

**RASHARKIN CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland (NIC105288)

**RASHARKIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (CONTINUED)**

INDEPENDENT EXAMINER

John McMullan ACMA CGMA
McMullan & Co
Chartered Management Accountant
5c High Street, Ballymoney. BT53 6AH

BANKERS

Danske Bank, Donegall Square West, Belfast. BT1 6JS
National Savings & Investments. Glasgow G58 1SB

SOLICITORS

Boal Anderson & Co. 56 High Street, Ballymena, BT43 6HU

**RASHARKIN PRESBYTERIAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Continued)**

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 on a monthly basis; apart from the months of July; August and December.

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. Rasharkin Presbyterian congregation of the Presbyterian Church has been assigned to the Ballymena 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.

**RASHARKIN PRESBYTERIAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Continued)**

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.

Rasharkin Presbyterian 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 congregation's mission purpose is to be focused on Christ; based on the bible; with it being central and foremost to all that we do and say. To be passionate about people; sharing the gospel with those who do not know Christ as their Lord and Saviour and having a heart for the world that we live in.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another*
- *A Disciple making Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we share the good news of the Gospel and the blessings that come with being a follower of Christ with those in our community; our land and this world.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.*

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions 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 regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Children's Church
- Crèche
- Youth Fellowship
- Boy's Brigade
- Girl's Brigade
- Afternoon Fellowship
- Presbyterian Women
- Weekly Prayer Meetings and Bible Study
- Saturday Night Youth Club
- Ladies Walking Group

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12noon (11am during the summer months). There is a monthly evening service at 7.00pm. Each Sunday the service is made available on YouTube and 19 CD's and DVD's are posted out each week to those without internet access.

During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we conducted 3 funeral services.

At 31st December 2023 there were 123 communicant members and 159 families connected with the congregations. The average weekly attendance at morning worship was 143.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are usually visited on a regular basis by the minister and/or elder.

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

Mission and Outreach

The congregation are encouraged through the weekly Sunday services to realise that mission is a scriptural command for all those who are followers of Jesus. Members of the congregation are reminded that mission takes place both within the local community and on a global level.

The congregation made financial contributions towards a number of different missionary organisations throughout the year; Belfast City Mission; European Missionary Fellowship; Scripture Union; Latin Link, Ambassadors, Tear Fund, Arab World Ministries and Child Evangelism Fellowship.

Missionaries from the congregation are currently serving with Latin Link in Peru. The congregation is informed of their work through regular updates in written form and through updates given in church services.

Young people from the congregation usually serve on mission teams in the summer months both at home and overseas but due to the global pandemic mission teams could not take place.

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

**RASHARKIN PRESBYTERIAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Continued)**

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, which usually takes place in June.

Property

There were no major repairs or refurbishment projects during the year.

Organisations

SUNDAY SCHOOL - meets most Sunday morning between September and June for all school age children. They meet for a time of praise and bible study using workbooks to help them in their understanding. There are regularly around between 20 and 25 in attendance.

CRECHE - provides child care for all pre-school aged children during the Sunday morning service.

YOUTH FELLOWSHIP - Aimed at all those of secondary school age the group meet on a fortnightly basis between September and June with average attendance between 15 and 20 persons. The programme consists of a period of games and fellowship before a bible study.

BOY'S BRIGADE – meeting on Monday evenings from September to Easter the company is aimed at boys of school age. The boys meet and spend time playing games; making craft and being part of bible lessons. They follow a programme set down by Boys Brigade Northern Ireland. There are approximately twenty boys in the company.

GIRL'S BRIGADE – meeting on Tuesday evenings from September to Easter the company is aimed at girls from 4 to 18 years old. The girls meet and spend time playing games; making craft and undertaking biblical teaching. There are approximately forty five girls in the company. They follow a programme set down by Girls Brigade Northern Ireland.

AFTERNOON FELLOWSHIP - Meets once a month between October and Easter. While the group is open to all; most of those in regular attendance are retired. There are normally between 10-15 in attendance. The group enjoy a time of fellowship together before an invited speaker shares with the group.

