

**2nd Randalstown Presbyterian Church CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland (NIC104841)

2nd RANDALSTOWN 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

2nd Randalstown congregation of the Presbyterian Church in Ireland
10 Ahoghill Road
Randalstown
Co. Antrim
BT41 3BJ
Registered Charity in Northern Ireland (NIC104841)

CHARITY TRUSTEES

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

Mr. Philip Arrell	Mr. William Arrell
Mr. Fred Hand	Mr. Paul Hamilton
Miss Maureen Kilpatrick	Mr. Ivan Johnston
Dr. Gordon McIlroy	Mr. Roy McKane
Mr. Winston Pollock	Mr. Robert Wallace
Rev. Alan Moore (Chairman)	

PRINCIPAL OFFICE BEARERS

Minister	Rev. Alan Moore
Clerk of Session	Mr. Fred Hand
Treasurer	Mr. Robert Herbison

INDEPENDENT EXAMINER

Mr. Moore Blair
20 Glenkeen
Randalstown
Antrim
BT41 3JX

BANKERS

Danske Bank
42 High Street
Antrim
BT41 4AP

SOLICITORS

O'Rourke McDonald & Tweed
37 – 39 Church Street
Antrim
BT41 4BD

2nd RANDALSTOWN PRESBYTERIAN 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 Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

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

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. 2nd Randalstown Presbyterian Church congregation of the Presbyterian Church has been assigned to the Templepatrick Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

2ND RANDALSTOWN 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

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

2nd Randalstown Presbyterian Church congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purposes is by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

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

2nd RANDALSTOWN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meet for weekly services on Sunday at 11am (7pm on alternate weeks)

- Sunday School
- Holiday Bible Club
- Prayer meetings
- Youth Fellowship
- Mothers and Toddlers
- Ladies Bible Study
- Youth Club
- Monthly Prayer
- Midweek Meetings

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 11.00am. During the week the Bible Study provides an opportunity for members to meet for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at Sacraments of Baptism to all believers and their children. We also conducted marriage services when appropriate. Funerals are also held within the Church as we give thanks to God and seek to comfort those who had been bereaved during the year.

At 31 December 2022 there were 117 communicant members and 179 families connected with the congregation. The average Sunday attendance was 180 (inc Kings Kids, Youth Fellowship, and evening service)

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

Mission and outreach

The congregation seek to reach and engage with members from our local community to show the love of Christ and to share the Gospel through various ministries and outreach opportunities.

2nd RANDALSTOWN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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

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

Presbytery

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

General Assembly

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

Property

Repairs and refurbishment projects completed during 2022.

- Repair of outer wall on church building.

Organisations

All organisations operated normally during 2022

Volunteers

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

2nd RANDALSTOWN PRESBYTERIAN 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. Central resources in almost all cases facilitate local delivery. 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.

**2nd RANDALSTOWN 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. There were 114 contributors during the year [125 in previous year, 2021] donating a total of £ 104717 (£97179 in previous year, 2021)

Total Income of the congregation during the year was £104717, compared to £97179 in the previous year. (The main reason for the change was the reduced income from contributing families.)

Total expenditure Increased from £101106 to £100457

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

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

Approved by the Kirk Session at a meeting on 4th May 2023 and signed on its behalf by

Rev. Alan Moore

4th May 2023

Mr. Fred Hand

4th May 2023

2nd RANDALSTOWN PRESBYTERIAN CHURCH COGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
		£	£	£	£	£
Receipts						
Donations and legacies	2	68968	28211	0	97179	95614
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	103	414	0	517	1047
Other	6	0	0	0	0	0
		-----	-----	-----	-----	-----
		69071	28625	0	97696	97201
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Receipts		69071	28625	0	97696	97201
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	353	0	0	353	453
Charitable activities	8	74999	25754	0	100753	87921
Investment costs						
Other	9	0	0	0	0	0
		-----	-----	-----	-----	-----
		75352	25754	0	101106	88374
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Payments		75352	25754	0	101106	88374
		-----	-----	-----	-----	-----
Net receipts / (payments)		(6281)	2871	0	(3410)	8827
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		(6281)	2871	0	(3410)	8827
Funds brought forward		35629	50724	0	86353	77526
		-----	-----	-----	-----	-----
Funds carried forward	12	29348	53595	0	82943	86353
		=====	=====	=====	=====	=====

