

**Rathfriland Reformed
Presbyterian Church**

Trustees Annual Report for 2022



Rathfriland Reformed Presbyterian Church

Trustees Annual Report

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1. Introduction

This document is the annual report for Rathfriland Reformed Presbyterian Church, Northern Ireland Charity Number NIC106596. This report relates to the calendar year 2022.

2. Purpose

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

Rathfriland Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of Ireland exists to honour and worship God and to share the good news of Jesus Christ His Son.

3. Structure

Session

The charity trustees of congregation are the members of the Session, which consists of the minister and one ruling elder of the congregation. In case of vacancy (where a congregation has no minister), an acting minister from within the Presbytery (Interim Moderator) is a member of the Session, though without being a charity trustee.

Elders and ministers are chosen by a vote of all communicant members of the congregation. Election of elders, calling of ministers and transaction of Session business are carried out in accordance with the 'Code', the Book of Government and Order of the Reformed Presbyterian Church of Ireland.

Wider Governance

In the Presbyterian form of church government practised by the Reformed Presbyterian Church of Ireland, each local congregation belongs to a Presbytery. Rathfriland congregation belongs to the Southern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of each Presbytery consists of the active and retired ministers of the Presbytery, along with a representative elder from each member congregation. The Presbytery is responsible for the spiritual oversight of the congregations within its care and meets a minimum of four times per year.

The highest court of the Reformed Presbyterian Church is its Synod, which consists of the membership of all the presbyteries of the church. The Synod meets at least annually to

transact the business brought to it by its constituent presbyteries and Synodical committees.

Committee Members

The committee members are responsible for the temporal affairs of the congregation, including matters related to the finances and property of the church. Committee members are elected by a vote of all communicant members of the congregation and are accountable to Session for their activities.

Volunteers

The congregation relies on the generosity of volunteers in giving their time to assist with a range of activities in the church, including work with children and young people, provision of hospitality, raising the singing and management of the audio ministry.

4. Activities

Public Worship

Within the period covered by this report, Rathfriland Reformed Presbyterian Church has provided public worship services for instruction and devotion, held regularly at 12.00 Noon, which are open to all.

During 2022 our evening services and mid week's have been restricted due the vacancy which existed in the congregation after the retirement of the Rev. Barry Galbraith, the minister for 30 years.

However, this changed at the end of the year with the installation of a new minister, the Rev. Paul Flynn and our normal routine of services was resumed. The Rev Flynn was installed on Friday the 9th December 2022 and was attended by members of the Southern Presbytery, members of Rathfriland congregation, friends and representatives from other local churches.

The Lord's Supper has not been observed in the past year due to the vacancy. Participation is open to all who have been baptised and who make a credible profession of saving faith in the Lord Jesus Christ.

Pastoral Work

For the majority of 2022 home visitation was limited but regular contact was made by telephone.

Denominational Activity

Representatives of the church Session attended Presbytery meetings regularly, and the annual denominational Synod.

Contributions were made to central Synodical funds for general expenses (such as training of ministers and youth work).

Outreach and Mission

As noted above, nationwide and overseas mission work was supported financially through contributions to denominational funds (Reformed Presbyterian Missions).

Financial Support

Youth Work

Instruction of children and young people in meetings of Sunday School, Bible Class and church services as well as opportunities for informal fellowship. All leaders and volunteers in the youth work have gone through Access NI vetting.

Church Property

The church property is in good condition after the completion of renovation work and work carried out to meet health and safety and disabled access requirements. Regular cleaning of the meeting house and hall took place, along with upkeep of the church grounds and maintenance as required.

Recordings

The services of worship are recorded and are accessible via CD's. These recordings provide access to the pulpit ministry to those who are unable to attend public worship due to ill health or other circumstances.

5. Public Benefit

Rathfriland Reformed Presbyterian Church meets the public benefit requirement by providing a place for worship (through weekly services of worship and other meetings), by increasing awareness and understanding of religious beliefs (through public preaching from the Holy Scriptures, literature distribution, pastoral counselling and youth work), and by engaging in and supporting missionary and outreach work in the Rathfriland area and overseas.

The work of the church in fulfillment of its purpose does not lead to harm. The only private benefit is for Ministers and others who may receive benefit as a result of their employment. Such benefit is incidental to the work and purpose of the congregation.

The Charity Trustees have had regard to the Public Benefit to the Charity Commission's Public Benefit statutory guidance.

6. Financial Situation

The congregation's main source of income is members contributions through the weekly Freewill Offering. Total receipts in the year were £33,369 (2021 £35,290).

Total income of the congregation during the year was £65,313 compared to £52,128 in the previous year.

Total expenditure decreased to £33,684 from (2021 £44,163).

7. Useful Information

Contact Details

Rathfriland Reformed Presbyterian Church
% Mr. Ray Morrison (Clerk of Session)
10 Castle Fields
Rathfriland
BT34 5BN
028 40630237

Charity Trustees

Rev. Paul Flynn
Mr. Ray Morrison

Bankers

Ulster Bank
22 Bridge Street
Banbridge
BT32 3JT

Solicitors

Fisher & Fisher
1 Newry Street
Rathfriland
BT34 5PY

Independent Examiners

S.M. Vint & Co.
8 Newry Street
Banbridge
BT32 3HN


8. Statement of Trustees 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.

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.

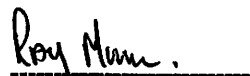
As the congregation's income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments account and a statement of assets and liabilities.

