child, regularly also sending Christmas, Birthday and Easter cards to show our encouragement, support and Christian love.

In September and October 2024, the PW ladies, other members of our congregation, Urney congregation and the community collected items for our annual shoe box appeal for the charity, Samaritans Purse. Committee members volunteered to shop for anyone who was unable to so. 36 boxes were filled and collected. The shoe boxes, containing suitable items for children of varying ages, were subsequently sent to children in poorer parts of the world. These boxes brought joy, hope and Christian love to these children who have so little.

During the year ladies save, in their Mission boxes, money which is sent to PW headquarters at Assembly Buildings, Belfast, for Home Mission, Overseas Mission projects and the support of Deaconesses.

Our annual fund-raising event, a bring-and-buy sale among our members, as well as collections from our PW services and two bequests from deceased members, were the sources of our PW funds in 2024.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

In 2024 charitable donations totalling £1,000 were made to the following:

- Mission boxes: £600
- Adopt-A-Child: £250
- Haven Project, Sligo: £150

Second Castledearg Girls' Brigade 2024

The aim of the Girls' Brigade, being a Christian organisation, international and interdenominational, shall be: To help girls to become followers of the Lord Jesus Christ and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

The vision is that Girls' Brigade Northern Ireland will be recognised as a dynamic, relevant, Christ-centered organisation effectively reaching out to all girls to value, nurture and equip them for life.

The motto is 'Seek, Serve and Follow Christ'.

Girls' Brigade is a worldwide, interdenominational, Christian, youth organisation, for girls aged 3 to 18 years. We meet outside school hours and offer our young girls in the community an escape from the pressures of their everyday world. The company is run by officially trained volunteers. The Girls' Brigade programme is built on four headings, Spiritual, Physical, Educational and Service. The leaders present a balanced, age-related programme suitable for the needs and interests of the girls, based on these four primary areas.

The number of girls and leaders attending has been consistent. We have girls from our own congregation and also a large number attend from neighbouring churches. The company is divided into four sections. Explorers 3-7 years; Juniors 8-10 years; Seniors 11-13 years; Brigaders 14-18 years. We meet each week from beginning of September to end of March.

For the past three years GBNI has had an ongoing charity partnership with Habitat for Humanity Ireland.

During 2024, the Seniors and Brigaders engaged in a competition organised by our GBNI where they captured some of their favourite wonders of creation on camera, from sunsets to sunrises, pictures of the ocean, plants, forests, animals and mountains. The choice was very widespread. The one picture entry was attached to an A4 template and the girls were required to include why they chose the photograph and to express their views on what we should be doing to protect our world. Adjudication was based on both the photograph and explanation. There were several of our entries highly commended.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Explorers and Juniors participated in the GBNI art competition. Explorers used pencils, pens and paint to decorate a picture outline of a recycling lorry on a specially supplied template. Juniors, on a template, created and designed a poster encouraging people to shop/ donate/ volunteer at their nearest Habitat ReStore. They wrote a short explanation of why they chose the design and explained the importance of shopping, donating, and/or volunteering at Habitat ReStore.

Explorers and Juniors had team games organised by our District Executive. The girls enjoyed having lots of fun and fellowship at this event. Juniors had a trip to the annual pantomime which was well received and concluded with a visit to McDonald's. We attended the annual District Parade and Service. We held our Parents' Evening and Display where the girls put on a varied programme of singing, dancing, choral speaking and drama. We had a pizza evening with fun, games and friendship. Awards and gifts were distributed to the girls. Seniors and Brigaders attended a quiz and pudding evening organised by our District Executive. Senior unihoc and Brigader dodgeball were both popular events with these age groups.

A representation of both leaders and girls attended D-Day 80 Heroes Remembered in the local Parish Church. This was an 'open to all event' in the community. We were one of the uniformed organisations participating. In addition, there was a D-Day 80 exhibition and prayer trail where members were able to call at the church for a quiet personal prayer and reflection time.

The company was represented at the wreath-laying ceremony, parade and church service on Remembrance Sunday. We attended the joint Girls' Brigade and Boys' Brigade Enrolment Service.

We joined with youth groups, schools and the uniformed organisations at the Scripture Union Christingle Service held in the local Parish Church.

The older girls had a Christmas shopping trip to Foyleside Centre. The officers and leaders organised Christmas parties and refreshments for all sections. A welcome visit from Santa with the presents went down a treat.

Explorers had worship, songs, craft, no-bake cookery, games and stories with lots of visual aids, such as big picture books, puppets and posters. The children's Bible and colouring sheets were used with the very young girls, while the older Explorers followed the Biblical course set by the spiritual team of GBNI.

Juniors, Seniors and Brigaders had their GBNI scripture teaching and Bible class. These same sections enjoyed a variety of crafts, cookery, sport and Brigade knowledge in the weekly programme. Seniors and Brigaders participated in group challenges, teamwork and decision making.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Trainee sub officers attended GB webinars on safeguarding and theory knowledge. They attended a formal District Training Evening and commenced practical work within the company under the guidance of an officer. A trainee officer commenced the practical elements of programme-planning, record keeping and administration as well as increasing her knowledge of GB and leadership in general. The trainee officer performed the duties and responsibilities under a supervising officer who offered help and support as knowledge and experience continued to be gained.

Second Castledearg Boys' Brigade 2024

The Boys' Brigade is one of the largest Christian Youth Organisations in the UK & Republic of Ireland, committed to providing opportunities for boys to meet together and engage in a range of fun and developmental experiences. Two years ago, the Northern Ireland branch (which includes companies in Donegal) broke away from the UK/RoI organisation and Second Castledearg Presbyterian Church Boys' Brigade now comes under the governance of The Northern Ireland Boys' Brigade (BBNI). The aim of Boys' Brigade is, "The advancement of Christ's Kingdom among boys and the promotion of habits of Obedience, Reverence, Discipline, Self-respect and all that tends towards a true Christian manliness", by helping children and young people grow in confidence, gain a sense of belonging as part of a team, try new things, develop new skills, discover their potential, and learn about God's love.

Our company welcomes boys from the local area and a large proportion of these are not members of our Congregation. The company is divided into three sections: Company Section, for boys aged 11 – 18 years; Junior Section, for boys aged 8 – 11 years; Anchor Boys, for boys aged 4 – 7 years. Our Boys' Brigade groups normally meet each week from September to the end of March and all boys took part in the joint Girls' Brigade/Boys' Brigade enrolment service held in December 2024.

In March, the Junior and Company Sections took part in the Battalion parade. The season closed at the end of March with the annual Parents' Evening and Display, in which all the boys and leaders took part.

All boys pay an enrolment fee of £10 at the beginning of the year and then pay a weekly subscription of £1.00. Other income came from donations made at the annual Enrolment Service and at the Parents' Night. From the income received, capitation fees have to be paid annually to BB Headquarters and the remainder is spent on supplies for weekly activities, transport to events and prizes for the end-of-year Parents' Evening. In May 2024, the company held a barbecue and Old McDonald Auction to raise funds for company activities. This most enjoyable event was very well supported by parents, past members and friends of the company and enough money was raised to enable some extra activities to be held over the coming few years.

BB encourages boys to be conscious of the needs of others and, in October 2024, the boys collected non-perishable food items which were used to decorate the Boys' Brigade window for the Harvest Thanksgiving services in the church. After the evening service, these items were delivered to a local Foodbank for distribution.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

In November boys from the Junior and Company Sections took part in the wreath-laying ceremony at the war memorial during the Remembrance Day Parade in the town centre. Leaders and boys from these sections were also represented at 'D-Day 80 Heroes Remembered', a community event held in the local Parish Church to mark 80 years since D-Day during World War II.

Boys' Brigade NI – Anchor Boys

The Anchor Boy Section of the Boys Brigade meets weekly on a Wednesday evening from 6.30pm to 7.30pm in our Church Hall. Throughout the year, the boys enjoy a varied programme of Bible stories, games, crafts and cookery. In 2024, we hosted the Anchor Boy Fun & Games for all companies in our battalion and our A team came third. Everyone had a great night. We ended the year with an enjoyable party and we look forward to 2025.

Boys' Brigade NI - Junior Section

Junior Section meets on Friday evenings, with the boys taking part in games, including football, land, sea and air and team games in squads. They also had arts and crafts and cookery, along with Bible work, including mime, Bible quizzes and word searches.

2024 began with a New Year trip to Jonny Rocko's and additional activities in 2024 included two teams taking part in the West-Ulster 5-a-side football competition, and they were pleased to progress to the Northern Ireland finals evening, where they were crowned Northern Ireland Champions. They also took part in two games and football nights at the Leisure Centre and the Battalion Junior Quiz. They rounded off 2024 with a Pizza, Movie and Party Night in the Church Hall, with Father Christmas giving each boy a present.

Boys' Brigade NI - Company Section

Company Section meets on Friday evenings after Junior Section. Each session begins with Bible Study and the boys regularly enjoy drill training, gymnastics (box work), football, volleyball and team games.

In 2024, Company Section boys took part in the West Ulster Battalion Company Section Competitions in Dodgeball, Volleyball, Football, Cross-Country Running and Ten Pin Bowling. They ended the year with a Pizza Night.

The older boys of suitable age may also prepare for their President's and King's badges, which are the highest awards in the Boys' Brigade. This involves commitment and perseverance as the boys complete the various elements. For the Presidents' badge the elements are: a Core Activity, a Faith element, Adventure Days, 10 hours volunteering in their church or BB Company, completing a Skills Course and being an active member of their Company.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Queen's Badge candidates must already hold a President's badge and enhance their personal development through expanding the skills, knowledge and experiences acquired in gaining the President's badge, extending these to activities outside their church or BB. This gives the boys a sense of purpose, develops a wide range of life skills outside the education system and teaches them teamwork as well as how to work individually to a specific timeframe. In 2024, three boys from our Company, who had been working through the different elements of the King's Badge, attended a King's Badge completion course in February and were subsequently awarded their King's Badges in March. Another three boys gained their President's Badge in March and began their preparation for the King's Badge when the new season began in September 2024.

Second Castledearg Sunday School

We encourage in our children an understanding of the importance of attending Church and Sunday School, putting God first in our lives, and the importance of prayer and praising God.

January – June 2024

Thirty children and young people were registered (divided into three classes), six Sunday School teachers, two parent helpers and two teenage helpers.

We have two leaders for each group, working alternate months. Leaders are given a plan for each half term, following the Go Teach workbooks – focusing on the Miracles of Jesus, Moses, Easter, the Lord's Prayer, and celebrating special Sundays (communion, Mothering Sunday).

As well as listening to Bible stories and completing the relevant Go Teach lessons, leaders prepared crafts and colouring pages, linked to the stories and memory verses.

In June we had our Youth and Young People's Service; all children took part, sharing the story of Moses through drama and song. We used our Facebook Parent group to encourage attendance, provide dates and times and to upload words of songs etc. We also presented Sunday School prizes. Younger children received Bible storybooks and children moving to the senior classes [High School] received a Bible, while the older children received a £10 one4all voucher. Children with excellent attendance received a voucher for Wee Buns café. Children were given a scrapbook, which included photos and work they had completed throughout the year. We had our barbecue after the service and donations were given to Sunday School funds. Mr Whippy was invited along and everyone was treated to an ice cream.

In August we gave invitations to any new parents with children of Sunday School age, to encourage and warmly invite them to join us in September. We ensured all parents were also invited to our Facebook Parent group.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Sept 2024 – Dec 2024

Lessons are taken from Go Teach Book 7 – Who is Jesus – The Bread of Life, The Light of the World, The Good Shepherd, and Joshua. We also focused on the Christmas story and learned memory verses. We selected a memory verse to focus on each month and used crafts regularly, along with games and quizzes, to make lessons fun.

We discussed and created a lesson plan for leaders to follow. We actively used the Whatsapp group for leaders to share ideas and keep everyone up to date each week.

Children also made harvest and Christmas crafts to take home. Sunday School decorated a window in Church for the Harvest Service, using items donated for a food bank as their decorations. A special Carol Service was organised for Sunday School children. The younger members performed a poem, The Christmas Story, everyone sang two songs and the older children did Bible readings.

A Christmas Party was organised in the church hall. We played party games, had food, and a visit from Santa. Everyone had a most enjoyable evening. Children were given selection boxes.

Photos and videos were added to the Sunday School Parents Facebook page throughout the year.

Second Castlederg Bowling Club

The Bowling Club meets on Wednesday evenings from 8.00pm until 10.00pm from January to March and from September to December. At the beginning of 2024, a surge of new players increased our numbers from the previous year, with 26 players taking to the mats on some weeks. Some of these returned when the new season started in September and a steady core of about 18 players turned up each week. Approximately half of our bowlers were members of Second Castlederg Presbyterian Church and the rest come from the surrounding district. There was a very mixed age demographic, with some teenagers joining their parents as well as a number of members of advanced age. Each adult member paid an annual fee of £20.00, and there was a £10 charge for school children. The club made a donation of £250 to Second Castlederg Presbyterian Church.

Several of the younger members played in competitions at other clubs, while the older members, several of whom live alone, enjoyed the fun and companionship of competing in their home club against their friends and being able to have some social contact. The club was pleased to welcome some neuro-diverse members who have blossomed under the care and attention of the regulars and are delighted to be able to hold their own on the mats. All the members enjoyed their cup of tea and biscuits, with the weekly chat and mutual support that is so important for all.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Friendship Group

This group began in November 2024 in response to an increasing awareness of the problems of loneliness in the area, and a desire to reach out to any in the local community who would like to join us for a chat and a cuppa in a well-heated space.

The group, which meets one morning per month in the Church Hall, had its first meeting in November. This was attended by 20 people, with a mix of male and female guests from all parts of the Castledearg Community. The second meeting at the end of December had a similar number of attendees and both meetings were much enjoyed by everyone. As well as the lively conversation, we have, so far, been able to provide an item of interest: in week one, those who were interested made a Christmas decoration, while in December we had a sing-song, led by an accordionist. It is intended that the group will continue to meet each month in the future.

Volunteers

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Second Castledearg. The Trustees recognise their commitment, their dedication and their willingness to share their time and abilities. We also record our gratitude to the members of the Church Committee, past and present, for their faithfulness, hard work and the multitude of ways that they make a difference through the sharing of their time and the living out of their faith.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ 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 with whom the Presbyterian Church in Ireland is in direct and indirect contact, 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.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering which totaled £74,003 in 2024 (£70,610 in previous year). Total income for 2024 was £144,027 (£128,606 in previous year).

Total expenditure increased from £78,481 to £90,146 in the year.

RESERVES

The Trustees of Second Castlederg Presbyterian Church have considered the level of unrestricted reserves that it is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure. At the year end, unrestricted reserves were £120,231, which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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) 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 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 1/5/25 and signed on its behalf by

Daphne M. Watt

Daphne Watt

Alex Fletcher

Alex Fletcher

Rural Action Ltd

Northern Ireland - Charity number 108163

Annual return

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

We report on the accounts of Second Castledearg Presbyterian Church for the year ended 31 December 2024, which are set out on pages 21 – 27.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



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

Date: 2/5/25

Rural Action Ltd

Northern Ireland - Charity number 108163

Accounts

COMPANY REGISTRATION NUMBER: NI659778
CHARITY REGISTRATION NUMBER: 108163

Rural Action
Company Limited by Guarantee
Financial Statements
31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Rural Action

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Rural Action
Charity registration number 108163
Company registration number NI659778
Principal office and registered office Administration Building
Loughry College
Cookstown
BT80 9AA
Tyrone

The trustees

T McNally
A McAdam
S Henry
Dr M Farrell
K Addis

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Ulster Bank Ltd
11-16 Donegall Square East
Belfast
BT1 5UB

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Rural Action was established in 2019 with the objective of inspiring action and to make positive contribution to the everyday lives of rural people. The organisation is a charitable company limited by guarantee incorporated on 14 March 2019 and is registered as a charity (NIC108163). The Company was established under a Memorandum of Association and is governed under its Articles of Association.

Directors and Trustees

The Directors of the charitable company (the Charity) are its trustees for the purpose of charity law and are known as members of the Rural Action Board. The Rural Action Board has 5 members (who meet at least 6 times per year) representing a range of relevant interests/experience including those involved in the business community, community/voluntary sector, education and training.

Trustees Induction and Training

Induction and Training is provided to Trustees when they join the Board. A skills audit has been completed this year to identify any potential gaps which will be addressed through training or future recruitment drives. This will support the Board in carrying out their duties.

Risk Management

The Rural Action Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is presented at each Board meeting. It is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Organisational Structure

The current staffing structure of Rural Action includes the following roles: Chief Executive Officer
Head of Finance & Governance
Head of Programmes
Head of Regeneration & Communities
Programme Officers x 2
Programme Support Officers x 2
Finance Administrators x 2
Administrator

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

Rural Action's vision is of a living, working, sustainable and shared community. It's mission is to inspire action and to make a positive contribution to the everyday lives of rural people.

It aims to do this by:

- Championing the needs of rural communities through consultation and community development projects
- Designing, delivering and inspiring practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social wellbeing
- Encouraging and promoting social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage
- Making our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

The achievements listed below detail Rural Action's performance for 2023-2024 in advancing its said objectives.

Public Benefit Statement

The trustees have regard to the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

Rural Action is a registered charity and a company limited by guarantee. It operates across Northern Ireland and the border region of Ireland from a base in Cookstown, Co. Tyrone. It has a small staff team of 11 and is managed by a voluntary Board of Directors/Trustees.

A full account of Rural Action's achievements during the year are listed below.

Strategic Aim 1: To Champion the needs of rural communities through consultation and community development projects

- Objective 1: Respond, engage and support relevant policy and programme consultations, stakeholder meetings/events and evaluation work to champion rural needs
- Objective 2: Work in partnership with local and central government and the community voluntary sector to make recommendations for future rural service delivery
- Objective 3: Carry out research and evidence rural needs
- Objective 4: Pilot and test rural projects to inform future delivery

Outputs

- 21 meetings/events and engagements attended
- 1 strategic cross border pilot project implementing in partnership with Irish Rural Link
- 1 joint cross border rural community needs survey to 100 community-based organisations (50 in Northern Ireland 50 in Ireland)
- 1 Rural Needs Focus Group established - 3 sessions held
- 4 pipeline projects developed
- 3 evaluations completed

Strategic Aim 2: To design, deliver, implement and inspire practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social well-being

- Objective 1: Design, delivery and implement projects that benefit people and places
- Objective 2: To maintain Rural Action as an Open College Network (OCN) Accredited Centre for the delivery of training to communities
- Objective 3: To establish the Rural Action Awards scheme to support and inspire rural community action

Outputs

- Managing agent for the International Fund for Ireland (IFI) Personal Youth Development Programme (PYDP) in Northern Ireland supporting communities to help at risk young people to build and develop life skills that foster good relations, build confidence and resilience and make them more employable
 - 7 applications assessed and recommendation reports completed
 - 36 projects approved and implementing
 - Letters of Offer issued totalling £6.14million
 - 825 young people engaging
- Managing agent for the IFI Communities in Partnership Programme (CIPP) in Northern Ireland supporting communities to foster good relations and support community initiatives on a cross border basis
 - 7 applications assessed and recommendation reports completed
 - 15 projects approved and implementing
 - 37 cross border organisations participating
 - Letters of Offer issued totalling £1.9million

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

- 1 new pilot programme Transforming Local Leadership implementing and engaging 9 groups and 53 participants
- Partner with Mid Ulster District Council in the delivery of the Connecting Pomeroy project to develop community capacity and engagement activities to support social well-being, inclusion and village regeneration
 - 40 groups engaging in community capacity and engagement activities
 - 1,640 people participating in programmes
 - 3 Project Steering Group meetings attended
- Maintain Rural Action as OCN Centre for delivering training to communities - annual external verification conducted August 2023
- Continuation of the Rural Action Awards scheme to support and inspire rural community action
 - 282 applications received from rural Northern Ireland and the border region
 - 12 awards presented to community-based organisations
 - 7 recipient groups based in Northern Ireland (£7,000)
 - 5 recipient groups based in border region (€5,000)

Rural Action Awards Scheme

During the financial year the Board agreed to continue to implement the Rural Action Awards scheme (Strategic Aim 2 Objective 3). The scheme is designed to support volunteer led community action projects. It is open to constituted rural community-based organisations undertaking projects that alleviate poverty, ensure economic vibrancy, and promote health & social wellbeing locally. A total of 12 awards were made during the period to the value of £11,898.

Strategic Aim 3: To encourage and promote social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

- Objective 1: Inspire communities through the exchange of information, sharing of stories and practice
- Objective 2: To develop a rural centre of excellence demonstrating social entrepreneurship in action

Outputs

- 2 study visits completed in partnership with Irish Rural Link
- Exchange of information on a joint Environmental programme
- Identification of Shared Issues/Themes on a cross-border basis (Energy & Climate, Community Development/Rural Regeneration, Social Enterprise and cross-border Collaboration)
- Increase in social media traffic (up by 45% on previous year)
- Increase in website users (up by 37% on previous year)
- Ongoing discussions with DAERA/CAFRE on the redevelopment of Lindsay Hall as a centre for rural excellence and to further promote social entrepreneurship in rural areas

Strategic Aim 4: To make our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

- Objective 1: Promote good relations and support actions for inclusion and effective community engagement
- Objective 2: Engage in projects and programmes that encourage a better understanding of local identity, culture and heritage

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Outputs

- 30 community-based organisations participating in good relations training and awareness workshops/events

Strategic Aim 5: Good Governance and Corporate Management

- Objective 1: To deliver on budget
- Objective 2: Corporate Governance, Board and Organisational Development **Outputs**
- Financial Management
 - Annual budget agreed with Board
 - Monthly management reports and cashflow statements produced for Board
 - Annual accounts presented at AGM
 - Satisfactory assurance in External audit reports
 - Implementation of financial procedures & procurement guidance
 - Budget profiles & expenditure reports prepared for funders
 - Submission of claims to funders within agreed deadlines
 - Review & update of financial procedures & policy
 - Review of Corporation Tax & VAT position
- Strategy
 - Operational plan agreed and monitored by Board
- Human Resources
 - Review and update policies and procedures
 - Board Induction
 - Staff handbook compiled
 - Board Skills Audit completed
 - Carry out recruitment exercises as required

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

Rural Action receives support from the International Fund for Ireland as their Managing Agent for the Personal Youth Development Programme (PYDP) and the Communities in Partnership Programme (CiPP); the Department of Agriculture, Environment and Rural Affairs (DAERA) Tackling Rural Poverty and Social Inclusion (TRPSI) Programme, Mid Ulster District Council Connecting Pomeroy Project, with funding provided by the EU's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB), Department of of Foreign Affairs (DFA) Shared Island Fund and Department for Communities (DfC) Village Catalyst.

Reserves

The total funds held by the charity at 31st March 2024 is £322,115, of which £84,793 is restricted and not available for the general purposes of the charity. A designation of £12,000 has been set aside for the Rural Action Awards. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally. The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. They have established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be equal to the value of six months expenditure based on senior management salaries, overheads and accrued statutory redundancy liability. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that there are sufficient funds available to cover support and governance costs. The balance held as free reserves at 31/03/2024 was £173,524 against an actual 6 months expenditure of £146,624. The current level of reserves is therefore higher. The organisation is entering a new period of programme development and regards this as prudent.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

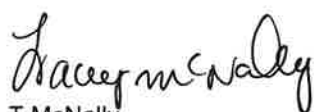
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 5 December 2024 and signed on behalf of the board of trustees by:



T McNally
Trustee



K Addis
Trustee

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action

Year ended 31 March 2024

Opinion

We have audited the financial statements of Rural Action (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

As explained more fully in the Trustees' Responsibilities Statement (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in in the circumstances set out in note 24 to the financial statements.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

5 December 2024

Rural Action

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	19,500	–	19,500	29,720
Charitable activities	6	10,925	452,528	463,453	867,830
Total income		<u>30,425</u>	<u>452,528</u>	<u>482,953</u>	<u>897,550</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>115,566</u>	<u>429,969</u>	<u>545,535</u>	<u>572,838</u>
Total expenditure		<u>115,566</u>	<u>429,969</u>	<u>545,535</u>	<u>572,838</u>
Net (expenditure)/income		<u>(85,141)</u>	<u>22,559</u>	<u>(62,582)</u>	<u>324,712</u>
Transfers between funds		(700)	700	–	–
Net movement in funds		<u>(85,841)</u>	<u>23,259</u>	<u>(62,582)</u>	<u>324,712</u>
Reconciliation of funds					
Total funds brought forward		323,163	61,534	384,697	59,985
Total funds carried forward		<u>237,322</u>	<u>84,793</u>	<u>322,115</u>	<u>384,697</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

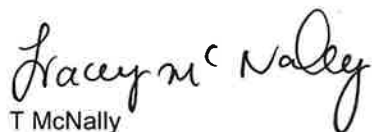
Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	1,798	5,104
Current assets			
Debtors	15	110,872	95,086
Cash at bank and in hand		240,869	301,658
		<u>351,741</u>	<u>396,744</u>
Creditors: amounts falling due within one year	16	<u>31,424</u>	<u>17,151</u>
Net current assets		<u>320,317</u>	<u>379,593</u>
Total assets less current liabilities		<u>322,115</u>	<u>384,697</u>
Net assets		<u>322,115</u>	<u>384,697</u>
Funds of the charity			
Restricted funds		84,793	61,534
Unrestricted funds		237,322	323,163
Total charity funds	19	<u>322,115</u>	<u>384,697</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2024, and are signed on behalf of the board by:



T McNally
Trustee



K Addis
Trustee

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(62,582)	324,712
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,147	7,154
Accrued expenses/(income)	7,754	(3,108)
<i>Changes in:</i>		
Trade and other debtors	(15,786)	(3,064)
Trade and other creditors	6,519	(145,987)
Cash generated from operations	(59,948)	179,707
Tax paid	—	(2,146)
Net cash (used in)/from operating activities	<u>(59,948)</u>	<u>177,561</u>
Cash flows from investing activities		
Purchase of tangible assets	(841)	(3,632)
Net cash used in investing activities	<u>(841)</u>	<u>(3,632)</u>
Net (decrease)/increase in cash and cash equivalents	(60,789)	173,929
Cash and cash equivalents at beginning of year	<u>301,658</u>	<u>127,729</u>
Cash and cash equivalents at end of year	<u>240,869</u>	<u>301,658</u>

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Administration Building, Loughry College, Cookstown, BT80 9AA, Tyrone.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations	19,500	19,500	29,720	29,720
Donations				

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
IFI	-	-	-
MUDC EU PIV Connecting Pomeroy	-	340,920	340,920
AHF	-	80,236	80,236
Department of Foreign Affairs: Shared Island Civic Society Fund	-	31,372	31,372
Miscellaneous income	10,925	-	10,925
DAERA - Halls training	-	-	-
	<u>10,925</u>	<u>452,528</u>	<u>463,453</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
IFI	-	-	-
MUDC EU PIV Connecting Pomeroy	-	344,860	344,860
AHF	-	89,703	89,703
Department of Foreign Affairs: Shared Island Civic Society Fund	-	7,385	7,385
Miscellaneous income	20,380	-	20,380
DAERA - Halls training	405,502	-	405,502
	<u>425,882</u>	<u>441,948</u>	<u>867,830</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rural development	86,644	398,119	484,763
Support costs	28,922	31,850	60,772
	<u>115,566</u>	<u>429,969</u>	<u>545,535</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rural development	172,118	342,648	514,766
Support costs	27,365	30,707	58,072
	<u>199,483</u>	<u>373,355</u>	<u>572,838</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Rural development	484,763	55,817	540,580	567,247
Governance costs	–	4,955	4,955	5,591
	<u>484,763</u>	<u>60,772</u>	<u>545,535</u>	<u>572,838</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Staff costs	51,982	51,982	50,006
Finance costs	2,935	2,935	2,475
Governance costs	4,955	4,955	5,591
	<u>59,872</u>	<u>59,872</u>	<u>58,072</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>4,147</u>	<u>7,154</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>4,668</u>	<u>5,335</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	378,561	377,256
Social security costs	33,151	37,786
Employer contributions to pension plans	<u>8,364</u>	<u>9,402</u>
	<u>420,076</u>	<u>424,444</u>

The average head count of employees during the year was 12 (2023: 11).

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	—	1
£70,000 to £79,999	<u>1</u>	<u>—</u>
	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £197,115 (2023:£202,025).

13. Trustee remuneration and expenses

The trustees of the charity were not paid and did not receive any other benefits from employment with the Charity in the year (2023: Nil). The trustees were not reimbursed for any expenses incurred during the year (2023:Nil).

