

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

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

Registered Charity in Northern Ireland (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 2023 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
- Hope Explored
- Community Outreach
- Aid supplies to Homeless Hostel/Women's Refuge
- Baby Bank

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 2023 there were 115 communicant members and 179 families connected with the congregation. The average Sunday attendance was 180 (inc Kings Kids, Youth Fellowship, Bible Class, 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 2023.

- New Church Signage.
- General maintenance.

Organisations

All organisations operated normally during 2023

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 £ 126791 (£104717 in previous year, 2022)

Total Income of the congregation during the year was £126791, compared to £104717 in the previous year. (The main reason for the change was increased giving of families.)

Total expenditure Increased from £100457 to £115389

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) 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 12th May 2024 and signed on its behalf by Rev.

Alan Moore

12th May 2024

Mr. Fred Hand

12th May 2024

2nd RANDALSTOWN 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	79623	46540	0	126163	104717
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	214	414	0	628	622
Other	6	0	0	0	0	0
		-----	-----	-----	-----	-----
		79837	46954	0	126791	105339
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		79837	46954	0	126791	105339
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	372	0	0	372	361
Charitable activities	8	77925	37092	0	115017	100096
Investment costs						
Other	9	0	0	0	0	0
		-----	-----	-----	-----	-----
		78297	37092	0	115389	100457
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		78297	37092	0	115389	100457
		-----	-----	-----	-----	-----
Net receipts / (payments)		1540	9862	0	11402	4882
Transfers between funds		(4273)	4273	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		(2733)	14135	0	11402	4882
Funds brought forward		18961	68864	0	87825	82943
		-----	-----	-----	-----	-----
Funds carried forward	12	16228	82999	0	99227	87825
		=====	=====	=====	=====	=====

2ND RANDALSTOWN 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	18961	68864	0	87825	82943
Net movement in funds	(2733)	14135	0	11402	4882
	-----	-----	-----	-----	-----
Bank and Cash at end of year	16228	82999	0	99227	87825
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Current Accounts				99227	87825
Cash in Hand				0	0
				-----	-----
				99227	87825
				=====	=====
Other Assets					
Fixed Assets – Note 10				3338245	3143357
- Church Premises & Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				21243	19480
Gift Aid receivable on donations				0	0
				-----	-----
				3359488	3162837
				=====	=====
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 12th May 2024 and signed on its behalf by

REV. ALAN MOORE

FRED HAND

12/ 05 /2024

12/ 05 /2024

2ND RANDALSTOWN 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.

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	63233	31633	0	94866	84901
Loose collections	3485	34	0	3519	2998
Donations and gifts	0	10500	0	10500	0
Gift Aid	12905	4373	0	17278	16818
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	79623	46540	0	126163	104717
	-----	-----	-----	-----	-----

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

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
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	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
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 2023	Total 2022
	£	£	£	£	£
Deposit interest	214	0	0	214	192
General Investment Fund	0	414	0	414	430
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	214	414	0	628	622
	-----	-----	-----	-----	-----

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

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
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 2023	Total 2022
	£	£	£	£	£
FWO envelopes	372	0	0	372	361
Fundraising events	0	0	0	0	0
	----- 372	----- 0	----- 0	----- 372	----- 361
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	14886	0	0	14886	14314
Presbytery fees	1211	0	0	1211	1216
Ministry and support staff costs	46823	10496	0	57319	53369
Congregational running expenses	15005	22996	0	38001	31197
Donations to Missions and charities	0	3600	0	3600	0
Governance costs	0	0	0	0	0
	----- 77925	----- 37092	----- 0	----- 115017	----- 100096
	-----	-----	-----	-----	-----

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

NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
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 £3,338,245

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	21243	19480
	-----	-----
	21243	19480
	-----	-----

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

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
GENERAL (No1) ACCOUNT	17961	79837	78297	(2733)	(4273)	15228
STEWART BEQUEST	1000	0	0	0	0	1000
	-----	-----	-----	-----	-----	-----
	18961	79837	78297	(2733)	(4273)	16228
	-----	-----	-----	-----	-----	-----
Restricted Funds						
BUILDING & REPAIR	54864	10722	7053	3669	0	58553
MISSION PARTNER	8962	2953	3600	(1625)	(978)	7337
CMI GRANT FUND	0	4583	0	1554	(3029)	1554
2RPC PW	1282	2064	1719	345	0	1627
2RPC YOUTH CLUB	1571	3242	3986	(744)	0	827
OTHER RESTRICTED FUNDS	2185	18092	14458	10936	7302	13121
UNITED APPEAL	0	5298	6276	0	978	0
CMI GRANT FUND						
	-----	-----	-----	-----	-----	-----
	68864	46954	37092	14135	4273	82999
	-----	-----	-----	-----	-----	-----
Endowment Funds						
[GENERAL INVESTMENT FUND]	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	87825	126791	115389	11402	0	99227
	-----	-----	-----	-----	-----	-----