**RASHARKIN PRESBYTERIAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Continued)**

PRESBYTERIAN WOMEN - this group meet on the first Thursday night of the month between October and March. The group is open to all ladies; with an average attendance between 30-40. A speaker is invited along each month to share with the ladies and a time of fellowship is enjoyed over supper. An annual service is held on the first Sunday in March.

WEEKLY PRAYER MEETING AND BIBLE STUDY – Approximately 20 people meet each Wednesday evening between September and June for a time of bible study and prayer.

SATURDAY NIGHT YOUTH CLUB - meeting each Saturday night between September and March the club has approximately 20 – 30 of secondary school age attending each week. Sports; games; pool and video games take place with a short bible talk towards the end of the evening.

LADIES WALKING GROUP – meeting one per week during April, May and June with about 10 – 20 ladies joining to walk at various local locations as an aid to both mental and physical fitness, but also to enjoy fellowship together.

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.

**RASHARKIN PRESBYTERIAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Continued)**

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 notice board, 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.

**RASHARKIN PRESBYTERIAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Continued)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering totalling £68,481 (2022: £71,655). There were 214 contributors during the year 2023 (214 during the year 2022).

Total Income for the year was £132,400 (2022: £173,268) while Total Expenditure for the year was £82,689 (2022: £102,717).

The reduction in income is due to a legacy of £44,010 received during the previous year ended 31st December 2022.

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) 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 16th April 2024 and signed on its behalf by:



Convener: Rev. William Moody



Clerk of Session: Samuel Kirkpatrick

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
RASHARKIN PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of Rasharkin Presbyterian Church for the year ended 31st December 2023

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

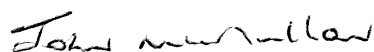
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McMullan ACMA CGMA
Chartered Management Accountant
5c High Street, Ballymoney, BT53 6AH

Date 17th April 2024

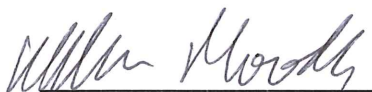
**RASHARKIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENT ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income and Endowments from:						
Donations and legacies	2	82,093	40,442	-	122,535	165,950
Charitable activities	3	-	5,179	-	5,179	3,935
Activities that generate income	4	-	-	-	-	-
Investment Income	5	990	438	-	1,428	518
Other income sources	6	800	2,458	-	3,258	2,865
Total		83,883	48,517	-	132,400	173,268
Expenditure on:						
Raising Funds	7	514	-	-	514	527
Charitable Activities	8	42,643	26,266	-	68,909	89,865
Other	9	-	13,266	-	13,266	12,325
Total		43,157	39,532	-	82,689	102,717
Net Income / (expenditure)		40,726	8,985	-	49,711	70,551
Transfers between funds		600	(600)	-	-	-
Net movement in funds		40,126	9,585	-	49,711	70,551
Total funds brought forward		223,572	93,966	-	317,538	246,987
Total funds carried forward		263,698	103,551	-	367,249	317,538

RASHARKIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Endowme Funds £	Total 2022 £	Total 2021 £
Funds Reconciliation					
Bank and Cash at start of year	223,572	93,966	-	317,538	246,987
Net movement in funds	40,126	9,585	-	49,711	70,551
Bank and Cash at end of year	<u>263,698</u>	<u>103,551</u>	-	<u>367,249</u>	<u>317,538</u>
Bank and Cash Balances					
Bank Deposit Accounts				259,846	89,613
Bank Current Accounts				107,403	227,925
Cash in Hand				-	-
				<u>367,249</u>	<u>317,538</u>
Other Assets					
Fixed Assets - Note 10				-	-
Investments - Note 11				14,206	13,027
				<u>14,206</u>	<u>13,027</u>

Approved by the Kirk Session at a meeting on 16th April 2024 and signed on its behalf by:



Convener: Rev. William Moody



Clerk of Session: Samuel Kirkpatrick

**RASHARKIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 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.

RASHARKIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
2. Donations and Legacies					
Donations and gifts	68,481	35,248	-	103,729	104,216
Loose collections	1,499	-	-	1,499	1,727
Gift Aid	11,927	5,148	-	17,075	15,506
Legacies and Bequests	186	46	-	232	44,501
	<u>82,093</u>	<u>40,442</u>	<u>-</u>	<u>122,535</u>	<u>165,950</u>
3. Charitable Activities					
Income from Charitable Activities	-	-	-	-	-
Members Fees	-	979	-	979	979
Fundraising Events	-	-	-	-	-
Grants	-	4,200	-	4,200	4,200
	<u>-</u>	<u>5,179</u>	<u>-</u>	<u>5,179</u>	<u>5,179</u>
4. Activities that generate income					
Trading Income	-	-	-	-	-
5. Investment Income					
Bank Interest	990	438	-	1,428	518
General Investment Fund	-	-	-	-	-
	<u>990</u>	<u>438</u>	<u>-</u>	<u>1,428</u>	<u>518</u>
6. Other Income Sources					
Use of premises	-	445	-	445	340
Other Income	800	2,013	-	2,813	2,525
Gifts/ Contributions	-	-	-	-	-
	<u>800</u>	<u>2,458</u>	<u>-</u>	<u>3,258</u>	<u>2,865</u>
7. Raising Funds					
Offering Envelopes	514	-	-	514	527
Fundraising Events	-	-	-	-	-
	<u>514</u>	<u>-</u>	<u>-</u>	<u>514</u>	<u>527</u>

RASHARKIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
8. Charitable Activities					
General Assembly Assessments	7,948	-	-	7,948	14,060
Presbytery Fees	350	-	-	350	350
Ministry and support staff costs	16,315	-	-	16,315	27,230
Congregational running expenses	16,708	-	-	16,708	20,779
Donations to Missions and Charities	752	18,418	-	19,170	20,522
Governance Costs	570	-	-	570	510
Depreciation	-	-	-	-	-
Property	-	7,848	-	7,848	6,414
	<u>42,643</u>	<u>26,266</u>	<u>-</u>	<u>68,909</u>	<u>89,865</u>
9. Other					
Organisation running expenses	-	13,266	-	13,266	12,325

10. Fixed Assets

The congregation owns the Church premises at Moneyleck Road, Rasharkin and the associated fixtures, fittings and plant and machinery.

These have an insurance value of £2,950,762 as valued by our insurers.

11. Investments

The congregation has the following investments:

	2023 £	2022 £
PCI General Investment Fund - at valuation	14,206	13,027
	<u>14,206</u>	<u>13,027</u>

RASHARKIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Fund Balances and Reconciliation of Funds

	At start of year £	Income £	Expenditure £	Gain/(Loss) £	Transfers £	At end of year £
Unrestricted Funds	133,959	83,650	43,157	40,493	(600)	173,852
Bequests/Investment Fund	89,613	233	-	233	-	89,846
Restricted Funds						
United Appeal	-	7,990	7,990	-	-	-
Orphans	-	714	714	-	-	-
Special Appeals	-	392	392	-	-	-
Missionary	6,259	4,385	4,786	(401)	-	5,858
Tearfund	1,231	3,602	2,925	677	-	1,908
Organ Fund	2,533	3	-	3	-	2,536
Graveyard	15,157	214	-	214	-	15,371
Prayer Meeting	230	680	634	46	-	276
Afternoon Fellowship	540	818	918	(100)	-	440
Sunday School	3,294	446	1,065	(619)	-	2,675
PW	2,249	1,441	1,474	(33)	-	2,216
Choir	88	-	-	-	-	88
GB	1,602	6,371	6,013	358	300	2,260
BB	2,730	3,413	2,643	770	-	3,500
Youth Fellowship	66	107	358	(251)	300	115
Snatch	3,405	2,204	1,733	471	-	3,876
Witness	6	-	-	-	-	6
Building	54,576	15,737	7,887	7,850	-	62,426
	317,538	132,400	82,689	49,711	-	367,249