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023	21,679
Additions	841
At 31 March 2024	<u>22,520</u>
Depreciation	
At 1 April 2023	16,575
Charge for the year	4,147
At 31 March 2024	<u>20,722</u>
Carrying amount	
At 31 March 2024	1,798
At 31 March 2023	<u>5,104</u>

15. Debtors

	2024 £	2023 £
Trade debtors	108,383	92,101
Prepayments and accrued income	2,489	2,985
	<u>110,872</u>	<u>95,086</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	13,338	6,819
Accruals and deferred income	18,086	10,332
	<u>31,424</u>	<u>17,151</u>

17. Deferred income

	2024 £	2023 £
At 1 April 2023	–	128,586
Amount released to income	–	(128,586)
At 31 March 2024	<u>–</u>	<u>–</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,364 (2023: £9,402).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	261,163	30,425	(115,566)	(700)	175,322
Rural Action Awards	12,000	–	–	–	12,000
Alternative accommodation fund	50,000	–	–	–	50,000
	<u>323,163</u>	<u>30,425</u>	<u>(115,566)</u>	<u>(700)</u>	<u>237,322</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	66,544	455,602	(199,483)	(61,500)	261,163
Rural Action Awards	–	–	–	12,000	12,000
Alternative accommodation fund	–	–	–	50,000	50,000
	<u>66,544</u>	<u>455,602</u>	<u>(199,483)</u>	<u>500</u>	<u>323,163</u>

A designation of £12,000 has been set aside for the Rural Action Awards, which will be spent in the next 12 months. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally.

The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
IFI PYDP	63,945	244,039	(243,188)	(841)	63,955
IFI CIPP	-	96,881	(96,881)	-	-
MUDC EU PIV	-	-	-	-	-
Connecting Pomeroy AHF	(2,411)	80,236	(79,366)	1,541	-
Department of Foreign Affairs: Shared Island Civic Society Fund	-	-	-	-	-
	-	31,372	(10,534)	-	20,838
	<u>61,534</u>	<u>452,528</u>	<u>(429,969)</u>	<u>700</u>	<u>84,793</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
IFI PYDP	-	306,172	(240,442)	(1,785)	63,945
IFI CIPP	-	38,688	(36,844)	(1,844)	-
MUDC EU PIV	-	-	-	-	-
Connecting Pomeroy AHF	(6,559)	89,703	(88,239)	2,684	(2,411)
Department of Foreign Affairs: Shared Island Civic Society Fund	-	7,385	(7,830)	445	-
	-	-	-	-	-
	<u>(6,559)</u>	<u>441,948</u>	<u>(373,355)</u>	<u>(500)</u>	<u>61,534</u>

Department of Foreign Affairs

Rural Action received £31,372 (€37,385) during the 23/24 financial year for the Synergy: Rural Collaboration Project from the Department of Foreign Affairs: Shared Island Civic Society Fund.

Transfers between funds

Transfers out of restricted funds relate to the purchase of fixed assets with restricted funding, on which there is no longer a restriction. Transfers into restricted funds from unrestricted funds are to meet overspends in projects which cannot be reclaimed from funders.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,798	-	1,798
Current assets	266,518	85,223	351,741
Creditors less than 1 year	(30,994)	(430)	(31,424)
Net assets	<u>237,322</u>	<u>84,793</u>	<u>322,115</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,104	-	5,104
Current assets	330,836	65,908	396,744
Creditors less than 1 year	(12,777)	(4,374)	(17,151)
Creditors greater than 1 year	-	-	-
Net assets	<u>323,163</u>	<u>61,534</u>	<u>384,697</u>

21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

22. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>301,658</u>	<u>(60,789)</u>	<u>240,869</u>

23. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

24. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Rural Action Ltd

Northern Ireland - Charity number 108163

Annual report

COMPANY REGISTRATION NUMBER: NI659778
CHARITY REGISTRATION NUMBER: 108163

Rural Action
Company Limited by Guarantee
Financial Statements
31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Rural Action

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Rural Action
Charity registration number	108163
Company registration number	NI659778
Principal office and registered office	Administration Building Loughry College Cookstown BT80 9AA Tyrone

The trustees

T McNally
A McAdam
S Henry
Dr M Farrell
K Addis

Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
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Bankers	Ulster Bank Ltd 11-16 Donegall Square East Belfast BT1 5UB
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Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Rural Action was established in 2019 with the objective of inspiring action and to make positive contribution to the everyday lives of rural people. The organisation is a charitable company limited by guarantee incorporated on 14 March 2019 and is registered as a charity (NIC108163). The Company was established under a Memorandum of Association and is governed under its Articles of Association.

Directors and Trustees

The Directors of the charitable company (the Charity) are its trustees for the purpose of charity law and are known as members of the Rural Action Board. The Rural Action Board has 5 members (who meet at least 6 times per year) representing a range of relevant interests/experience including those involved in the business community, community/voluntary sector, education and training.

Trustees Induction and Training

Induction and Training is provided to Trustees when they join the Board. A skills audit has been completed this year to identify any potential gaps which will be addressed through training or future recruitment drives. This will support the Board in carrying out their duties.

Risk Management

The Rural Action Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is presented at each Board meeting. It is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Organisational Structure

The current staffing structure of Rural Action includes the following roles: Chief Executive Officer
Head of Finance & Governance
Head of Programmes
Head of Regeneration & Communities
Programme Officers x 2
Programme Support Officers x 2
Finance Administrators x 2
Administrator

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

Rural Action's vision is of a living, working, sustainable and shared community. It's mission is to inspire action and to make a positive contribution to the everyday lives of rural people.

It aims to do this by:

- Championing the needs of rural communities through consultation and community development projects
- Designing, delivering and inspiring practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social wellbeing
- Encouraging and promoting social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage
- Making our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

The achievements listed below detail Rural Action's performance for 2023-2024 in advancing its said objectives.

Public Benefit Statement

The trustees have regard to the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

Rural Action is a registered charity and a company limited by guarantee. It operates across Northern Ireland and the border region of Ireland from a base in Cookstown, Co. Tyrone. It has a small staff team of 11 and is managed by a voluntary Board of Directors/Trustees.

A full account of Rural Action's achievements during the year are listed below.

Strategic Aim 1: To Champion the needs of rural communities through consultation and community development projects

- Objective 1: Respond, engage and support relevant policy and programme consultations, stakeholder meetings/events and evaluation work to champion rural needs
- Objective 2: Work in partnership with local and central government and the community voluntary sector to make recommendations for future rural service delivery
- Objective 3: Carry out research and evidence rural needs
- Objective 4: Pilot and test rural projects to inform future delivery

Outputs

- 21 meetings/events and engagements attended
- 1 strategic cross border pilot project implementing in partnership with Irish Rural Link
- 1 joint cross border rural community needs survey to 100 community-based organisations (50 in Northern Ireland 50 in Ireland)
- 1 Rural Needs Focus Group established - 3 sessions held
- 4 pipeline projects developed
- 3 evaluations completed

Strategic Aim 2: To design, deliver, implement and inspire practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social well-being

- Objective 1: Design, delivery and implement projects that benefit people and places
- Objective 2: To maintain Rural Action as an Open College Network (OCN) Accredited Centre for the delivery of training to communities
- Objective 3: To establish the Rural Action Awards scheme to support and inspire rural community action

Outputs

- Managing agent for the International Fund for Ireland (IFI) Personal Youth Development Programme (PYDP) in Northern Ireland supporting communities to help at risk young people to build and develop life skills that foster good relations, build confidence and resilience and make them more employable
 - 7 applications assessed and recommendation reports completed
 - 36 projects approved and implementing
 - Letters of Offer issued totalling £6.14million
 - 825 young people engaging
- Managing agent for the IFI Communities in Partnership Programme (CIPP) in Northern Ireland supporting communities to foster good relations and support community initiatives on a cross border basis
 - 7 applications assessed and recommendation reports completed
 - 15 projects approved and implementing
 - 37 cross border organisations participating
 - Letters of Offer issued totalling £1.9million

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

- 1 new pilot programme Transforming Local Leadership implementing and engaging 9 groups and 53 participants
- Partner with Mid Ulster District Council in the delivery of the Connecting Pomeroy project to develop community capacity and engagement activities to support social well-being, inclusion and village regeneration
 - 40 groups engaging in community capacity and engagement activities
 - 1,640 people participating in programmes
 - 3 Project Steering Group meetings attended
- Maintain Rural Action as OCN Centre for delivering training to communities - annual external verification conducted August 2023
- Continuation of the Rural Action Awards scheme to support and inspire rural community action
 - 282 applications received from rural Northern Ireland and the border region
 - 12 awards presented to community-based organisations
 - 7 recipient groups based in Northern Ireland (£7,000)
 - 5 recipient groups based in border region (€5,000)

Rural Action Awards Scheme

During the financial year the Board agreed to continue to implement the Rural Action Awards scheme (Strategic Aim 2 Objective 3). The scheme is designed to support volunteer led community action projects. It is open to constituted rural community-based organisations undertaking projects that alleviate poverty, ensure economic vibrancy, and promote health & social wellbeing locally. A total of 12 awards were made during the period to the value of £11,898.

Strategic Aim 3: To encourage and promote social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

- Objective 1: Inspire communities through the exchange of information, sharing of stories and practice
- Objective 2: To develop a rural centre of excellence demonstrating social entrepreneurship in action

Outputs

- 2 study visits completed in partnership with Irish Rural Link
- Exchange of information on a joint Environmental programme
- Identification of Shared Issues/Themes on a cross-border basis (Energy & Climate, Community Development/Rural Regeneration, Social Enterprise and cross-border Collaboration)
- Increase in social media traffic (up by 45% on previous year)
- Increase in website users (up by 37% on previous year)
- Ongoing discussions with DAERA/CAFRE on the redevelopment of Lindsay Hall as a centre for rural excellence and to further promote social entrepreneurship in rural areas

Strategic Aim 4: To make our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

- Objective 1: Promote good relations and support actions for inclusion and effective community engagement
 - Objective 2: Engage in projects and programmes that encourage a better understanding of local identity, culture and heritage
-

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Outputs

- 30 community-based organisations participating in good relations training and awareness workshops/events

Strategic Aim 5: Good Governance and Corporate Management

- Objective 1: To deliver on budget
- Objective 2: Corporate Governance, Board and Organisational Development **Outputs**
- Financial Management
 - Annual budget agreed with Board
 - Monthly management reports and cashflow statements produced for Board
 - Annual accounts presented at AGM
 - Satisfactory assurance in External audit reports
 - Implementation of financial procedures & procurement guidance
 - Budget profiles & expenditure reports prepared for funders
 - Submission of claims to funders within agreed deadlines
 - Review & update of financial procedures & policy
 - Review of Corporation Tax & VAT position
- Strategy
 - Operational plan agreed and monitored by Board
- Human Resources
 - Review and update policies and procedures
 - Board Induction
 - Staff handbook compiled
 - Board Skills Audit completed
 - Carry out recruitment exercises as required

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

Rural Action receives support from the International Fund for Ireland as their Managing Agent for the Personal Youth Development Programme (PYDP) and the Communities in Partnership Programme (CiPP); the Department of Agriculture, Environment and Rural Affairs (DAERA) Tackling Rural Poverty and Social Inclusion (TRPSI) Programme, Mid Ulster District Council Connecting Pomeroy Project, with funding provided by the EU's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB), Department of of Foreign Affairs (DFA) Shared Island Fund and Department for Communities (DfC) Village Catalyst.

Reserves

The total funds held by the charity at 31st March 2024 is £322,115, of which £84,793 is restricted and not available for the general purposes of the charity. A designation of £12,000 has been set aside for the Rural Action Awards. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally. The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. They have established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be equal to the value of six months expenditure based on senior management salaries, overheads and accrued statutory redundancy liability. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that there are sufficient funds available to cover support and governance costs. The balance held as free reserves at 31/03/2024 was £173,524 against an actual 6 months expenditure of £146,624. The current level of reserves is therefore higher. The organisation is entering a new period of programme development and regards this as prudent.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

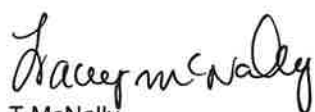
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 5 December 2024 and signed on behalf of the board of trustees by:



T McNally
Trustee



K Addis
Trustee

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action

Year ended 31 March 2024

Opinion

We have audited the financial statements of Rural Action (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

As explained more fully in the Trustees' Responsibilities Statement (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in in the circumstances set out in note 24 to the financial statements.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

5 December 2024

Rural Action

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	19,500	–	19,500	29,720
Charitable activities	6	10,925	452,528	463,453	867,830
Total income		<u>30,425</u>	<u>452,528</u>	<u>482,953</u>	<u>897,550</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>115,566</u>	<u>429,969</u>	<u>545,535</u>	<u>572,838</u>
Total expenditure		<u>115,566</u>	<u>429,969</u>	<u>545,535</u>	<u>572,838</u>
Net (expenditure)/income		<u>(85,141)</u>	<u>22,559</u>	<u>(62,582)</u>	<u>324,712</u>
Transfers between funds		(700)	700	–	–
Net movement in funds		<u>(85,841)</u>	<u>23,259</u>	<u>(62,582)</u>	<u>324,712</u>
Reconciliation of funds					
Total funds brought forward		323,163	61,534	384,697	59,985
Total funds carried forward		<u>237,322</u>	<u>84,793</u>	<u>322,115</u>	<u>384,697</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

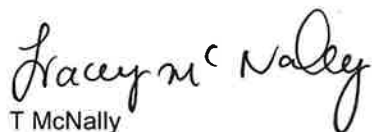
Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	1,798	5,104
Current assets			
Debtors	15	110,872	95,086
Cash at bank and in hand		240,869	301,658
		<u>351,741</u>	<u>396,744</u>
Creditors: amounts falling due within one year	16	<u>31,424</u>	<u>17,151</u>
Net current assets		<u>320,317</u>	<u>379,593</u>
Total assets less current liabilities		<u>322,115</u>	<u>384,697</u>
Net assets		<u>322,115</u>	<u>384,697</u>
Funds of the charity			
Restricted funds		84,793	61,534
Unrestricted funds		237,322	323,163
Total charity funds	19	<u>322,115</u>	<u>384,697</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2024, and are signed on behalf of the board by:



T McNally
Trustee



K Addis
Trustee

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(62,582)	324,712
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,147	7,154
Accrued expenses/(income)	7,754	(3,108)
<i>Changes in:</i>		
Trade and other debtors	(15,786)	(3,064)
Trade and other creditors	6,519	(145,987)
Cash generated from operations	(59,948)	179,707
Tax paid	—	(2,146)
Net cash (used in)/from operating activities	<u>(59,948)</u>	<u>177,561</u>
Cash flows from investing activities		
Purchase of tangible assets	(841)	(3,632)
Net cash used in investing activities	<u>(841)</u>	<u>(3,632)</u>
Net (decrease)/increase in cash and cash equivalents	(60,789)	173,929
Cash and cash equivalents at beginning of year	<u>301,658</u>	<u>127,729</u>
Cash and cash equivalents at end of year	<u>240,869</u>	<u>301,658</u>

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Administration Building, Loughry College, Cookstown, BT80 9AA, Tyrone.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations	19,500	19,500	29,720	29,720
Donations				

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
IFI	-	-	-
MUDC EU PIV Connecting Pomeroy	-	340,920	340,920
AHF	-	80,236	80,236
Department of Foreign Affairs: Shared Island Civic Society Fund	-	31,372	31,372
Miscellaneous income	10,925	-	10,925
DAERA - Halls training	-	-	-
	<u>10,925</u>	<u>452,528</u>	<u>463,453</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
IFI	-	-	-
MUDC EU PIV Connecting Pomeroy	-	344,860	344,860
AHF	-	89,703	89,703
Department of Foreign Affairs: Shared Island Civic Society Fund	-	7,385	7,385
Miscellaneous income	20,380	-	20,380
DAERA - Halls training	405,502	-	405,502
	<u>425,882</u>	<u>441,948</u>	<u>867,830</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rural development	86,644	398,119	484,763
Support costs	28,922	31,850	60,772
	<u>115,566</u>	<u>429,969</u>	<u>545,535</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rural development	172,118	342,648	514,766
Support costs	27,365	30,707	58,072
	<u>199,483</u>	<u>373,355</u>	<u>572,838</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Rural development	484,763	55,817	540,580	567,247
Governance costs	–	4,955	4,955	5,591
	<u>484,763</u>	<u>60,772</u>	<u>545,535</u>	<u>572,838</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Staff costs	51,982	51,982	50,006
Finance costs	2,935	2,935	2,475
Governance costs	4,955	4,955	5,591
	<u>59,872</u>	<u>59,872</u>	<u>58,072</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>4,147</u>	<u>7,154</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>4,668</u>	<u>5,335</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	378,561	377,256
Social security costs	33,151	37,786
Employer contributions to pension plans	<u>8,364</u>	<u>9,402</u>
	<u>420,076</u>	<u>424,444</u>

The average head count of employees during the year was 12 (2023: 11).

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	—	1
£70,000 to £79,999	<u>1</u>	<u>—</u>
	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £197,115 (2023:£202,025).

13. Trustee remuneration and expenses

The trustees of the charity were not paid and did not receive any other benefits from employment with the Charity in the year (2023: Nil). The trustees were not reimbursed for any expenses incurred during the year (2023:Nil).

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023	21,679
Additions	841
At 31 March 2024	<u>22,520</u>
Depreciation	
At 1 April 2023	16,575
Charge for the year	4,147
At 31 March 2024	<u>20,722</u>
Carrying amount	
At 31 March 2024	1,798
At 31 March 2023	<u>5,104</u>

15. Debtors

	2024 £	2023 £
Trade debtors	108,383	92,101
Prepayments and accrued income	2,489	2,985
	<u>110,872</u>	<u>95,086</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	13,338	6,819
Accruals and deferred income	18,086	10,332
	<u>31,424</u>	<u>17,151</u>

17. Deferred income

	2024 £	2023 £
At 1 April 2023	–	128,586
Amount released to income	–	(128,586)
At 31 March 2024	<u>–</u>	<u>–</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,364 (2023: £9,402).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	261,163	30,425	(115,566)	(700)	175,322
Rural Action Awards	12,000	–	–	–	12,000
Alternative accommodation fund	50,000	–	–	–	50,000
	<u>323,163</u>	<u>30,425</u>	<u>(115,566)</u>	<u>(700)</u>	<u>237,322</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	66,544	455,602	(199,483)	(61,500)	261,163
Rural Action Awards	–	–	–	12,000	12,000
Alternative accommodation fund	–	–	–	50,000	50,000
	<u>66,544</u>	<u>455,602</u>	<u>(199,483)</u>	<u>500</u>	<u>323,163</u>

A designation of £12,000 has been set aside for the Rural Action Awards, which will be spent in the next 12 months. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally.

The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
IFI PYDP	63,945	244,039	(243,188)	(841)	63,955
IFI CIPP	-	96,881	(96,881)	-	-
MUDC EU PIV	-	-	-	-	-
Connecting Pomeroy AHF	(2,411)	80,236	(79,366)	1,541	-
Department of Foreign Affairs: Shared Island Civic Society Fund	-	-	-	-	-
	-	31,372	(10,534)	-	20,838
	<u>61,534</u>	<u>452,528</u>	<u>(429,969)</u>	<u>700</u>	<u>84,793</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
IFI PYDP	-	306,172	(240,442)	(1,785)	63,945
IFI CIPP	-	38,688	(36,844)	(1,844)	-
MUDC EU PIV	-	-	-	-	-
Connecting Pomeroy AHF	(6,559)	89,703	(88,239)	2,684	(2,411)
Department of Foreign Affairs: Shared Island Civic Society Fund	-	7,385	(7,830)	445	-
	-	-	-	-	-
	<u>(6,559)</u>	<u>441,948</u>	<u>(373,355)</u>	<u>(500)</u>	<u>61,534</u>

Department of Foreign Affairs

Rural Action received £31,372 (€37,385) during the 23/24 financial year for the Synergy: Rural Collaboration Project from the Department of Foreign Affairs: Shared Island Civic Society Fund.

Transfers between funds

Transfers out of restricted funds relate to the purchase of fixed assets with restricted funding, on which there is no longer a restriction. Transfers into restricted funds from unrestricted funds are to meet overspends in projects which cannot be reclaimed from funders.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,798	-	1,798
Current assets	266,518	85,223	351,741
Creditors less than 1 year	(30,994)	(430)	(31,424)
Net assets	<u>237,322</u>	<u>84,793</u>	<u>322,115</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,104	-	5,104
Current assets	330,836	65,908	396,744
Creditors less than 1 year	(12,777)	(4,374)	(17,151)
Creditors greater than 1 year	-	-	-
Net assets	<u>323,163</u>	<u>61,534</u>	<u>384,697</u>

21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

22. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>301,658</u>	<u>(60,789)</u>	<u>240,869</u>

23. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

24. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Rural Action Ltd

Northern Ireland - Charity number 108163

Annual return

COMPANY REGISTRATION NUMBER: NI659778
CHARITY REGISTRATION NUMBER: 108163

Rural Action
Company Limited by Guarantee
Financial Statements
31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Rural Action

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Rural Action
Charity registration number	108163
Company registration number	NI659778
Principal office and registered office	Administration Building Loughry College Cookstown BT80 9AA Tyrone

The trustees

T McNally
A McAdam
S Henry
Dr M Farrell
K Addis

Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
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Bankers	Ulster Bank Ltd 11-16 Donegall Square East Belfast BT1 5UB
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Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Rural Action was established in 2019 with the objective of inspiring action and to make positive contribution to the everyday lives of rural people. The organisation is a charitable company limited by guarantee incorporated on 14 March 2019 and is registered as a charity (NIC108163). The Company was established under a Memorandum of Association and is governed under its Articles of Association.

Directors and Trustees

The Directors of the charitable company (the Charity) are its trustees for the purpose of charity law and are known as members of the Rural Action Board. The Rural Action Board has 5 members (who meet at least 6 times per year) representing a range of relevant interests/experience including those involved in the business community, community/voluntary sector, education and training.

Trustees Induction and Training

Induction and Training is provided to Trustees when they join the Board. A skills audit has been completed this year to identify any potential gaps which will be addressed through training or future recruitment drives. This will support the Board in carrying out their duties.

Risk Management

The Rural Action Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is presented at each Board meeting. It is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Organisational Structure

The current staffing structure of Rural Action includes the following roles: Chief Executive Officer
Head of Finance & Governance
Head of Programmes
Head of Regeneration & Communities
Programme Officers x 2
Programme Support Officers x 2
Finance Administrators x 2
Administrator

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

Rural Action's vision is of a living, working, sustainable and shared community. It's mission is to inspire action and to make a positive contribution to the everyday lives of rural people.

It aims to do this by:

- Championing the needs of rural communities through consultation and community development projects
- Designing, delivering and inspiring practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social wellbeing
- Encouraging and promoting social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage
- Making our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

The achievements listed below detail Rural Action's performance for 2023-2024 in advancing its said objectives.

Public Benefit Statement

The trustees have regard to the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

Rural Action is a registered charity and a company limited by guarantee. It operates across Northern Ireland and the border region of Ireland from a base in Cookstown, Co. Tyrone. It has a small staff team of 11 and is managed by a voluntary Board of Directors/Trustees.

A full account of Rural Action's achievements during the year are listed below.

Strategic Aim 1: To Champion the needs of rural communities through consultation and community development projects

- Objective 1: Respond, engage and support relevant policy and programme consultations, stakeholder meetings/events and evaluation work to champion rural needs
- Objective 2: Work in partnership with local and central government and the community voluntary sector to make recommendations for future rural service delivery
- Objective 3: Carry out research and evidence rural needs
- Objective 4: Pilot and test rural projects to inform future delivery

Outputs

- 21 meetings/events and engagements attended
- 1 strategic cross border pilot project implementing in partnership with Irish Rural Link
- 1 joint cross border rural community needs survey to 100 community-based organisations (50 in Northern Ireland 50 in Ireland)
- 1 Rural Needs Focus Group established - 3 sessions held
- 4 pipeline projects developed
- 3 evaluations completed

Strategic Aim 2: To design, deliver, implement and inspire practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social well-being

- Objective 1: Design, delivery and implement projects that benefit people and places
- Objective 2: To maintain Rural Action as an Open College Network (OCN) Accredited Centre for the delivery of training to communities
- Objective 3: To establish the Rural Action Awards scheme to support and inspire rural community action

Outputs

- Managing agent for the International Fund for Ireland (IFI) Personal Youth Development Programme (PYDP) in Northern Ireland supporting communities to help at risk young people to build and develop life skills that foster good relations, build confidence and resilience and make them more employable
 - 7 applications assessed and recommendation reports completed
 - 36 projects approved and implementing
 - Letters of Offer issued totalling £6.14million
 - 825 young people engaging
- Managing agent for the IFI Communities in Partnership Programme (CIPP) in Northern Ireland supporting communities to foster good relations and support community initiatives on a cross border basis
 - 7 applications assessed and recommendation reports completed
 - 15 projects approved and implementing
 - 37 cross border organisations participating
 - Letters of Offer issued totalling £1.9million

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

- 1 new pilot programme Transforming Local Leadership implementing and engaging 9 groups and 53 participants
- Partner with Mid Ulster District Council in the delivery of the Connecting Pomeroy project to develop community capacity and engagement activities to support social well-being, inclusion and village regeneration
 - 40 groups engaging in community capacity and engagement activities
 - 1,640 people participating in programmes
 - 3 Project Steering Group meetings attended
- Maintain Rural Action as OCN Centre for delivering training to communities - annual external verification conducted August 2023
- Continuation of the Rural Action Awards scheme to support and inspire rural community action
 - 282 applications received from rural Northern Ireland and the border region
 - 12 awards presented to community-based organisations
 - 7 recipient groups based in Northern Ireland (£7,000)
 - 5 recipient groups based in border region (€5,000)

Rural Action Awards Scheme

During the financial year the Board agreed to continue to implement the Rural Action Awards scheme (Strategic Aim 2 Objective 3). The scheme is designed to support volunteer led community action projects. It is open to constituted rural community-based organisations undertaking projects that alleviate poverty, ensure economic vibrancy, and promote health & social wellbeing locally. A total of 12 awards were made during the period to the value of £11,898.

Strategic Aim 3: To encourage and promote social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

- Objective 1: Inspire communities through the exchange of information, sharing of stories and practice
- Objective 2: To develop a rural centre of excellence demonstrating social entrepreneurship in action

Outputs

- 2 study visits completed in partnership with Irish Rural Link
- Exchange of information on a joint Environmental programme
- Identification of Shared Issues/Themes on a cross-border basis (Energy & Climate, Community Development/Rural Regeneration, Social Enterprise and cross-border Collaboration)
- Increase in social media traffic (up by 45% on previous year)
- Increase in website users (up by 37% on previous year)
- Ongoing discussions with DAERA/CAFRE on the redevelopment of Lindsay Hall as a centre for rural excellence and to further promote social entrepreneurship in rural areas

Strategic Aim 4: To make our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

- Objective 1: Promote good relations and support actions for inclusion and effective community engagement
 - Objective 2: Engage in projects and programmes that encourage a better understanding of local identity, culture and heritage
-

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Outputs

- 30 community-based organisations participating in good relations training and awareness workshops/events

Strategic Aim 5: Good Governance and Corporate Management

- Objective 1: To deliver on budget
- Objective 2: Corporate Governance, Board and Organisational Development **Outputs**
- Financial Management
 - Annual budget agreed with Board
 - Monthly management reports and cashflow statements produced for Board
 - Annual accounts presented at AGM
 - Satisfactory assurance in External audit reports
 - Implementation of financial procedures & procurement guidance
 - Budget profiles & expenditure reports prepared for funders
 - Submission of claims to funders within agreed deadlines
 - Review & update of financial procedures & policy
 - Review of Corporation Tax & VAT position
- Strategy
 - Operational plan agreed and monitored by Board
- Human Resources
 - Review and update policies and procedures
 - Board Induction
 - Staff handbook compiled
 - Board Skills Audit completed
 - Carry out recruitment exercises as required

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

Rural Action receives support from the International Fund for Ireland as their Managing Agent for the Personal Youth Development Programme (PYDP) and the Communities in Partnership Programme (CiPP); the Department of Agriculture, Environment and Rural Affairs (DAERA) Tackling Rural Poverty and Social Inclusion (TRPSI) Programme, Mid Ulster District Council Connecting Pomeroy Project, with funding provided by the EU's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB), Department of of Foreign Affairs (DFA) Shared Island Fund and Department for Communities (DfC) Village Catalyst.

