

Company Registration No. NI622892 (Northern Ireland)

**ASSOCIATION OF RELATED CHURCHES (IRELAND)
DIRECTORS' REPORT & UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

ASSOCIATION OF RELATED CHURCHES (IRELAND)

CONTENTS

	Page
Company information	1
Directors' report	2 - 4
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 11

ASSOCIATION OF RELATED CHURCHES (IRELAND)

COMPANY INFORMATION

Directors	Pastor Thomas Burke Pastor Jamie Corcoran Andy Gamble Victoria Gamble Pastor Paul Reid Priscilla Reid
Secretary and operations manager	Mrs Ludmila Corcoran
Company number	NI622892
Registered with The Charity Commission for Northern Ireland	NIC101505
Registered office	21 Edgecumbe Garden Belfast BT4 2EG
Administration address	Church Road Moat Oldcastle Co Meath A82F343
Independent Accountants	Johnston Kennedy DFK Chartered Accountants 10 Pilots View Heron Road Belfast BT3 9LE
Bankers	Ulster Bank Limited 49 Wellington Street Ballymena BT43 6AD

ASSOCIATION OF RELATED CHURCHES (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2025

The directors present their report together with the unaudited financial statements for the year ended 28 February 2025.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Pastor Thomas Burke
Pastor Jamie Corcoran
Andy Gamble
Victoria Gamble
Pastor Paul Reid
Priscilla Reid

None of the directors of the company held a beneficial interest in the assets of the company.

There were no emoluments paid to the directors during the period.

Structure, governance and management

Association of Related Churches (Ireland) is a company limited by guarantee and governed by its Memorandum and Articles of Association.

The company is registered with the Charity Commission for Northern Ireland.

The board of directors administer the company. The board meets quarterly to review operations and develop the strategic direction of the company.

Public benefit activities

We provide networking opportunities for Christian pastors, ministers and leaders to exchange learning and good practice in terms of leadership styles, charitable activities and programmes that benefit the public. We seek to bring together resources to empower and enable others to develop churches that will promote the same charitable objectives.

Objectives and activities

The objectives during the year were to facilitate the exchange of learning and good practice for Christian pastors, minister and leaders. During the year conferences were held to provide networking opportunities.

Achievements and performance

Date	Event	Description	Summary
March 2024	Conference Planning	Walk possible conference venue and Team Dinner to discuss event.	18th St Mark's Church Dublin
March 2024	ARC Day	This is a one day event where leaders gathered to hangout and connect, it is also an opportunity for interested church leaders to become partners with ARC.	20th Limerick
March 2024	ARC Planning Meeting	Meeting with team to plan for ARC events	28th - Crown Plaza Blanchardstown
April 2024	ARC USA Conference	ARC is an international organisation originated in the US. ARC US holds conferences to inspire, equip and connect leaders from all over the world.	22nd - 25th Church of the Highlands - Alabama USA

ASSOCIATION OF RELATED CHURCHES (IRELAND)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

May 2024	ARC Ireland Conference	Leaders come together to connect with each other and share experiences of church planting, be inspired and partner with ARC.	16th - 18th St Marks Church - Dublin.
June 2024	ARC GB Day	This is a one day event where leaders gathered to hangout and connect, it is also an opportunity for interested church leaders to become partners with ARC.	18th London
July 2024	ARC Europe	As ARC expands to Europe, leaders from Ireland reach out to connect, train, coach and partner with church leaders and future church planters.	10th 18th
September 2024	ARC Board Meeting	The ARC Ireland Lead Team meet to evaluate, plan events, trainings and future church planters.	12th Crown Plaza Hotel Blanchardstown
June 2024	ARC GB Day	One day event where leaders gathered to hangout and connect, it is also an opportunity for interested church leaders to become partners with ARC.	17th Liverpool One Church
November 2024	ARC Launch Training	Two days training for church leaders and future church planters.	13th - 15th Derry
January 2025	ARC Launch Training	The ARC Ireland Lead Team meet to evaluate, plan events, trainings and future church planters.	15th Crown Plaza Hotel Blanchardstown
January 2025	ARC USA Church Planting Training	ARC is an international organisation originated in the US. ARC US holds training to inspire, equip and connect leaders from all over the world.	25th - 31st Birmingham Alabama USA
February 2025	ARC Europe	As ARC expands to Europe, leaders from Ireland reach out to connect, train, coach and partner with church leaders and future church planters.	27th - 1st March Romania

Financial Review

The results are set out in detail on pages 6 to 11. Total income in the year amounted to £103,483 with support costs of £40,468 leaving a net surplus for use on charitable activities of £63,015. Expenditure on charitable activities during the year amounted to £78,372 leaving unrestricted reserves of £151,783 at the year end, from which £149,055 has been designated leaving free reserves at the year end of £2,728.