2ND RANDALSTOWN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2021

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	35629	50724	0	86353	77526
Net movement in funds	(6281)	2871	0	(3410)	8827
	-----	-----	-----	-----	-----
Bank and Cash at end of year	29348	53595	0	82943	86353
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Current Accounts				82943	86353
Cash in Hand				0	0
				-----	-----
				82943	86353
				=====	=====
Other Assets					
Fixed Assets – Note 10				3143357	3112235
- Church Premises & Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				21225	18805
Gift Aid receivable on donations				0	0
				-----	-----
				3164582	3131040
				=====	=====
Liabilities					
Loans	0	0	0	0	0
Other	0	0	0	0	0
				-----	-----
	0	0	0	0	0
				=====	=====

Approved by the Kirk Session at a meeting on 4th May 2023 and signed on its behalf by

REV. ALAN MOORE

FRED HAND

04/05/2023

04/05/2023

2ND RANDALSTOWN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2021

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Recorded giving:	57426	23853	0	81279	75182
Loose collections	1876	315	0	2191	2839
Donations and gifts	0	0	0	0	0
Gift Aid	9666	4043	0	13709	16456
Legacies and bequest	0	0	0	0	1000
	-----	-----	-----	-----	-----
	68968	28211	0	97179	95614
	-----	-----	-----	-----	-----

2ND RANDALSTOWN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2021

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	540
	-----	-----	-----	-----	-----
	0	0	0	0	540
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Deposit interest	103	0	0	103	229
General Investment Fund	0	414	0	414	367
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	451
	-----	-----	-----	-----	-----
	103	414	0	517	1047
	-----	-----	-----	-----	-----

2ND RANDALSTOWN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2021

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	0	0	0	0	0
	----- 0	----- 0	----- 0	----- 0	----- 0
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
FWO envelopes	353	0	0	353	453
Fundraising events	0	0	0	0	0
	----- 353	----- 0	----- 0	----- 353	----- 453
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
General Assembly Assessments	14378	0	0	14378	16398
Presbytery fees	1189	0	0	1189	957
Ministry and support staff costs	42965	0	0	42965	43220
Congregational running expenses	16467	13084	0	29551	22315
Donations to Missions and charities	0	12670	0	12670	5031
Governance costs	0	0	0	0	0
	----- 74999	----- 25754	----- 0	----- 100753	----- 87921
	-----	-----	-----	-----	-----

2ND RANDALSTOWN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2021

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 63, Portglenone Road, Randalstown and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,143,357

11. INVESTMENTS

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

	2021	2020
	£	£
General Investment Fund	21225	18805
	-----	-----
	21225	18805
	-----	-----

2ND RANDALSTOWN PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2021

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
GENERAL (No1) ACCOUNT	34629	69071	75352	(6281)	0	28348
STEWART BEQUEST	1000	0	0	0	0	1000
	-----	-----	-----	-----	-----	-----
	35629	69071	75352	(6281)	0	29348
	-----	-----	-----	-----	-----	-----
Restricted Funds						
BUILDING & REPAIR	38111	15218	6680	8538	(1223)	45426
MISSION PARTNER	10794	2468	8000	(5532)	1223	6485
2RPC PW	1146	1079	1209	(130)	0	1016
2RPC YOUTH CLUB	673	158	163	(5)	0	668
OTHER RESTRICTED FUNDS	0	5032	5032	0	0	0
UNITED APPEAL	0	4670	4670	0	0	0
	-----	-----	-----	-----	-----	-----
	50724	28625	25754	2871	0	53595
	-----	-----	-----	-----	-----	-----
Endowment Funds						
[GENERAL INVESTMENT FUND]	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	86353	97696	101106	(3410)	0	82943
	-----	-----	-----	-----	-----	-----