Reserves

The total funds held by the charity at 31st March 2024 is £322,115, of which £84,793 is restricted and not available for the general purposes of the charity. A designation of £12,000 has been set aside for the Rural Action Awards. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally. The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. They have established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be equal to the value of six months expenditure based on senior management salaries, overheads and accrued statutory redundancy liability. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that there are sufficient funds available to cover support and governance costs. The balance held as free reserves at 31/03/2024 was £173,524 against an actual 6 months expenditure of £146,624. The current level of reserves is therefore higher. The organisation is entering a new period of programme development and regards this as prudent.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

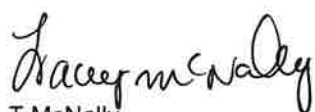
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 5 December 2024 and signed on behalf of the board of trustees by:



T McNally
Trustee



K Addis
Trustee

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action

Year ended 31 March 2024

Opinion

We have audited the financial statements of Rural Action (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2024

As explained more fully in the Trustees' Responsibilities Statement (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in in the circumstances set out in note 24 to the financial statements.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

5 December 2024

Rural Action

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	19,500	–	19,500	29,720
Charitable activities	6	10,925	452,528	463,453	867,830
Total income		<u>30,425</u>	<u>452,528</u>	<u>482,953</u>	<u>897,550</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>115,566</u>	<u>429,969</u>	<u>545,535</u>	<u>572,838</u>
Total expenditure		<u>115,566</u>	<u>429,969</u>	<u>545,535</u>	<u>572,838</u>
Net (expenditure)/income		<u>(85,141)</u>	<u>22,559</u>	<u>(62,582)</u>	<u>324,712</u>
Transfers between funds		(700)	700	–	–
Net movement in funds		<u>(85,841)</u>	<u>23,259</u>	<u>(62,582)</u>	<u>324,712</u>
Reconciliation of funds					
Total funds brought forward		323,163	61,534	384,697	59,985
Total funds carried forward		<u>237,322</u>	<u>84,793</u>	<u>322,115</u>	<u>384,697</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

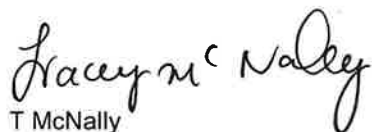
Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	1,798	5,104
Current assets			
Debtors	15	110,872	95,086
Cash at bank and in hand		240,869	301,658
		<u>351,741</u>	<u>396,744</u>
Creditors: amounts falling due within one year	16	<u>31,424</u>	<u>17,151</u>
Net current assets		<u>320,317</u>	<u>379,593</u>
Total assets less current liabilities		<u>322,115</u>	<u>384,697</u>
Net assets		<u>322,115</u>	<u>384,697</u>
Funds of the charity			
Restricted funds		84,793	61,534
Unrestricted funds		<u>237,322</u>	<u>323,163</u>
Total charity funds	19	<u>322,115</u>	<u>384,697</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2024, and are signed on behalf of the board by:



T McNally
Trustee



K Addis
Trustee

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(62,582)	324,712
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,147	7,154
Accrued expenses/(income)	7,754	(3,108)
<i>Changes in:</i>		
Trade and other debtors	(15,786)	(3,064)
Trade and other creditors	6,519	(145,987)
Cash generated from operations	(59,948)	179,707
Tax paid	—	(2,146)
Net cash (used in)/from operating activities	<u>(59,948)</u>	<u>177,561</u>
Cash flows from investing activities		
Purchase of tangible assets	(841)	(3,632)
Net cash used in investing activities	<u>(841)</u>	<u>(3,632)</u>
Net (decrease)/increase in cash and cash equivalents	(60,789)	173,929
Cash and cash equivalents at beginning of year	<u>301,658</u>	<u>127,729</u>
Cash and cash equivalents at end of year	<u>240,869</u>	<u>301,658</u>

The notes on pages 18 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Administration Building, Loughry College, Cookstown, BT80 9AA, Tyrone.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations	19,500	<u>19,500</u>	<u>29,720</u>	<u>29,720</u>
Donations				

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
IFI	-	-	-
MUDC EU PIV Connecting Pomeroy	-	340,920	340,920
AHF	-	80,236	80,236
Department of Foreign Affairs: Shared Island Civic	-	-	-
Society Fund	10,925	31,372	31,372
Miscellaneous income	-	-	10,925
DAERA - Halls training	<u>10,925</u>	<u>452,528</u>	<u>463,453</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
IFI	-	-	-
MUDC EU PIV Connecting Pomeroy	-	344,860	344,860
AHF	-	89,703	89,703
Department of Foreign Affairs: Shared Island Civic	-	7,385	7,385
Society Fund	20,380	-	20,380
Miscellaneous income	405,502	-	405,502
DAERA - Halls training	<u>425,882</u>	<u>441,948</u>	<u>867,830</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rural development	86,644	398,119	484,763
Support costs	28,922	31,850	60,772
	<u>115,566</u>	<u>429,969</u>	<u>545,535</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rural development	172,118	342,648	514,766
Support costs	27,365	30,707	58,072
	<u>199,483</u>	<u>373,355</u>	<u>572,838</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Rural development	484,763	55,817	540,580	567,247
Governance costs	–	4,955	4,955	5,591
	<u>484,763</u>	<u>60,772</u>	<u>545,535</u>	<u>572,838</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Staff costs	51,982	51,982	50,006
Finance costs	2,935	2,935	2,475
Governance costs	4,955	4,955	5,591
	<u>59,872</u>	<u>59,872</u>	<u>58,072</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>4,147</u>	<u>7,154</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>4,668</u>	<u>5,335</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	378,561	377,256
Social security costs	33,151	37,786
Employer contributions to pension plans	<u>8,364</u>	<u>9,402</u>
	<u>420,076</u>	<u>424,444</u>

The average head count of employees during the year was 12 (2023: 11).

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	—	1
£70,000 to £79,999	<u>1</u>	<u>—</u>
	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £197,115 (2023:£202,025).

13. Trustee remuneration and expenses

The trustees of the charity were not paid and did not receive any other benefits from employment with the Charity in the year (2023: Nil). The trustees were not reimbursed for any expenses incurred during the year (2023:Nil).

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023	21,679
Additions	841
At 31 March 2024	<u>22,520</u>
Depreciation	
At 1 April 2023	16,575
Charge for the year	4,147
At 31 March 2024	<u>20,722</u>
Carrying amount	
At 31 March 2024	1,798
At 31 March 2023	<u>5,104</u>

15. Debtors

	2024 £	2023 £
Trade debtors	108,383	92,101
Prepayments and accrued income	2,489	2,985
	<u>110,872</u>	<u>95,086</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	13,338	6,819
Accruals and deferred income	18,086	10,332
	<u>31,424</u>	<u>17,151</u>

17. Deferred income

	2024 £	2023 £
At 1 April 2023	–	128,586
Amount released to income	–	(128,586)
At 31 March 2024	<u>–</u>	<u>–</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,364 (2023: £9,402).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	261,163	30,425	(115,566)	(700)	175,322
Rural Action Awards	12,000	–	–	–	12,000
Alternative accommodation fund	50,000	–	–	–	50,000
	<u>323,163</u>	<u>30,425</u>	<u>(115,566)</u>	<u>(700)</u>	<u>237,322</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	66,544	455,602	(199,483)	(61,500)	261,163
Rural Action Awards	–	–	–	12,000	12,000
Alternative accommodation fund	–	–	–	50,000	50,000
	<u>66,544</u>	<u>455,602</u>	<u>(199,483)</u>	<u>500</u>	<u>323,163</u>

A designation of £12,000 has been set aside for the Rural Action Awards, which will be spent in the next 12 months. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally.

The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
IFI PYDP	63,945	244,039	(243,188)	(841)	63,955
IFI CIPP	-	96,881	(96,881)	-	-
MUDC EU PIV	-	-	-	-	-
Connecting Pomeroy AHF	(2,411)	80,236	(79,366)	1,541	-
Department of Foreign Affairs: Shared Island Civic Society Fund	-	-	-	-	-
	-	31,372	(10,534)	-	20,838
	<u>61,534</u>	<u>452,528</u>	<u>(429,969)</u>	<u>700</u>	<u>84,793</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
IFI PYDP	-	306,172	(240,442)	(1,785)	63,945
IFI CIPP	-	38,688	(36,844)	(1,844)	-
MUDC EU PIV	-	-	-	-	-
Connecting Pomeroy AHF	(6,559)	89,703	(88,239)	2,684	(2,411)
Department of Foreign Affairs: Shared Island Civic Society Fund	-	7,385	(7,830)	445	-
	-	-	-	-	-
	<u>(6,559)</u>	<u>441,948</u>	<u>(373,355)</u>	<u>(500)</u>	<u>61,534</u>

Department of Foreign Affairs

Rural Action received £31,372 (€37,385) during the 23/24 financial year for the Synergy: Rural Collaboration Project from the Department of Foreign Affairs: Shared Island Civic Society Fund.

Transfers between funds

Transfers out of restricted funds relate to the purchase of fixed assets with restricted funding, on which there is no longer a restriction. Transfers into restricted funds from unrestricted funds are to meet overspends in projects which cannot be reclaimed from funders.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,798	-	1,798
Current assets	266,518	85,223	351,741
Creditors less than 1 year	(30,994)	(430)	(31,424)
Net assets	<u>237,322</u>	<u>84,793</u>	<u>322,115</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,104	-	5,104
Current assets	330,836	65,908	396,744
Creditors less than 1 year	(12,777)	(4,374)	(17,151)
Creditors greater than 1 year	-	-	-
Net assets	<u>323,163</u>	<u>61,534</u>	<u>384,697</u>

21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

22. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>301,658</u>	<u>(60,789)</u>	<u>240,869</u>

23. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

24. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Rural Action Ltd

Northern Ireland - Charity number 108163

Accounts

**SECOND CASTLEDERG PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN
IRELAND**

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

**SECOND CASTLEDERG PRESBYTERIAN CHURCH 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

Second Castlederg Congregation of the Presbyterian Church in Ireland
55 Strabane Road,
Castlederg,
Co Tyrone,
BT81 7HZ

Registered Charity in Northern Ireland (NIC105610)

CHARITY TRUSTEES

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

Rev Clarke Deering (30/10/2022-18/5/2023)
Rev David Reid (19/5/2023-31/12/2023)
Rev Robert McFaul (appointed 1/1/2024)
Mr Mervyn Buchanan
Miss Rosemary Craig BEM
Mr Alex Fletcher
Mr Bert Huey
Mr Jack Mitchell
Mrs Jean McMullan
Mrs Pearl Quigley
Mr David Thompson
Miss Sandra Thompson
Mrs Daphne Watt

PRINCIPAL OFFICE BEARERS

Minister in charge:	Rev Robert McFaul
Clerk of Session:	Mr Bert Huey
Treasurer:	Miss Doreen McCain

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

INDEPENDENT EXAMINER

Hamill McIlwaine Chartered Accountants
28-30 Old Mountfield Road
Omagh
BT79 7BJ

BANKERS

Ulster Bank
Strabane Branch
29 Abercorn Square
Strabane
BT82 8AL

SOLICITORS

Babingtons Solicitors
74 Railway Street
Strabane
BT82 8EQ

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held in January, March, May, September and November and as required.

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. Second Castlederg Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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

Second Castledearg 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 its members to play their part in fulfilling God's mission to our world.

The congregations mission statement is:

Second Castledearg Mission Statement

We are the church at the heart of the town, called by God to have a heart for Him, a heart for each other and for our community and our world.

A heart for God:

In worship; in praying together; in studying and reading His Word in the Bible; in learning together in Sunday School; in using our time and our gifts to serve Christ and others.

A heart for each other:

In welcome; in friendship; in our laughing together and our weeping together; a heart for each other as we encourage one another; bear one another's burdens; pray for one another; forgive one another and love one another.

A heart for our community:

As in GB we seek, serve and follow Christ together; as in BB we make it our aim to be sure and steadfast;

In the fellowship and friendship of bowls;

In the sharing of good news in Holiday Bible Club;

A heart for our community as we hear Christ's call to love our neighbour as we value our own life.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

A heart for God's world:

In PW as women meet to pray, to encourage and support mission at home and overseas; in our support for Tear Fund, Mission in Cambodia, United Appeal Projects, Operation Christmas Child; in giving to the Presbyterian Children's Society, World Development, Moderator's Special Appeals and the many personal opportunities to give and to care that Christ shares with us daily.

We are the church at the heart of the town, challenged to keep the Lord at the heart of all we are and ever hope to be.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday at 10.30a.m. with visitors often joining us for the Service especially at Baptisms and at Harvest. The Sacrament of the Lords Supper is observed in January, April and September 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 a fortnightly Bible study meeting and has a wide range of organisations including

Sunday School
Girls' Brigade
Boys' Brigade
Bowling Club
Presbyterian Women

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

During 2023 the remaining safety precautions related to Covid 19 were removed and much of our normal Church life is back in place. The church choir is once more leading the praise along with our dedicated organist and they have been involved in preparing special music for Harvest and Christmas and the annual PW Service. Members of the congregation led the Christmas Carol Service and the Sunday School led the Nativity Service on a Sunday before Christmas. During the year, the congregation has started to have tea/coffee on the first Sunday of the month after the morning Service, provided by different teams of volunteers and this has not only proved popular, but also gives another opportunity to strengthen fellowship and friendships in our Church Family. Having re-instated the Offering during the Service as normal, this has given the opportunity to create different teams of collectors on Sundays involving a wide range of members of all ages. The congregation now has a Face Book page and work is underway to create a website page as well, providing opportunities to engage with our Church members and community.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Bible Study Group comprises both members of Second Castledearg and our linked congregation of Urney with 10-15 people attending our fortnightly meetings for study and prayer. During 2023 we completed a series of six studies called, "Jesus, Sacred Friend" and commenced another six-part series called, "Magnificent Jesus". Both questions and Minister's comments continue to be emailed to church members and a paper copy is also made available.

Our Sunday Morning Prayer Time is held before the Service and continues to be well supported as we remember those who are ill and bereaved and as we pray for our current vacancy and the appointment of a new Minister. Sunday School continues to meet during the Service and the crèche has been re-started to accommodate younger families.

The Sacrament of Baptism welcomes children into our Church family and in 2023 two children were baptised and we also met to give thanks for the lives of six of our members who died during the year. As of 31 December 2023 there were 301 communicant members and 192 families connected with the congregation.

Pastoral care

The Minister visits the sick and housebound on a regular basis and brings Home Communion to those who are unable to attend Sunday Worship. Members of Kirk Session have Elder's Districts and visit Church members several times in the year. In the absence of a Minister, it has not been possible to be involved in the monthly Services in a local Nursing Home. Pastoral visiting continues with the help of the Vacancy Convener and on occasions by the Minister Emeritus.

Mission and outreach

At a local level the congregation has a wide-ranging mission and ministry to the Castledearg community. Mission happens in many ways in our congregation. In our Youth Organisations we reach out to young people from the area, sharing the message of the Bible with those who have a link with their local church and those who have none. In June, we hosted 26 walkers from the cross-community Christian group, **Youth With A Mission (YWAM)**, who were walking the border between Rostrevor and Londonderry. We provided them with an evening meal and, with some other members of our church and the local community, joined them in worship after they had eaten. They 'camped' in our church hall for the night. Mission is also about serving and many of our members serve in local groups and committees that benefit the community in practical ways, such as Derg Valley Care. Contributions to our **United Appeal for Mission** that supports many individual ministries and projects at home and overseas raised £7,278.75, exceeding our Target of Honour which in 2023 was £6,756.74. The 2023 **World Development Appeal**, "Starting from Scratch", focussed on people who have been forced to leave their homes and land and start their lives from scratch. Conflict, climate change, land grabbing – these are just a few of the reasons for

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

displacement. The Appeal highlights those who have been forced to leave the homes they've lived in and the land they've worked for; people and the funds raised will be used to provide support and training to enable those affected to rebuild their lives. Church members donated £1,320 to the 2023 World Development Appeal.

The Presbyterian Children's Society is all about changing lives in a positive way, but the Society relies on individuals and congregations to give and to make this change a reality. On average we each give less than the cost of a packet of cereal, but the Society provides grants of at least £1,000 per person per year and is helping around 400 families and 700 children. In 2023 donations towards the work of the Children's Society came to £630 an increase on 2022. In February 2023 we had a special **Tearfund** service. Our guest speaker was a representative from Tearfund, who spoke to us about the work of this Christian charity among disadvantaged people in different parts of the world. Following the service, a soup and sandwich lunch was enjoyed in the church hall. A special collection was taken up which raised £888 for Tearfund.

The Church Committee is divided into a number of sub-committees, including Finance, Property, Health & Safety, Technology and Communications, Catering and Fund-raising and Events. During 2023 the Fund-raising and Events Committee organised various events to raise funds such as a Coffee Morning in May which raised £1,856; a Craft Fair in October raising £1,270 and a Fireside Quiz on Bible Characters which raised £406. The annual collection for the Royal British Legion Poppy Appeal at the Remembrance Service in November raised £257.50.

Overseas, the congregation supports the missionary work of **Khmer School of Language (KSL) Mercy Project** in Cambodia, through the sale of used clothing and in 2023 this raised £1,707. We are grateful that this project has been so well supported by the church and local community. The money raised is used to help purchase approximately 500 school uniforms for severely disadvantaged village children (this enables them to receive an education and a meal per day and greatly reduces the risk of them being sold into the sex trade in Thailand). Each child also receives a supply pack (pencils, exercise books, etc.) at the start of the school year. Children are not allowed to go to school if they do not have a uniform. If their parents cannot afford a uniform, then the children cannot go to school and parents see them as having no future, so are tempted to sell them to the sex trade. These villages are incredibly poor - most people barely have enough money for one meal a day and live in extremely basic accommodation. A lot of these children would not be able to go to school without support from the project.

The KSL team also lead special Christian outreach events in their villages at Easter and Christmas, bringing some sweet treats to distribute, as well as regular visits throughout the year to preach the gospel.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The project also supports three students in higher education with fees costing approximately £500 per student per year. One university student is in their final year this year and is looking forward to gaining meaningful employment when their studies are finished. This is a great achievement and could not be attained without the support of this project. The three students are grateful for the financial support which enables them to gain qualifications and enhances their opportunities in the work sector. All the money sent goes directly to the KSL Mercy Project. 100% of what we send is used by the project.

Holiday Bible Club 2023

Our annual Holiday Bible Club was held in July 2023 over three evenings. This church outreach invited all primary school age children from our church and in the local community. 46 children came along.

This year the children learnt about some of the parables Jesus told. The programme included Bible stories, quizzes, memory verses, songs, games and a craft. The craft related to the story the children had learnt that evening. Each evening, the children had juice and biscuits and particularly enjoyed finishing off the week with ice-cream and jelly.

Presbyterian Women (PW) 2023

Our PW encourages women in their Christian life and invites them to know God's presence as they meet in fellowship and love. The PW group in Second Castlederg Presbyterian Church seeks, through the Grace of God, to be a blessing in our homes, our church, our community and in the wider world. Our PW group, to which all ladies from our congregation are invited, usually meets on the third Monday evening of each month, October to April. Between 12 and 16 ladies attend.

Every second year, at the AGM, the ladies elect a PW Committee consisting of a Leader, Deputy leader, Secretary and Treasurer, plus four other members. The present Committee was elected in April 2022. In June 2023, the PW Committee had a meeting to plan the PW programme for the 2023/2024 session. The PW Committee organised a programme of worship, reflective devotions, guest speakers, fund raising and fun activities. We followed the PW theme for 2022/2023, "Deeper Together", from the "Inspirational" book produced by the PW Panel at Assembly Buildings in Belfast.

Our monthly speakers covered the following:

- Upcycling (local business woman)
- Smiles Foundation volunteer and testimony
- Ceramic Pottery demonstration (ladies made an individual piece) and epilogue
- Craft with a Christian theme (ladies made an individual piece)

Our Annual Fundraising event was a Gospel Concert held in March 2023.

In March and October 2023, representatives from the group attended the PW Link meetings for the Omagh Presbytery.

In April 2023, seven ladies from our group attended the Annual PW Rally, which was held in Clogherney Presbyterian Church.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Alt Presbyterian Church PW celebrated their 70th Anniversary in April 2023 and this was attended by seven ladies from our group.

Our annual PW service was also held in April 2023. Our guest speaker was a Deaconess working with International Meeting Point in Belfast, which was the Home Mission project that the PW was supporting this year.

In October 2023, we celebrated the 70th Anniversary of the formation of our group. We organised an afternoon church service and afternoon tea. Other ladies from neighbouring PW groups and local churches were invited to attend. The guest speaker was a Deaconess.

Many of the ladies who attend our meetings subscribe to "Wider World", the PW magazine which is published quarterly.

During 2019 the ladies of our group decided to sponsor a child through the "Adopt-A-Child" charity. The child we sponsor is from Guatemala. The money we send (£240 per year plus £10 for a Christmas gift) to this organisation, contributes towards the cost of providing nutritional meals, dental, medical and pastoral care for the child. The ladies write to the child regularly, also sending Christmas, Birthday and Easter cards to show our encouragement, support and Christian love. In 2023 the child we had originally supported left the programme and we are now sponsoring another child.

In September and October 2023 the PW ladies, other members of our congregation, Urney congregation and the local community collected items for our annual shoe box appeal for the charity, Samaritans Purse. Committee members volunteered to shop for anyone who was unable to do so. 43 boxes were filled and collected. The shoe boxes containing suitable items for children of varying ages were subsequently sent to children in poorer parts of the world. These boxes brought joy, hope and Christian love to these children who have so little.

In November we organised a table quiz to support the work of Air Ambulance.

A local congregation organised a Christmas Tree Festival weekend and we contributed a tree to this venture.

During the year, ladies save money in their Mission boxes and this is sent to PW headquarters at Assembly Buildings, Belfast, for Home Mission, Overseas Mission projects and the support of Deaconesses.

Our annual fund-raising event, a bring-and-buy sale among our members, collections from our PW services and two bequests from deceased members, were the sources of our PW funds in 2023.

In 2023, charitable donations totalling £2,150 were made to the following:

- Smiles Foundation £100
- Air Ambulance £600
- Mission boxes £600
- Adopt-A-Child £250
- Parkinson's UK £100
- Second Castlederg Presbyterian Church £500

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

Second Castledearg Girls' Brigade 2023

Girls' Brigade is a worldwide, interdenominational, Christian, youth organisation, for girls aged 3 to 18 years. We meet outside school hours and offer our young girls in the community an escape from the pressures of their everyday world. The company is run by officially trained volunteers. The Girls' Brigade programme is built on four headings, Spiritual, Physical, Educational and Service. The leaders present a balanced, age-related weekly programme suitable for the needs and interests of the girls, based on these four primary areas.

January: Seniors competed in the District Unihoc competition.

March: We attended the District Praise Service in Trillick after a lapse of three years due to COVID-19. We held our Display and Parents' Evening, the first since 2019 due to the pandemic. The girls put on a varied programme of singing, dancing, drama and choral speaking, which was well received by the audience. We held a pizza evening with fun, games and singing. Prizes and gifts were distributed to the girls.

April: We participated in our first GBNI colour run in Lurgan Park. The older girls and leaders thoroughly enjoyed the event.

May: We were represented at the King's Coronation parade along with other uniformed organisations and various local groups in our town.

September: We had our reopening night in the first week in September with large numbers of returning and new members for registration. Trainee sub officers attended GB webinars on safeguarding and theory knowledge. They attended a formal District Training Day and commenced practical work within the Company under the guidance of an officer. Trainee officers commenced the practical elements of programme-planning to record-keeping and administration as well as increasing their knowledge of GB and leadership in general. They performed the duties and responsibilities under a supervising officer who offered help and support as they gained company experience.

November: The company was represented at the Annual Remembrance Service and Parade by two sub officers. The company attended the joint GB & BB Enrolment Church Service.

December: Brigaders and Seniors had a Christmas trip to Foyleside shopping centre. The officers and leaders organised Christmas parties and refreshments for all sections. A welcome visit from Santa with the presents went down a treat.

Explorers had worship, songs, craft, no-bake cookery, games and stories with lots of visual aids as in big picture books, puppets and posters. The children's Bible was used with the very young girls and colour-in sheets, while the older Explorers followed the Biblical course set by the spiritual team of GBNI.

Juniors, Seniors and Brigaders had their GBNI scripture teaching and Bible class. These same sections enjoyed a variety of crafts, cookery, sport and Brigade knowledge in the weekly programme. Seniors and Brigaders participated in group challenges, teamwork and decision making.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Second Castledearg Boys' Brigade 2023

The Boys' Brigade is one of the biggest Christian Youth Organisations in the UK & Republic of Ireland, committed to providing opportunities for boys to meet together and engage in a range of fun and developmental experiences. During 2023, the Northern Ireland branch (which includes companies in Donegal) broke away from the UK/Rol organisation and Second Castledearg Presbyterian Church Boys' Brigade started the new season in September 2023 under the auspices of The Northern Ireland Boys' Brigade (BBNI). The aim of Boys' Brigade is "The advancement of Christ's Kingdom among boys and the promotion of habits of Obedience, Reverence, Discipline, Self-respect and all that tends towards a true Christian manliness", by helping children and young people grow in confidence, gain a sense of belonging as part of a team, try new things, develop new skills, discover their potential, and learn about God's love.

Our company welcomes boys from the local area and a large proportion of these are not members of our Congregation. The company is divided into three sections: Company Section, for boys aged 11 – 18 years; Junior Section, for boys aged 8 – 11 years; Anchor Boys, for boys aged 4 – 7 years. Our Boys' Brigade groups normally meet each week from September to the end of March and all take part in a joint Girls' Brigade/Boys' Brigade enrolment service held each year in November or December. The season closes at the end of March with the annual Parents' Evening and Display, in which all the boys and leaders take part.

In 2023 all boys paid an enrolment fee of £10 at the beginning of the year and then paid a weekly subscription of £1.00. Other income came from donations made at the annual Enrolment Service and at the Parents' Night. In 2023, additional income was raised by a BB Week collection carried out by boys from the Company Section. From the income received, capitation fees have to be paid annually to BB Headquarters and the remainder is spent on supplies for weekly activities, transport to events and prizes for the end-of-year Parents' Evening.

Anchor Boys

The Anchor Boy Section of the Boys' Brigade meets weekly on a Wednesday evening from 6.30pm to 7.30pm in our Church Hall. The boys enjoy a varied programme throughout the year of Bible stories, games, crafts & cookery. They bring a weekly subscription of £1.00 which is then spent on prizes for Parents' Night, craft, equipment, supplies and general running costs. In November we had our annual enrolment service which was greatly supported by the boys and their parents. We also took part in a road show with Crown Jesus Ministries in November; this was a fantastic event which the boys thoroughly enjoyed. We ended the year with an enjoyable party and we look forward to 2024.

Junior Section

Junior Section meets on Friday evenings, with the boys taking part in games, including football, land, sea and air and team games in squads. They also had arts and crafts and cookery, along with Bible work, including mime, Bible quizzes and word searches.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Additional activities in 2023 included two teams taking part in the West-Ulster 5-a-side football competition, and they were pleased to progress to the Northern Ireland finals evening. They also took part in the following events: Battalion parade and Church service; local area Quiz Kids competition; Crown Jesus Ministries Roadshow; Annual GB/BB Enrolment Service in Second Castlederg Church; the Christmas Light Switch-on in Castlederg town centre; visiting 'A Living Nativity' in Castlederg Methodist Church. In November, boys from the Junior Section, along with boys from the Company Section, represented the Company at the Remembrance parade in the town centre. They rounded off 2023 with a Christmas party in the Church Hall, with Father Christmas giving each boy a present.

Company Section

Company Section meets on Friday evenings after Junior Section. Each session begins with Bible Study and the boys regularly enjoy drill training, gymnastics (box work), football, volleyball and team games.

In 2023, Company Section boys took part in: the West Ulster Battalion volleyball tournament; the West Ulster Battalion Parade; the Castlederg parade to celebrate the King's Coronation and the West Ulster Battalion football competition. They also had a Table Quiz with a neighbouring Boys' Brigade Company. Two boys represented the company at the wreath-laying ceremony at the cenotaph on Remembrance Sunday in November and in the GB/BB Enrolment Service. They ended the year with a Pizza Night.

The older boys of suitable age may also prepare for their Presidents' and Queens' badges, which are the highest awards in the Boys' Brigade. This involves commitment and perseverance as the boys complete the various elements. For the Presidents' badge the elements are: a Core Activity, a Faith element, Adventure Days, 10 hours volunteering in their church or BB Company, completing a Skills Course and being an active member of their Company.