Future developments

Following feedback from attendees and in line with the strategic plan the following is planned for the upcoming year:

Date	Event	Description	Summary
April 2025	ARC USA Conference	ARC is an international organisation originated in the US. ARC US holds conferences to inspire, equip and connect leaders from all over the world.	Birmingham
May 2025	ARC Ireland Conference	Leaders came together to connect with each other and share experiences of church planting.	St Marks Church - Dublin.

ASSOCIATION OF RELATED CHURCHES (IRELAND)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

May 2025	ARC Conference Canada	May/June	
September 2025	ARC GB Day	One day event where leaders gathered to hangout and connect, it is also an opportunity for interested church leaders to become partners with ARC.	Liverpool
November 2025	ARC Europe Lauch Training	Two days training for church leaders and future church planters.	Toulouse France
November 2025	ARC Ireland Closure	ARC Ireland is now closing as ARC Europe begins.	

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable 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 company will continue in operation.

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

Political and charitable donations

During the year the company made no charitable or political contributions during the year.

Special provisions relating to small companies

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board

Pastor Jamie Corcoran

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Pastor Jamie Corcoran
Director

Date: 27 November 2025

ASSOCIATION OF RELATED CHURCHES (IRELAND)

INDEPENDENT EXAMINERS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ASSOCIATION OF RELATED CHURCHES (IRELAND) FOR THE YEAR ENDED 28 FEBRUARY 2025

In accordance with the engagement letter dated 1 November 2017, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of Association of Related Churches (Ireland) for the year ended 28 February 2025, set out on pages 6 to 11 from the accounting records and information and explanations you have given to us.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied us that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- follow procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our 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 Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The 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 explanation from you as charity trustees concerning any such matter.

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 386 of the Companies Act 2006
- 2) That the accounts do not accord with those accounting records
- 3) That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities 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
- 4) That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiners' 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.

James Gage FCA

.....
James Gage FCA
For and on behalf of
Johnston Kennedy DFK
10 Pilots View
Heron Road
Belfast
BT3 9LE
Date: 27 November 2025

ASSOCIATION OF RELATED CHURCHES (IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 28 FEBRUARY 2025

	Notes	2025 (Unrestricted funds) £	2024 (Unrestricted funds) £
Income from:			
Donations and legacies	2	92,985	57,800
Charitable activities	3	10,498	15,393
Total income		<u>103,483</u>	<u>73,193</u>
Expenditure on:			
Charitable activities	4	78,372	113,937
Other expenditure	5	40,468	38,027
Total expenditure		<u>118,840</u>	<u>151,964</u>
Net movements in funds in the year		<u>(15,357)</u>	<u>(78,771)</u>
Total funds brought forward		<u>167,140</u>	<u>245,911</u>
Total funds carried forward	11	<u><u>151,783</u></u>	<u><u>167,140</u></u>

Continuing operations

The statement of Financial Activities have been prepared on the basis that all operations are continuing operations.

Total comprehensive income

There are no other comprehensive income to report in addition to the net deficit for the financial year.

Historical cost

The results as disclosed in the Statement of Financial Activities and the retained funds for the period have been presented on an historical cost basis.

Companies Act 2006

In accordance with the requirements of the Companies Act 2006 the above Statement of Financial Activity incorporates an Income and Expenditure Account.

ASSOCIATION OF RELATED CHURCHES (IRELAND)

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	7	149,055		162,320	
Cash at bank and in hand		20,440		21,145	
		<u>169,495</u>		<u>183,465</u>	
Creditors: amounts falling due within one year	8	(17,712)		(16,325)	
		<u>151,783</u>		<u>167,140</u>	
Total assets less current liabilities			<u>151,783</u>		<u>167,140</u>
Funds					
Unrestricted funds	10		<u>151,783</u>		<u>167,140</u>
			<u>151,783</u>		<u>167,140</u>

Directors' statement in respect of the financial statements

For the financial year ended 28 February 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and the Financial Reporting Standard FRS 102 Section 1A - Small Entities.

