

**Rathfriland Reformed
Presbyterian Church**

Trustees Annual Report for 2023



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 2023.

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.

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 and when advised at 7.00pm in the evening, which are open to all. A midweek meeting was also held as advised.

The Lord's Supper was observed once in the past year. Participation is open to all who have been baptised and who make a credible profession of saving faith in the Lord Jesus Christ.

The work of the Sabbath School carried on each Sunday and was led by our two Sabbath School teachers Mrs. Janice Bell and Mrs. Felicity Henning.

The Women's Fellowship continued during the year with Bible studies and various other activities. This was well supported by the ladies of the congregation.

A new venture was started with the men in the form of a men's breakfast, and this was held on two occasions during the year.

Pastoral Work

For the first half of 2023 home visitation was carried out by Rev Paul Flynn and by our Interim Moderator Rev Peter Dundee in the second half of the year.

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 £33,839 (£33,369).

Total income of the congregation during the year was £78,610 compared to £65,313 in the previous year.

Total expenditure increased to £239,586 from £33,684 in the previous year.

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. Peter Dundee
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.

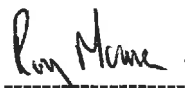
As the congregation's income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments account and a statement of assets and liabilities.

Trustee



Rev Peter Dundee

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 2023 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

15th Apr. / 2024

RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	41,399	9,646	0	51,045	50,941
Charitable activities	3	0	1,066	0	1,066	1,571
Other trading activities	4	1,100	0	0	1,100	0
Investment Income	5	799	10	0	809	738
Other	6	24,590	0	0	24,590	12,063
		-----	-----	-----	-----	-----
		67,888	10,722	0	78,610	65,313
Transfer from Investments	11	169,362	0	0	169,362	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Receipts		237,250	10,722	0	247,972	65,313
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	0	0	0	0	0
Charitable activities	8	49,620	11,478	0	61,098	33,684
Other	9	23,250	0	0	23,250	0
		-----	-----	-----	-----	-----
		72,870	11,478	0	84,348	33,684
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		155,238	0	0	155,238	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Payments		228,108	11,478	0	239,586	33,684
		-----	-----	-----	-----	-----
Net receipts / (payments)		9,142	(756)	0	8,386	31,629
Transfers between funds		(561)	561	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		8,581	(195)	0	8,386	31,629
Funds brought forward		49,466	1,972	0	51,438	19,809
		-----	-----	-----	-----	-----
Funds carried forward	12	58,047	1,777	0	59,824	51,438
		=====	=====	=====	=====	=====

**RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	49,466	1,972	0	51,438	19,809
Net movement in funds	8,581	(195)	0	8,386	31,629
	-----	-----	-----	-----	-----
Bank and Cash at end of year	58,047	1,777	0	59,824	51,438
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts				59,824	51,438
Cash in Hand				0	0
				-----	-----
				59,824	51,438
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				1,400,000	1,164,624
- Property				155,238	0
Investments – Note 11				30,166	199,670
Gift Aid receivable on donations				0	0
				-----	-----
				1,158,540	1,364,294
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 15th April 2024 and signed on its behalf by:


Rev. Peter Dundee

Minister


Ray Morrison

Clerk of Session

RATHFRILAND REFORMED PRESBYTERIAN CHURCH OF 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:					
Loose collections	557	0	0	557	633
Donations and gifts	33,839	8,482	0	42,321	39,637
Gift Aid	7,003	1,164	0	8,167	9,271
Legacies and bequest	0	0	0	0	1,400
	----- 41,399 -----	----- 9,646 -----	----- 0 -----	----- 51,045 -----	----- 50,941 -----

RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	1,066	0	1,066	1,571
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	1,066	0	1,066	1,571
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	1,100	0	0	1,100	0
Land letting	0	0	0	0	0
	-----	-----	-----	-----	-----
	1,100	0	0	1,100	0
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	16	10	0	26	18
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	783	0	0	783	720
	-----	-----	-----	-----	-----
	799	10	0	809	738
	-----	-----	-----	-----	-----

**RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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
House Deposit Returned	23,250	0	0	23,250	0
Power NI – EBSS AFP NI	1,200	0	0	1,200	0
Other income	140	0	0	140	12,063
	-----	-----	-----	-----	-----
	24,590	0	0	24,590	12,063
	-----	-----	-----	-----	-----

7. RAISING FUNDS

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

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Donations to Synodical & Missions	0	8,127	0	8,127	8,000
Ministry and support staff costs	42,537	0	0	42,537	15,712
Congregational running expenses	6,083	1,832	0	7,915	7,303
Donations to Charities	0	1,519	0	1,519	1,669
Governance costs	1,000	0	0	1,000	1,000
Fundraising Events	0	0	0	0	0
	-----	-----	-----	-----	-----
	49,620	11,478	0	61,098	33,684
	-----	-----	-----	-----	-----

**RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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
House Deposit	23,250	0	0	23,250	0
	-----	-----	-----	-----	-----
	23,250	0	0	23,250	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 £1,400,000.

The church also purchased 14 Bearnagh View, Rathfriland, in the 2023 year for a total cost of £155,237.75.

11. INVESTMENTS

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

	2023 £	2022 £
General Investment Fund	0	0
Property	0	0
Other investments	30,166	199,670
	-----	-----
	30,166	199,670
	-----	-----

**RATHFRILAND CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 Fund	49,466	237,250	228,108	9,142	(561)	58,047
	-----	-----	-----	-----	-----	-----
	49,466	237,250	228,108	9,142	(561)	58,047
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Repair Fund	0	0	0	0	0	0
Cong. Organisational Funds	1,972	1,076	1,832	(756)	561	1,777
Mission and Charities Fund	0	9,646	9,646	0	0	0
	-----	-----	-----	-----	-----	-----
	1,972	10,722	11,478	(756)	561	1,777
	-----	-----	-----	-----	-----	-----
Endowment Funds						
-	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
Total	51,438	247,972	239,586	8,386	0	59,824
	-----	-----	-----	-----	-----	-----