The Queens' Badge candidates must already hold a President's badge and enhance their personal development through expanding the skills, knowledge and experiences acquired in gaining the President's badge, extending these to activities outside their church or BB. This gives the boys a sense of purpose, develops a wide range of life skills outside the education system and teaches them teamwork as well as how to work individually to a specific timeframe. In 2023, four boys from our Company, who had been working through the different elements of the Queen's Badge, attended a Queen's Badge completion course in February and were subsequently awarded their Queen's Badges in March. Another three boys gained their President's Badge in March and began their preparation for the Queen's Badge when the new season began in September.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Second Castledearg Sunday School

We encourage in our children an understanding of the importance of attending Church and Sunday School, putting God first in our lives, and the importance of prayer and praising God.

January-June 2023

We had twenty-eight pupils on our register and four leaders/teachers with one regular helper and five casual helpers. Lessons included the workbooks "Go Teach," The Good Samaritan, Easter, memory verses, and the Lord's Prayer.

We are continuing to adapt to encourage children to attend Sunday School. We purchased crafts from a catalogue, as well as planning our own crafts, linked to stories and memory verses. We are teaching more memory verses in a fun way, and incorporating more Christian songs and hymns for the children to listen to or sing. More games and activities are also included to illustrate or relate to the bible story, creating a more fun environment. We planted sunflower seeds in April and decorated the pots with Christian stickers.

In June we had our Youth and Young People's Service where the children took part in readings, prayers and short speaking parts. We used our Facebook Parent group to encourage attendance, provide dates and times, and to upload words of songs etc. Everyone performed Our God is a Great Big God, Jesus Loves Me and The Lord's Prayer with actions. One child sang The Lord's My Shepherd. We also presented Sunday School prizes. Younger children received Christian books and children moving to the senior classes [High School] received a Bible, while the older children received a £10 one4all voucher with book-marks, note-pads and pens with Bible verses included. The children were given their scrap book, which included photos and work they had done throughout the year. We had our barbeque after the service and monies collected went to Sunday School funds. In June we organised a picnic at Gortin Glen Forest Park.

In August we individually hand-delivered invitations to all parents to encourage and warmly invite all children back to Sunday School in September. We ensured that all parents were also invited to our Facebook parent group.

Sept 2023 - Dec 2023

We had thirty pupils on our register and seven leaders/teachers with two helpers and two teenagers helping. Teachers are organised on a rota, every other month. Lessons include the workbooks "Go Teach," – Moses, The Commandments, Harvest, Christmas, and memory verses. We selected a memory verse to focus on each month, and used crafts regularly, along with games and quizzes, to make lessons fun. We purchased a games-set and a parachute. We also got a filing cabinet to store books and equipment.

We discussed and created a lesson plan for leaders to follow. We also set up a WhatsApp group for leaders to share ideas, and keep everyone up-to-date each week.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

In October, we organised a trip to Jonny Rockos for parents and children. Ten children enjoyed soft play while five were bowling. Afterwards, the children had hot food, and parents had tea/coffee and scones.

The Sunday School children made a harvest bookmark with the message – Jesus will never ‘leave’ or forsake you. They were laminated and given out to the congregation as they were leaving church. Children also took part in our Christmas Service, performing a drama ‘Jesus’ Christmas Party.’ They sang Away in a Manger. One child also sang a solo – ‘It was on a Starry Night.’ Some children read a poem – Christmas is for Giving – and we gave baubles out to the congregation. The children had spent time in Sunday School making the baubles.

A Christmas Party was organised in the church hall. We played party games, had food and a visit from Santa. Everyone had a most enjoyable evening. Children were given selection boxes. Photos and videos were added to the Sunday School Parents Facebook page throughout the year.

Second Castledearg Bowling Club

The Bowling Club meets on Wednesday evenings from 8.00pm until 10.00pm from January to March and from September to December. 2023 started with numbers increased from the previous year, with 18 players taking to the mats most weeks, about half of these being members of Second Castledearg Presbyterian Church and the rest from the surrounding district. There was a very mixed age demographic, with some teenagers joining their parents as well as a number of members of advanced age. Each adult member paid an annual fee of £20, but there was no charge for school children. The club made a donation of £200 to Second Castledearg Presbyterian Church.

Several of the younger members played in competitions at other clubs, while the older members, several of whom live alone, enjoyed the fun and companionship of competing in their home club against their friends and being able to have some social contact. Regardless of age, all the members enjoyed their cup of tea and biscuits, with the weekly chat and mutual support that is so important for all.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Volunteers

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Second Castledearg. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities. We also record our gratitude to the members of the Church Committee, past and present, for their faithfulness, hard work and the multitude of ways that they make a difference through the sharing of their time and the living out of their faith.

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.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering which totaled £70,610 in 2023 (£63,826 in previous year). Total income for 2023 was £128,606 (£110,501 in previous year).

Total expenditure decreased from £102,705 to £78,481 in the year.

RESERVES

The Trustees of Second Castledearg Presbyterian Church have considered the level of unrestricted reserves that it is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure. At the year end, unrestricted reserves were £92,488, which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

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) 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 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 03/04/24 and signed on its behalf by

Daphne M. Watt

Daphne Watt

AJ Fletcher

Alex Fletcher

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

We report on the accounts of Second Castledearg Presbyterian Church for the year ended 31 December 2023, which are set out on pages 19 – 25.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



Hamill McIlwaine
Chartered Accountants
28-30 Old Mountfield Road
Omagh, Co. Tyrone
BT79 7BJ
Date: 4/4/24

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	65,489	31,356	-	96,845	89,200
Charitable activities	3	1,200	5,420	-	6,620	4,825
Investment Income	4	2,053	1,383	-	3,436	1,138
Other	5	5,294	16,411	-	21,705	15,338
		-----	-----	-----	-----	-----
		74,036	54,570	-	128,606	110,501
Sale of fixed assets		-	-	-	-	-
Loan Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		74,036	54,570	-	128,606	110,501
		-----	-----	-----	-----	-----
Payments						
Raising funds	6	-	376	-	376	-
Charitable activities	7	45,545	14,364	-	59,909	87,665
Other	8	-	15,696	-	15,696	10,040
		-----	-----	-----	-----	-----
		45,545	30,436	-	75,981	97,705
Purchase of fixed assets		-	-	-	-	-
Loan Repayment		-	2,500	-	2,500	5,000
		-----	-----	-----	-----	-----
Total Payments		45,545	32,936	-	78,481	102,705
		-----	-----	-----	-----	-----
Net receipts / (payments)		28,491	21,634	-	50,125	7,796
Transfers between funds		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		28,491	21,634	-	50,125	7,796
Funds brought forward		63,997	67,087	-	131,084	123,288
		-----	-----	-----	-----	-----
Funds carried forward	11	92,488	88,721	-	181,209	131,084
		=====	=====	=====	=====	=====

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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	63,997	67,087	-	131,084	123,288
Net movement in funds	28,491	21,634	-	50,125	7,796
	-----	-----	-----	-----	-----
Bank and Cash at end of year	92,488	88,721	-	181,209	131,084
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				161,738	109,308
Bank Current Accounts				19,471	21,776
				-----	-----
				181,209	131,084
				=====	=====
Other Assets					
Fixed Assets – Note 9				-	-
Investments – Note 10				49,627	45,533
				-----	-----
				49,627	45,533
				=====	=====
Liabilities					
Loans				(3,500)	(6,000)
				-----	-----
				(3,500)	(6,000)
				=====	=====

Approved by the Kirk Session at a meeting on 03/04/24 and signed on its behalf by:

Daphne M. Watt

Daphne Watt

Alex Fletcher

Alex Fletcher

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

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.

The congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds which the congregation holds, in particular investments, are disclosed on the Statement of Assets and Liabilities.

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.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Freewill offerings	57,023	13,587	-	70,610	63,826
Loose collections	510	188	-	698	333
Donations and gifts	-	13,764	-	13,764	12,710
Gift Aid	7,956	3,817	-	11,773	12,331
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	65,489	31,356	-	96,845	89,200
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	4,420	-	4,420	4,825
Grants	1,200	1,000	-	2,200	-
	-----	-----	-----	-----	-----
	1,200	5,420	-	6,620	4,825
	-----	-----	-----	-----	-----

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	1,330	1,196	-	2,526	194
General Investment Fund	710	187	-	897	932
Other investment income	13	-	-	13	12
	-----	-----	-----	-----	-----
	2,053	1,383	-	3,436	1,138
	-----	-----	-----	-----	-----

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Organisational income	-	16,084	-	16,084	13,298
Periodicals and calendars	-	327	-	327	252
Other income	5,294	-	-	5,294	1,788
	-----	-----	-----	-----	-----
	5,294	16,411	-	21,705	15,338
	-----	-----	-----	-----	-----

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fundraising events	-	376	-	376	-
	-----	-----	-----	-----	-----
	-	376	-	376	-
	-----	-----	-----	-----	-----

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	5,600	-	-	5,600	10,990
Presbytery fees	468	-	-	468	434
Ministry and support staff costs	10,056	-	-	10,056	34,295
Congregational running expenses	27,771	1,683	-	29,454	26,243
Donations to Missions and charities	1,000	12,681	-	13,681	15,063
Governance costs	650	-	-	650	640
	-----	-----	-----	-----	-----
	45,545	14,364	-	59,909	87,665
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SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Organisational expenses	-	15,291	-	15,291	9,632
Loan Interest	-	78	-	78	156
Periodicals and calendars	-	327	-	327	252
	-----	-----	-----	-----	-----
	-	15,696	-	15,696	10,040
	-----	-----	-----	-----	-----

9. FIXED ASSETS

The congregation owns the Church premises situated at Strabane Road, Castlederg and the associated fixtures, fittings, plant and machinery. These have an approximate insurance value of £1,553,000.

The congregation also own the manse building which has an approximate insurance value of £333,000.

During the 2018 year the congregation purchased a property for £154,000 to enable the church to expand their car parking facilities. During 2019 the demolition of the property took place and a car park built in its place. The work was completed at a cost of £34,406.

10. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	49,629	45,511
Other investments	18	22
	-----	-----
	49,627	45,533
	-----	-----

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	63,997	74,036	(45,545)	28,491	-	92,488
	-----	-----	-----	-----	-----	-----
	63,997	74,036	(45,545)	28,491	-	92,488
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	47,629	22,918	(2,579)	20,339		67,968
Missions Fund	-	12,697	(12,081)	616		616
Organ Fund	634	-	-	-		634
Sunday school	5,516	1,544	(1,659)	(115)		5,401
Girl's Brigade	10,565	10,577	(9,969)	608		11,173
Boy's Brigade	495	1,819	(2,023)	(204)		291
PW	1,161	3,388	(3,063)	325		1,486
Bowling Club	1,041	300	(235)	65		1,106
Youth Council	46	-	-	-		46
Bequest to stipend	-	1,000	(1,000)	-		-
Magazines	-	327	(327)	-		-
	-----	-----	-----	-----	-----	-----
	67,087	54,570	(32,936)	21,634		88,721
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General	-	-	-	-	-	-
Investment Fund	-	-	-	-	-	-
Other investments	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total	131,084	128,606	(78,481)	50,125	-	181,209
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Rural Action Ltd

Northern Ireland - Charity number 108163

Annual report

**SECOND CASTLEDERG PRESBYTERIAN CHURCH 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

Second Castlederg Congregation of the Presbyterian Church in Ireland
55 Strabane Road,
Castlederg,
Co Tyrone,
BT81 7HZ

Registered Charity in Northern Ireland (NIC105610)

CHARITY TRUSTEES

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

Rev Clarke Deering (30/10/2022-18/5/2023)
Rev David Reid (19/5/2023-31/12/2023)
Rev Robert McFaul (appointed 1/1/2024)
Mr Mervyn Buchanan
Miss Rosemary Craig BEM
Mr Alex Fletcher
Mr Bert Huey
Mr Jack Mitchell
Mrs Jean McMullan
Mrs Pearl Quigley
Mr David Thompson
Miss Sandra Thompson
Mrs Daphne Watt

PRINCIPAL OFFICE BEARERS

Minister in charge:	Rev Robert McFaul
Clerk of Session:	Mr Bert Huey
Treasurer:	Miss Doreen McCain

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

INDEPENDENT EXAMINER

Hamill McIlwaine Chartered Accountants
28-30 Old Mountfield Road
Omagh
BT79 7BJ

BANKERS

Ulster Bank
Strabane Branch
29 Abercorn Square
Strabane
BT82 8AL

SOLICITORS

Babingtons Solicitors
74 Railway Street
Strabane
BT82 8EQ

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held in January, March, May, September and November and as required.

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. Second Castlederg Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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

Second Castledearg 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 its members to play their part in fulfilling God's mission to our world.

The congregations mission statement is:

Second Castledearg Mission Statement

We are the church at the heart of the town, called by God to have a heart for Him, a heart for each other and for our community and our world.

A heart for God:

In worship; in praying together; in studying and reading His Word in the Bible; in learning together in Sunday School; in using our time and our gifts to serve Christ and others.

A heart for each other:

In welcome; in friendship; in our laughing together and our weeping together; a heart for each other as we encourage one another; bear one another's burdens; pray for one another; forgive one another and love one another.

A heart for our community:

As in GB we seek, serve and follow Christ together; as in BB we make it our aim to be sure and steadfast;

In the fellowship and friendship of bowls;

In the sharing of good news in Holiday Bible Club;

A heart for our community as we hear Christ's call to love our neighbour as we value our own life.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

A heart for God's world:

In PW as women meet to pray, to encourage and support mission at home and overseas; in our support for Tear Fund, Mission in Cambodia, United Appeal Projects, Operation Christmas Child; in giving to the Presbyterian Children's Society, World Development, Moderator's Special Appeals and the many personal opportunities to give and to care that Christ shares with us daily.

We are the church at the heart of the town, challenged to keep the Lord at the heart of all we are and ever hope to be.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday at 10.30a.m. with visitors often joining us for the Service especially at Baptisms and at Harvest. The Sacrament of the Lords Supper is observed in January, April and September 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 a fortnightly Bible study meeting and has a wide range of organisations including

Sunday School
Girls' Brigade
Boys' Brigade
Bowling Club
Presbyterian Women

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

During 2023 the remaining safety precautions related to Covid 19 were removed and much of our normal Church life is back in place. The church choir is once more leading the praise along with our dedicated organist and they have been involved in preparing special music for Harvest and Christmas and the annual PW Service. Members of the congregation led the Christmas Carol Service and the Sunday School led the Nativity Service on a Sunday before Christmas. During the year, the congregation has started to have tea/coffee on the first Sunday of the month after the morning Service, provided by different teams of volunteers and this has not only proved popular, but also gives another opportunity to strengthen fellowship and friendships in our Church Family. Having re-instated the Offering during the Service as normal, this has given the opportunity to create different teams of collectors on Sundays involving a wide range of members of all ages. The congregation now has a Face Book page and work is underway to create a website page as well, providing opportunities to engage with our Church members and community.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Bible Study Group comprises both members of Second Castlederg and our linked congregation of Urney with 10-15 people attending our fortnightly meetings for study and prayer. During 2023 we completed a series of six studies called, "Jesus, Sacred Friend" and commenced another six-part series called, "Magnificent Jesus". Both questions and Minister's comments continue to be emailed to church members and a paper copy is also made available.

Our Sunday Morning Prayer Time is held before the Service and continues to be well supported as we remember those who are ill and bereaved and as we pray for our current vacancy and the appointment of a new Minister. Sunday School continues to meet during the Service and the crèche has been re-started to accommodate younger families.

The Sacrament of Baptism welcomes children into our Church family and in 2023 two children were baptised and we also met to give thanks for the lives of six of our members who died during the year. As of 31 December 2023 there were 301 communicant members and 192 families connected with the congregation.

Pastoral care

The Minister visits the sick and housebound on a regular basis and brings Home Communion to those who are unable to attend Sunday Worship. Members of Kirk Session have Elder's Districts and visit Church members several times in the year. In the absence of a Minister, it has not been possible to be involved in the monthly Services in a local Nursing Home. Pastoral visiting continues with the help of the Vacancy Convener and on occasions by the Minister Emeritus.

Mission and outreach

At a local level the congregation has a wide-ranging mission and ministry to the Castlederg community. Mission happens in many ways in our congregation. In our Youth Organisations we reach out to young people from the area, sharing the message of the Bible with those who have a link with their local church and those who have none. In June, we hosted 26 walkers from the cross-community Christian group, **Youth With A Mission (YWAM)**, who were walking the border between Rostrevor and Londonderry. We provided them with an evening meal and, with some other members of our church and the local community, joined them in worship after they had eaten. They 'camped' in our church hall for the night. Mission is also about serving and many of our members serve in local groups and committees that benefit the community in practical ways, such as Derg Valley Care. Contributions to our **United Appeal for Mission** that supports many individual ministries and projects at home and overseas raised £7,278.75, exceeding our Target of Honour which in 2023 was £6,756.74. The 2023 **World Development Appeal**, "Starting from Scratch", focussed on people who have been forced to leave their homes and land and start their lives from scratch. Conflict, climate change, land grabbing – these are just a few of the reasons for

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

displacement. The Appeal highlights those who have been forced to leave the homes they've lived in and the land they've worked for; people and the funds raised will be used to provide support and training to enable those affected to rebuild their lives. Church members donated £1,320 to the 2023 World Development Appeal.

The Presbyterian Children's Society is all about changing lives in a positive way, but the Society relies on individuals and congregations to give and to make this change a reality. On average we each give less than the cost of a packet of cereal, but the Society provides grants of at least £1,000 per person per year and is helping around 400 families and 700 children. In 2023 donations towards the work of the Children's Society came to £630 an increase on 2022. In February 2023 we had a special **Tearfund** service. Our guest speaker was a representative from Tearfund, who spoke to us about the work of this Christian charity among disadvantaged people in different parts of the world. Following the service, a soup and sandwich lunch was enjoyed in the church hall. A special collection was taken up which raised £888 for Tearfund.

The Church Committee is divided into a number of sub-committees, including Finance, Property, Health & Safety, Technology and Communications, Catering and Fund-raising and Events. During 2023 the Fund-raising and Events Committee organised various events to raise funds such as a Coffee Morning in May which raised £1,856; a Craft Fair in October raising £1,270 and a Fireside Quiz on Bible Characters which raised £406. The annual collection for the Royal British Legion Poppy Appeal at the Remembrance Service in November raised £257.50.

Overseas, the congregation supports the missionary work of **Khmer School of Language (KSL) Mercy Project** in Cambodia, through the sale of used clothing and in 2023 this raised £1,707. We are grateful that this project has been so well supported by the church and local community. The money raised is used to help purchase approximately 500 school uniforms for severely disadvantaged village children (this enables them to receive an education and a meal per day and greatly reduces the risk of them being sold into the sex trade in Thailand). Each child also receives a supply pack (pencils, exercise books, etc.) at the start of the school year. Children are not allowed to go to school if they do not have a uniform. If their parents cannot afford a uniform, then the children cannot go to school and parents see them as having no future, so are tempted to sell them to the sex trade. These villages are incredibly poor - most people barely have enough money for one meal a day and live in extremely basic accommodation. A lot of these children would not be able to go to school without support from the project.

The KSL team also lead special Christian outreach events in their villages at Easter and Christmas, bringing some sweet treats to distribute, as well as regular visits throughout the year to preach the gospel.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The project also supports three students in higher education with fees costing approximately £500 per student per year. One university student is in their final year this year and is looking forward to gaining meaningful employment when their studies are finished. This is a great achievement and could not be attained without the support of this project. The three students are grateful for the financial support which enables them to gain qualifications and enhances their opportunities in the work sector. All the money sent goes directly to the KSL Mercy Project. 100% of what we send is used by the project.

Holiday Bible Club 2023

Our annual Holiday Bible Club was held in July 2023 over three evenings. This church outreach invited all primary school age children from our church and in the local community. 46 children came along.

This year the children learnt about some of the parables Jesus told. The programme included Bible stories, quizzes, memory verses, songs, games and a craft. The craft related to the story the children had learnt that evening. Each evening, the children had juice and biscuits and particularly enjoyed finishing off the week with ice-cream and jelly.

Presbyterian Women (PW) 2023

Our PW encourages women in their Christian life and invites them to know God's presence as they meet in fellowship and love. The PW group in Second Castlederg Presbyterian Church seeks, through the Grace of God, to be a blessing in our homes, our church, our community and in the wider world. Our PW group, to which all ladies from our congregation are invited, usually meets on the third Monday evening of each month, October to April. Between 12 and 16 ladies attend.

Every second year, at the AGM, the ladies elect a PW Committee consisting of a Leader, Deputy leader, Secretary and Treasurer, plus four other members. The present Committee was elected in April 2022. In June 2023, the PW Committee had a meeting to plan the PW programme for the 2023/2024 session. The PW Committee organised a programme of worship, reflective devotions, guest speakers, fund raising and fun activities. We followed the PW theme for 2022/2023, "Deeper Together", from the "Inspirational" book produced by the PW Panel at Assembly Buildings in Belfast.

Our monthly speakers covered the following:

- Upcycling (local business woman)
- Smiles Foundation volunteer and testimony
- Ceramic Pottery demonstration (ladies made an individual piece) and epilogue
- Craft with a Christian theme (ladies made an individual piece)

Our Annual Fundraising event was a Gospel Concert held in March 2023.

In March and October 2023, representatives from the group attended the PW Link meetings for the Omagh Presbytery.

In April 2023, seven ladies from our group attended the Annual PW Rally, which was held in Clogherney Presbyterian Church.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Alt Presbyterian Church PW celebrated their 70th Anniversary in April 2023 and this was attended by seven ladies from our group.

Our annual PW service was also held in April 2023. Our guest speaker was a Deaconess working with International Meeting Point in Belfast, which was the Home Mission project that the PW was supporting this year.

In October 2023, we celebrated the 70th Anniversary of the formation of our group. We organised an afternoon church service and afternoon tea. Other ladies from neighbouring PW groups and local churches were invited to attend. The guest speaker was a Deaconess.

Many of the ladies who attend our meetings subscribe to "Wider World", the PW magazine which is published quarterly.

During 2019 the ladies of our group decided to sponsor a child through the "Adopt-A-Child" charity. The child we sponsor is from Guatemala. The money we send (£240 per year plus £10 for a Christmas gift) to this organisation, contributes towards the cost of providing nutritional meals, dental, medical and pastoral care for the child. The ladies write to the child regularly, also sending Christmas, Birthday and Easter cards to show our encouragement, support and Christian love. In 2023 the child we had originally supported left the programme and we are now sponsoring another child.

In September and October 2023 the PW ladies, other members of our congregation, Urney congregation and the local community collected items for our annual shoe box appeal for the charity, Samaritans Purse. Committee members volunteered to shop for anyone who was unable to do so. 43 boxes were filled and collected. The shoe boxes containing suitable items for children of varying ages were subsequently sent to children in poorer parts of the world. These boxes brought joy, hope and Christian love to these children who have so little.

In November we organised a table quiz to support the work of Air Ambulance.

A local congregation organised a Christmas Tree Festival weekend and we contributed a tree to this venture.

During the year, ladies save money in their Mission boxes and this is sent to PW headquarters at Assembly Buildings, Belfast, for Home Mission, Overseas Mission projects and the support of Deaconesses.

Our annual fund-raising event, a bring-and-buy sale among our members, collections from our PW services and two bequests from deceased members, were the sources of our PW funds in 2023.

In 2023, charitable donations totalling £2,150 were made to the following:

- Smiles Foundation £100
- Air Ambulance £600
- Mission boxes £600
- Adopt-A-Child £250
- Parkinson's UK £100
- Second Castlederg Presbyterian Church £500

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

Second Castledearg Girls' Brigade 2023

Girls' Brigade is a worldwide, interdenominational, Christian, youth organisation, for girls aged 3 to 18 years. We meet outside school hours and offer our young girls in the community an escape from the pressures of their everyday world. The company is run by officially trained volunteers. The Girls' Brigade programme is built on four headings, Spiritual, Physical, Educational and Service. The leaders present a balanced, age-related weekly programme suitable for the needs and interests of the girls, based on these four primary areas.

January: Seniors competed in the District Unihoc competition.

March: We attended the District Praise Service in Trillick after a lapse of three years due to COVID-19. We held our Display and Parents' Evening, the first since 2019 due to the pandemic. The girls put on a varied programme of singing, dancing, drama and choral speaking, which was well received by the audience. We held a pizza evening with fun, games and singing. Prizes and gifts were distributed to the girls.

April: We participated in our first GBNI colour run in Lurgan Park. The older girls and leaders thoroughly enjoyed the event.

May: We were represented at the King's Coronation parade along with other uniformed organisations and various local groups in our town.

September: We had our reopening night in the first week in September with large numbers of returning and new members for registration. Trainee sub officers attended GB webinars on safeguarding and theory knowledge. They attended a formal District Training Day and commenced practical work within the Company under the guidance of an officer. Trainee officers commenced the practical elements of programme-planning to record-keeping and administration as well as increasing their knowledge of GB and leadership in general. They performed the duties and responsibilities under a supervising officer who offered help and support as they gained company experience.

November: The company was represented at the Annual Remembrance Service and Parade by two sub officers. The company attended the joint GB & BB Enrolment Church Service.

December: Brigaders and Seniors had a Christmas trip to Foyleside shopping centre. The officers and leaders organised Christmas parties and refreshments for all sections. A welcome visit from Santa with the presents went down a treat.

Explorers had worship, songs, craft, no-bake cookery, games and stories with lots of visual aids as in big picture books, puppets and posters. The children's Bible was used with the very young girls and colour-in sheets, while the older Explorers followed the Biblical course set by the spiritual team of GBNI.

Juniors, Seniors and Brigaders had their GBNI scripture teaching and Bible class. These same sections enjoyed a variety of crafts, cookery, sport and Brigade knowledge in the weekly programme. Seniors and Brigaders participated in group challenges, teamwork and decision making.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Second Castlederg Boys' Brigade 2023

The Boys' Brigade is one of the biggest Christian Youth Organisations in the UK & Republic of Ireland, committed to providing opportunities for boys to meet together and engage in a range of fun and developmental experiences. During 2023, the Northern Ireland branch (which includes companies in Donegal) broke away from the UK/Rol organisation and Second Castlederg Presbyterian Church Boys' Brigade started the new season in September 2023 under the auspices of The Northern Ireland Boys' Brigade (BBNI). The aim of Boys' Brigade is "The advancement of Christ's Kingdom among boys and the promotion of habits of Obedience, Reverence, Discipline, Self-respect and all that tends towards a true Christian manliness", by helping children and young people grow in confidence, gain a sense of belonging as part of a team, try new things, develop new skills, discover their potential, and learn about God's love.

Our company welcomes boys from the local area and a large proportion of these are not members of our Congregation. The company is divided into three sections: Company Section, for boys aged 11 – 18 years; Junior Section, for boys aged 8 – 11 years; Anchor Boys, for boys aged 4 – 7 years. Our Boys' Brigade groups normally meet each week from September to the end of March and all take part in a joint Girls' Brigade/Boys' Brigade enrolment service held each year in November or December. The season closes at the end of March with the annual Parents' Evening and Display, in which all the boys and leaders take part.

In 2023 all boys paid an enrolment fee of £10 at the beginning of the year and then paid a weekly subscription of £1.00. Other income came from donations made at the annual Enrolment Service and at the Parents' Night. In 2023, additional income was raised by a BB Week collection carried out by boys from the Company Section. From the income received, capitation fees have to be paid annually to BB Headquarters and the remainder is spent on supplies for weekly activities, transport to events and prizes for the end-of-year Parents' Evening.

Anchor Boys

The Anchor Boy Section of the Boys' Brigade meets weekly on a Wednesday evening from 6.30pm to 7.30pm in our Church Hall. The boys enjoy a varied programme throughout the year of Bible stories, games, crafts & cookery. They bring a weekly subscription of £1.00 which is then spent on prizes for Parents' Night, craft, equipment, supplies and general running costs. In November we had our annual enrolment service which was greatly supported by the boys and their parents. We also took part in a road show with Crown Jesus Ministries in November; this was a fantastic event which the boys thoroughly enjoyed. We ended the year with an enjoyable party and we look forward to 2024.