The financial statements were approved and signed by the directors and authorised for issue on 27 November 2025

Pastor Jamie Corcoran
.....
Pastor Jamie Corcoran
Director

Pastor Paul Reid
.....
Pastor Paul Reid
Director

Company Registration No. NI622892

The notes on pages 8 to 11 form part of these financial statements
Compiled without audit or independent verification - refer to independent examiner's report

ASSOCIATION OF RELATED CHURCHES (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

1.1 General information and basis of preparation

Association of Related Churches (Ireland) is a company limited by guarantee incorporated in Northern Ireland within the United Kingdom. The address of the registered office, principal office and company number are given in the company information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given in the directors' report on pages 2 and 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are presented in sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Fund accounting

The general reserves of the company are unrestricted reserves, which the company may use for its purpose at its discretion in furtherance of the general objectives of the charity, and which have not been designated for any other purpose.

Restricted and designated funds of the company are those on the use of which the donor has imposed restrictions or the Board has applied for a particular purpose.

1.3 Income

The company's income arose solely from unrestricted sources, and may be applied at the discretion of the company's directors in furtherance of the organisations charitable objectives.

1.4 Expenditure

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered, and has been classified under headings that aggregate all the costs relating to the category.

1.5 Taxation

The company is a registered charity and is not liable to tax on surpluses generated or investment income derived from activities within the scope of the charitable objectives.

2 Income from donations and legacies

	2025	2024
	£	£
Voluntary donations	92,985	57,800

ASSOCIATION OF RELATED CHURCHES (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

3 Income from charitable activities

	2025 £	2024 £
Event attendance fees	10,498	15,393

4 Resources expended on charitable activities

	2025 £	2024 £
Event expenditure	71,715	71,774
Event promotion	600	1,389
Leadership training	5,102	10,630
Leadership welfare	955	7,144
Church plant funding	-	23,000
Total charitable expenditure	78,372	113,937

5 Support costs

	2025 £	2024 £
Wages and salaries	25,496	25,883
Staff pension costs	936	-
Insurance	1,779	1,749
Governance costs	2,765	2,051
Bank charges	711	295
Printing and stationery	25	241
Meeting & travel expenditure	8,122	7,166
Foreign exchange costs - realised	(62)	639
Foreign exchange costs - unrealised	696	3
Total support costs	40,468	38,027

6 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

2025 Number	2024 Number
2	2

ASSOCIATION OF RELATED CHURCHES (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

7 Debtors

	2025	2024
	£	£
Amounts falling due after more than one year:		
Church plant funding	149,055	162,320

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,748	1,748
Other creditors	14,427	13,129
Accruals and deferred income	1,537	1,448
	<u>17,712</u>	<u>16,325</u>

9 Share Capital

The company is limited by guarantee and does not have any share capital.

10 Unrestricted income funds

	Balance at 1 March 2024	Incoming resources	Outgoing resources	Balance at 28 February 2025
Unrestricted funds	<u>167,140</u>	<u>103,483</u>	<u>118,840</u>	<u>151,783</u>

11 Analysis of net movements between unrestricted assets

	Balance at 28 February 2025	Balance at 1 March 2024
	£	£
Designated funds	149,055	162,320
Free resources	2,728	4,820
	<u>151,783</u>	<u>167,140</u>

Designated funds relate to debtors due after 12 months. Free resources are represented by current assets.

12 Financial commitments

The company had no financial commitments as at 28 February 2025 and at 28 February 2024.

ASSOCIATION OF RELATED CHURCHES (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

13 Capital commitments

The company had no capital commitments as at 28 February 2025 and at 28 February 2024.

14 Control

The directors control the company.

15 Related party transactions

The charity has advanced funding to support church plants. The amount held within debtors due after one year at the year end in relation to church plants was £149,055 (2024: £162,320). No interest is payable on these advanced funds.

Some church plants are associated with a director.

Some of the directors in the year benefited from leadership welfare costs in their capacities as leaders of church plants. This was on the same basis as other leaders of church plants supported by the company.

No director received remuneration from the company during the year.