Trustee



Rev Paul Flynn

Trustee



Ray Morrison

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF RATHFRILAND
CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 10 to 16.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.



B. Magennis FCCA FCA
For and behalf of S.M. Vint & Co
Chartered Certified Accountants & Registered Auditors
8 Newry Road
Banbridge
BT32 3HN

23/2/2023

RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	43,258	7,683	0	50,941	50,160
Charitable activities	3	0	1,571	0	1,571	1,096
Other trading activities	4	0	0	0	0	0
Investment Income	5	735	3	0	738	635
Other	6	12,063	0	0	12,063	237
		<u>56,056</u>	<u>9,257</u>	<u>0</u>	<u>65,313</u>	<u>52,128</u>
Transfer from savings		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts		<u>56,056</u>	<u>9,257</u>	<u>0</u>	<u>65,313</u>	<u>52,128</u>
Payments						
Raising funds	7	0	0	0	0	0
Charitable activities	8	23,494	10,190	0	33,684	44,163
Refurbishment Costs		0	0	0	0	0
Other	9	0	0	0	0	0
		<u>23,494</u>	<u>10,190</u>	<u>0</u>	<u>33,684</u>	<u>44,163</u>
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Payments		<u>23,494</u>	<u>10,190</u>	<u>0</u>	<u>33,684</u>	<u>44,163</u>
Net receipts / (payments)		<u>32,562</u>	<u>(933)</u>	<u>0</u>	<u>31,629</u>	<u>7,965</u>
Transfers between funds		143	(143)	0	0	0
		<u>32,705</u>	<u>(1,076)</u>	<u>0</u>	<u>31,629</u>	<u>7,965</u>
Net movement in funds		<u>32,705</u>	<u>(1,076)</u>	<u>0</u>	<u>31,629</u>	<u>7,965</u>
Funds brought forward		<u>16,761</u>	<u>3,048</u>	<u>0</u>	<u>19,809</u>	<u>11,844</u>
		<u>16,761</u>	<u>3,048</u>	<u>0</u>	<u>19,809</u>	<u>11,844</u>
Funds carried forward	12	<u>49,466</u>	<u>1,972</u>	<u>0</u>	<u>51,438</u>	<u>19,809</u>
		<u>49,466</u>	<u>1,972</u>	<u>0</u>	<u>51,438</u>	<u>19,809</u>

**RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	16,761	3,048	0	19,809	11,844
Net movement in funds	32,705	(1,076)	0	31,629	7,965
	-----	-----	-----	-----	-----
Bank and Cash at end of year	49,466	1,972	0	51,438	19,809
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				51,438	19,704
Bank Current Accounts				0	105
Cash in Hand				-----	-----
				51,438	19,809
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				1,164,624	1,164,624
- Fixtures, Fittings & Equipment				0	0
- Vehicles				0	0
Investments – Note 11				199,670	199,877
Gift Aid receivable on donations				0	0
				-----	-----
				1,364,294	1,364,501
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 20th February 2023 and signed on its behalf by

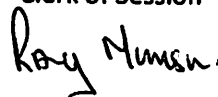
Rev. Paul Flynn

Minister



Ray Morrison

Clerk of Session



**RATHFRILAND REFORMED PRESBYTERIAN CHURCH OF 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.

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 2022 £	Total 2021 £
Recorded giving:					
Loose collections	633	0	0	633	319
Donations and gifts	33,369	6,268	0	39,637	40,433
Gift Aid	7,856	1,415	0	9,271	9,408
Legacies and bequest	1,400	0	0	1,400	0
	----- 43,258 -----	----- 7,683 -----	----- 0 -----	----- 50,941 -----	----- 50,160 -----

**RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	0	1,571	0	1,571	1,096
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	1,571	0	1,571	1,096
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Land letting	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	15	3	0	18	17
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	720	0	0	720	618
	-----	-----	-----	-----	-----
	735	3	0	738	635
	-----	-----	-----	-----	-----

RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	12,063	0	0	12,063	237
	<u>12,603</u>	<u>0</u>	<u>0</u>	<u>12,063</u>	<u>237</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	0	0	0	0	0
Fundraising events	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Donations to Synodical & Missions	1,986	6,014	0	8,000	5,501
Ministry and support staff costs	15,712	0	0	15,712	25,737
Congregational running expenses	4,556	2,747	0	7,303	11,417
Donations to Charities	240	1,429	0	1,669	508
Governance costs	1,000	0	0	1,000	1,000
Fundraising Events					
	<u>23,494</u>	<u>10,190</u>	<u>0</u>	<u>33,684</u>	<u>44,163</u>

**RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at Castle Street, Rathfriland, BT34 5QR together with the associated fixtures and fittings. These have an insurance value of £1,164,624.

11. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	0	0
Property	0	0
Other investments	199,670	199,877
	-----	-----
	199,670	199,877
	-----	-----

RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	16,761	56,056	23,494	49,323	143	49,466
	-----	-----	-----	-----	-----	-----
	16,761	56,056	23,494	49,323	143	49,466
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Repair Fund	446	0	3	443	(443)	0
Cong. Organisational Funds	2,602	1,814	2,744	1,672	300	1,972
Mission and Charities Fund	0	7,443	7,443	0	0	0
	-----	-----	-----	-----	-----	-----
	3,048	9,257	10,190	2,115	(143)	1,972
	-----	-----	-----	-----	-----	-----
Endowment Funds						
[Name of Fund]	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
Total	19,809	65,313	33,684	51,438	0	51,438
	-----	-----	-----	-----	-----	-----