Junior Section

Junior Section meets on Friday evenings, with the boys taking part in games, including football, land, sea and air and team games in squads. They also had arts and crafts and cookery, along with Bible work, including mime, Bible quizzes and word searches.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Additional activities in 2023 included two teams taking part in the West-Ulster 5-a-side football competition, and they were pleased to progress to the Northern Ireland finals evening. They also took part in the following events: Battalion parade and Church service; local area Quiz Kids competition; Crown Jesus Ministries Roadshow; Annual GB/BB Enrolment Service in Second Castlederg Church; the Christmas Light Switch-on in Castlederg town centre; visiting 'A Living Nativity' in Castlederg Methodist Church. In November, boys from the Junior Section, along with boys from the Company Section, represented the Company at the Remembrance parade in the town centre. They rounded off 2023 with a Christmas party in the Church Hall, with Father Christmas giving each boy a present.

Company Section

Company Section meets on Friday evenings after Junior Section. Each session begins with Bible Study and the boys regularly enjoy drill training, gymnastics (box work), football, volleyball and team games.

In 2023, Company Section boys took part in: the West Ulster Battalion volleyball tournament; the West Ulster Battalion Parade; the Castlederg parade to celebrate the King's Coronation and the West Ulster Battalion football competition. They also had a Table Quiz with a neighbouring Boys' Brigade Company. Two boys represented the company at the wreath-laying ceremony at the cenotaph on Remembrance Sunday in November and in the GB/BB Enrolment Service. They ended the year with a Pizza Night.

The older boys of suitable age may also prepare for their Presidents' and Queens' badges, which are the highest awards in the Boys' Brigade. This involves commitment and perseverance as the boys complete the various elements. For the Presidents' badge the elements are: a Core Activity, a Faith element, Adventure Days, 10 hours volunteering in their church or BB Company, completing a Skills Course and being an active member of their Company.

The Queens' Badge candidates must already hold a President's badge and enhance their personal development through expanding the skills, knowledge and experiences acquired in gaining the President's badge, extending these to activities outside their church or BB. This gives the boys a sense of purpose, develops a wide range of life skills outside the education system and teaches them teamwork as well as how to work individually to a specific timeframe. In 2023, four boys from our Company, who had been working through the different elements of the Queen's Badge, attended a Queen's Badge completion course in February and were subsequently awarded their Queen's Badges in March. Another three boys gained their President's Badge in March and began their preparation for the Queen's Badge when the new season began in September.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

Second Castlederg Sunday School

We encourage in our children an understanding of the importance of attending Church and Sunday School, putting God first in our lives, and the importance of prayer and praising God.

January-June 2023

We had twenty-eight pupils on our register and four leaders/teachers with one regular helper and five casual helpers. Lessons included the workbooks "Go Teach," The Good Samaritan, Easter, memory verses, and the Lord's Prayer.

We are continuing to adapt to encourage children to attend Sunday School. We purchased crafts from a catalogue, as well as planning our own crafts, linked to stories and memory verses. We are teaching more memory verses in a fun way, and incorporating more Christian songs and hymns for the children to listen to or sing. More games and activities are also included to illustrate or relate to the bible story, creating a more fun environment. We planted sunflower seeds in April and decorated the pots with Christian stickers.

In June we had our Youth and Young People's Service where the children took part in readings, prayers and short speaking parts. We used our Facebook Parent group to encourage attendance, provide dates and times, and to upload words of songs etc. Everyone performed Our God is a Great Big God, Jesus Loves Me and The Lord's Prayer with actions. One child sang The Lord's My Shepherd. We also presented Sunday School prizes. Younger children received Christian books and children moving to the senior classes [High School] received a Bible, while the older children received a £10 one4all voucher with book-marks, note-pads and pens with Bible verses included. The children were given their scrap book, which included photos and work they had done throughout the year. We had our barbeque after the service and monies collected went to Sunday School funds. In June we organised a picnic at Gortin Glen Forest Park.

In August we individually hand-delivered invitations to all parents to encourage and warmly invite all children back to Sunday School in September. We ensured that all parents were also invited to our Facebook parent group.

Sept 2023 - Dec 2023

We had thirty pupils on our register and seven leaders/teachers with two helpers and two teenagers helping. Teachers are organised on a rota, every other month. Lessons include the workbooks "Go Teach," – Moses, The Commandments, Harvest, Christmas, and memory verses. We selected a memory verse to focus on each month, and used crafts regularly, along with games and quizzes, to make lessons fun. We purchased a games-set and a parachute. We also got a filing cabinet to store books and equipment.

We discussed and created a lesson plan for leaders to follow. We also set up a WhatsApp group for leaders to share ideas, and keep everyone up-to-date each week.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

In October, we organised a trip to Jonny Rockos for parents and children. Ten children enjoyed soft play while five were bowling. Afterwards, the children had hot food, and parents had tea/coffee and scones.

The Sunday School children made a harvest bookmark with the message – Jesus will never ‘leave’ or forsake you. They were laminated and given out to the congregation as they were leaving church. Children also took part in our Christmas Service, performing a drama ‘Jesus’ Christmas Party.’ They sang Away in a Manger. One child also sang a solo – ‘It was on a Starry Night.’ Some children read a poem – Christmas is for Giving – and we gave baubles out to the congregation. The children had spent time in Sunday School making the baubles.

A Christmas Party was organised in the church hall. We played party games, had food and a visit from Santa. Everyone had a most enjoyable evening. Children were given selection boxes.

Photos and videos were added to the Sunday School Parents Facebook page throughout the year.

Second Castlederg Bowling Club

The Bowling Club meets on Wednesday evenings from 8.00pm until 10.00pm from January to March and from September to December. 2023 started with numbers increased from the previous year, with 18 players taking to the mats most weeks, about half of these being members of Second Castlederg Presbyterian Church and the rest from the surrounding district. There was a very mixed age demographic, with some teenagers joining their parents as well as a number of members of advanced age. Each adult member paid an annual fee of £20, but there was no charge for school children. The club made a donation of £200 to Second Castlederg Presbyterian Church.

Several of the younger members played in competitions at other clubs, while the older members, several of whom live alone, enjoyed the fun and companionship of competing in their home club against their friends and being able to have some social contact. Regardless of age, all the members enjoyed their cup of tea and biscuits, with the weekly chat and mutual support that is so important for all.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Volunteers

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Second Castledearg. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities. We also record our gratitude to the members of the Church Committee, past and present, for their faithfulness, hard work and the multitude of ways that they make a difference through the sharing of their time and the living out of their faith.

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.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering which totaled £70,610 in 2023 (£63,826 in previous year). Total income for 2023 was £128,606 (£110,501 in previous year).

Total expenditure decreased from £102,705 to £78,481 in the year.

RESERVES

The Trustees of Second Castledearg Presbyterian Church have considered the level of unrestricted reserves that it is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure. At the year end, unrestricted reserves were £92,488, which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

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) 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 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 03/04/24 and signed on its behalf by

Daphne M. Watt

Daphne Watt

AJ Fletcher

Alex Fletcher

Rural Action Ltd

Northern Ireland - Charity number 108163

Annual return

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

We report on the accounts of Second Castledearg Presbyterian Church for the year ended 31 December 2023, which are set out on pages 19 – 25.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



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

Date: 21/4/24

Rural Action Ltd

Northern Ireland - Charity number 108163

Accounts

COMPANY REGISTRATION NUMBER: NI659778
CHARITY REGISTRATION NUMBER: 108163

Rural Action
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Rural Action

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Detailed statement of financial activities	30

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Rural Action

Charity registration number 108163

Company registration number NI659778

Principal office and registered office Administration Building
Loughry College
Cookstown
BT80 9AA
Tyrone

The trustees

T McNally
A McAdam (Appointed 7 April 2022)
S Henry
Dr M Farrell
K Addis (Appointed 1 March 2023)

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Ulster Bank Ltd
11-16 Donegall Square East
Belfast
BT1 5UB

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Rural Action was established in 2019 with the objective of inspiring action and to make positive contribution to the everyday lives of rural people. The organisation is a charitable company limited by guarantee incorporated on 14 March 2019 and is registered as a charity (NIC108163). The Company was established under a Memorandum of Association and is governed under its Articles of Association.

Directors and Trustees

The Directors of the charitable company (the Charity) are its trustees for the purpose of charity law and are known as members of the Rural Action Board. The Rural Action Board has 5 members (who meet at least 6 times per year) representing a range of relevant interests/experience including those involved in the business community, community/voluntary sector, education and training.

Trustees Induction and Training

Induction and Training is provided to Trustees when they join the Board. A skills audit has been completed this year to identify any potential gaps which will be addressed through training or future recruitment drives. This will support the Board in carrying out their duties.

Risk Management

The Rural Action Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is presented at each Board meeting. It is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Organisational Structure

The current staffing structure of Rural Action includes the following roles: Chief Executive Officer
Head of Finance & Governance
Head of Programmes
Head of Regeneration & Communities
Programme Officers x 3
Programme Support Officers x 2
Finance Administrators x 2
Administrator

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

Rural Action's vision is of a living, working, sustainable and shared community. It's mission is to inspire action and to make a positive contribution to the everyday lives of rural people.

It aims to do this by:

- Championing the needs of rural communities through consultation and community development projects
- Designing, delivering and inspiring practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social wellbeing
- Encouraging and promoting social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage
- Making our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

The achievements listed below detail Rural Action's performance for 2022-2023 in advancing its said objectives.

Public Benefit Statement

The trustees have regard to the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Achievements and Performance 2022/23

Rural Action is a registered charity and a company limited by guarantee. It operates across Northern Ireland and the border region of Ireland from a base in Cookstown, Co. Tyrone. It has a small staff team of 12 and is managed by a voluntary Board of Directors/Trustees.

A full account of Rural Action's achievements during the year are listed below.

Strategic Aim 1: To Champion the needs of rural communities through consultation and community development projects

- Objective 1: Respond, engage and support relevant policy and programme consultations, stakeholder meetings/events and evaluation work to champion rural needs
- Objective 2: Work in partnership with local and central government and the community voluntary sector to make recommendations for future rural service delivery
- Objective 3: Carry out research and evidence rural needs
- Objective 4: Pilot and test rural projects to inform future delivery

Outputs

- 24 meetings/events and engagements attended
- 1 regional rural halls pilot programme implementing engaging 107 rural community organisations and 704 volunteers
- 5 pipeline projects developed
- 7 evaluations completed

Strategic Aim 2: To design, deliver, implement and inspire practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social well-being

- Objective 1: Design, delivery and implement projects that benefit people and places
- Objective 2: To maintain Rural Action as an Open College Network (OCN) Accredited Centre for the delivery of training to communities
- Objective 3: To establish the Rural Action Awards scheme to support and inspire rural community action

Outputs

- Managing agent for the International Fund for Ireland (IFI) Personal Youth Development Programme (PYDP) in Northern Ireland supporting communities to help at risk young people to build and develop life skills that foster good relations, build confidence and resilience and make them more employable
 - 17 applications assessed and recommendation reports completed
 - 30 projects approved and implementing
 - Letters of Offer issued totally £5.34million
 - 458 young people engaging
 - Managing agent for the IFI Communities in Partnership Programme (CIPP) in Northern Ireland supporting communities to foster good relations and support community initiatives on a cross border basis
 - 4 applications assessed and recommendation reports completed
 - 8 projects approved and implementing
 - 24 cross border organisations participating
 - Letters of Offer issued totally £897,056
-

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- 1 new pilot programme designed to support leadership and succession development opportunities for IFI funded community organisations - Transforming Local Leadership
- Partner with Mid Ulster District Council in the delivery of the Connecting Pomeroy project to develop community capacity and engagement activities to support social well-being, inclusion and village regeneration
 - 40 groups engaging in community capacity and engagement activities
 - 9,500 people participating in programmes
 - 5 Project Steering Group meetings attended
- Deliver OCN Level 1 'Managing your Space' programme to 57 community based organisations engaged in the DAERA Rural Halls Refurbishment pilot programme
- Launch the Rural Action Awards scheme to support and inspire rural community action
 - 12 awards presented to community-based organisations to the value of £12,000

Rural Action Awards Scheme

During the financial year the Board agreed to establish and implement a Rural Action Awards scheme (Strategic Aim 2 Objective 3). The scheme is designed to support volunteer led community action projects. It is open to constituted rural community-based organisations undertaking projects that alleviate poverty, ensure economic vibrancy, and promote health & social wellbeing locally. A total of 12 awards were made during the period to the value of £12,000.

Strategic Aim 3: To encourage and promote social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

- Objective 1: Inspire communities through the exchange of information, sharing of stories and practice
- Objective 2: To develop a rural centre of excellence demonstrating social entrepreneurship in action

Outputs

- Development of toolkit for community-based groups who own or manage community facilities
- Increase in website/social media traffic (up by 140% on previous year)
- 9 Case studies developed for sharing practice
- Completion of viability/feasibility study on the redevelopment of Lindsay Hall as a centre for rural excellence and to further promote social entrepreneurship in rural areas

Strategic Aim 4: To make our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

- Objective 1: Promote good relations and support actions for inclusion and effective community engagement
- Objective 2: Engage in projects and programmes that encourage a better understanding of local identity, culture and heritage

Outputs

- 135 community-based organisations participating in good relations training and awareness workshops/events
- 10 meetings/workshops attended

Strategic Aim 5: Good Governance and Corporate Management

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- Objective 1: To deliver on budget
- Objective 2: Corporate Governance, Board and Organisational Development

Outputs

- Financial Management
 - Annual budget agreed with Board
 - Monthly management reports and cashflow statements produced for Board
 - Annual accounts presented at AGM
 - Satisfactory assurance in External audit reports
 - Implementation of financial procedures & procurement guidance
 - Budget profiles & expenditure reports prepared for funders
 - Submission of claims to funders within agreed deadlines
- Strategy
 - Operational plan agreed and monitored by Board
- Human Resources
 - Review and update policies and procedures
 - Board Induction
 - Staff handbook compiled
 - Board Skills Audit completed
 - Carry out recruitment exercises as required

Financial review

Rural Action receives support from the International Fund for Ireland as their Managing Agent for the Personal Youth Development Programme (PYDP) and the Communities in Partnership Programme (CiPP); the Department of Agriculture, Environment and Rural Affairs (DAERA) Tackling Rural Poverty and Social Inclusion (TRPSI) Programme, Mid Ulster District Council Connecting Pomeroy Project, with funding provided by the EU's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB), Early Years Childcare Recovery Support Fund and the Architectural Heritage Fund.

Reserves

The total funds held by the charity at 31st March 2023 is £384,697, of which £61,534 is restricted and not available for the general purposes of the charity. A designation of £12,000 has been set aside for the Rural Action Awards. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally. The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. They have established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be equal to the value of six months expenditure based on senior management salaries, overheads and accrued statutory redundancy liability. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that there are sufficient funds available to cover support and governance costs. The balance held as free reserves at 31/03/2023 was £256,059 against an actual 6 months expenditure of £123,328.18. The current level of reserves is therefore higher. The organisation is entering a new period of programme development and regards this as prudent.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

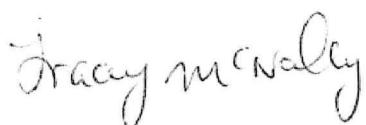
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 21 September 2023 and signed on behalf of the board of trustees by:



T McNally
Trustee



Dr M Farrell
Trustee

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action

Year ended 31 March 2023

Opinion

We have audited the financial statements of Rural Action (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Rural Action

Company Limited by Guarantee

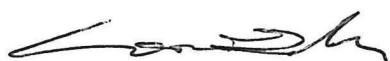
Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

21 September 2023

Rural Action

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	29,720	–	29,720	–
Charitable activities	6	425,882	441,948	867,830	555,636
Total income		<u>455,602</u>	<u>441,948</u>	<u>897,550</u>	<u>555,636</u>
Expenditure					
Expenditure on charitable activities	7,8	199,483	373,355	572,838	547,215
Taxation	10	–	–	–	2,146
Total expenditure		<u>199,483</u>	<u>373,355</u>	<u>572,838</u>	<u>549,361</u>
Net income		<u>256,119</u>	<u>68,593</u>	<u>324,712</u>	<u>6,275</u>
Transfers between funds		500	(500)	–	–
Net movement in funds		<u>256,619</u>	<u>68,093</u>	<u>324,712</u>	<u>6,275</u>
Reconciliation of funds					
Total funds brought forward		66,544	(6,559)	59,985	53,710
Total funds carried forward		<u>323,163</u>	<u>61,534</u>	<u>384,697</u>	<u>59,985</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 28 form part of these financial statements.

Rural Action

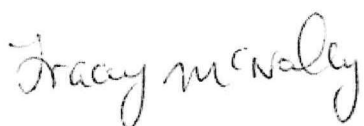
Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	5,104	8,626
Current assets			
Debtors	16	95,086	92,022
Cash at bank and in hand		301,658	127,729
		<u>396,744</u>	<u>219,751</u>
Creditors: amounts falling due within one year	17	<u>17,151</u>	<u>158,172</u>
Net current assets		<u>379,593</u>	<u>61,579</u>
Total assets less current liabilities		<u>384,697</u>	<u>70,205</u>
Creditors: amounts falling due after more than one year	18	<u>–</u>	<u>10,220</u>
Net assets		<u><u>384,697</u></u>	<u><u>59,985</u></u>
Funds of the charity			
Restricted funds		61,534	(6,559)
Unrestricted funds		323,163	66,544
Total charity funds	21	<u><u>384,697</u></u>	<u><u>59,985</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2023, and are signed on behalf of the board by:



T McNally
Trustee



Dr M Farrell
Trustee

The notes on pages 17 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	324,712	6,275
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,154	2,876
Taxation	–	2,146
Accrued income	(3,108)	(139,208)
<i>Changes in:</i>		
Trade and other debtors	(3,064)	514
Trade and other creditors	(145,987)	152,806
Cash generated from operations	179,707	25,409
Tax paid	(2,146)	–
Net cash from operating activities	<u>177,561</u>	<u>25,409</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,632)	–
Net cash used in investing activities	<u>(3,632)</u>	<u>–</u>
Net increase in cash and cash equivalents	173,929	25,409
Cash and cash equivalents at beginning of year	127,729	102,320
Cash and cash equivalents at end of year	<u>301,658</u>	<u>127,729</u>

The notes on pages 17 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Administration Building, Loughry College, Cookstown, BT80 9AA, Tyrone.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Changes in accounting estimates

The charity has changed the depreciation policy for assets held in Equipment asset class from 25% reducing balance method to 33% straight line method. This change means that depreciation expense is £4,089 higher, and carrying value of assets is £4,089 lower, than if the change had not been applied.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income tax *(continued)*

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	29,720	29,720	—	—

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
IFI	—	344,860	344,860
Mid Ulster Council	—	89,703	89,703
AHF	—	7,385	7,385
National Lottery Community Fund	—	—	—
Miscellaneous income	20,380	—	20,380
DAERA - Halls training	405,502	—	405,502
	<u>425,882</u>	<u>441,948</u>	<u>867,830</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
IFI	–	236,183	236,183
Mid Ulster Council	–	122,572	122,572
AHF	–	–	–
National Lottery Community Fund	22,193	–	22,193
Miscellaneous income	84,110	–	84,110
DAERA - Halls training	90,578	–	90,578
	<u>196,881</u>	<u>358,755</u>	<u>555,636</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rural development	172,118	342,648	514,766
Support costs	27,365	30,707	58,072
	<u>199,483</u>	<u>373,355</u>	<u>572,838</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rural development	139,028	365,314	504,342
Support costs	42,873	–	42,873
	<u>181,901</u>	<u>365,314</u>	<u>547,215</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Rural development	514,766	52,481	567,247	546,984
Governance costs	–	5,591	5,591	231
	<u>514,766</u>	<u>58,072</u>	<u>572,838</u>	<u>547,215</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	50,006	50,006	39,065
Finance costs	2,475	2,475	3,577
Governance costs	5,591	5,591	231
	<u>58,072</u>	<u>58,072</u>	<u>42,873</u>

10. Taxation

Major components of tax expense

	2023 £	2022 £
Current tax:		
UK current tax expense	—	2,146
Taxation	<u>—</u>	<u>2,146</u>

Reconciliation of tax expense

The tax assessed on the income for the year is the same as (2022: the same as) the standard rate of corporation tax in the UK of 19% (2022: 19%).

	2023 £	2022 £
Income before taxation	324,712	8,421
Income by rate of tax	<u>—</u>	<u>2,146</u>

11. Net income

Net income is stated after charging/(crediting):		
	2023 £	2022 £
Depreciation of tangible fixed assets	<u>7,154</u>	<u>2,876</u>

12. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>5,335</u>	<u>—</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	377,256	373,507
Social security costs	37,786	33,125
Employer contributions to pension plans	9,402	8,286
	<u>424,444</u>	<u>414,918</u>

The average head count of employees during the year was 11 (2022: 11).

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £202,025 (2022:£189,369).

14. Trustee remuneration and expenses

The trustees of the charity were not paid and did not receive any other benefits from employment with the Charity in the year (2022: Nil). The trustees were not reimbursed for any expenses incurred during the year (2022:Nil).

15. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2022	18,047
Additions	3,632
At 31 March 2023	<u>21,679</u>
Depreciation	
At 1 April 2022	9,421
Charge for the year	7,154
At 31 March 2023	<u>16,575</u>
Carrying amount	
At 31 March 2023	<u>5,104</u>
At 31 March 2022	<u>8,626</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	92,101	92,022
Prepayments and accrued income	2,985	–
	<u>95,086</u>	<u>92,022</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,819	14,000
Accruals and deferred income	10,332	142,026
Corporation tax	–	2,146
	<u>17,151</u>	<u>158,172</u>

18. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	–	10,220
	<u>–</u>	<u>10,220</u>

19. Deferred income

	2023	2022
	£	£
At 1 April 2022	128,586	106,766
Amount released to income	(128,586)	(106,766)
Amount deferred in year	–	128,586
At 31 March 2023	<u>–</u>	<u>128,586</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,402 (2022: £8,286).

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	66,544	455,602	(199,483)	(61,500)	261,163
Rural Action Awards	–	–	–	12,000	12,000
Alternative accommodation fund	–	–	–	50,000	50,000
	<u>66,544</u>	<u>455,602</u>	<u>(199,483)</u>	<u>500</u>	<u>323,163</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	53,710	196,881	(184,047)	–	66,544
Rural Action Awards	–	–	–	–	–
Alternative accommodation fund	–	–	–	–	–
	<u>53,710</u>	<u>196,881</u>	<u>(184,047)</u>	<u>–</u>	<u>66,544</u>

A designation of £12,000 has been set aside for the Rural Action Awards, which will be spent in the next 12 months. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally.

The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
IFI PYDP	–	306,172	(240,442)	(1,785)	63,945
IFI CIPP	–	38,688	(36,844)	(1,844)	–
PIV Connecting Pomeroy	(6,559)	89,703	(88,239)	2,684	(2,411)
AHF	–	7,385	(7,830)	445	–
	<u>(6,559)</u>	<u>441,948</u>	<u>(373,355)</u>	<u>(500)</u>	<u>61,534</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
IFI PYDP	–	236,183	(236,183)	–	–
IFI CIPP	–	–	–	–	–
PIV Connecting Pomeroy	–	122,572	(129,131)	–	(6,559)
AHF	–	–	–	–	–
	–	<u>358,755</u>	<u>(365,314)</u>	–	<u>(6,559)</u>

Funds in deficit

The PIV Connecting Pomeroy fund is showing a negative balance at 31 March 2023 due to timing differences between expenditure being incurred and the charity being able to claim from the funder. This balance is expected to be fully reclaimed from the funder in the 23/24 financial year.

Transfers between funds

Transfers out of restricted funds relate to the purchase of fixed assets with restricted funding, on which there is no longer a restriction. Transfers into restricted funds from unrestricted funds are to meet overspends in projects which cannot be reclaimed from funders.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,104	–	5,104
Current assets	330,836	65,908	396,744
Creditors less than 1 year	(12,777)	(4,374)	(17,151)
Creditors greater than 1 year	–	–	–
Net assets	<u>323,163</u>	<u>61,534</u>	<u>384,697</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,626	–	8,626
Current assets	219,751	–	219,751
Creditors less than 1 year	(158,172)	–	(158,172)
Creditors greater than 1 year	(10,220)	–	(10,220)
Net assets	<u>59,985</u>	<u>–</u>	<u>59,985</u>

23. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>127,729</u>	<u>173,929</u>	<u>301,658</u>

Rural Action Ltd

Northern Ireland - Charity number 108163

Annual report

COMPANY REGISTRATION NUMBER: NI659778
CHARITY REGISTRATION NUMBER: 108163

Rural Action
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Rural Action

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Rural Action

Charity registration number 108163

Company registration number NI659778

Principal office and registered office Administration Building
Loughry College
Cookstown
BT80 9AA
Tyrone

The trustees

T McNally
A McAdam (Appointed 7 April 2022)
S Henry
Dr M Farrell
K Addis (Appointed 1 March 2023)

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Ulster Bank Ltd
11-16 Donegall Square East
Belfast
BT1 5UB

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Rural Action was established in 2019 with the objective of inspiring action and to make positive contribution to the everyday lives of rural people. The organisation is a charitable company limited by guarantee incorporated on 14 March 2019 and is registered as a charity (NIC108163). The Company was established under a Memorandum of Association and is governed under its Articles of Association.

Directors and Trustees

The Directors of the charitable company (the Charity) are its trustees for the purpose of charity law and are known as members of the Rural Action Board. The Rural Action Board has 5 members (who meet at least 6 times per year) representing a range of relevant interests/experience including those involved in the business community, community/voluntary sector, education and training.

Trustees Induction and Training

Induction and Training is provided to Trustees when they join the Board. A skills audit has been completed this year to identify any potential gaps which will be addressed through training or future recruitment drives. This will support the Board in carrying out their duties.

Risk Management

The Rural Action Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is presented at each Board meeting. It is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Organisational Structure

The current staffing structure of Rural Action includes the following roles: Chief Executive Officer
Head of Finance & Governance
Head of Programmes
Head of Regeneration & Communities
Programme Officers x 3
Programme Support Officers x 2
Finance Administrators x 2
Administrator

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

Rural Action's vision is of a living, working, sustainable and shared community. It's mission is to inspire action and to make a positive contribution to the everyday lives of rural people.

It aims to do this by:

- Championing the needs of rural communities through consultation and community development projects
- Designing, delivering and inspiring practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social wellbeing
- Encouraging and promoting social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage
- Making our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

The achievements listed below detail Rural Action's performance for 2022-2023 in advancing its said objectives.

Public Benefit Statement

The trustees have regard to the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Achievements and Performance 2022/23

Rural Action is a registered charity and a company limited by guarantee. It operates across Northern Ireland and the border region of Ireland from a base in Cookstown, Co. Tyrone. It has a small staff team of 12 and is managed by a voluntary Board of Directors/Trustees.

A full account of Rural Action's achievements during the year are listed below.

Strategic Aim 1: To Champion the needs of rural communities through consultation and community development projects

- Objective 1: Respond, engage and support relevant policy and programme consultations, stakeholder meetings/events and evaluation work to champion rural needs
- Objective 2: Work in partnership with local and central government and the community voluntary sector to make recommendations for future rural service delivery
- Objective 3: Carry out research and evidence rural needs
- Objective 4: Pilot and test rural projects to inform future delivery

Outputs

- 24 meetings/events and engagements attended
- 1 regional rural halls pilot programme implementing engaging 107 rural community organisations and 704 volunteers
- 5 pipeline projects developed
- 7 evaluations completed

Strategic Aim 2: To design, deliver, implement and inspire practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social well-being

- Objective 1: Design, delivery and implement projects that benefit people and places
- Objective 2: To maintain Rural Action as an Open College Network (OCN) Accredited Centre for the delivery of training to communities
- Objective 3: To establish the Rural Action Awards scheme to support and inspire rural community action

Outputs

- Managing agent for the International Fund for Ireland (IFI) Personal Youth Development Programme (PYDP) in Northern Ireland supporting communities to help at risk young people to build and develop life skills that foster good relations, build confidence and resilience and make them more employable
 - 17 applications assessed and recommendation reports completed
 - 30 projects approved and implementing
 - Letters of Offer issued totally £5.34million
 - 458 young people engaging
 - Managing agent for the IFI Communities in Partnership Programme (CIPP) in Northern Ireland supporting communities to foster good relations and support community initiatives on a cross border basis
 - 4 applications assessed and recommendation reports completed
 - 8 projects approved and implementing
 - 24 cross border organisations participating
 - Letters of Offer issued totally £897,056
-

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- 1 new pilot programme designed to support leadership and succession development opportunities for IFI funded community organisations - Transforming Local Leadership
- Partner with Mid Ulster District Council in the delivery of the Connecting Pomeroy project to develop community capacity and engagement activities to support social well-being, inclusion and village regeneration
 - 40 groups engaging in community capacity and engagement activities
 - 9,500 people participating in programmes
 - 5 Project Steering Group meetings attended
- Deliver OCN Level 1 'Managing your Space' programme to 57 community based organisations engaged in the DAERA Rural Halls Refurbishment pilot programme
- Launch the Rural Action Awards scheme to support and inspire rural community action
 - 12 awards presented to community-based organisations to the value of £12,000

Rural Action Awards Scheme

During the financial year the Board agreed to establish and implement a Rural Action Awards scheme (Strategic Aim 2 Objective 3). The scheme is designed to support volunteer led community action projects. It is open to constituted rural community-based organisations undertaking projects that alleviate poverty, ensure economic vibrancy, and promote health & social wellbeing locally. A total of 12 awards were made during the period to the value of £12,000.

Strategic Aim 3: To encourage and promote social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

- Objective 1: Inspire communities through the exchange of information, sharing of stories and practice
- Objective 2: To develop a rural centre of excellence demonstrating social entrepreneurship in action

Outputs

- Development of toolkit for community-based groups who own or manage community facilities
- Increase in website/social media traffic (up by 140% on previous year)
- 9 Case studies developed for sharing practice
- Completion of viability/feasibility study on the redevelopment of Lindsay Hall as a centre for rural excellence and to further promote social entrepreneurship in rural areas

Strategic Aim 4: To make our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

- Objective 1: Promote good relations and support actions for inclusion and effective community engagement
- Objective 2: Engage in projects and programmes that encourage a better understanding of local identity, culture and heritage

Outputs

- 135 community-based organisations participating in good relations training and awareness workshops/events
- 10 meetings/workshops attended

Strategic Aim 5: Good Governance and Corporate Management

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- Objective 1: To deliver on budget
- Objective 2: Corporate Governance, Board and Organisational Development

Outputs

- Financial Management
 - Annual budget agreed with Board
 - Monthly management reports and cashflow statements produced for Board
 - Annual accounts presented at AGM
 - Satisfactory assurance in External audit reports
 - Implementation of financial procedures & procurement guidance
 - Budget profiles & expenditure reports prepared for funders
 - Submission of claims to funders within agreed deadlines
- Strategy
 - Operational plan agreed and monitored by Board
- Human Resources
 - Review and update policies and procedures
 - Board Induction
 - Staff handbook compiled
 - Board Skills Audit completed
 - Carry out recruitment exercises as required

Financial review

Rural Action receives support from the International Fund for Ireland as their Managing Agent for the Personal Youth Development Programme (PYDP) and the Communities in Partnership Programme (CiPP); the Department of Agriculture, Environment and Rural Affairs (DAERA) Tackling Rural Poverty and Social Inclusion (TRPSI) Programme, Mid Ulster District Council Connecting Pomeroy Project, with funding provided by the EU's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB), Early Years Childcare Recovery Support Fund and the Architectural Heritage Fund.

Reserves

The total funds held by the charity at 31st March 2023 is £384,697, of which £61,534 is restricted and not available for the general purposes of the charity. A designation of £12,000 has been set aside for the Rural Action Awards. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally. The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. They have established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be equal to the value of six months expenditure based on senior management salaries, overheads and accrued statutory redundancy liability. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that there are sufficient funds available to cover support and governance costs. The balance held as free reserves at 31/03/2023 was £256,059 against an actual 6 months expenditure of £123,328.18. The current level of reserves is therefore higher. The organisation is entering a new period of programme development and regards this as prudent.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

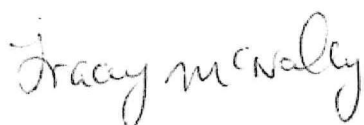
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 21 September 2023 and signed on behalf of the board of trustees by:



T McNally
Trustee



Dr M Farrell
Trustee

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action

Year ended 31 March 2023

Opinion

We have audited the financial statements of Rural Action (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Rural Action

Company Limited by Guarantee

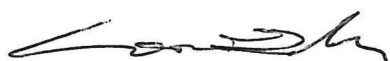
Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

21 September 2023

Rural Action

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2022		
	Unrestricted	Restricted	Total funds		
	funds	funds	Total funds		
Note	£	£	£		
Income and endowments					
Donations and legacies	5	29,720	–	29,720	–
Charitable activities	6	425,882	441,948	867,830	555,636
Total income		<u>455,602</u>	<u>441,948</u>	<u>897,550</u>	<u>555,636</u>
Expenditure					
Expenditure on charitable activities	7,8	199,483	373,355	572,838	547,215
Taxation	10	–	–	–	2,146
Total expenditure		<u>199,483</u>	<u>373,355</u>	<u>572,838</u>	<u>549,361</u>
Net income		<u>256,119</u>	<u>68,593</u>	<u>324,712</u>	<u>6,275</u>
Transfers between funds		500	(500)	–	–
Net movement in funds		<u>256,619</u>	<u>68,093</u>	<u>324,712</u>	<u>6,275</u>
Reconciliation of funds					
Total funds brought forward		66,544	(6,559)	59,985	53,710
Total funds carried forward		<u>323,163</u>	<u>61,534</u>	<u>384,697</u>	<u>59,985</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 28 form part of these financial statements.

Rural Action

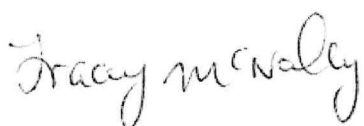
Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	5,104	8,626
Current assets			
Debtors	16	95,086	92,022
Cash at bank and in hand		301,658	127,729
		<u>396,744</u>	<u>219,751</u>
Creditors: amounts falling due within one year	17	<u>17,151</u>	<u>158,172</u>
Net current assets		<u>379,593</u>	<u>61,579</u>
Total assets less current liabilities		<u>384,697</u>	<u>70,205</u>
Creditors: amounts falling due after more than one year	18	<u>–</u>	<u>10,220</u>
Net assets		<u><u>384,697</u></u>	<u><u>59,985</u></u>
Funds of the charity			
Restricted funds		61,534	(6,559)
Unrestricted funds		323,163	66,544
Total charity funds	21	<u><u>384,697</u></u>	<u><u>59,985</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2023, and are signed on behalf of the board by:



T McNally
Trustee



Dr M Farrell
Trustee

The notes on pages 17 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	324,712	6,275
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,154	2,876
Taxation	–	2,146
Accrued income	(3,108)	(139,208)
<i>Changes in:</i>		
Trade and other debtors	(3,064)	514
Trade and other creditors	(145,987)	152,806
Cash generated from operations	179,707	25,409
Tax paid	(2,146)	–
Net cash from operating activities	<u>177,561</u>	<u>25,409</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,632)	–
Net cash used in investing activities	<u>(3,632)</u>	<u>–</u>
Net increase in cash and cash equivalents	173,929	25,409
Cash and cash equivalents at beginning of year	127,729	102,320
Cash and cash equivalents at end of year	<u>301,658</u>	<u>127,729</u>

The notes on pages 17 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Administration Building, Loughry College, Cookstown, BT80 9AA, Tyrone.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Changes in accounting estimates

The charity has changed the depreciation policy for assets held in Equipment asset class from 25% reducing balance method to 33% straight line method. This change means that depreciation expense is £4,089 higher, and carrying value of assets is £4,089 lower, than if the change had not been applied.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income tax *(continued)*

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	29,720	29,720	—	—

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
IFI	—	344,860	344,860
Mid Ulster Council	—	89,703	89,703
AHF	—	7,385	7,385
National Lottery Community Fund	—	—	—
Miscellaneous income	20,380	—	20,380
DAERA - Halls training	405,502	—	405,502
	<u>425,882</u>	<u>441,948</u>	<u>867,830</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
IFI	–	236,183	236,183
Mid Ulster Council	–	122,572	122,572
AHF	–	–	–
National Lottery Community Fund	22,193	–	22,193
Miscellaneous income	84,110	–	84,110
DAERA - Halls training	90,578	–	90,578
	<u>196,881</u>	<u>358,755</u>	<u>555,636</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rural development	172,118	342,648	514,766
Support costs	27,365	30,707	58,072
	<u>199,483</u>	<u>373,355</u>	<u>572,838</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rural development	139,028	365,314	504,342
Support costs	42,873	–	42,873
	<u>181,901</u>	<u>365,314</u>	<u>547,215</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Rural development	514,766	52,481	567,247	546,984
Governance costs	–	5,591	5,591	231
	<u>514,766</u>	<u>58,072</u>	<u>572,838</u>	<u>547,215</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	50,006	50,006	39,065
Finance costs	2,475	2,475	3,577
Governance costs	5,591	5,591	231
	<u>58,072</u>	<u>58,072</u>	<u>42,873</u>

10. Taxation

Major components of tax expense

	2023 £	2022 £
Current tax:		
UK current tax expense	—	<u>2,146</u>
Taxation	<u>—</u>	<u>2,146</u>

Reconciliation of tax expense

The tax assessed on the income for the year is the same as (2022: the same as) the standard rate of corporation tax in the UK of 19% (2022: 19%).

	2023 £	2022 £
Income before taxation	<u>324,712</u>	<u>8,421</u>
Income by rate of tax	<u>—</u>	<u>2,146</u>

11. Net income

Net income is stated after charging/(crediting):		
	2023 £	2022 £
Depreciation of tangible fixed assets	<u>7,154</u>	<u>2,876</u>

12. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>5,335</u>	<u>—</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	377,256	373,507
Social security costs	37,786	33,125
Employer contributions to pension plans	9,402	8,286
	<u>424,444</u>	<u>414,918</u>

The average head count of employees during the year was 11 (2022: 11).

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £202,025 (2022:£189,369).

14. Trustee remuneration and expenses

The trustees of the charity were not paid and did not receive any other benefits from employment with the Charity in the year (2022: Nil). The trustees were not reimbursed for any expenses incurred during the year (2022:Nil).

15. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2022	18,047
Additions	3,632
At 31 March 2023	<u>21,679</u>
Depreciation	
At 1 April 2022	9,421
Charge for the year	7,154
At 31 March 2023	<u>16,575</u>
Carrying amount	
At 31 March 2023	<u>5,104</u>
At 31 March 2022	<u>8,626</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	92,101	92,022
Prepayments and accrued income	2,985	–
	<u>95,086</u>	<u>92,022</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,819	14,000
Accruals and deferred income	10,332	142,026
Corporation tax	–	2,146
	<u>17,151</u>	<u>158,172</u>

18. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	–	10,220
	<u>–</u>	<u>10,220</u>

19. Deferred income

	2023	2022
	£	£
At 1 April 2022	128,586	106,766
Amount released to income	(128,586)	(106,766)
Amount deferred in year	–	128,586
At 31 March 2023	<u>–</u>	<u>128,586</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,402 (2022: £8,286).

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	66,544	455,602	(199,483)	(61,500)	261,163
Rural Action Awards	–	–	–	12,000	12,000
Alternative accommodation fund	–	–	–	50,000	50,000
	<u>66,544</u>	<u>455,602</u>	<u>(199,483)</u>	<u>500</u>	<u>323,163</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	53,710	196,881	(184,047)	–	66,544
Rural Action Awards	–	–	–	–	–
Alternative accommodation fund	–	–	–	–	–
	<u>53,710</u>	<u>196,881</u>	<u>(184,047)</u>	<u>–</u>	<u>66,544</u>

A designation of £12,000 has been set aside for the Rural Action Awards, which will be spent in the next 12 months. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally.

The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
IFI PYDP	–	306,172	(240,442)	(1,785)	63,945
IFI CIPP	–	38,688	(36,844)	(1,844)	–
PIV Connecting Pomeroy	(6,559)	89,703	(88,239)	2,684	(2,411)
AHF	–	7,385	(7,830)	445	–
	<u>(6,559)</u>	<u>441,948</u>	<u>(373,355)</u>	<u>(500)</u>	<u>61,534</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
IFI PYDP	–	236,183	(236,183)	–	–
IFI CIPP	–	–	–	–	–
PIV Connecting Pomeroy	–	122,572	(129,131)	–	(6,559)
AHF	–	–	–	–	–
	–	<u>358,755</u>	<u>(365,314)</u>	–	<u>(6,559)</u>

Funds in deficit

The PIV Connecting Pomeroy fund is showing a negative balance at 31 March 2023 due to timing differences between expenditure being incurred and the charity being able to claim from the funder. This balance is expected to be fully reclaimed from the funder in the 23/24 financial year.

Transfers between funds

Transfers out of restricted funds relate to the purchase of fixed assets with restricted funding, on which there is no longer a restriction. Transfers into restricted funds from unrestricted funds are to meet overspends in projects which cannot be reclaimed from funders.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,104	–	5,104
Current assets	330,836	65,908	396,744
Creditors less than 1 year	(12,777)	(4,374)	(17,151)
Creditors greater than 1 year	–	–	–
Net assets	<u>323,163</u>	<u>61,534</u>	<u>384,697</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,626	–	8,626
Current assets	219,751	–	219,751
Creditors less than 1 year	(158,172)	–	(158,172)
Creditors greater than 1 year	(10,220)	–	(10,220)
Net assets	<u>59,985</u>	<u>–</u>	<u>59,985</u>

23. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>127,729</u>	<u>173,929</u>	<u>301,658</u>

Rural Action Ltd

Northern Ireland - Charity number 108163

Annual return

COMPANY REGISTRATION NUMBER: NI659778
CHARITY REGISTRATION NUMBER: 108163

Rural Action
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Rural Action

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Rural Action

Charity registration number 108163

Company registration number NI659778

Principal office and registered office Administration Building
Loughry College
Cookstown
BT80 9AA
Tyrone

The trustees

T McNally
A McAdam (Appointed 7 April 2022)
S Henry
Dr M Farrell
K Addis (Appointed 1 March 2023)

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Ulster Bank Ltd
11-16 Donegall Square East
Belfast
BT1 5UB

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Rural Action was established in 2019 with the objective of inspiring action and to make positive contribution to the everyday lives of rural people. The organisation is a charitable company limited by guarantee incorporated on 14 March 2019 and is registered as a charity (NIC108163). The Company was established under a Memorandum of Association and is governed under its Articles of Association.

Directors and Trustees

The Directors of the charitable company (the Charity) are its trustees for the purpose of charity law and are known as members of the Rural Action Board. The Rural Action Board has 5 members (who meet at least 6 times per year) representing a range of relevant interests/experience including those involved in the business community, community/voluntary sector, education and training.

Trustees Induction and Training

Induction and Training is provided to Trustees when they join the Board. A skills audit has been completed this year to identify any potential gaps which will be addressed through training or future recruitment drives. This will support the Board in carrying out their duties.

Risk Management

The Rural Action Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is presented at each Board meeting. It is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Organisational Structure

The current staffing structure of Rural Action includes the following roles: Chief Executive Officer
Head of Finance & Governance
Head of Programmes
Head of Regeneration & Communities
Programme Officers x 3
Programme Support Officers x 2
Finance Administrators x 2
Administrator

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

Rural Action's vision is of a living, working, sustainable and shared community. It's mission is to inspire action and to make a positive contribution to the everyday lives of rural people.

It aims to do this by:

- Championing the needs of rural communities through consultation and community development projects
- Designing, delivering and inspiring practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social wellbeing
- Encouraging and promoting social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage
- Making our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

The achievements listed below detail Rural Action's performance for 2022-2023 in advancing its said objectives.

Public Benefit Statement

The trustees have regard to the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Achievements and Performance 2022/23

Rural Action is a registered charity and a company limited by guarantee. It operates across Northern Ireland and the border region of Ireland from a base in Cookstown, Co. Tyrone. It has a small staff team of 12 and is managed by a voluntary Board of Directors/Trustees.

A full account of Rural Action's achievements during the year are listed below.

Strategic Aim 1: To Champion the needs of rural communities through consultation and community development projects

- Objective 1: Respond, engage and support relevant policy and programme consultations, stakeholder meetings/events and evaluation work to champion rural needs
- Objective 2: Work in partnership with local and central government and the community voluntary sector to make recommendations for future rural service delivery
- Objective 3: Carry out research and evidence rural needs
- Objective 4: Pilot and test rural projects to inform future delivery

Outputs

- 24 meetings/events and engagements attended
- 1 regional rural halls pilot programme implementing engaging 107 rural community organisations and 704 volunteers
- 5 pipeline projects developed
- 7 evaluations completed

Strategic Aim 2: To design, deliver, implement and inspire practical community-based projects and actions to alleviate poverty, ensure economic vibrancy and promote health & social well-being

- Objective 1: Design, delivery and implement projects that benefit people and places
- Objective 2: To maintain Rural Action as an Open College Network (OCN) Accredited Centre for the delivery of training to communities
- Objective 3: To establish the Rural Action Awards scheme to support and inspire rural community action

Outputs

- Managing agent for the International Fund for Ireland (IFI) Personal Youth Development Programme (PYDP) in Northern Ireland supporting communities to help at risk young people to build and develop life skills that foster good relations, build confidence and resilience and make them more employable
 - 17 applications assessed and recommendation reports completed
 - 30 projects approved and implementing
 - Letters of Offer issued totally £5.34million
 - 458 young people engaging
 - Managing agent for the IFI Communities in Partnership Programme (CIPP) in Northern Ireland supporting communities to foster good relations and support community initiatives on a cross border basis
 - 4 applications assessed and recommendation reports completed
 - 8 projects approved and implementing
 - 24 cross border organisations participating
 - Letters of Offer issued totally £897,056
-

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- 1 new pilot programme designed to support leadership and succession development opportunities for IFI funded community organisations - Transforming Local Leadership
- Partner with Mid Ulster District Council in the delivery of the Connecting Pomeroy project to develop community capacity and engagement activities to support social well-being, inclusion and village regeneration
 - 40 groups engaging in community capacity and engagement activities
 - 9,500 people participating in programmes
 - 5 Project Steering Group meetings attended
- Deliver OCN Level 1 'Managing your Space' programme to 57 community based organisations engaged in the DAERA Rural Halls Refurbishment pilot programme
- Launch the Rural Action Awards scheme to support and inspire rural community action
 - 12 awards presented to community-based organisations to the value of £12,000

Rural Action Awards Scheme

During the financial year the Board agreed to establish and implement a Rural Action Awards scheme (Strategic Aim 2 Objective 3). The scheme is designed to support volunteer led community action projects. It is open to constituted rural community-based organisations undertaking projects that alleviate poverty, ensure economic vibrancy, and promote health & social wellbeing locally. A total of 12 awards were made during the period to the value of £12,000.

Strategic Aim 3: To encourage and promote social and economic development and entrepreneurship to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

- Objective 1: Inspire communities through the exchange of information, sharing of stories and practice
- Objective 2: To develop a rural centre of excellence demonstrating social entrepreneurship in action

Outputs

- Development of toolkit for community-based groups who own or manage community facilities
- Increase in website/social media traffic (up by 140% on previous year)
- 9 Case studies developed for sharing practice
- Completion of viability/feasibility study on the redevelopment of Lindsay Hall as a centre for rural excellence and to further promote social entrepreneurship in rural areas

Strategic Aim 4: To make our communities inclusive and attractive places to live by assisting and engaging communities to develop an interest in local culture, history, arts and traditions and through the promotion of equality and diversity

- Objective 1: Promote good relations and support actions for inclusion and effective community engagement
- Objective 2: Engage in projects and programmes that encourage a better understanding of local identity, culture and heritage

Outputs

- 135 community-based organisations participating in good relations training and awareness workshops/events
- 10 meetings/workshops attended

Strategic Aim 5: Good Governance and Corporate Management

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- Objective 1: To deliver on budget
- Objective 2: Corporate Governance, Board and Organisational Development

Outputs

- Financial Management
 - Annual budget agreed with Board
 - Monthly management reports and cashflow statements produced for Board
 - Annual accounts presented at AGM
 - Satisfactory assurance in External audit reports
 - Implementation of financial procedures & procurement guidance
 - Budget profiles & expenditure reports prepared for funders
 - Submission of claims to funders within agreed deadlines
- Strategy
 - Operational plan agreed and monitored by Board
- Human Resources
 - Review and update policies and procedures
 - Board Induction
 - Staff handbook compiled
 - Board Skills Audit completed
 - Carry out recruitment exercises as required

Financial review

Rural Action receives support from the International Fund for Ireland as their Managing Agent for the Personal Youth Development Programme (PYDP) and the Communities in Partnership Programme (CiPP); the Department of Agriculture, Environment and Rural Affairs (DAERA) Tackling Rural Poverty and Social Inclusion (TRPSI) Programme, Mid Ulster District Council Connecting Pomeroy Project, with funding provided by the EU's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB), Early Years Childcare Recovery Support Fund and the Architectural Heritage Fund.

Reserves

The total funds held by the charity at 31st March 2023 is £384,697, of which £61,534 is restricted and not available for the general purposes of the charity. A designation of £12,000 has been set aside for the Rural Action Awards. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally. The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. They have established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be equal to the value of six months expenditure based on senior management salaries, overheads and accrued statutory redundancy liability. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that there are sufficient funds available to cover support and governance costs. The balance held as free reserves at 31/03/2023 was £256,059 against an actual 6 months expenditure of £123,328.18. The current level of reserves is therefore higher. The organisation is entering a new period of programme development and regards this as prudent.

Rural Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

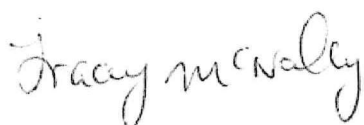
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 21 September 2023 and signed on behalf of the board of trustees by:



T McNally
Trustee



Dr M Farrell
Trustee

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action

Year ended 31 March 2023

Opinion

We have audited the financial statements of Rural Action (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Rural Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Rural Action

Company Limited by Guarantee

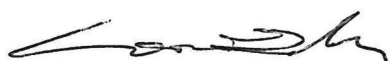
Independent Auditor's Report to the Members of Rural Action *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

21 September 2023

Rural Action

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	29,720	–	29,720	–
Charitable activities	6	425,882	441,948	867,830	555,636
Total income		<u>455,602</u>	<u>441,948</u>	<u>897,550</u>	<u>555,636</u>
Expenditure					
Expenditure on charitable activities	7,8	199,483	373,355	572,838	547,215
Taxation	10	–	–	–	2,146
Total expenditure		<u>199,483</u>	<u>373,355</u>	<u>572,838</u>	<u>549,361</u>
Net income		<u>256,119</u>	<u>68,593</u>	<u>324,712</u>	<u>6,275</u>
Transfers between funds		500	(500)	–	–
Net movement in funds		<u>256,619</u>	<u>68,093</u>	<u>324,712</u>	<u>6,275</u>
Reconciliation of funds					
Total funds brought forward		66,544	(6,559)	59,985	53,710
Total funds carried forward		<u>323,163</u>	<u>61,534</u>	<u>384,697</u>	<u>59,985</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 28 form part of these financial statements.

Rural Action

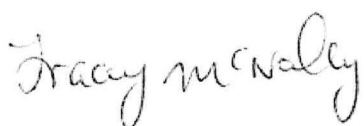
Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	5,104	8,626
Current assets			
Debtors	16	95,086	92,022
Cash at bank and in hand		301,658	127,729
		<u>396,744</u>	<u>219,751</u>
Creditors: amounts falling due within one year	17	<u>17,151</u>	<u>158,172</u>
Net current assets		<u>379,593</u>	<u>61,579</u>
Total assets less current liabilities		<u>384,697</u>	<u>70,205</u>
Creditors: amounts falling due after more than one year	18	<u>–</u>	<u>10,220</u>
Net assets		<u><u>384,697</u></u>	<u><u>59,985</u></u>
Funds of the charity			
Restricted funds		61,534	(6,559)
Unrestricted funds		323,163	66,544
Total charity funds	21	<u><u>384,697</u></u>	<u><u>59,985</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2023, and are signed on behalf of the board by:



T McNally
Trustee



Dr M Farrell
Trustee

The notes on pages 17 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	324,712	6,275
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,154	2,876
Taxation	–	2,146
Accrued income	(3,108)	(139,208)
<i>Changes in:</i>		
Trade and other debtors	(3,064)	514
Trade and other creditors	(145,987)	152,806
Cash generated from operations	179,707	25,409
Tax paid	(2,146)	–
Net cash from operating activities	<u>177,561</u>	<u>25,409</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,632)	–
Net cash used in investing activities	<u>(3,632)</u>	<u>–</u>
Net increase in cash and cash equivalents	173,929	25,409
Cash and cash equivalents at beginning of year	127,729	102,320
Cash and cash equivalents at end of year	<u>301,658</u>	<u>127,729</u>

The notes on pages 17 to 28 form part of these financial statements.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Administration Building, Loughry College, Cookstown, BT80 9AA, Tyrone.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Changes in accounting estimates

The charity has changed the depreciation policy for assets held in Equipment asset class from 25% reducing balance method to 33% straight line method. This change means that depreciation expense is £4,089 higher, and carrying value of assets is £4,089 lower, than if the change had not been applied.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income tax *(continued)*

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	29,720	29,720	—	—

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
IFI	—	344,860	344,860
Mid Ulster Council	—	89,703	89,703
AHF	—	7,385	7,385
National Lottery Community Fund	—	—	—
Miscellaneous income	20,380	—	20,380
DAERA - Halls training	405,502	—	405,502
	<u>425,882</u>	<u>441,948</u>	<u>867,830</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
IFI	–	236,183	236,183
Mid Ulster Council	–	122,572	122,572
AHF	–	–	–
National Lottery Community Fund	22,193	–	22,193
Miscellaneous income	84,110	–	84,110
DAERA - Halls training	90,578	–	90,578
	<u>196,881</u>	<u>358,755</u>	<u>555,636</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rural development	172,118	342,648	514,766
Support costs	27,365	30,707	58,072
	<u>199,483</u>	<u>373,355</u>	<u>572,838</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rural development	139,028	365,314	504,342
Support costs	42,873	–	42,873
	<u>181,901</u>	<u>365,314</u>	<u>547,215</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Rural development	514,766	52,481	567,247	546,984
Governance costs	–	5,591	5,591	231
	<u>514,766</u>	<u>58,072</u>	<u>572,838</u>	<u>547,215</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	50,006	50,006	39,065
Finance costs	2,475	2,475	3,577
Governance costs	5,591	5,591	231
	<u>58,072</u>	<u>58,072</u>	<u>42,873</u>

10. Taxation

Major components of tax expense

	2023 £	2022 £
Current tax:		
UK current tax expense	—	2,146
Taxation	<u>—</u>	<u>2,146</u>

Reconciliation of tax expense

The tax assessed on the income for the year is the same as (2022: the same as) the standard rate of corporation tax in the UK of 19% (2022: 19%).

	2023 £	2022 £
Income before taxation	324,712	8,421
Income by rate of tax	<u>—</u>	<u>2,146</u>

11. Net income

	2023 £	2022 £
Net income is stated after charging/(crediting):		
Depreciation of tangible fixed assets	<u>7,154</u>	<u>2,876</u>

12. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>5,335</u>	<u>—</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	377,256	373,507
Social security costs	37,786	33,125
Employer contributions to pension plans	9,402	8,286
	<u>424,444</u>	<u>414,918</u>

The average head count of employees during the year was 11 (2022: 11).

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £202,025 (2022:£189,369).

14. Trustee remuneration and expenses

The trustees of the charity were not paid and did not receive any other benefits from employment with the Charity in the year (2022: Nil). The trustees were not reimbursed for any expenses incurred during the year (2022:Nil).

15. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2022	18,047
Additions	3,632
At 31 March 2023	<u>21,679</u>
Depreciation	
At 1 April 2022	9,421
Charge for the year	7,154
At 31 March 2023	<u>16,575</u>
Carrying amount	
At 31 March 2023	<u>5,104</u>
At 31 March 2022	<u>8,626</u>

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	92,101	92,022
Prepayments and accrued income	2,985	–
	<u>95,086</u>	<u>92,022</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,819	14,000
Accruals and deferred income	10,332	142,026
Corporation tax	–	2,146
	<u>17,151</u>	<u>158,172</u>

18. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	–	10,220
	<u>–</u>	<u>10,220</u>

19. Deferred income

	2023	2022
	£	£
At 1 April 2022	128,586	106,766
Amount released to income	(128,586)	(106,766)
Amount deferred in year	–	128,586
At 31 March 2023	<u>–</u>	<u>128,586</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,402 (2022: £8,286).

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	66,544	455,602	(199,483)	(61,500)	261,163
Rural Action Awards	–	–	–	12,000	12,000
Alternative accommodation fund	–	–	–	50,000	50,000
	<u>66,544</u>	<u>455,602</u>	<u>(199,483)</u>	<u>500</u>	<u>323,163</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	53,710	196,881	(184,047)	–	66,544
Rural Action Awards	–	–	–	–	–
Alternative accommodation fund	–	–	–	–	–
	<u>53,710</u>	<u>196,881</u>	<u>(184,047)</u>	<u>–</u>	<u>66,544</u>

A designation of £12,000 has been set aside for the Rural Action Awards, which will be spent in the next 12 months. These awards are designed to support volunteer led community action projects that alleviate poverty, ensure economic vibrancy, and promote health & social well-being locally.

The organisation currently operates out of the Administration Building of the CAFRE Loughry Estate. A major redevelopment of the estate is planned within the next 12-15 months, with the Administration Building due to be demolished. A designation of £50,000 has been set aside to pursue alternative accommodation over the next 2 years.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
IFI PYDP	–	306,172	(240,442)	(1,785)	63,945
IFI CIPP	–	38,688	(36,844)	(1,844)	–
PIV Connecting Pomeroy	(6,559)	89,703	(88,239)	2,684	(2,411)
AHF	–	7,385	(7,830)	445	–
	<u>(6,559)</u>	<u>441,948</u>	<u>(373,355)</u>	<u>(500)</u>	<u>61,534</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
IFI PYDP	–	236,183	(236,183)	–	–
IFI CIPP	–	–	–	–	–
PIV Connecting Pomeroy	–	122,572	(129,131)	–	(6,559)
AHF	–	–	–	–	–
	–	<u>358,755</u>	<u>(365,314)</u>	–	<u>(6,559)</u>

Funds in deficit

The PIV Connecting Pomeroy fund is showing a negative balance at 31 March 2023 due to timing differences between expenditure being incurred and the charity being able to claim from the funder. This balance is expected to be fully reclaimed from the funder in the 23/24 financial year.

Transfers between funds

Transfers out of restricted funds relate to the purchase of fixed assets with restricted funding, on which there is no longer a restriction. Transfers into restricted funds from unrestricted funds are to meet overspends in projects which cannot be reclaimed from funders.

Rural Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,104	–	5,104
Current assets	330,836	65,908	396,744
Creditors less than 1 year	(12,777)	(4,374)	(17,151)
Creditors greater than 1 year	–	–	–
Net assets	<u>323,163</u>	<u>61,534</u>	<u>384,697</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,626	–	8,626
Current assets	219,751	–	219,751
Creditors less than 1 year	(158,172)	–	(158,172)
Creditors greater than 1 year	(10,220)	–	(10,220)
Net assets	<u>59,985</u>	<u>–</u>	<u>59,985</u>

23. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>127,729</u>	<u>173,929</u>	<u>301,658</u>

Rural Action Ltd

Northern Ireland - Charity number 108163

Accounts

**SECOND CASTLEDERG PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN
IRELAND**

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

**SECOND CASTLEDERG PRESBYTERIAN CHURCH 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

Second Castlederg Congregation of the Presbyterian Church in Ireland
55 Strabane Road,
Castlederg,
Co Tyrone,
BT81 7HZ

Registered Charity in Northern Ireland (NIC105610)

CHARITY TRUSTEES

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

Rev Clarke Deering (appointed 30/10/2022)
Rev Charles Clements (Retired October
2022)
Mr John Allen (retired May 2022)
Mr Mervyn Buchanan
Miss Rosemary Craig BEM
Mr Alex Fletcher
Mr Bert Huey
Mr Jack Mitchell
Mrs Jean McMullan
Mrs Bertha Pollock (Retired May 2022)
Mrs Pearl Quigley
Mr David Thompson
Miss Sandra Thompson
Mrs Daphne Watt

PRINCIPAL OFFICE BEARERS

Minister in charge:	Rev Clarke Deering
Clerk of Session:	Mr Bert Huey
Treasurer:	Miss Doreen McCain

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

INDEPENDENT EXAMINER

Hamill McIlwaine Chartered Accountants
28-30 Old Mountfield Road
Omagh
BT79 7BJ

BANKERS

Ulster Bank
Strabane Branch
29 Abercorn Square
Strabane
BT82 8AL

SOLICITORS

Babingtons Solicitors
74 Railway Street
Strabane
BT82 8EQ

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held in January, March, May, September and November and as required.

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. Second Castlederg Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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

Second Castledearg 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 its members to play their part in fulfilling God's mission to our world.

The congregations mission statement is:

Second Castledearg Mission Statement

We are the church at the heart of the town, called by God to have a heart for Him, a heart for each other and for our community and our world.

A heart for God:

In worship; in praying together; in studying and reading His Word in the Bible; in learning together in Sunday School; in using our time and our gifts to serve Christ and others.

A heart for each other:

In welcome; in friendship; in our laughing together and our weeping together; a heart for each other as we encourage one another; bear one another's burdens; pray for one another; forgive one another and love one another.

A heart for our community:

As in GB we seek, serve and follow Christ together; as in BB we make it our aim to be sure and steadfast;

In the fellowship and friendship of bowls;

In the sharing of good news in Holiday Bible Club;

A heart for our community as we hear Christ's call to love our neighbour as we value our own life.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

A heart for God's world:

In PW as women meet to pray, to encourage and support mission at home and overseas; in our support for Tear Fund, Mission in Cambodia, United Appeal Projects, Operation Christmas Child; in giving to the Presbyterian Children's Society, World Development, Moderator's Special Appeals and the many personal opportunities to give and to care that Christ shares with us daily.

We are the church at the heart of the town, challenged to keep the Lord at the heart of all we are and ever hope to be.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday at 10.30a.m. with visitors often joining us for the Service especially at Baptisms and at Harvest. The Sacrament of the Lords Supper is observed in January, April and September 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 a fortnightly Bible study meeting and has a wide range of organisations including

Sunday School
Girls' Brigade
Boys' Brigade
Bowling Club
Presbyterian Women

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

During 2022, many of the restrictions associated with Covid 19 were gradually relaxed, so that by the end of the year just one area of the church building retained social distancing. The church choir is once more leading the praise along with our dedicated organist and they have been involved in preparing special music for Harvest and Christmas. As in 2021, gift bags of Easter eggs and Easter messages were left in the church pews for our Easter All Age Service and Communion. The Harvest Evening Service was reinstated and as it was our Minister's last Service before retiring it was well attended and was followed by a Harvest Supper in the church hall. Members of the congregation led the Christmas Carol Service and the Sunday School led the Nativity Service on the Sunday before Christmas.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Bible Study Group comprises both members of Second Castledearg and our linked congregation of Urney with 10-15 people attending our fortnightly meetings for study and prayer. We finished our series on Life Lessons from the Psalms and we also completed 12 studies in New Testament Characters. Both questions and Minister's comments continue to be emailed to church members and a paper copy is also made available.

The congregation is now also on Facebook, giving us more opportunities to connect with people and to advertise special events. Our Sunday morning Prayer Time has also resumed in person and continues to be well supported as we remember those who are ill and bereaved and as we pray for our current vacancy and the appointment of a new Minister. Before Sunday School re-opened in September, Kirk Session distributed flyers to all families with children and this produced a very positive response with many children starting Sunday School for the first time. With the relaxation of Covid restrictions and social distancing, numbers attending Sunday Worship are gradually improving with between 60-100 at Worship each week.

The Sacrament of Baptism welcomes children into our Church family and in 2022 seven children were baptised. There were six weddings and we also met to give thanks for the lives of nine of our members who died during the year and two former members re-joined the congregation. At 31 December 2022 there were 304 communicant members and 194 families connected with the congregation.

Pastoral care

The Minister visits the sick and housebound on a regular basis and brings Home Communion to those who are unable to attend Sunday Worship. Members of Kirk Session have Elder's Districts and visit Church members several times in the year. The monthly Service in one Nursing Home was gradually reintroduced during 2022 with the Minister leading the Service without the previous support of choir members. Pastoral visiting gradually returned to something more 'normal', but hospital visiting was often limited and sometimes only permitted for end of life care.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

At a local level the congregation has a wide-ranging mission and ministry to the Castlederg community. Mission happens in many ways in our congregation. In our Youth Organisations we reach out to young people from the area, sharing the message of the Bible with those who have a link with their local church and those who have none. Mission is also about serving and many of our members serve in local groups and committees that benefit the community in practical ways, such as Derg Valley Care. Contributions to our United Appeal for Mission that supports many individual ministries and projects at home and overseas raised £7589.70 exceeding our Target of Honour which in 2022 was £6400. The World Development Appeal for 2022 was entitled “Rekindling Hope” and had its main focus on Lebanon. Along with its own political, economic and social difficulties worsened by Covid 19 and the devastating explosion in Beirut Port in 2020, Lebanon hosts 1.5 million refugees from Syria. Being a refugee not only labels you as ‘stateless’ but it also means that you are less likely to access education for your children, health care and employment. This year’s project supports a Tear Fund led project that aims to provide schooling, health care and self-employment in an area in southern Beirut. We will also be supporting a project in Sudan where as many as one in every three people have been displaced from their homes by conflict. Church members raised £1155.50 for the Appeal including Gift Aid. The PW co-ordinated the Samaritan’s Purse Christmas Shoebox Appeal and 46 filled boxes were donated by the congregation and left safely for collection in the church pews. Instead of collecting 20ps and filling Smartie boxes, the Sunday School had a Sponsored Walk in Gortin Glens Forest Park in October raising £830 and cheques for £415 each were sent to [Epilepsy Action NI](#) and [LTC Outreach and Foodbank](#) in Omagh. The annual collection for the Royal British Legion Poppy Appeal on Remembrance Sunday raised £168.56. The annual collection for the Presbyterian Children’s Society which supports hundreds of children and families with regular grants and also provides special emergency support took place in November and raised £588.75. Donations were also received for a special Afghanistan Appeal via Tear Fund and a total £257.50 was raised. With the outbreak of war in Ukraine and the huge humanitarian crisis that resulted, the Moderator launched a special appeal which raised £2060. The Holiday Bible Club resumed for three days at the end of July and focused on part of the story of Peter the disciple. An average of 30 Primary School age children attended each evening, taking part enthusiastically in games, songs, memory verses and craft work. We are deeply indebted to all the leaders for the faith and skills they shared with the children. Up until his retirement in October, the Minister continued to lead School Assemblies in the local Primary School for different key stage age groups. Overseas, the congregation supports the missionary work of **Khmer School of Language (KSL) Mercy Project** in Cambodia, through the sale of used clothing and in 2022 this raised £2028. We are grateful that this project has been so well supported by the church and local community.

The money raised is used to help purchase approximately 500 school uniforms for severely disadvantaged village children (this enables them to get an education, a meal per day and greatly reduces the risk of them being sold into the sex trade in Thailand). Each child also receives a

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

supply pack (pencils, exercise books, etc., at the start of the school year). Children are not allowed to go to school if they don't have a uniform. If their parents can't afford a uniform, then the children can't go to school and parents see them as having no future so are tempted to sell them to the sex trade. These villages are incredibly poor - most people barely have enough money for one meal a day and live in extremely basic accommodation. A lot of these children would not get to school without support from the project.

The KSL team also lead special Christian outreach events in their villages at Easter and Christmas as well as monthly visits to preach the gospel. In December 2022 the KSL team were able to distribute some seasonal treats of sweets and cookies on their visits to these village children.

The project also supports 3 students in higher education with fees costing approximately £500 per student per year. These students are grateful for the financial support which enables them to gain qualifications and enhances their opportunities in the work sector. All the money sent goes direct to the KSL Mercy Project. 100% of what we send is used by the project.

Bowling Club Report 2022

The Bowling Club normally meets on Wednesday evenings from 8.00pm until 10.00pm from January to March and from September to December. However, there was a very high incidence of Covid-19 in the area in the early months of 2022, so the club did not re-open until September 2022. In the period during which play was not possible, from March 2020 until it re-opened in September 2022, many of the older members had become too infirm to return to the mats and numbers were low at the beginning. However, membership gradually increased and by the end of 2022 there were 14 members, (11 men and three ladies) seven of whom are members of Second Castlederg Presbyterian Church and the other seven drawn from the wider community. We were pleased to see a number of younger members in their 30s joining the club and each member paid a fee of £20.00. The club made a donation of £100 to Second Castlederg Presbyterian Church. Several of these younger members played in competitions at other clubs, while the older members enjoyed the fun and companionship of competing in their home club against their friends and being able to have some social contact after more than two years of relative isolation. At the end of October 2022, our club in 2nd Castlederg held an internal competition, which was fiercely fought and greatly enjoyed by all the members. Regardless of age, all the members enjoyed their cup of tea and biscuits, with the weekly chat and mutual support that is so important for all and especially for those living alone. We look forward with optimism to 2023.

Presbyterian Women

Our PW encourages women in their Christian life and invites them to know God's presence as they meet in fellowship and love. The PW group in Second Castlederg Presbyterian Church seeks, through the Grace of God, to be a blessing in our homes, our church, our community and in the wider world. Our PW group, to which all ladies from our congregation are invited, usually meets on the third Monday evening of each month from October to April. Between 12 and 16 attend.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Every second year, (not since 2019, due to Covid pandemic) at the AGM, the ladies elect a PW Committee, consisting of a Leader, Deputy leader, Secretary and Treasurer, plus four other members. The present Committee was elected in April 2022. In June 2022, the PW Committee had a meeting to plan the PW programme for the 2022/2023 session. The Committee subsequently met via zoom on two occasions for further planning, and also kept in touch with each other via WhatsApp and email. One member of our Committee does not have this facility. The Leader continued to communicate with her via telephone, updating her on Zoom and WhatsApp discussions and subsequently sharing her views with the other Committee members. The PW Committee organised a programme of worship, reflective readings, poetry and fun activities. We followed the PW theme for 2022/2023, "Deeper Together", from the Inspirational book produced by the PW Panel at Assembly Buildings in Belfast. As Covid restrictions eased we were gradually able to reintroduce visiting speakers. These included

- Flexercise demonstration and talk
- Preparing for Easter – reflection and Easter plant pot
- Previous member of our church family told us about her recently published book
- Local E3 school worker

In April 2022 five ladies attended the Annual PW Rally which was held in Irvinestown.

In May 2022 three ladies attended a PW conference at Assembly Buildings in Belfast. The speaker introduced the theme for the coming year, "Deeper Together".

In October 2022 two ladies attended the PW Link meeting for the Omagh Presbytery.

Many of the ladies who attend our meetings subscribe to "Wider World", the PW magazine which is published quarterly.

During 2019 the ladies of our group decided to sponsor a child through the "Adopt A Child" charity. The child we sponsor is from Guatamala. The money we send (£240 per year Plus £10 for a Christmas gift) to this organisation, contributes towards the cost of providing nutritional meals, dental, medical and pastoral care for the child. The ladies write to the child, regularly also sending Christmas, Birthday and Easter cards to show our encouragement, support and Christian love.

In September and October 2022 the PW ladies, other members of our congregation and community collected items for our annual shoe box appeal for the charity, Samaritans Purse. Committee members volunteered to shop for anyone who was unable to so. 46 boxes were filled and collected. The shoe boxes, containing suitable items for children of varying ages, were subsequently sent to children in poorer parts of the world, including Ukraine. These boxes brought joy, hope and Christian love to these children who have so little.

During the year some of the ladies from our PW group knitted some garments for charity.

- small baby hats, baby cardigans and blankets for Neonatal Unit, Royal Jubilee Maternity Hospital, Belfast
- baby hats for Labour Ward, Altnagelvin Hospital, Londonderry
- men's wool hats for Seafarers Mission
- trauma teddies for a respite facility for disabled children

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Our annual Fund Raising event is normally held in March. Unfortunately this was not able to happen in 2022 as we still had Covid circulating and some restrictions still in place. A Fund Raising Gospel Concert is planned for March 2023. A family gave a donation to PW for providing a funeral tea and two bequests from deceased members were sources of PW funds.

During the year ladies save money in their Mission boxes which is sent to PW headquarters at Assembly Buildings, Belfast, for Home Mission, Overseas Mission projects and the support of Deaconesses.

In 2022 charitable donations totalling £870 were made to the following:

- Mission boxes £620
- Adopt A Child £250

Boys' Brigade

The Boys' Brigade is one of the biggest Christian Youth Organisations in the UK & Republic of Ireland, committed to providing opportunities for boys to meet together and engage in a range of fun and developmental experiences.

Our company welcomes boys from the local area and a large proportion of these are not members of our Congregation. The company is divided into three sections: Company Section, for boys aged 11 – 18 years, with 19 boys and two officers; Junior Section, for boys aged 8 – 11 years, with 13 boys, two officers, one adult helper and two young helpers from Company Section: Anchor Boys, for boys aged 4 – 7 years, with 26 boys, one officer and five adult helpers.

Our Boys' Brigade groups normally meet each week from October to the end of March. In 2022, however, there were no face-to-face meetings in January, due to the coronavirus pandemic, but leaders still maintained contact with the boys through technology, bearing in mind Child Protection guidelines. Face-to-face meetings resumed in February.

All boys pay an enrolment fee of £10 at the beginning of each session and then pay a weekly subscription of £1.00. Other income comes from an Education Authority grant and from donations made at the annual Enrolment Service and at the Parents' Night. From the income received, capitation fees have to be paid annually to BB Headquarters and the remainder is spent on supplies for weekly activities, transport to events and prizes for the end-of-year Parents' Evening. In 2022, our income came from enrolment fees and weekly subscriptions during October, November and December, a BB Week for boys in the Company Section, donations at the Enrolment Service, along with a grant from the Education Authority. Our normal well-attended Parents' Evening was not held in March, reducing the income of the Company.

Anchor Boys

The Anchor Boy Section of the Boys Brigade meets weekly on a Wednesday evening from 6.30pm to 7.30pm in our Church Hall. Several meetings were cancelled in the early part of the year due to high rates of Covid 19 in the area but when we resumed, the boys enjoy a varied programme throughout the year of Bible stories, games, crafts & cookery. We were pleased to be able to have our normal Enrolment Service in December this year. We ended the year with an enjoyable party and we look forward to 2023.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Junior Section

In common with the other sections, we had to cancel our meetings in January. When we came back, we had quizzes, games and crafts in the Church Hall and finished up the season with a party in March.

The new season started in October 2022. During the meetings, the boys took part in games, including football, land, sea and air and team games in squads. They also had arts and crafts and cookery, along with Bible work, including mime, Bible quizzes and word searches. We held a Hallowe'en party and games night at the end of October. A new venture was when we had a 'pet night' where the boys told us about their pets and then uploaded photographs of their pets on the group WhatsApp page. In November, boys from the Junior Section, along with boys from the Company Section, represented the Company at the Remembrance parade in the town centre. Our Enrolment Service was held in December and we also held a Christmas Jumper night to raise funds for the Cancer Fund for Children. We rounded off 2022 with a Christmas party, with Father Christmas giving each boy a present.

Company Section

Although there were no meetings in January due to high rates of Covid 19 in the area, face-to-face meetings returned in February, but with a restricted range of activities. In January and February, our boys who were preparing for their President's and Queen's badges took part in Skills Building Training via Zoom.

At the beginning of the new Session in the autumn, Officers attended meetings of BBNI and the West Ulster Battalion regarding a prospective severing of the link between the BB in Northern Ireland and that in GB. Normal activities recommenced in October. During their Friday night meetings, boys took part in Scripture sessions, drill training, gymnastics (box work) football and team games. Two boys represented the company at the wreath-laying ceremony at the cenotaph on Remembrance Sunday in November. Also in November, our Officers attended a First Aid course to update their skills. In December, we held a BB Week to raise funds for section expenses and our Enrolment Service took place. We ended the year with a Non-Uniform and Pizza Night to raise funds for the Cancer Fund for Children.

Sunday School

We encourage in our children an understanding of the importance of attending Church and Sunday School, putting God first in our lives, and the importance of prayer and praising God.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

January-June 2022

We had twenty-two pupils on our register and four leaders/teachers with two regular helpers and seven casual helpers.

Lessons include the workbooks "Go Teach," The Lord's Prayer, Easter, forgiveness, and the Ten Commandments. We are including more crafts into the lessons, and memory verses.

We are continuing to adapt to encourage children to attend Sunday School. We are using less workbooks and creating more crafts, using more memory verses, and incorporating more Christian songs and hymns for the children to listen to or sing to. More games and activities are also included and illustrate or relate to the bible story, creating a more fun environment.

In June we had our Youth and Young People's Service where the children took part in readings, prayers and short speaking parts, the theme was the Queen's Jubilee. We encouraged attendance by using our Facebook Parent group to encourage attendance, provide dates and times and to upload words of songs etc. We also presented Sunday School prizes. Younger children received Christian books and children moving to the senior classes [High School] received a Bible, while the older children received a £10 one4all voucher with book-marks, note-pads and pens with Bible verses included. We had our barbeque after the service and funds collected from the barbeque were divided between two charities, Smiles and Sightsavers. We also included any 20p smartie box collections which we were still receiving. A total of £800 was received and divided equally between Smiles and Sightsavers.

In August we individually hand-delivered invitations to all parents in to encourage and warmly invite all children back to Sunday School in September. We ensured all parents were also invited to our Facebook parent group.

Sept 2022 - Dec 2022

We have twenty-eight pupils on our register and four leaders/teachers with one regular helper and five casual helpers.

Lessons include the workbooks "Go Teach," The Lord's Prayer, Harvest- sowing the seed, the Ten Commandments, Christmas. We are including more crafts, games and quizzes into the lessons, and memory verses.

We continued with the two classes; however, we change and adapt lessons to encourage attendance, to suit children and make it more fun. We brought in more activities such as planting bulbs, displaying our activities on boards in the hall, creating scrap books which the children can take home in June, with all the activities and memory verses included.

In October we organised a sponsored walk in Gortin Glen Forest Park and the money collected was divided between the two charities, Outreach Centre and foodbank Omagh and the Epilepsy Action NI. We used our Facebook Parent group to encourage support and upload photographs. The total collected was £810 and £405 was contributed to each charity.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Sunday School children took part in the Harvest service saying a Harvest Poem and singing. Our minister was also retiring, and the children made Rev Clements an extra special gift, which had been included in our crafts during Sunday School. It was a tree with each child's fingerprint illustrating a leaf with their name beside it. We included a memory verse and framed it. We included it in a lesson about 'Giving.'

Children also took part in our Christmas Service, reading a poem and dressing up in nativity costumes. They sang "Little Donkey". One child also sang a solo, 'O little town of Bethlehem.' Teachers also took part. Children were presented with selection boxes after the service. Photos and videos of the performance were added to the closed Facebook page for all parents to see, enjoy and support.

We tried to organise a fun night, however this did not work out due to other commitments of parents and leaders, so as an alternative we held a party at our Sunday school class instead, when we decorated the hall, put up a Christmas tree and had party food and games and played Christmas music.

Girls' Brigade 2022

Girls' Brigade is a worldwide, interdenominational, Christian, youth organisation, for girls aged 3 to 18 years. We meet outside school hours and offer our young girls in the community an escape from the pressures of their everyday world. The company is run by officially trained volunteers. The Girls' Brigade programme is built on four headings, Spiritual, Physical, Educational and Service. The leaders present a balanced, age-related weekly programme suitable for the needs and interests of the girls, based on these four main areas.

January – March: COVID-19 restrictions gradually commenced to ease little by little while at the same time we exercised extreme care and caution on health and safety. We were allowed to come together more and mix the groups. We were able to introduce additional activities and increase variety to the weekly meetings. Meeting times were extended. We held a pizza fun evening in March. Prizes and gifts were distributed to the girls.

September: We were permitted to recommence by GBNI and our church leadership with many of the COVID-19 restrictions no longer applicable.

Reopening night took place the first week in September with large numbers of returning members and new members for registration. Officers attended a GB teach-in scripture webinar. New leaders attended GB webinars on safeguarding and theory knowledge. A short entertainment programme of singing, dancing and poetry reciting was performed by the girls for the officers who had retired during the pandemic.

October: Brigaders took part in the district unihoc competition. The older girls engaged in a competition organised by GBNI where they designed a postcard on a provided template on the

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

theme 'What home means to you'. They used words, pictures, pens and pencils for their designs. In no more than 200 words, the girls were required to include why they chose the design and explanation. There were several of our entries highly commended. The winning designs will be used by Habitat Ireland to create postcards for promotion and engagement. GBNI has a new charity partnership with Habitat for Humanity Ireland.

The younger girls participated in the GBNI art competition. They created and designed their own house or building using an old cereal box. They used paint, glitter and felt to decorate the boxes. They wrote a short description on a provided template about the building e.g. who lives or works there, what sort of things happen there, why is this building important.

November: The Company was represented at the Annual Remembrance Service and Parade by three sub officers. Three leaders attended a local First Aid course and on successful completion each one was awarded a First Aid certificate.

December: The Company attended the joint GB and BB Enrolment Church Service. Brigaders and Seniors had a Christmas shopping trip to Foyleside shopping centre. The officers and leaders organised Christmas parties and refreshments for all sections. A welcome visit from Santa with the presents went down a treat.

Explorers had worship, songs, craft, no-bake cookery, games and stories with lots of visual aids as in big picture books, puppets and posters. The children's Bible was used with the very young girls and colour-in-sheets, while the older Explorers followed the Biblical course set by the spiritual team of GBNI.

Juniors, Seniors and Brigaders had their GBNI scripture teaching and Bible class. These same sections enjoyed a variety of crafts, cookery, sport and Brigade knowledge in the weekly programme. Seniors and Brigaders were involved in group challenges, team work and decision making.

The numbers of girls and leaders attending has been consistent. There has been no decrease in membership following the pandemic and resuming 'back to normal' activities again in September. We have girls from our own congregation and also a large number attend from the neighbouring churches. There are 125 girls and 14 leaders.

2022 Membership

Explorers: 3-7 years 52 girls 5 leaders

Juniors: 8-10 years 25 girls 3 leaders

Seniors: 11-13 years 4 leaders

Brigaders: 14-18 years 23 girls 2 leaders

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Volunteers

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Second Castlederg. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities. We also record our gratitude to the members of the Church Committee, past and present, for their faithfulness, hard work and the multitude of ways that they make a difference through the sharing of their time and the living out of their faith.

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.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering which totaled £63,826 in 2022 (£65,339 in previous year). Total income for 2022 was £110,501 (£106,807 in previous year).

Total expenditure increased from £90,933 to £102,705 in the year.

RESERVES

The Trustees of Second Castledearg Presbyterian Church have considered the level of unrestricted reserves that it is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure. At the year end, unrestricted reserves were £63,997, which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

This policy was adopted by the Trustees at their meeting on 13th January 2022.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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) 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 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 04/05/23 and signed on its behalf by

Daphne Watt

Daphne Watt

A J Fletcher

Alex Fletcher

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

We report on the accounts of Second Castledearg Presbyterian Church for the year ended 31 December 2022, which are set out on pages 19 – 25.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



Hamill McIlwaine
Chartered Accountants
28-30 Old Mountfield Road
Omagh, Co. Tyrone
BT79 7BJ
Date:

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION 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	58,771	30,429	-	89,200	95,610
Charitable activities	3	-	4,825	-	4,825	4,824
Investment Income	4	854	284	-	1,138	924
Other	5	1,788	13,550	-	15,338	5,449
		-----	-----	-----	-----	-----
		61,413	49,088	-	110,501	106,807
Sale of fixed assets		-	-	-	-	-
Loan Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		61,413	49,088	-	110,501	106,807
		-----	-----	-----	-----	-----
Payments						
Raising funds	6	-	-	-	-	-
Charitable activities	7	66,819	20,846	-	87,665	81,122
Other	8	-	10,040	-	10,040	4,811
		-----	-----	-----	-----	-----
		66,819	30,886	-	97,705	85,933
Purchase of fixed assets		-	-	-	-	-
Loan Repayment		-	5,000	-	5,000	5,000
		-----	-----	-----	-----	-----
Total Payments		66,819	35,886	-	102,705	90,933
		-----	-----	-----	-----	-----
Net receipts / (payments)		(5,406)	13,202	-	7,796	15,874
Transfers between funds		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(5,406)	13,202	-	7,796	15,874
Funds brought forward		69,403	53,885	-	123,288	107,414
		-----	-----	-----	-----	-----
Funds carried forward	11	63,997	67,087	-	131,084	123,288
		=====	=====	=====	=====	=====

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION 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	69,403	53,885	-	123,288	107,414
Net movement in funds	(5,406)	13,202	-	7,796	15,874
	-----	-----	-----	-----	-----
Bank and Cash at end of year	63,997	67,087	-	131,084	123,288
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				109,308	110,565
Bank Current Accounts				21,776	12,723
				-----	-----
				131,084	123,288
				=====	=====
Other Assets					
Fixed Assets – Note 9				-	-
Investments – Note 10				45,533	49,606
				-----	-----
				45,533	49,606
				=====	=====
Liabilities					
Loans				(6,000)	(11,000)
				-----	-----
				(6,000)	(11,000)
				=====	=====

Approved by the Kirk Session at a meeting on 04/05/23 and signed on its behalf by:

Daphne Watt

Daphne Watt

Alex Fletcher

Alex Fletcher

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION 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 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.

The congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds which the congregation holds, in particular investments, are disclosed on the Statement of Assets and Liabilities.

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.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Freewill offerings	50,394	13,432	-	63,826	65,339
Loose collections	220	113	-	333	191
Donations and gifts	15	12,695	-	12,710	18,560
Gift Aid	8,142	4,189	-	12,331	11,520
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	58,771	30,429	-	89,200	95,610
	-----	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	4,825	-	4,825	4,824
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	4,825	-	4,825	4,824
	-----	-----	-----	-----	-----

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	186	8	-	194	16
General Investment Fund	656	276	-	932	897
Other investment income	12	-	-	12	11
	-----	-----	-----	-----	-----
	854	284	-	1,138	924
	-----	-----	-----	-----	-----

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Organisational income	-	13,298	-	13,298	4,642
Periodicals	-	252	-	252	240
Other income	1,788	-	-	1,788	567
	-----	-----	-----	-----	-----
	1,788	13,550	-	15,338	5,449
	-----	-----	-----	-----	-----

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	10,990	-	-	10,990	12,538
Presbytery fees	434	-	-	434	442
Ministry and support staff costs	34,214	81	-	34,295	38,186
Congregational running expenses	20,541	5,702	-	26,243	16,379
Donations to Missions and charities	-	15,063	-	15,063	12,957
Governance costs	640	-	-	640	620
	-----	-----	-----	-----	-----
	66,819	20,846	-	87,665	81,122
	-----	-----	-----	-----	-----

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Organisational expenses	-	9,632	-	9,632	4,415
Loan Interest	-	156	-	156	156
Periodicals	-	252	-	252	240
	-----	-----	-----	-----	-----
	-	10,040	-	10,040	4,811
	-----	-----	-----	-----	-----

9. FIXED ASSETS

The congregation owns the Church premises situated at Strabane Road, Castlederg and the associated fixtures, fittings, plant and machinery. These have an approximate insurance value of £1,553,000.

The congregation also own the manse building which has an approximate insurance value of £333,000.

During the 2018 year the congregation purchased a property for £154,000 to enable the church to expand their car parking facilities. During 2019 the demolition of the property took place and a car park built in its place. The work was completed at a cost of £34,406.

10. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	45,511	49,587
Other investments	22	19
	-----	-----
	45,533	49,606
	-----	-----

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	69,403	61,413	(66,819)	(5,406)	-	63,997
	-----	-----	-----	-----	-----	-----
	69,403	61,413	(66,819)	(5,406)	-	63,997
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	37,726	20,103	(10,200)	9,903	-	47,629
Missions Fund	272	13,577	(13,849)	(272)	-	-
Organ Fund	634	-	-	-	-	634
Sunday school	5,612	1,777	(1,873)	(96)	-	5,516
Girl's Brigade	6,912	9,336	(5,683)	3,653	-	10,565
Boy's Brigade	332	2,507	(2,344)	163	-	495
PW	1,326	1,275	(1,440)	(165)	-	1,161
Bowling Club	1,025	180	(164)	16	-	1,041
Youth Council	46	-	-	-	-	46
Bequest to stipend	-	81	(81)	-	-	-
Magazines	-	252	(252)	-	-	-
	-----	-----	-----	-----	-----	-----
	53,885	49,088	(35,886)	13,202	-	67,087
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General	-	-	-	-	-	-
Investment Fund	-	-	-	-	-	-
Other investments	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total	123,288	110,501	(102,705)	7,796	-	131,084
	-----	-----	-----	-----	-----	-----

Rural Action Ltd

Northern Ireland - Charity number 108163

Annual report

**SECOND CASTLEDERG PRESBYTERIAN CHURCH 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

Second Castlederg Congregation of the Presbyterian Church in Ireland
55 Strabane Road,
Castlederg,
Co Tyrone,
BT81 7HZ

Registered Charity in Northern Ireland (NIC105610)

CHARITY TRUSTEES

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

Rev Clarke Deering (appointed 30/10/2022)
Rev Charles Clements (Retired October 2022)
Mr John Allen (retired May 2022)
Mr Mervyn Buchanan
Miss Rosemary Craig BEM
Mr Alex Fletcher
Mr Bert Huey
Mr Jack Mitchell
Mrs Jean McMullan
Mrs Bertha Pollock (Retired May 2022)
Mrs Pearl Quigley
Mr David Thompson
Miss Sandra Thompson
Mrs Daphne Watt

PRINCIPAL OFFICE BEARERS

Minister in charge:
Clerk of Session:
Treasurer:

Rev Clarke Deering
Mr Bert Huey
Miss Doreen McCain

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

INDEPENDENT EXAMINER

Hamill McIlwaine Chartered Accountants
28-30 Old Mountfield Road
Omagh
BT79 7BJ

BANKERS

Ulster Bank
Strabane Branch
29 Abercorn Square
Strabane
BT82 8AL

SOLICITORS

Babingtons Solicitors
74 Railway Street
Strabane
BT82 8EQ

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held in January, March, May, September and November and as required.

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. Second Castlederg Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, 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

Second Castledearg 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 its members to play their part in fulfilling God's mission to our world.

The congregations mission statement is:

Second Castledearg Mission Statement

We are the church at the heart of the town, called by God to have a heart for Him, a heart for each other and for our community and our world.

A heart for God:

In worship; in praying together; in studying and reading His Word in the Bible; in learning together in Sunday School; in using our time and our gifts to serve Christ and others.

A heart for each other:

In welcome; in friendship; in our laughing together and our weeping together; a heart for each other as we encourage one another; bear one another's burdens; pray for one another; forgive one another and love one another.

A heart for our community:

As in GB we seek, serve and follow Christ together; as in BB we make it our aim to be sure and steadfast;

In the fellowship and friendship of bowls;

In the sharing of good news in Holiday Bible Club;

A heart for our community as we hear Christ's call to love our neighbour as we value our own life.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

A heart for God's world:

In PW as women meet to pray, to encourage and support mission at home and overseas; in our support for Tear Fund, Mission in Cambodia, United Appeal Projects, Operation Christmas Child; in giving to the Presbyterian Children's Society, World Development, Moderator's Special Appeals and the many personal opportunities to give and to care that Christ shares with us daily.

We are the church at the heart of the town, challenged to keep the Lord at the heart of all we are and ever hope to be.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday at 10.30a.m. with visitors often joining us for the Service especially at Baptisms and at Harvest. The Sacrament of the Lords Supper is observed in January, April and September 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 a fortnightly Bible study meeting and has a wide range of organisations including

Sunday School
Girls' Brigade
Boys' Brigade
Bowling Club
Presbyterian Women

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

During 2022, many of the restrictions associated with Covid 19 were gradually relaxed, so that by the end of the year just one area of the church building retained social distancing. The church choir is once more leading the praise along with our dedicated organist and they have been involved in preparing special music for Harvest and Christmas. As in 2021, gift bags of Easter eggs and Easter messages were left in the church pews for our Easter All Age Service and Communion. The Harvest Evening Service was reinstated and as it was our Minister's last Service before retiring it was well attended and was followed by a Harvest Supper in the church hall. Members of the congregation led the Christmas Carol Service and the Sunday School led the Nativity Service on the Sunday before Christmas.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Bible Study Group comprises both members of Second Castledearg and our linked congregation of Urney with 10-15 people attending our fortnightly meetings for study and prayer. We finished our series on Life Lessons from the Psalms and we also completed 12 studies in New Testament Characters. Both questions and Minister's comments continue to be emailed to church members and a paper copy is also made available.

The congregation is now also on Facebook, giving us more opportunities to connect with people and to advertise special events. Our Sunday morning Prayer Time has also resumed in person and continues to be well supported as we remember those who are ill and bereaved and as we pray for our current vacancy and the appointment of a new Minister. Before Sunday School re-opened in September, Kirk Session distributed flyers to all families with children and this produced a very positive response with many children starting Sunday School for the first time. With the relaxation of Covid restrictions and social distancing, numbers attending Sunday Worship are gradually improving with between 60-100 at Worship each week.

The Sacrament of Baptism welcomes children into our Church family and in 2022 seven children were baptised. There were six weddings and we also met to give thanks for the lives of nine of our members who died during the year and two former members re-joined the congregation. At 31 December 2022 there were 304 communicant members and 194 families connected with the congregation.

Pastoral care

The Minister visits the sick and housebound on a regular basis and brings Home Communion to those who are unable to attend Sunday Worship. Members of Kirk Session have Elder's Districts and visit Church members several times in the year. The monthly Service in one Nursing Home was gradually reintroduced during 2022 with the Minister leading the Service without the previous support of choir members. Pastoral visiting gradually returned to something more 'normal', but hospital visiting was often limited and sometimes only permitted for end of life care.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

At a local level the congregation has a wide-ranging mission and ministry to the Castledearg community. Mission happens in many ways in our congregation. In our Youth Organisations we reach out to young people from the area, sharing the message of the Bible with those who have a link with their local church and those who have none. Mission is also about serving and many of our members serve in local groups and committees that benefit the community in practical ways, such as Derg Valley Care. Contributions to our United Appeal for Mission that supports many individual ministries and projects at home and overseas raised £7589.70 exceeding our Target of Honour which in 2022 was £6400. The World Development Appeal for 2022 was entitled "Rekindling Hope" and had its main focus on Lebanon. Along with its own political, economic and social difficulties worsened by Covid 19 and the devastating explosion in Beirut Port in 2020, Lebanon hosts 1.5 million refugees from Syria. Being a refugee not only labels you as 'stateless' but it also means that you are less likely to access education for your children, health care and employment. This year's project supports a Tear Fund led project that aims to provide schooling, health care and self-employment in an area in southern Beirut. We will also be supporting a project in Sudan where as many as one in every three people have been displaced from their homes by conflict. Church members raised £1155.50 for the Appeal including Gift Aid. The PW co-ordinated the Samaritan's Purse Christmas Shoebox Appeal and 46 filled boxes were donated by the congregation and left safely for collection in the church pews. Instead of collecting 20ps and filling Smartie boxes, the Sunday School had a Sponsored Walk in Gortin Glens Forest Park in October raising £830 and cheques for £415 each were sent to Epilepsy Action NI and LTC Outreach and Foodbank in Omagh. The annual collection for the Royal British Legion Poppy Appeal on Remembrance Sunday raised £168.56. The annual collection for the Presbyterian Children's Society which supports hundreds of children and families with regular grants and also provides special emergency support took place in November and raised £588.75. Donations were also received for a special Afghanistan Appeal via Tear Fund and a total £257.50 was raised. With the outbreak of war in Ukraine and the huge humanitarian crisis that resulted, the Moderator launched a special appeal which raised £2060. The Holiday Bible Club resumed for three days at the end of July and focused on part of the story of Peter the disciple. An average of 30 Primary School age children attended each evening, taking part enthusiastically in games, songs, memory verses and craft work. We are deeply indebted to all the leaders for the faith and skills they shared with the children. Up until his retirement in October, the Minister continued to lead School Assemblies in the local Primary School for different key stage age groups. Overseas, the congregation supports the missionary work of **Khmer School of Language (KSL) Mercy Project** in Cambodia, through the sale of used clothing and in 2022 this raised £2028. We are grateful that this project has been so well supported by the church and local community.

The money raised is used to help purchase approximately 500 school uniforms for severely disadvantaged village children (this enables them to get an education, a meal per day and greatly reduces the risk of them being sold into the sex trade in Thailand). Each child also receives a

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

supply pack (pencils, exercise books, etc., at the start of the school year). Children are not allowed to go to school if they don't have a uniform. If their parents can't afford a uniform, then the children can't go to school and parents see them as having no future so are tempted to sell them to the sex trade. These villages are incredibly poor - most people barely have enough money for one meal a day and live in extremely basic accommodation. A lot of these children would not get to school without support from the project.

The KSL team also lead special Christian outreach events in their villages at Easter and Christmas as well as monthly visits to preach the gospel. In December 2022 the KSL team were able to distribute some seasonal treats of sweets and cookies on their visits to these village children.

The project also supports 3 students in higher education with fees costing approximately £500 per student per year. These students are grateful for the financial support which enables them to gain qualifications and enhances their opportunities in the work sector. All the money sent goes direct to the KSL Mercy Project. 100% of what we send is used by the project.

Bowling Club Report 2022

The Bowling Club normally meets on Wednesday evenings from 8.00pm until 10.00pm from January to March and from September to December. However, there was a very high incidence of Covid-19 in the area in the early months of 2022, so the club did not re-open until September 2022. In the period during which play was not possible, from March 2020 until it re-opened in September 2022, many of the older members had become too infirm to return to the mats and numbers were low at the beginning. However, membership gradually increased and by the end of 2022 there were 14 members, (11 men and three ladies) seven of whom are members of Second Castlederg Presbyterian Church and the other seven drawn from the wider community. We were pleased to see a number of younger members in their 30s joining the club and each member paid a fee of £20.00. The club made a donation of £100 to Second Castlederg Presbyterian Church. Several of these younger members played in competitions at other clubs, while the older members enjoyed the fun and companionship of competing in their home club against their friends and being able to have some social contact after more than two years of relative isolation. At the end of October 2022, our club in 2nd Castlederg held an internal competition, which was fiercely fought and greatly enjoyed by all the members. Regardless of age, all the members enjoyed their cup of tea and biscuits, with the weekly chat and mutual support that is so important for all and especially for those living alone. We look forward with optimism to 2023.

Presbyterian Women

Our PW encourages women in their Christian life and invites them to know God's presence as they meet in fellowship and love. The PW group in Second Castlederg Presbyterian Church seeks, through the Grace of God, to be a blessing in our homes, our church, our community and in the wider world. Our PW group, to which all ladies from our congregation are invited, usually meets on the third Monday evening of each month from October to April. Between 12 and 16 attend.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Every second year, (not since 2019, due to Covid pandemic) at the AGM, the ladies elect a PW Committee, consisting of a Leader, Deputy leader, Secretary and Treasurer, plus four other members. The present Committee was elected in April 2022. In June 2022, the PW Committee had a meeting to plan the PW programme for the 2022/2023 session. The Committee subsequently met via zoom on two occasions for further planning, and also kept in touch with each other via WhatsApp and email. One member of our Committee does not have this facility. The Leader continued to communicate with her via telephone, updating her on Zoom and WhatsApp discussions and subsequently sharing her views with the other Committee members. The PW Committee organised a programme of worship, reflective readings, poetry and fun activities. We followed the PW theme for 2022/2023, "Deeper Together", from the Inspirational book produced by the PW Panel at Assembly Buildings in Belfast. As Covid restrictions eased we were gradually able to reintroduce visiting speakers. These included

- Flexercise demonstration and talk
- Preparing for Easter – reflection and Easter plant pot
- Previous member of our church family told us about her recently published book
- Local E3 school worker

In April 2022 five ladies attended the Annual PW Rally which was held in Irvinestown.

In May 2022 three ladies attended a PW conference at Assembly Buildings in Belfast. The speaker introduced the theme for the coming year, "Deeper Together".

In October 2022 two ladies attended the PW Link meeting for the Omagh Presbytery.

Many of the ladies who attend our meetings subscribe to "Wider World", the PW magazine which is published quarterly.

During 2019 the ladies of our group decided to sponsor a child through the "Adopt A Child" charity. The child we sponsor is from Guatamala. The money we send (£240 per year Plus £10 for a Christmas gift) to this organisation, contributes towards the cost of providing nutritional meals, dental, medical and pastoral care for the child. The ladies write to the child, regularly also sending Christmas, Birthday and Easter cards to show our encouragement, support and Christian love.

In September and October 2022 the PW ladies, other members of our congregation and community collected items for our annual shoe box appeal for the charity, Samaritans Purse. Committee members volunteered to shop for anyone who was unable to so. 46 boxes were filled and collected. The shoe boxes, containing suitable items for children of varying ages, were subsequently sent to children in poorer parts of the world, including Ukraine. These boxes brought joy, hope and Christian love to these children who have so little.

During the year some of the ladies from our PW group knitted some garments for charity.

- small baby hats, baby cardigans and blankets for Neonatal Unit, Royal Jubilee Maternity Hospital, Belfast
- baby hats for Labour Ward, Altnagelvin Hospital, Londonderry
- men's wool hats for Seafarers Mission
- trauma teddies for a respite facility for disabled children

SECOND CASTLEBERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Our annual Fund Raising event is normally held in March. Unfortunately this was not able to happen in 2022 as we still had Covid circulating and some restrictions still in place. A Fund Raising Gospel Concert is planned for March 2023. A family gave a donation to PW for providing a funeral tea and two bequests from deceased members were sources of PW funds.

During the year ladies save money in their Mission boxes which is sent to PW headquarters at Assembly Buildings, Belfast, for Home Mission, Overseas Mission projects and the support of Deaconesses.

In 2022 charitable donations totalling £870 were made to the following:

- Mission boxes £620
- Adopt A Child £250

Boys' Brigade

The Boys' Brigade is one of the biggest Christian Youth Organisations in the UK & Republic of Ireland, committed to providing opportunities for boys to meet together and engage in a range of fun and developmental experiences.

Our company welcomes boys from the local area and a large proportion of these are not members of our Congregation. The company is divided into three sections: Company Section, for boys aged 11 – 18 years, with 19 boys and two officers; Junior Section, for boys aged 8 – 11 years, with 13 boys, two officers, one adult helper and two young helpers from Company Section: Anchor Boys, for boys aged 4 – 7 years, with 26 boys, one officer and five adult helpers.

Our Boys' Brigade groups normally meet each week from October to the end of March. In 2022, however, there were no face-to-face meetings in January, due to the coronavirus pandemic, but leaders still maintained contact with the boys through technology, bearing in mind Child Protection guidelines. Face-to-face meetings resumed in February.

All boys pay an enrolment fee of £10 at the beginning of each session and then pay a weekly subscription of £1.00. Other income comes from an Education Authority grant and from donations made at the annual Enrolment Service and at the Parents' Night. From the income received, capitation fees have to be paid annually to BB Headquarters and the remainder is spent on supplies for weekly activities, transport to events and prizes for the end-of-year Parents' Evening. In 2022, our income came from enrolment fees and weekly subscriptions during October, November and December, a BB Week for boys in the Company Section, donations at the Enrolment Service, along with a grant from the Education Authority. Our normal well-attended Parents' Evening was not held in March, reducing the income of the Company.

Anchor Boys

The Anchor Boy Section of the Boys Brigade meets weekly on a Wednesday evening from 6.30pm to 7.30pm in our Church Hall. Several meetings were cancelled in the early part of the year due to high rates of Covid 19 in the area but when we resumed, the boys enjoy a varied programme throughout the year of Bible stories, games, crafts & cookery. We were pleased to be able to have our normal Enrolment Service in December this year. We ended the year with an enjoyable party and we look forward to 2023.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Junior Section

In common with the other sections, we had to cancel our meetings in January. When we came back, we had quizzes, games and crafts in the Church Hall and finished up the season with a party in March.

The new season started in October 2022. During the meetings, the boys took part in games, including football, land, sea and air and team games in squads. They also had arts and crafts and cookery, along with Bible work, including mime, Bible quizzes and word searches. We held a Hallowe'en party and games night at the end of October. A new venture was when we had a 'pet night' where the boys told us about their pets and then uploaded photographs of their pets on the group WhatsApp page. In November, boys from the Junior Section, along with boys from the Company Section, represented the Company at the Remembrance parade in the town centre. Our Enrolment Service was held in December and we also held a Christmas Jumper night to raise funds for the Cancer Fund for Children. We rounded off 2022 with a Christmas party, with Father Christmas giving each boy a present.

Company Section

Although there were no meetings in January due to high rates of Covid 19 in the area, face-to-face meetings returned in February, but with a restricted range of activities. In January and February, our boys who were preparing for their President's and Queen's badges took part in Skills Building Training via Zoom.

At the beginning of the new Session in the autumn, Officers attended meetings of BBNI and the West Ulster Battalion regarding a prospective severing of the link between the BB in Northern Ireland and that in GB. Normal activities recommenced in October. During their Friday night meetings, boys took part in Scripture sessions, drill training, gymnastics (box work) football and team games. Two boys represented the company at the wreath-laying ceremony at the cenotaph on Remembrance Sunday in November. Also in November, our Officers attended a First Aid course to update their skills. In December, we held a BB Week to raise funds for section expenses and our Enrolment Service took place. We ended the year with a Non-Uniform and Pizza Night to raise funds for the Cancer Fund for Children.

Sunday School

We encourage in our children an understanding of the importance of attending Church and Sunday School, putting God first in our lives, and the importance of prayer and praising God.

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TRUSTEES ANNUAL REPORT (cont'd)

January-June 2022

We had twenty-two pupils on our register and four leaders/teachers with two regular helpers and seven casual helpers.

Lessons include the workbooks "Go Teach," The Lord's Prayer, Easter, forgiveness, and the Ten Commandments. We are including more crafts into the lessons, and memory verses.

We are continuing to adapt to encourage children to attend Sunday School. We are using less workbooks and creating more crafts, using more memory verses, and incorporating more Christian songs and hymns for the children to listen to or sing to. More games and activities are also included and illustrate or relate to the bible story, creating a more fun environment.

In June we had our Youth and Young People's Service where the children took part in readings, prayers and short speaking parts, the theme was the Queen's Jubilee. We encouraged attendance by using our Facebook Parent group to encourage attendance, provide dates and times and to upload words of songs etc. We also presented Sunday School prizes. Younger children received Christian books and children moving to the senior classes [High School] received a Bible, while the older children received a £10 one4all voucher with book-marks, note-pads and pens with Bible verses included. We had our barbeque after the service and funds collected from the barbeque were divided between two charities, Smiles and Sightsavers. We also included any 20p smartie box collections which we were still receiving. A total of £800 was received and divided equally between Smiles and Sightsavers.

In August we individually hand-delivered invitations to all parents in to encourage and warmly invite all children back to Sunday School in September. We ensured all parents were also invited to our Facebook parent group.

Sept 2022 - Dec 2022

We have twenty-eight pupils on our register and four leaders/teachers with one regular helper and five casual helpers.

Lessons include the workbooks "Go Teach," The Lord's Prayer, Harvest- sowing the seed, the Ten Commandments, Christmas. We are including more crafts, games and quizzes into the lessons, and memory verses.

We continued with the two classes; however, we change and adapt lessons to encourage attendance, to suit children and make it more fun. We brought in more activities such as planting bulbs, displaying our activities on boards in the hall, creating scrap books which the children can take home in June, with all the activities and memory verses included.

In October we organised a sponsored walk in Gortin Glen Forest Park and the money collected was divided between the two charities, Outreach Centre and foodbank Omagh and the Epilepsy Action NI. We used our Facebook Parent group to encourage support and upload photographs. The total collected was £810 and £405 was contributed to each charity.

SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The Sunday School children took part in the Harvest service saying a Harvest Poem and singing. Our minister was also retiring, and the children made Rev Clements an extra special gift, which had been included in our crafts during Sunday School. It was a tree with each child's fingerprint illustrating a leaf with their name beside it. We included a memory verse and framed it. We included it in a lesson about 'Giving.'

Children also took part in our Christmas Service, reading a poem and dressing up in nativity costumes. They sang "Little Donkey". One child also sang a solo, 'O little town of Bethlehem.' Teachers also took part. Children were presented with selection boxes after the service. Photos and videos of the performance were added to the closed Facebook page for all parents to see, enjoy and support.

We tried to organise a fun night, however this did not work out due to other commitments of parents and leaders, so as an alternative we held a party at our Sunday school class instead, when we decorated the hall, put up a Christmas tree and had party food and games and played Christmas music.

Girls' Brigade 2022

Girls' Brigade is a worldwide, interdenominational, Christian, youth organisation, for girls aged 3 to 18 years. We meet outside school hours and offer our young girls in the community an escape from the pressures of their everyday world. The company is run by officially trained volunteers. The Girls' Brigade programme is built on four headings, Spiritual, Physical, Educational and Service. The leaders present a balanced, age-related weekly programme suitable for the needs and interests of the girls, based on these four main areas.

January – March: COVID-19 restrictions gradually commenced to ease little by little while at the same time we exercised extreme care and caution on health and safety. We were allowed to come together more and mix the groups. We were able to introduce additional activities and increase variety to the weekly meetings. Meeting times were extended. We held a pizza fun evening in March. Prizes and gifts were distributed to the girls.

September: We were permitted to recommence by GBNI and our church leadership with many of the COVID-19 restrictions no longer applicable.

Reopening night took place the first week in September with large numbers of returning members and new members for registration. Officers attended a GB teach-in scripture webinar. New leaders attended GB webinars on safeguarding and theory knowledge. A short entertainment programme of singing, dancing and poetry reciting was performed by the girls for the officers who had retired during the pandemic.

October: Brigaders took part in the district unihoc competition. The older girls engaged in a competition organised by GBNI where they designed a postcard on a provided template on the

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TRUSTEES ANNUAL REPORT (cont'd)

theme 'What home means to you'. They used words, pictures, pens and pencils for their designs. In no more than 200 words, the girls were required to include why they chose the design and explanation. There were several of our entries highly commended. The winning designs will be used by Habitat Ireland to create postcards for promotion and engagement. GBNI has a new charity partnership with Habitat for Humanity Ireland.

The younger girls participated in the GBNI art competition. They created and designed their own house or building using an old cereal box. They used paint, glitter and felt to decorate the boxes. They wrote a short description on a provided template about the building e.g. who lives or works there, what sort of things happen there, why is this building important.

November: The Company was represented at the Annual Remembrance Service and Parade by three sub officers. Three leaders attended a local First Aid course and on successful completion each one was awarded a First Aid certificate.

December: The Company attended the joint GB and BB Enrolment Church Service. Brigaders and Seniors had a Christmas shopping trip to Foyleside shopping centre. The officers and leaders organised Christmas parties and refreshments for all sections. A welcome visit from Santa with the presents went down a treat.

Explorers had worship, songs, craft, no-bake cookery, games and stories with lots of visual aids as in big picture books, puppets and posters. The children's Bible was used with the very young girls and colour-in-sheets, while the older Explorers followed the Biblical course set by the spiritual team of GBNI.

Juniors, Seniors and Brigaders had their GBNI scripture teaching and Bible class. These same sections enjoyed a variety of crafts, cookery, sport and Brigade knowledge in the weekly programme. Seniors and Brigaders were involved in group challenges, team work and decision making.

The numbers of girls and leaders attending has been consistent. There has been no decrease in membership following the pandemic and resuming 'back to normal' activities again in September. We have girls from our own congregation and also a large number attend from the neighbouring churches. There are 125 girls and 14 leaders.

2022 Membership

Explorers: 3-7 years 52 girls 5 leaders

Juniors: 8-10 years 25 girls 3 leaders

Seniors: 11-13 years 4 leaders

Brigaders: 14-18 years 23 girls 2 leaders

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IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Volunteers

None of this outreach, ministry and service to the community would be possible without the large number of people who volunteer to be involved in the work and witness of Second Castlederg. The Trustees recognise their commitment, dedication and their willingness to share their time and abilities. We also record our gratitude to the members of the Church Committee, past and present, for their faithfulness, hard work and the multitude of ways that they make a difference through the sharing of their time and the living out of their faith.

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.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering which totaled £63,826 in 2022 (£65,339 in previous year). Total income for 2022 was £110,501 (£106,807 in previous year).

Total expenditure increased from £90,933 to £102,705 in the year.

RESERVES

The Trustees of Second Castlederg Presbyterian Church have considered the level of unrestricted reserves that it is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure. At the year end, unrestricted reserves were £63,997, which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

This policy was adopted by the Trustees at their meeting on 13th January 2022.

**SECOND CASTLEDERG PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH
IN IRELAND**

TRUSTEES ANNUAL REPORT (cont'd)

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) 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 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 04/05/23 and signed on its behalf by

Daphne Watt

Daphne Watt

A. J. Fletcher

Alex Fletcher

Rural Action Ltd

Northern Ireland - Charity number 108163

Annual return

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

We report on the accounts of Second Castledearg Presbyterian Church for the year ended 31 December 2022, which are set out on pages 19 – 25.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission.

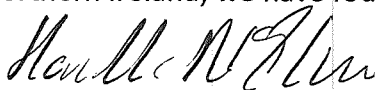
Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



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

Date: