

# Irish Council of Churches

Northern Ireland · Charity number 102643

## Details

Known as	ICC
Status	Received
Registered	2015-07-15
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Suite 1 Belfast Cathedral Centre Donegall Street Belfast Bt1 2hb BT1 2HB
Phone	02890663145
Email	<a href="mailto:info@irishchurches.org">info@irishchurches.org</a>
Website	<a href="http://www.irishchurches.org">www.irishchurches.org</a>

## Activities

**Purposes:** The Irish Council of Churches is constituted by Christian Communion in Ireland willing to join in united efforts to promote the spiritual, physical, moral, and social welfare of the people and the extension of the rule of Christ among all nations and over every region of human life.

**What the charity does:** The advancement of religion, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

**How the charity works:** Advice/advocacy/information, Cross-border/cross-community, General charitable purposes, Religious activities

**Who the charity helps:** General public

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£305,741	£177,028	£-33,430	3

## Trustees

Name	Role	Appointed
Captain Marion Joy Rouffet		
Dr Bridget Nichols		
Dr James Hunter Nelson		
Father James Stanly		
Fr Jobymon Skaria		
Most Senior Apostle Olusola Obube		
Mr Clive Knox		
Mr George Sayegh		
Mr Mark Kernohan		
Mr William Hunter		
Mrs Georgina Coptly		
Ms Gillian Kingston		
Ms Yvonne Langebach		
Rev Alister Neil Bell		
Rev Barry Mccroskery		
Rev Bogdan Valeriu Cardu		
Rev Brian Anderson		
Rev Canon Dr Daniel Nuzum		
Rev Charles John Carson McMullen		
Rev Dr Heather Morris		
Rev Helen Freeburn		
Rev Trevor Gribben		
Rt Rev Andrew Forster		
Rt Rev Sarah Groves		

**Irish Council of Churches**

Northern Ireland - Charity number 102643

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# Accounts

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Charity registration number NIC102643

**IRISH COUNCIL OF CHURCHES**  
**ANNUAL REPORT AND INDEPENDENTLY EXAMINED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# IRISH COUNCIL OF CHURCHES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Rt Rev Sarah Groves Very Rev Dr Charles McMullen (Appointed 11/04/24) Mr Clive Knox (Appointed 03/09/2024) Mr William Hunter Most Senior Apostle Olusola Obube Rt Rev Andrew Forster Ms Georgina Copty Dr Bridget Nichols Rev Canon Dr Daniel Nuzum Mr George Sayegh Fr Anish John Ms Yvonne Langebach Rev Brian Anderson Ms Gillian Kingston Rev Dr Heather Morris Mr Mark Kernohan Rt Rev Colin Campbell Very Rev Dr Ivan Patterson (Resigned 11/04/24) Rev Helen Freeburn Rev Trevor Gribben Rev Barry McCroskery Pastor Tunde Adebayo-Oke James Nelson Fr Calin Florea Colonel Neil Webb (Resigned 10/09/24) Captian Marion Rouffet (Appointed 11/09/24) Fr Dr Jobymon Skaria	Moravian Church, President Presbyterian Church, Vice-President Hon Treasurer Antiochian Orthodox Church Cherubim and Seraphim Church Church of Ireland Church of Ireland Church of Ireland Church of Ireland Greek Orthodox Church Indian Orthodox Church Lutheran Church Methodist Church Methodist Church Methodist Church Moravian Church Non-Subscribing Presbyterian Church Presbyterian Church Presbyterian Church Presbyterian Church Presbyterian Church Redeemed Christian Church of God Religious Society of Friends Romanian Orthodox Church Salvation Army (Ireland Division) Salvation Army (Ireland Division) Syrian Orthodox Church
<b>Charity number</b>	NIC102643	
<b>Principal address</b>	Suite 1  Belfast Cathedral Centre Donegall Street Belfast BT1 2HB	
<b>Independent examiner</b>	Miscampbell & Co  6 Annadale Avenue Belfast BT7 3JH	

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# IRISH COUNCIL OF CHURCHES

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# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **a. Public Benefit Statement**

The Irish Council of Churches is committed to the advancement of the Christian religion and the promotion of religious harmony. Its vision is to be a benchmark of unity in Christ for churches and communities globally by developing and providing a channel for Ireland's churches to connect through a common belief in Christ. Five values underpin its work:

The goal and grounding of all that we do is our shared Faith in Jesus Christ; we seek to be faithful to God and committed to our journey together.

Holiness: willing to be opened and changed by God as we connect with each other and meet together in the Lord; experiencing God's holiness as we spend time together in prayer and seeking to be reconciled in Christ.

Respect: respecting and seeking to understand each other's beliefs; we are aware of our diversity while recognising the presence of Christ in each other as we seek to understand the fullness of God's revelation for the world.

Hope: hoping in Christ and living in the power of the Holy Spirit sustaining us and fueling our courage; we are courageous in our vision and mission having the strength together to fulfil our reason to be.

Witness: witnessing to God's kingdom of justice, peace and reconciliation through word and action; to our common discipleship in the way we live and work together; and as we listen to the world in which we live and serve.

The Irish Council of Churches meets the public benefit requirement in two ways:

##### **1. The advancement of religion:**

The formal ecumenical body in Ireland, established in 1922, its current membership reflects the changing landscape of Christianity in Ireland across Protestant, Orthodox, Reformed, Independent and Migrant-led churches. Since 1973 it has coordinated the Irish Inter-Church Meeting, a formal dialogue between the Irish Council of Churches and the Irish Episcopal Conference. Together, the Council and the Meeting bring together senior leaders representing the majority of Christian traditions in Ireland. Member churches express their Christian witness working together for the benefit of all peoples, in Northern Ireland and internationally. The direct benefits which flow from this purpose include the ability of member churches to work together to raise awareness and understanding of their religious beliefs and practices. The Irish Council of Churches provides an opportunity for member churches to better understand each other; promoting co-operation, joint working, and greater efficiency. The direct benefits are demonstrated through regular evaluation of the Irish Council of Churches' services and activities and through feedback from representatives of each of the member churches. The Irish Council of Churches is accountable to all its member churches and its work is reported to their governing bodies. This purpose does not lead to harm. The beneficiaries of this purpose are the member churches of the Irish Council of Churches. The beneficiaries also include the public generally in Northern Ireland specifically those involved in or associated with the Christian faith. There is no private benefit.

##### **2. Through reconciliation and the promoting of religious harmony:**

The Irish Council of Churches enables churches to work together to promote reconciliation across the historic political, social, ethnic and religious divides in Northern Ireland and through the island of Ireland. The direct benefits which flow from this purpose include the promotion of political, social, ethnic and religious harmony by promoting good relations between people of different Christian traditions, building cooperation and understanding, and sharing information with the general public. This purpose does not lead to harm. The beneficiaries of this purpose are the public generally in Northern Ireland especially those who look to their church and the Irish Council of Churches to provide guidance on how they should treat others in society. There is no private benefit.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### **Principal Activities**

Key activities of the Irish Council of Churches include:

Formally bringing together senior representatives from across our member churches to meet, dialogue and plan activities of mutual concern, at least quarterly.

Promoting reconciliation across historic political, social, ethnic, and religious divides.

Facilitating joint co-operation through our liaison groups, enabling collaboration, co-operation and the sharing of information by bringing together representatives with specific responsibilities for a wide variety of aspects of the mission and ministry of our members.

Coordinating working groups which advise on topics of mutual concern, bringing together nominated experts representative of the diversity of views expressed by our members.

Enabling dialogue, sharing and joint action with the Irish Episcopal Conference through the Irish Inter-Church Meeting, representatives of which meet at least quarterly.

Highlighting the work of member churches before each other and the wider public in Ireland through disseminating resources, aggregating news on our website, sharing information on initiatives and communicating joint statements.

Engaging with government and civil society on issues of mutual concern and advocating on public policy issues, as requested by our members, for the benefit of society at large.

Working with our member churches on externally funded projects which fulfil our charitable purposes. Assisting the churches in relating to newer migrant-led churches and building informal relationships with leaders of other faiths.

Working closely with other national and international ecumenical bodies, particularly those established to work in England, Scotland and Wales, as well as Churches Together in Britain and Ireland, the Conference of European Churches and the World Council of Churches.

Representing the member churches at keynote public events, including supporting joint public worship. Exploring the ongoing development of our networks to achieve our purposes.

Full details of Council activities are available at: [www.irishchurches.org](http://www.irishchurches.org).

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **Financial review**

The accounts for the year show a surplus of £128,713. This includes a gain, of £124,669, on the disposal of 48 Elmwood Avenue, Belfast, the Council's former offices, giving an operating surplus of £4,044 (2023; deficit of £19,153). This compares to a budgeted deficit of £7,974 and one of the main reasons for this is a saving in staffing costs.

Contributions from Member Church's and the Irish Episcopal Conference increased from £116,490 to £122,247, reflecting a 5% increase on the previous year, and the Trustees are grateful for their continued support and commitment to the work that is done together through Irish Council of Churches (ICC) and Irish Inter Church Meeting (IICM).

The Trustees are also grateful for the financial support received toward the work of its Good Relations Officer. In 2024, funding amounting to £42,664 was received, while staffing and other costs totalled £39,060. Programme expenses were lower than expected and are projected for 2025.

Net proceeds on the sale of 48 Elmwood Avenue have been allocated to a designated Building Fund pending a decision about future premises for ICC's activities. In the interim the Council has re-located to Suite 1, Talbot Street, St Annes Cathedral.

Total reserves increased from £526,144 as at 31 December 2023 to £654,857 as at 31 December 2024 and are mainly represented by bank balances.

Thanks are due to the members of the Joint Management Committee, who oversee the day-to-day affairs of the Council and to the ICC Executive and Irish Inter Church Committee for their support and careful attention to matters of finance and governance during the year, as well as the staff team for their ongoing diligence and commitment in pursuing the mission of ICC and IICM.

The Trustees acknowledge the significant contribution of Dr Damian Jackson, who resigned from his role as General Secretary at the end of 2024 and now look forward to the leadership of Rev Dr Karen Campbell who assumed the role in March 2025.

Member church subscriptions will increase by 3.5% in 2025, ensuring ICC and IICM maintain a strong financial footing.

The Trustees are satisfied with the financial position of ICC and IICM at the end of 2024.

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **Structure, governance and management**

Irish Council of Churches is a registered charity, number NIC102643, and is constituted under a Trust deed.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Rt Rev Sarah Groves  
Very Rev Dr Charles McMullen (Appointed 11/04/24)  
Mr Clive Knox (Appointed 03/09/2024)  
Mr William Hunter  
Most Senior Apostle Olusola Obube  
Rt Rev Andrew Forster  
Ms Georgina Copty  
Dr Bridget Nichols  
Rev Canon Dr Daniel Nuzum  
Mr George Sayegh  
Fr Anish John  
Ms Yvonne Langebach  
Rev Brian Anderson  
Ms Gillian Kingston  
Rev Dr Heather Morris  
Mr Mark Kernohan  
Rt Rev Colin Campbell  
Very Rev Dr Ivan Patterson (Resigned 11/04/24)  
Rev Helen Freeburn  
Rev Trevor Gribben  
Rev Barry McCroskery  
Pastor Tunde Adebayo-Oke  
James Nelson  
Fr Calin Florea  
Colonel Neil Webb (Resigned 10/09/24)  
Captain Marion Rouffet (Appointed 11/09/24)  
Fr Dr Jobymon Skaria

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **Funds held as custodian trustee**

No funds are held as custodian on behalf of others.

The Trustees' report was approved by the Board of Trustees.

20<sup>th</sup> March 2025

Rt Rev S Groves

Trustee

Date: Sarah Groves

# IRISH COUNCIL OF CHURCHES

## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity Act (Northern Ireland) 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# IRISH COUNCIL OF CHURCHES

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF IRISH COUNCIL OF CHURCHES

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I report to the Trustees on my examination of the financial statements of Irish Council of Churches (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

#### **Independent examiner's statement**

Since the charity's gross income does not exceed £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

It is my responsibility to:

- 1 examine the accounts under section 65 of the Charities Act
- 2 follow the procedures laid down in the general Directions given by the Commission under section 65 (9)(b) of the Charities Act
- 3 state whether particular matters have come to my attention.

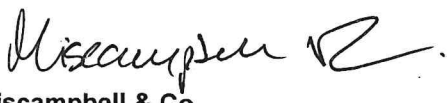
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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 accounting records were not kept in accordance with section 63 of the Charities Act
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 that there is further information needed for a proper understanding of the accounts to be reached.

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.



**Miscampbell & Co**

6 Annadale Avenue  
Belfast  
BT7 3JH

Dated: 20 March 2025

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# IRISH COUNCIL OF CHURCHES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	3	61,585	60,662	122,247	58,687	57,803	116,490
Other trading activities	4	4,689	42,664	47,353	6,649	-	6,649
Investments	5	10,139	1,333	11,472	8,605	212	8,817
Other income	6	124,669	-	124,669	-	-	-
<b>Total income</b>		<b>201,082</b>	<b>104,659</b>	<b>305,741</b>	<b>73,941</b>	<b>58,015</b>	<b>131,956</b>
<b>Expenditure on:</b>							
Charitable activities	7	137,968	39,060	177,028	151,109	-	151,109
<b>Total expenditure</b>		<b>137,968</b>	<b>39,060</b>	<b>177,028</b>	<b>151,109</b>	<b>-</b>	<b>151,109</b>
<b>Net income/(expenditure)</b>		<b>63,114</b>	<b>65,599</b>	<b>128,713</b>	<b>(77,168)</b>	<b>58,015</b>	<b>(19,153)</b>
Transfers between funds		68,984	(68,984)	-	75,554	(75,554)	-
<b>Net movement in funds</b>	9	<b>132,098</b>	<b>(3,385)</b>	<b>128,713</b>	<b>(1,614)</b>	<b>(17,539)</b>	<b>(19,153)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		462,103	64,041	526,144	463,717	81,580	545,297
<b>Fund balances at 31 December 2024</b>		<b>594,201</b>	<b>60,656</b>	<b>654,857</b>	<b>462,103</b>	<b>64,041</b>	<b>526,144</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# IRISH COUNCIL OF CHURCHES

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	13		1,297		267,409
<b>Current assets</b>					
Trade and other receivables	14	11,722		15,274	
Cash at bank and in hand		675,268		311,066	
		686,990		326,340	
<b>Current liabilities</b>	15	(33,430)		(67,605)	
<b>Net current assets</b>			653,560		258,735
<b>Total assets less current liabilities</b>			654,857		526,144
<b>Net assets excluding pension liability</b>			654,857		526,144
			=====		=====
<b>The funds of the charity</b>					
Restricted income funds	17		60,656		64,041
Unrestricted funds			594,201		462,103
			654,857		526,144
			=====		=====

The financial statements were approved by the Trustees on 20<sup>th</sup> March 2025

*Sarah Groves*

Rt Rev S Groves

Trustee

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

Irish Council of Churches is a registered charity with the Charity Commission NI and has the charity number NIC102643. The principal activity of the charity continued to be the advancement of the Christian religion and the promotion of religious harmony

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	20% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### ***Basic financial assets***

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### ***Basic financial liabilities***

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	61,585	60,662	122,247	58,687	57,803	116,490
<b>Donations and gifts</b>						
Irish Episcopal Conference	-	30,329	30,329	-	28,898	28,898
The Church of Ireland	23,275	11,464	34,739	22,166	10,918	33,084
The Presbyterian Church of Ireland	23,275	11,464	34,739	22,166	10,918	33,084
The Methodist Church in Ireland	5,913	2,912	8,825	5,631	2,774	8,405
The Non-Subscribing Presbyterian Church	1,526	753	2,279	1,454	716	2,170
The Religious Society of Friends	1,526	753	2,279	1,454	716	2,170
The Redeemed Christian Church of God	1,526	753	2,279	1,478	726	2,204
The Salvation Army	1,526	753	2,279	1,454	716	2,170
The Moravian Church Irish District	379	186	565	361	178	539
The Lutheran Church in Ireland	379	186	565	361	178	539
The Greek Orthodox Church in Ireland	379	186	565	361	178	539
The Romanian Orthodox Church in Ireland	369	181	550	352	173	525
The Cherubim and Seraphim Church in Ireland	379	186	565	366	180	546
The Antiochian Orthodox Church in Ireland	379	186	565	361	178	539
The Indian Orthodox Church in Ireland	379	186	565	361	178	539
The Syrian Orthodox Church in Ireland	375	184	559	361	178	539
	61,585	60,662	122,247	58,687	57,803	116,490

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Other Income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Programme officer funding				
Benefact Trust	-	20,166	20,166	-
Churches Together in Britain	-	10,000	10,000	-
Irish Episcopal Conference	-	3,750	3,750	-
Other	-	8,748	8,748	-
Miscellaneous Income	4,689	-	4,689	6,649
Total other income	<u>4,689</u>	<u>42,664</u>	<u>47,353</u>	<u>6,649</u>

### 5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Rent received	3,365	-	3,365	2,825	-	2,825
Interest receivable	6,774	1,333	8,107	5,780	212	5,992
	<u>10,139</u>	<u>1,333</u>	<u>11,472</u>	<u>8,605</u>	<u>212</u>	<u>8,817</u>

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Net gain on disposal of tangible fixed assets	<u>124,669</u>	<u>-</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 7 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	114,462	93,050
Meeting costs	12,815	18,982
Publications	1,347	2,754
Bad debts write off/ (write backs)	1,276	(929)
Travel and subsistence	6,357	10,098
	<u>136,257</u>	<u>123,955</u>
Support costs (see note 8)	37,121	23,570
Governance costs (see note 8)	3,650	3,584
	<u>177,028</u>	<u>151,109</u>
<b>Analysis by fund</b>		
Unrestricted funds	137,968	151,109
Restricted funds	39,060	-
	<u>177,028</u>	<u>151,109</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	886	-	886	470	-	470
Insurance	2,799	-	2,799	1,966	-	1,966
Office expenses	10,334	-	10,334	7,807	-	7,807
Staff welfare and recruitment	2,435	-	2,435	3,775	-	3,775
Cleaning and upkeep	2,011	-	2,011	1,149	-	1,149
Office removal costs	2,630	-	2,630	-	-	-
Bank charges	456	-	456	297	-	297
Utility costs	4,681	-	4,681	3,974	-	3,974
Legal and professional	6,742	-	6,742	360	-	360
Repairs and maintenance	4,147	-	4,147	3,772	-	3,772
Accountancy and legal fees	-	3,650	3,650	-	3,584	3,584
	<u>37,121</u>	<u>3,650</u>	<u>40,771</u>	<u>23,570</u>	<u>3,584</u>	<u>27,154</u>
Analysed between						
Charitable activities	<u>37,121</u>	<u>3,650</u>	<u>40,771</u>	<u>23,570</u>	<u>3,584</u>	<u>27,154</u>

Governance costs includes payments to the independent examiners of £3,000 (2023- £2,700) for independent examination fees.

### 9 Net movement in funds

2024  
£

2023  
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	3,000	2,700
Depreciation of owned property, plant and equipment	886	470
Profit on disposal of property, plant and equipment	(124,669)	-
	<u></u>	<u></u>

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Staff	<u>3</u>	<u>3</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	99,193	78,013
Social security costs	5,671	6,736
Other pension costs	9,598	8,301
	<u>114,462</u>	<u>93,050</u>
	<u><u>114,462</u></u>	<u><u>93,050</u></u>

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Property, plant and equipment

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2024	266,470	1,870	4,004	272,344
Additions	-	-	1,244	1,244
Disposals	(266,470)	-	-	(266,470)
At 31 December 2024	<u>-</u>	<u>1,870</u>	<u>5,248</u>	<u>7,118</u>
<b>Depreciation and impairment</b>				
At 1 January 2024	-	1,870	3,065	4,935
Depreciation charged in the year	-	-	886	886
At 31 December 2024	<u>-</u>	<u>1,870</u>	<u>3,951</u>	<u>5,821</u>
<b>Carrying amount</b>				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>1,297</u>	<u>1,297</u>
At 31 December 2023	<u><u>266,470</u></u>	<u><u>-</u></u>	<u><u>939</u></u>	<u><u>267,409</u></u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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<b>14 Trade and other receivables</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade receivables	4,415	7,424
Other receivables	7,307	6,161
Prepayments and accrued income	-	1,689
	<u>11,722</u>	<u>15,274</u>
	<u><u>11,722</u></u>	<u><u>15,274</u></u>
<b>15 Current liabilities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	3,945	3,935
Trade payables	391	156
Other payables	321	286
Accruals and deferred income	28,773	63,228
	<u>33,430</u>	<u>67,605</u>
	<u><u>33,430</u></u>	<u><u>67,605</u></u>
<b>16 Retirement benefit schemes</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	9,598	8,301
	<u>9,598</u>	<u>8,301</u>
	<u><u>9,598</u></u>	<u><u>8,301</u></u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 17 Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2023		Movement in funds				Movement in funds				Balance at 31 December 2024	
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	£	£	
General Funds	385,923	73,941	-	-	(75,555)	384,309	201,082	-	(382,329)	203,062		
ICC Secretariat	-	-	(151,109)	-	151,109	-	-	(137,968)	137,968	-		
Repairs and Maintenance Fund	36,375	-	-	-	-	36,375	-	-	(36,375)	-		
GRO Programme Fund	41,419	-	-	-	-	41,419	-	-	(41,419)	-		
Designated Property Fund	-	-	-	-	-	-	-	-	391,139	391,139		
	<u>463,717</u>	<u>73,941</u>	<u>(151,109)</u>	<u>-</u>	<u>75,554</u>	<u>462,103</u>	<u>201,082</u>	<u>(137,968)</u>	<u>68,984</u>	<u>594,201</u>		

### Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023		Movement in funds				Movement in funds				Balance at 31 December 2024	
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	£	£	
Irish Inter-Church Meeting	81,580	58,015	-	-	(75,554)	64,041	61,994	-	(68,984)	57,051		
GRO Programme Officer	-	-	-	-	-	-	42,665	(39,060)	-	3,605		
	<u>81,580</u>	<u>58,015</u>	<u>-</u>	<u>-</u>	<u>(75,554)</u>	<u>64,041</u>	<u>104,659</u>	<u>(39,060)</u>	<u>(68,984)</u>	<u>60,656</u>		

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:						
Property, plant and equipment	1,297	-	1,297	267,409	-	267,409
Current assets/(liabilities)	592,904	60,656	653,560	194,694	64,041	258,735
	<u>594,201</u>	<u>60,656</u>	<u>654,857</u>	<u>462,103</u>	<u>64,041</u>	<u>526,144</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**Irish Council of Churches**

Northern Ireland - Charity number 102643

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# Accounts

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Charity registration number NIC102643

**IRISH COUNCIL OF CHURCHES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# IRISH COUNCIL OF CHURCHES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Rt Rev Andrew Forster Rt Rev Sarah Groves Mr Jonathan Wilson (Resigned 30/03/2023) Very Rev Dr Ivan Patterson Mr William Hunter Most Senior Apostle Olusola Obube Ms Georgina Copty Dr Bridget Nichols (Appointed 17/2/23) Rev Canon Dr Daniel Nuzum Mr George Sayegh Fr Anish John Ms Yvonne Langebach Rev Brian Anderson Ms Gillian Kingston Rev Dr Heather Morris Mr Mark Kernohan Rt Rev Colin Campbell Rev Helen Freeburn Rev Trevor Gribben Rev Barry McCroskery (Appointed 21/3/23) Pastor Tunde Adebayo-Oke James Nelson Fr Calin Florea (Appointed 23/5/23) Colonel Neil Webb Fr Dr Jobymon Skaria	Church of Ireland, President Moravian Church, Vice-President Hon Treasurer Presbyterian Church, Immediate Past-President Antiochian Orthodox Church Cherubim and Seraphim Church Church of Ireland Church of Ireland Church of Ireland Greek Orthodox Church Indian Orthodox Church Lutheran Church Methodist Church Methodist Church Methodist Church Moravian Church Non-Subscribing Presbyterian Church Presbyterian Church Presbyterian Church Presbyterian Church Redeemed Christian Church of God Religious Society of Friends Romanian Orthodox Church Salvation Army (Ireland Division) Syrian Orthodox Church
<b>Charity number</b>	NIC102643	
<b>Principal address</b>	48 Elmwood Avenue  Belfast BT9 6AZ	
<b>Independent examiner</b>	Miscampbell & Co  6 Annadale Avenue Belfast BT7 3JH	

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# IRISH COUNCIL OF CHURCHES

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# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **a. Public Benefit Statement**

The Irish Council of Churches is committed to the advancement of the Christian religion and the promotion of religious harmony. Its vision is to be a benchmark of unity in Christ for churches and communities globally by developing and providing a channel for Ireland's churches to connect through a common belief in Christ. Five values underpin its work:

The goal and grounding of all that we do is our shared Faith in Jesus Christ; we seek to be faithful to God and committed to our journey together.

Holiness: willing to be opened and changed by God as we connect with each other and meet together in the Lord; experiencing God's holiness as we spend time together in prayer and seeking to be reconciled in Christ.

Respect: respecting and seeking to understand each other's beliefs; we are aware of our diversity while recognising the presence of Christ in each other as we seek to understand the fullness of God's revelation for the world.

Hope: hoping in Christ and living in the power of the Holy Spirit sustaining us and fueling our courage; we are courageous in our vision and mission having the strength together to fulfil our reason to be.

Witness: witnessing to God's kingdom of justice, peace and reconciliation through word and action; to our common discipleship in the way we live and work together; and as we listen to the world in which we live and serve.

The Irish Council of Churches meets the public benefit requirement in two ways:

##### **1. The advancement of religion:**

The formal ecumenical body in Ireland, established in 1922, its current membership reflects the changing landscape of Christianity in Ireland across Protestant, Orthodox, Reformed, Independent and Migrant-led churches. Since 1973 it has coordinated the Irish Inter-Church Meeting, a formal dialogue between the Irish Council of Churches and the Irish Episcopal Conference. Together, the Council and the Meeting bring together senior leaders representing the majority of Christian traditions in Ireland. Member churches express their Christian witness working together for the benefit of all peoples, in Northern Ireland and internationally. The direct benefits which flow from this purpose include the ability of member churches to work together to raise awareness and understanding of their religious beliefs and practices. The Irish Council of Churches provides an opportunity for member churches to better understand each other; promoting co-operation, joint working, and greater efficiency. The direct benefits are demonstrated through regular evaluation of the Irish Council of Churches' services and activities and through feedback from representatives of each of the member churches. The Irish Council of Churches is accountable to all its member churches and its work is reported to their governing bodies. This purpose does not lead to harm. The beneficiaries of this purpose are the member churches of the Irish Council of Churches. The beneficiaries also include the public generally in Northern Ireland specifically those involved in or associated with the Christian faith. There is no private benefit.

##### **2. Through reconciliation and the promoting of religious harmony:**

The Irish Council of Churches enables churches to work together to promote reconciliation across the historic political, social, ethnic and religious divides in Northern Ireland and through the island of Ireland. The direct benefits which flow from this purpose include the promotion of political, social, ethnic and religious harmony by promoting good relations between people of different Christian traditions, building cooperation and understanding, and sharing information with the general public. This purpose does not lead to harm. The beneficiaries of this purpose are the public generally in Northern Ireland especially those who look to their church and the Irish Council of Churches to provide guidance on how they should treat others in society. There is no private benefit.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### **Principal Activities**

Key activities of the Irish Council of Churches include:

Formally bringing together senior representatives from across our member churches to meet, dialogue and plan activities of mutual concern, at least quarterly.

Promoting reconciliation across historic political, social, ethnic, and religious divides.

Facilitating joint co-operation through our liaison groups, enabling collaboration, co-operation and the sharing of information by bringing together representatives with specific responsibilities for a wide variety of aspects of the mission and ministry of our members.

Coordinating working groups which advise on topics of mutual concern, bringing together nominated experts representative of the diversity of views expressed by our members.

Enabling dialogue, sharing and joint action with the Irish Episcopal Conference through the Irish Inter-Church Meeting, representatives of which meet at least quarterly.

Highlighting the work of member churches before each other and the wider public in Ireland through disseminating resources, aggregating news on our website, sharing information on initiatives and communicating joint statements.

Engaging with government and civil society on issues of mutual concern and advocating on public policy issues, as requested by our members, for the benefit of society at large.

Working with our member churches on externally funded projects which fulfil our charitable purposes. Assisting the churches in relating to newer migrant-led churches and building informal relationships with leaders of other faiths.

Working closely with other national and international ecumenical bodies, particularly those established to work in England, Scotland and Wales, as well as Churches Together in Britain and Ireland, the Conference of European Churches and the World Council of Churches.

Representing the member churches at keynote public events, including supporting joint public worship. Exploring the ongoing development of our networks to achieve our purposes.

Full details of Council activities are available at: [www.irishchurches.org](http://www.irishchurches.org).

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Financial review**

The accounts for the year show a deficit of £19,153 which is more than was budgeted (£15,051.63). The primary reason for this larger than budgeted deficit is due to one off costs associated with events marking the centenary of the Irish Council of Churches and the 50th anniversary of the Ballymascanlon Talks. These Talks led to the establishment of the Irish Inter-Church Meeting. In January we held a service of celebration and thanksgiving in St Anne's Cathedral, Belfast. In September we organised "Being Churches Together in 21st Century Ireland": a Symposium at which "Called to be One" - an updated history of ICC and IICM was launched. These events were significant, both in marking the occasions of the anniversaries, and in providing an opportunity for us, as churches in Ireland, to consider how to continue the vision of hope for reconciliation to which our forebears responded decades ago. The Trustees agreed that these events should be funded from reserves.

The Church Leaders' visit to Rome at the invitation of the British and Irish Ambassadors to the Holy See was a particularly significant event. This visit offered the opportunity to speak about the role of the churches in peacebuilding in Ireland, North and South, before and since the Good Friday Agreement at a symposium at which many of the ambassadors to the Holy See were present. Another significant journey was that of the ICC President to the Coronation of King Charles in May.

The theme of the Irish Inter-Church Meeting was "Our Reconciling Vision of Hope: Fifty years since the Ballymascanlon Talks". It explored the context around the Ballymascanlon Talks, including the priorities, challenges and achievements of those early years. There was also a session exploring current dynamics in international Inter-Church Relations. Fr. Martin Browne (Dicastery for Promoting Christian Unity) shared about recent developments and directions in international ecumenical relations and how they can inform our journey here in Ireland.

A varied approach to meetings, whereby some are held in-person and some online-only, continues to prove useful and allows for more efficient use of time and resources, whilst also fostering the connection and trust that underpin the relationships essential to the effectiveness of the organisation. We find these relations are only truly developed through in-person encounter.

During 2023 we continued to prioritise partnership working, both with our neighbouring ecumenical organisations, and in our ongoing relationships with Christian Aid, CTBI and the DCU Centre for Religion, Human Values, and International Relations. We are grateful for the continued support of our member churches and their commitment to the work that is done together through ICC and IICM.

Particular thanks are due to the members of the Joint Management Committee, ICC Executive and Irish Inter-Church Committee for their support and careful attention to matters of finance and governance during the year, as well as the staff team for their ongoing diligence and commitment in pursuing the mission of ICC and IICM.

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The charity incurred deficit of £19,153 mainly due to the cost of the anniversary events mentioned above, and expenditure on meetings and travel costs for staff and trustees, which has returned to pre-covid levels.

In response to the underlying deficit, the ICC Trustees have agreed to an increase in membership subscription levels of 5% for 2024, which will reduce our anticipated deficit to about £9,000, with a view to further measures in subsequent years in order to reduce it further. This increase comes after five years in which subscriptions were maintained at the same level, resulting in an effective decrease in funding, as a result of inflation. Nevertheless, due to the cautious management of the organisations' financial resources, despite increasing costs, underlying deficits have been kept at a manageable level up to this point.

Our total reserves now stand at £526,144 and are sufficient to provide for the financial requirements of the organisation going forward.

#### **Structure, governance and management**

Irish Council of Churches is a registered charity, number NIC102643, and is constituted under a Trust deed.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Rt Rev Andrew Forster

Rt Rev Sarah Groves

Mr Jonathan Wilson (Resigned 30/03/2023)

Very Rev Dr Ivan Patterson

Mr William Hunter

Most Senior Apostle Olusola Obube

Ms Georgina Coptly

Dr Bridget Nichols (Appointed 17/2/23)

Rev Canon Dr Daniel Nuzum

Mr George Sayegh

Fr Anish John

Ms Yvonne Langebach

Rev Brian Anderson

Ms Gillian Kingston

Rev Dr Heather Morris

Mr Mark Kernohan

Rt Rev Colin Campbell

Rev Helen Freeburn

Rev Trevor Gribben

Rev Barry McCroskery (Appointed 21/3/23)

Pastor Tunde Adebayo-Oke

James Nelson

Fr Calin Florea (Appointed 23/5/23)

Colonel Neil Webb

Fr Dr Jobymon Skaria

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **Funds held as custodian trustee**

No funds are held as custodian on behalf of others.

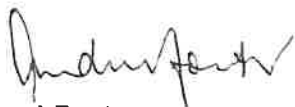
# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees' report was approved by the Board of Trustees.



Rt Rev A Forster  
**Trustee**

14 March 2024

# **IRISH COUNCIL OF CHURCHES**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# IRISH COUNCIL OF CHURCHES

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF IRISH COUNCIL OF CHURCHES

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I report to the Trustees on my examination of the financial statements of Irish Council of Churches (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

#### **Independent examiner's statement**

It is my responsibility to:

- 1 examine the accounts under section 65 of the Charities Act
- 2 follow the procedures laid down in the general Directions given by the Commission under section 65 (9)(b) of the Charities Act
- 3 state whether particular matters have come to my attention.

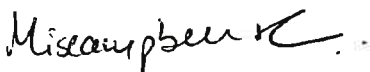
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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 accounting records were not kept in accordance with section 63 of the Charities Act
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



**Miscampbell & Co**

6 Annadale Avenue  
Belfast  
BT7 3JH

Dated: 14 March 2024

# IRISH COUNCIL OF CHURCHES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	3	58,687	57,803	116,490	59,124	58,027	117,151
Other income	4	6,649	-	6,649	3,009	-	3,009
Investments	5	8,605	212	8,817	4,519	296	4,815
<b>Total income</b>		<b>73,941</b>	<b>58,015</b>	<b>131,956</b>	<b>66,652</b>	<b>58,323</b>	<b>124,975</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	6	151,109	-	151,109	130,782	-	130,782
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(77,168)</b>	<b>58,015</b>	<b>(19,153)</b>	<b>(64,130)</b>	<b>58,323</b>	<b>(5,807)</b>
Gross transfers between funds		75,554	(75,554)	-	65,391	(65,391)	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(1,614)</b>	<b>(17,539)</b>	<b>(19,153)</b>	<b>1,261</b>	<b>(7,068)</b>	<b>(5,807)</b>
Fund balances at 1 January 2023		463,717	81,580	545,297	462,456	88,648	551,104
<b>Fund balances at 31 December 2023</b>		<b>462,103</b>	<b>64,041</b>	<b>526,144</b>	<b>463,717</b>	<b>81,580</b>	<b>545,297</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

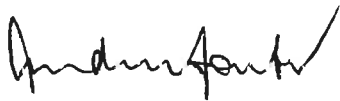
# IRISH COUNCIL OF CHURCHES

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		267,409		266,470
<b>Current assets</b>					
Debtors	12	15,274		14,687	
Cash at bank and in hand		311,066		305,080	
		<u>326,340</u>		<u>319,767</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(67,605)</u>		<u>(40,940)</u>	
Net current assets			258,735		278,827
<b>Total assets less current liabilities</b>			<u>526,144</u>		<u>545,297</u>
<b>Income funds</b>					
Restricted funds	14		64,041		81,580
Unrestricted funds			462,103		463,717
			<u>526,144</u>		<u>545,297</u>

The financial statements were approved by the Trustees on 14 March 2024



Rt Rev A Forster  
Trustee

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

Irish Council of Churches is a registered charity with the Charity Commission NI and has the charity number NIC102643. The principal activity of the charity continued to be the advancement of the Christian religion and the promotion of religious harmony

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	20% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

(Continued)

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	58,687	57,803	116,490	59,124	58,027	117,151
<b>Donations and gifts</b>						
Irish Episcopal Conference	-	28,898	28,898	-	28,904	28,904
The Church of Ireland	22,166	10,918	33,084	22,166	10,918	33,084
The Presbyterian Church of Ireland	22,166	10,918	33,084	22,166	10,918	33,084
The Methodist Church in Ireland	5,631	2,774	8,405	5,631	2,774	8,405
The Non-Subscribing Presbyterian Church	1,454	716	2,170	1,454	716	2,170
The Religious Society of Friends	1,454	716	2,170	1,454	716	2,170
The Redeemed Christian Church of God	1,478	726	2,204	1,398	688	2,086
The Salvation Army	1,454	716	2,170	1,454	716	2,170
The Moravian Church Irish District	361	178	539	361	178	539
The Lutheran Church in Ireland	361	178	539	361	178	539
The Greek Orthodox Church in Ireland	361	178	539	361	178	539
The Romanian Orthodox Church in Ireland	352	173	525	1,010	497	1,507
The Cherubim and Seraphim Church in Ireland	366	180	546	344	170	514
The Antiochian Orthodox Church in Ireland	361	178	539	361	178	539
The Indian Orthodox Church in Ireland	361	178	539	354	174	528
The Syrian Orthodox Church in Ireland	361	178	539	249	124	373
	58,687	57,803	116,490	59,124	58,027	117,151

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Other Income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2023</b>	2022
	£	£
Miscellaneous income	6,649	3,009
	<u>6,649</u>	<u>3,009</u>

### 5 Investments

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds	Restricted funds	Total
	<b>2023</b>	<b>2023</b>	<b>2023</b>	2022	2022	2022
	£	£	£	£	£	£
Rent received	2,825	-	2,825	2,700	-	2,700
Interest receivable	5,780	212	5,992	1,819	296	2,115
	<u>8,605</u>	<u>212</u>	<u>8,817</u>	<u>4,519</u>	<u>296</u>	<u>4,815</u>

### 6 Charitable activities

	<b>Charitable Expenditure</b>	<b>Charitable Expenditure</b>
	<b>2023</b>	<b>2022</b>
	£	£
Staff costs	90,536	83,305
Committees and working groups	11,547	7,330
Cost of trustee meetings	10,058	1,433
Write backs	(929)	3,345
Exchange Rate Variance	19	(329)
Travel and subsistence staff	10,098	9,070
Office expenses	4,724	2,373
	<u>126,053</u>	<u>106,527</u>
Share of support costs (see note 7)	18,958	17,855
Share of governance costs (see note 7)	6,098	6,400
	<u>151,109</u>	<u>130,782</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	-	2,514	2,514	-	2,508	2,508
Depreciation	470	-	470	-	-	-
Insurance	1,966	-	1,966	2,138	-	2,138
Office expenses	3,064	-	3,064	2,222	-	2,222
Travel and subsistence staff	3,696	-	3,696	1,697	-	1,697
Cleaning and upkeep	1,149	-	1,149	1,199	-	1,199
Publication costs	131	-	131	40	-	40
Bank charges	297	-	297	526	-	526
Utility costs	3,974	-	3,974	2,846	-	2,846
Staff recruitment costs	79	-	79	257	-	257
Legal and professional	360	-	360	1,669	-	1,669
Repairs and maintenance	3,772	-	3,772	5,261	-	5,261
Accountancy and legal fees	-	3,584	3,584	-	3,892	3,892
	<u>18,958</u>	<u>6,098</u>	<u>25,056</u>	<u>17,855</u>	<u>6,400</u>	<u>24,255</u>
Analysed between						
Charitable activities	<u>18,958</u>	<u>6,098</u>	<u>25,056</u>	<u>17,855</u>	<u>6,400</u>	<u>24,255</u>

Governance costs includes payments to the independent examiners of £2,700 (2022- £2,100) for independent examination fees.

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Staff	<u>3</u>	<u>3</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	78,013	72,691
Social security costs	6,736	5,452
Other pension costs	8,301	7,670
	<u>93,050</u>	<u>85,813</u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2023	266,470	1,870	2,595	270,935
Additions	-	-	1,409	1,409
At 31 December 2023	<u>266,470</u>	<u>1,870</u>	<u>4,004</u>	<u>272,344</u>
<b>Depreciation and impairment</b>				
At 1 January 2023	-	1,870	2,595	4,465
Depreciation charged in the year	-	-	470	470
At 31 December 2023	<u>-</u>	<u>1,870</u>	<u>3,065</u>	<u>4,935</u>
<b>Carrying amount</b>				
At 31 December 2023	<u>266,470</u>	<u>-</u>	<u>939</u>	<u>267,409</u>
At 31 December 2022	<u>266,470</u>	<u>-</u>	<u>-</u>	<u>266,470</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>12 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	7,424	7,539
Other debtors	6,161	3,537
Prepayments and accrued income	1,689	3,611
	<u>15,274</u>	<u>14,687</u>
	<u><u>15,274</u></u>	<u><u>14,687</u></u>
<b>13 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	3,935	3,873
Trade creditors	156	-
Other creditors	286	996
Accruals and deferred income	63,228	36,071
	<u>67,605</u>	<u>40,940</u>
	<u><u>67,605</u></u>	<u><u>40,940</u></u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 14 Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022	Movement in funds			Balance at 1 January 2023	Incoming resources	Movement in funds			Incoming resources	Balance at 31 December 2023
		£	£	£			£	£	£		
General Funds	384,662	66,652	-	(65,391)	385,923	73,941	-	(75,555)	384,309		
The Inter-Church Secretariat	-	-	(130,782)	130,782	-	-	(151,109)	151,109	-		
Repairs and Maintenance Fund	36,375	-	-	-	36,375	-	-	-	36,375		
Programme Fund	41,419	-	-	-	41,419	-	-	-	41,419		
	462,456	66,652	(130,782)	65,391	463,717	73,941	(151,109)	75,554	462,103		

### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022	Movement in funds			Balance at 1 January 2023	Incoming resources	Movement in funds			Incoming resources	Balance at 31 December 2023
		£	£	£			£	£	£		
Irish Inter-Church Meeting	88,648	58,323	-	(65,391)	81,580	58,015	-	(75,554)	64,041		
	88,648	58,323	-	(65,391)	81,580	58,015	-	(75,554)	64,041		

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 December 2023 are represented by:					
Tangible assets	267,409	-	267,409	266,470	266,470
Current assets/(liabilities)	194,694	64,041	258,735	131,856	278,827
	<u>462,103</u>	<u>64,041</u>	<u>526,144</u>	<u>398,326</u>	<u>545,297</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**Irish Council of Churches**

Northern Ireland - Charity number 102643

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# Annual report

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# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **a. Public Benefit Statement**

The Irish Council of Churches is committed to the advancement of the Christian religion and the promotion of religious harmony. Its vision is to be a benchmark of unity in Christ for churches and communities globally by developing and providing a channel for Ireland's churches to connect through a common belief in Christ.

Five values underpin its work:

The goal and grounding of all that we do is our shared Faith in Jesus Christ; we seek to be faithful to God and committed to our journey together.

**Holiness:** willing to be opened and changed by God as we connect with each other and meet together in the Lord; experiencing God's holiness as we spend time together in prayer and seeking to be reconciled in Christ.

**Respect:** respecting and seeking to understand each other's beliefs; we are aware of our diversity while recognising the presence of Christ in each other as we seek to understand the fullness of God's revelation for the world.

**Hope:** hoping in Christ and living in the power of the Holy Spirit sustaining us and fueling our courage; we are courageous in our vision and mission having the strength together to fulfil our reason to be.

**Witness:** witnessing to God's kingdom of justice, peace and reconciliation through word and action; to our common discipleship in the way we live and work together; and as we listen to the world in which we live and serve.

The Irish Council of Churches meets the public benefit requirement in two ways:

##### **1. The advancement of religion:**

The formal ecumenical body in Ireland, established in 1922, its current membership reflects the changing landscape of Christianity in Ireland across Protestant, Orthodox, Reformed, Independent and Migrant-led churches. Since 1973 it has coordinated the Irish Inter-Church Meeting, a formal dialogue between the Irish Council of Churches and the Irish Episcopal Conference. Together, the Council and the Meeting bring together senior leaders representing the majority of Christian traditions in Ireland. Member churches express their Christian witness working together for the benefit of all peoples, in Northern Ireland and internationally. The direct benefits which flow from this purpose include the ability of member churches to work together to raise awareness and understanding of their religious beliefs and practices. The Irish Council of Churches provides an opportunity for member churches to better understand each other; promoting co-operation, joint working, and greater efficiency. The direct benefits are demonstrated through regular evaluation of the Irish Council of Churches' services and activities and through feedback from representatives of each of the member churches. The Irish Council of Churches is accountable to all its member churches and its work is reported to their governing bodies. This purpose does not lead to harm. The beneficiaries of this purpose are the member churches of the Irish Council of Churches. The beneficiaries also include the public generally in Northern Ireland specifically those involved in or associated with the Christian faith. There is no private benefit.

##### **2. Through reconciliation and the promoting of religious harmony:**

The Irish Council of Churches enables churches to work together to promote reconciliation across the historic political, social, ethnic and religious divides in Northern Ireland and through the island of Ireland. The direct benefits which flow from this purpose include the promotion of political, social, ethnic and religious harmony by promoting good relations between people of different Christian traditions, building cooperation and understanding, and sharing information with the general public. This purpose does not lead to harm. The beneficiaries of this purpose are the public generally in Northern Ireland especially those who look to their church and the Irish Council of Churches to provide guidance on how they should treat others in society. There is no private benefit.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### **Principal Activities**

Key activities of the Irish Council of Churches include:

Formally bringing together senior representatives from across our member churches to meet, dialogue and plan activities of mutual concern, at least quarterly.

Promoting reconciliation across historic political, social, ethnic, and religious divides.

Facilitating joint co-operation through our liaison groups, enabling collaboration, co-operation and the sharing of information by bringing together representatives with specific responsibilities for a wide variety of aspects of the mission and ministry of our members.

Coordinating working groups which advise on topics of mutual concern, bringing together nominated experts representative of the diversity of views expressed by our members.

Enabling dialogue, sharing and joint action with the Irish Episcopal Conference through the Irish Inter-Church Meeting, representatives of which meet at least quarterly.

Highlighting the work of member churches before each other and the wider public in Ireland through disseminating resources, aggregating news on our website, sharing information on initiatives and communicating joint statements.

Engaging with government and civil society on issues of mutual concern and advocating on public policy issues, as requested by our members, for the benefit of society at large.

Working with our member churches on externally funded projects which fulfil our charitable purposes. Assisting the churches in relating to newer migrant-led churches and building informal relationships with leaders of other faiths.

Working closely with other national and international ecumenical bodies, particularly those established to work in England, Scotland and Wales, as well as Churches Together in Britain and Ireland, the Conference of European Churches and the World Council of Churches.

Representing the member churches at keynote public events, including supporting joint public worship. Exploring the ongoing development of our networks to achieve our purposes.

Full details of Council activities are available at: [www.irishchurches.org](http://www.irishchurches.org).

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Financial review**

The accounts for the year show a deficit of £19,153 which is more than was budgeted (£15,051.63). The primary reason for this larger than budgeted deficit is due to one off costs associated with events marking the centenary of the Irish Council of Churches and the 50th anniversary of the Ballymascanlon Talks. These Talks led to the establishment of the Irish Inter-Church Meeting. In January we held a service of celebration and thanksgiving in St Anne's Cathedral, Belfast. In September we organised "Being Churches Together in 21st Century Ireland": a Symposium at which "Called to be One" - an updated history of ICC and IICM was launched. These events were significant, both in marking the occasions of the anniversaries, and in providing an opportunity for us, as churches in Ireland, to consider how to continue the vision of hope for reconciliation to which our forebears responded decades ago. The Trustees agreed that these events should be funded from reserves.

The Church Leaders' visit to Rome at the invitation of the British and Irish Ambassadors to the Holy See was a particularly significant event. This visit offered the opportunity to speak about the role of the churches in peacebuilding in Ireland, North and South, before and since the Good Friday Agreement at a symposium at which many of the ambassadors to the Holy See were present. Another significant journey was that of the ICC President to the Coronation of King Charles in May.

The theme of the Irish Inter-Church Meeting was "Our Reconciling Vision of Hope: Fifty years since the Ballymascanlon Talks". It explored the context around the Ballymascanlon Talks, including the priorities, challenges and achievements of those early years. There was also a session exploring current dynamics in international Inter-Church Relations. Fr. Martin Browne (Dicastery for Promoting Christian Unity) shared about recent developments and directions in international ecumenical relations and how they can inform our journey here in Ireland.

A varied approach to meetings, whereby some are held in-person and some online-only, continues to prove useful and allows for more efficient use of time and resources, whilst also fostering the connection and trust that underpin the relationships essential to the effectiveness of the organisation. We find these relations are only truly developed through in-person encounter.

During 2023 we continued to prioritise partnership working, both with our neighbouring ecumenical organisations, and in our ongoing relationships with Christian Aid, CTBI and the DCU Centre for Religion, Human Values, and International Relations. We are grateful for the continued support of our member churches and their commitment to the work that is done together through ICC and IICM.

Particular thanks are due to the members of the Joint Management Committee, ICC Executive and Irish Inter-Church Committee for their support and careful attention to matters of finance and governance during the year, as well as the staff team for their ongoing diligence and commitment in pursuing the mission of ICC and IICM.

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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The charity incurred deficit of £19,153 mainly due to the cost of the anniversary events mentioned above, and expenditure on meetings and travel costs for staff and trustees, which has returned to pre-covid levels.

In response to the underlying deficit, the ICC Trustees have agreed to an increase in membership subscription levels of 5% for 2024, which will reduce our anticipated deficit to about £9,000, with a view to further measures in subsequent years in order to reduce it further. This increase comes after five years in which subscriptions were maintained at the same level, resulting in an effective decrease in funding, as a result of inflation. Nevertheless, due to the cautious management of the organisations' financial resources, despite increasing costs, underlying deficits have been kept at a manageable level up to this point.

Our total reserves now stand at £526,144 and are sufficient to provide for the financial requirements of the organisation going forward.

### **Structure, governance and management**

Irish Council of Churches is a registered charity, number NIC102643, and is constituted under a Trust deed.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Rt Rev Andrew Forster  
Rt Rev Sarah Groves  
Mr Jonathan Wilson (Resigned 30/03/2023)  
Very Rev Dr Ivan Patterson  
Mr William Hunter  
Most Senior Apostle Olusola Obube  
Ms Georgina Copty  
Dr Bridget Nichols (Appointed 17/2/23)  
Rev Canon Dr Daniel Nuzum  
Mr George Sayegh  
Fr Anish John  
Ms Yvonne Langebach  
Rev Brian Anderson  
Ms Gillian Kingston  
Rev Dr Heather Morris  
Mr Mark Kernohan  
Rt Rev Colin Campbell  
Rev Helen Freeburn  
Rev Trevor Gribben  
Rev Barry McCroskery (Appointed 21/3/23)  
Pastor Tunde Adebayo-Oke  
James Nelson  
Fr Calin Florea (Appointed 23/5/23)  
Colonel Neil Webb  
Fr Dr Jobymon Skaria

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

### **Funds held as custodian trustee**

No funds are held as custodian on behalf of others.

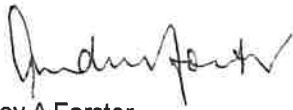
# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees' report was approved by the Board of Trustees.



Rt Rev A Forster  
**Trustee**

14 March 2024

**Irish Council of Churches**

Northern Ireland - Charity number 102643

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# Annual return

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# IRISH COUNCIL OF CHURCHES

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF IRISH COUNCIL OF CHURCHES

---

I report to the Trustees on my examination of the financial statements of Irish Council of Churches (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

#### **Independent examiner's statement**

It is my responsibility to:

- 1 examine the accounts under section 65 of the Charities Act
- 2 follow the procedures laid down in the general Directions given by the Commission under section 65 (9)(b) of the Charities Act
- 3 state whether particular matters have come to my attention.

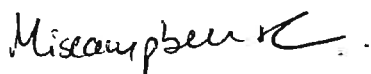
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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 accounting records were not kept in accordance with section 63 of the Charities Act
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



**Miscampbell & Co**

6 Annadale Avenue  
Belfast  
BT7 3JH

Dated: 14 March 2024

**Irish Council of Churches**

Northern Ireland - Charity number 102643

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# Accounts

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Charity registration number NIC102643

**IRISH COUNCIL OF CHURCHES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# IRISH COUNCIL OF CHURCHES

## LEGAL AND ADMINISTRATIVE INFORMATION

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### TRUSTEES

Rt Rev Andrew Forster	Church of Ireland, President
Bishop Sarah Groves	Moravian Church, Vice-President
Mr Jonathan Wilson	Hon Treasurer
Very Rev Dr Ivan Patterson	Presbyterian Church, Immediate Past-President
Mr William Hunter	Antiochian Orthodox Church
Most Senior Apostle Olusola Obube	Cherubim and Seraphim Church
Ms Georgina Copt	Church of Ireland
Rev Canon Dr Daniel Nuzum	Church of Ireland
Vacant	Church of Ireland
Mr George Sayegh	Greek Orthodox Church
Fr Anish John	Indian Orthodox Church
Ms Yvonne Langebach (Appointed 10/8/22)	Lutheran Church
Rev Brian Anderson	Methodist Church
Ms Gillian Kingston	Methodist Church
Rev Dr Heather Morris	Methodist Church
Mr Mark Kernohan (Appointed 6/5/22)	Moravian Church
Rt Rev Colin Campbell	Non-Subscribing Presbyterian Church
Rev Dr Paul Bailie (Appointed 4/8/22, Deceased 15/11/22)	Presbyterian Church
Rev Nigel Craig (Resigned 31/3/22)	Presbyterian Church Resigned 31/3/22
Rev Helen Freeburn (Appointed 12/8/22)	Presbyterian Church
Rev Trevor Gribben	Presbyterian Church
Rev Lorraine Kennedy-Ritchie (Resigned 31/3/22)	Presbyterian Church
Pastor Tunde Adebayo-Oke	Redeemed Christian Church of God
James Nelson	Religious Society of Friends
Vacant	Romanian Orthodox Church
Colonel Neil Webb	Salvation Army (Ireland Division)
Fr Dr Jobymon Skaria	Syrian Orthodox Church

### Charity Number

NIC102643

### Principal Address

48 Elmwood Avenue  
Belfast  
BT9 6AZ

### Independent examiner

Miscampbell & Co  
6 Annadale Avenue  
Belfast  
BT7 3JH

# IRISH COUNCIL OF CHURCHES

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Statement of Trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9 - 20

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# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **a. Public Benefit Statement**

The Irish Council of Churches is committed to the advancement of the Christian religion and the promotion of religious harmony. Its vision is to be a benchmark of unity in Christ for churches and communities globally by developing and providing a channel for Ireland's churches to connect through a common belief in Christ. Five values underpin its work:

The goal and grounding of all that we do is our shared Faith in Jesus Christ; we seek to be faithful to God and committed to our journey together.

Holiness: willing to be opened and changed by God as we connect with each other and meet together in the Lord; experiencing God's holiness as we spend time together in prayer and seeking to be reconciled in Christ.

Respect: respecting and seeking to understand each other's beliefs; we are aware of our diversity while recognising the presence of Christ in each other as we seek to understand the fullness of God's revelation for the world.

Hope: hoping in Christ and living in the power of the Holy Spirit sustaining us and fueling our courage; we are courageous in our vision and mission having the strength together to fulfil our reason to be.

Witness: witnessing to God's kingdom of justice, peace and reconciliation through word and action; to our common discipleship in the way we live and work together; and as we listen to the world in which we live and serve.

The Irish Council of Churches meets the public benefit requirement in two ways:

##### 1. The advancement of religion:

The formal ecumenical body in Ireland, established in 1922, its current membership reflects the changing landscape of Christianity in Ireland across Protestant, Orthodox, Reformed, Independent and Migrant-led churches. Since 1973 it has coordinated the Irish Inter-Church Meeting, a formal dialogue between the Irish Council of Churches and the Irish Episcopal Conference. Together, the Council and the Meeting bring together senior leaders representing the majority of Christian traditions in Ireland. Member churches express their Christian witness working together for the benefit of all peoples, in Northern Ireland and internationally. The direct benefits which flow from this purpose include the ability of member churches to work together to raise awareness and understanding of their religious beliefs and practices. The Irish Council of Churches provides an opportunity for member churches to better understand each other; promoting co-operation, joint working, and greater efficiency. The direct benefits are demonstrated through regular evaluation of the Irish Council of Churches' services and activities and through feedback from representatives of each of the member churches. The Irish Council of Churches is accountable to all its member churches and its work is reported to their governing bodies. This purpose does not lead to harm. The beneficiaries of this purpose are the member churches of the Irish Council of Churches. The beneficiaries also include the public generally in Northern Ireland specifically those involved in or associated with the Christian faith. There is no private benefit.

##### 2. Through reconciliation and the promoting of religious harmony:

The Irish Council of Churches enables churches to work together to promote reconciliation across the historic political, social, ethnic and religious divides in Northern Ireland and through the island of Ireland. The direct benefits which flow from this purpose include the promotion of political, social, ethnic and religious harmony by promoting good relations between people of different Christian traditions, building cooperation and understanding, and sharing information with the general public. This purpose does not lead to harm. The beneficiaries of this purpose are the public generally in Northern Ireland especially those who look to their church and the Irish Council of Churches to provide guidance on how they should treat others in society. There is no private benefit.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### **Principal Activities**

Key activities of the Irish Council of Churches include:

Formally bringing together senior representatives from across our member churches to meet, dialogue and plan activities of mutual concern, at least quarterly.

Promoting reconciliation across historic political, social, ethnic, and religious divides.

Facilitating joint co-operation through our liaison groups, enabling collaboration, co-operation and the sharing of information by bringing together representatives with specific responsibilities for a wide variety of aspects of the mission and ministry of our members.

Coordinating working groups which advise on topics of mutual concern, bringing together nominated experts representative of the diversity of views expressed by our members.

Enabling dialogue, sharing and joint action with the Irish Episcopal Conference through the Irish Inter-Church Meeting, representatives of which meet at least quarterly.

Highlighting the work of member churches before each other and the wider public in Ireland through disseminating resources, aggregating news on our website, sharing information on initiatives and communicating joint statements.

Engaging with government and civil society on issues of mutual concern and advocating on public policy issues, as requested by our members, for the benefit of society at large.

Working with our member churches on externally funded projects which fulfil our charitable purposes. Assisting the churches in relating to newer migrant-led churches and building informal relationships with leaders of other faiths.

Working closely with other national and international ecumenical bodies, particularly those established to work in England, Scotland and Wales, as well as Churches Together in Britain and Ireland, the Conference of European Churches and the World Council of Churches.

Representing the member churches at keynote public events, including supporting joint public worship. Exploring the ongoing development of our networks to achieve our purposes.

Full details of Council activities are available at: [www.irishchurches.org](http://www.irishchurches.org).

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Financial review**

The accounts for the year show a deficit of £5,807, which is slightly better than budget, even after increased energy and utility costs. During the year we also performed essential maintenance to the Inter-Church Centre.

Member subscriptions returned to pre-covid levels in 2022 and will be maintained at that level for 2023, a testament to the cautious management of the organisations' financial resources, despite increasing costs. It is likely we will have to increase subscriptions in the coming years to keep pace with expenditure. Trustees will maintain this cautious approach to planned expenditure throughout 2023.

With the reduced risk from Covid-19, meetings returned to an in-person format with limited exceptions, leading to a corresponding increase in meeting costs. Most significantly, the Inter-Church Meeting was again held over two days, allowing for much-valued time for delegates to network and make new connections. A varied approach to meetings, whereby some are held in-person and some online-only, continues to prove useful and allows for more efficient use of time and resources, whilst also fostering the connection and trust that underpin the relationships essential to the effectiveness of the organisation. We find these relations are only truly developed through in-person encounter.

Our total reserves now stand at £545,297 and are sufficient to provide for the financial requirements of the organisation going forward.

The Executive Committee, informed by the Joint Management Committee, are discussing plans for the Inter-Church Centre on Elmwood Avenue. The building itself is no longer well-suited to the needs of the organisation, being much too large. It has proved challenging to find tenants from the non-profit sector and the building needs considerable capital investment to bring it in to line with regards to accessibility, energy efficiency and IT standards. Several options are being examined and the Executive Committee will bring proposals to the next AGM for the Council to consider.

During 2022 we continued to prioritise partnership working, both with our neighbouring ecumenical organisations, and in our ongoing academic research projects with the DCU Centre for Religion, Human Values, and International Relations. We are grateful for the continued support of our member churches and their commitment to the work that is done together through ICC and IICM. Supporting them through the varied challenges they face in their work at local congregation, community and national levels remains a priority for the coming year.

Finally, I would like to thank colleagues on the Joint Management Committee, ICC Executive and Irish Inter-Church Committee for their support and careful attention to matters of finance and governance. I would also like to thank our staff team, and in particular, to acknowledge the very careful and detailed work carried out by our Finance Assistant, Rebecca Schwindt, under very challenging circumstances this year.

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Structure, governance and management**

Irish Council of Churches is a registered charity, number NIC102643, and is constituted under a Trust deed.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

The Trustees who served during the year and up to the date of signature of the financial statements were:

Rt Rev Andrew Forster  
Rt Rev Sarah Groves  
Mr Jonathan Wilson  
Very Rev Dr Ivan Patterson  
Mr William Hunter  
Most Senior Apostle Olusola Obube  
Ms Georgina Coptly  
Rev Canon Dr Daniel Nuzum  
Vacant  
Mr George Sayegh  
Fr Anish John  
Ms Yvonne Langebach (Appointed 10/8/22)  
Rev Brian Anderson  
Ms Gillian Kingston  
Rev Dr Heather Morris  
Mr Mark Kernohan (Appointed 6/5/22)  
Rt Rev Colin Campbell  
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Rev Nigel Craig (Resigned 31/3/22)  
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Rev Trevor Gribben  
Rev Lorraine Kennedy-Ritchie (Resigned 31/3/22)  
Pastor Tunde Adebayo-Oke  
James Nelson  
Vacant  
Colonel Neil Webb  
Fr Dr Jobymon Skaria

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **Funds held as custodian trustee**

No funds are held as custodian on behalf of others.

The Trustees' report was approved by the Board of Trustees.



Mr J Wilson  
**Trustee**

16 March 2023

# IRISH COUNCIL OF CHURCHES

## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# IRISH COUNCIL OF CHURCHES

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF IRISH COUNCIL OF CHURCHES

---

I report to the Trustees on my examination of the financial statements of Irish Council of Churches (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2019.

I report in respect of my examination of the charity's financial statements carried out under section 65 of the 2019 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the Charities Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
Miscampbell & Co

6 Annadale Avenue  
Belfast  
BT7 3JH

Dated: 2 March 2023

# IRISH COUNCIL OF CHURCHES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income from:</u></b>							
Donations and legacies	3	59,124	58,027	117,151	47,030	46,501	93,531
Other income	4	3,009	-	3,009	3,205	33,975	37,180
Investments	5	4,519	296	4,815	2,877	92	2,969
<b>Total income</b>		<b>66,652</b>	<b>58,323</b>	<b>124,975</b>	<b>53,112</b>	<b>80,568</b>	<b>133,680</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	6	130,782	-	130,782	104,587	39,000	143,587
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(64,130)</b>	<b>58,323</b>	<b>(5,807)</b>	<b>(51,475)</b>	<b>41,568</b>	<b>(9,907)</b>
Gross transfers between funds		65,391	(65,391)	-	47,933	(47,933)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>1,261</b>	<b>(7,068)</b>	<b>(5,807)</b>	<b>(3,542)</b>	<b>(6,365)</b>	<b>(9,907)</b>
Fund balances at 1 January 2022		462,456	88,648	551,104	465,998	95,013	561,011
<b>Fund balances at 31 December 2022</b>		<b>463,717</b>	<b>81,580</b>	<b>545,297</b>	<b>462,456</b>	<b>88,648</b>	<b>551,104</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

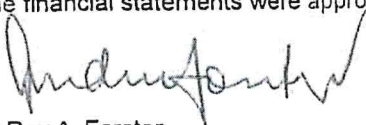
# IRISH COUNCIL OF CHURCHES

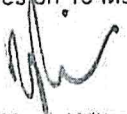
## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	11		266,470		266,470
<b>Current assets</b>					
Trade and other receivables	12	14,687		10,169	
Cash at bank and in hand		305,080		306,799	
		<u>319,767</u>		<u>316,968</u>	
<b>Current liabilities</b>	13	<u>(40,940)</u>		<u>(32,334)</u>	
Net current assets			278,827		284,634
<b>Total assets less current liabilities</b>			<u>545,297</u>		<u>551,104</u>
<b>Income funds</b>					
Restricted funds	14		81,580		88,648
Unrestricted funds			463,717		462,456
			<u>545,297</u>		<u>551,104</u>

The financial statements were approved by the Trustees on 16 March 2023

  
Rt Rev A Forster  
Trustee

  
Mr J Wilson  
Trustee

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

Irish Council of Churches is a registered charity with the Charity Commission NI and has the charity number NIC102643. The principal activity of the charity continued to be the advancement of the Christian religion and the promotion of religious harmony

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	20% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### ***Basic financial assets***

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	59,124	58,027	117,151	47,030	46,501	93,531
<b>Donations and gifts</b>						
Irish Episcopal Conference	-	28,904	28,904	-	23,117	23,117
The Church of Ireland	22,166	10,918	33,084	17,733	8,734	26,467
The Presbyterian Church of Ireland	22,166	10,918	33,084	17,733	8,734	26,467
The Methodist Church in Ireland	5,631	2,774	8,405	4,505	2,219	6,724
The Non-Subscribing Presbyterian Church	1,454	716	2,170	1,163	573	1,736
The Religious Society of Friends	1,454	716	2,170	1,163	573	1,736
The Redeemed Christian Church of God	1,398	688	2,086	1,173	578	1,751
The Salvation Army	1,454	716	2,170	1,163	573	1,736
The Moravian Church Irish District	361	178	539	142	289	431
The Lutheran Church in Ireland	361	178	539	289	142	431
The Greek Orthodox Church in Ireland	361	178	539	289	142	431
The Romanian Orthodox Church in Ireland	1,010	497	1,507	289	142	431
The Cherubim and Seraphim Church in Ireland	344	170	514	650	320	970
The Antiochian Orthodox Church in Ireland	361	178	539	289	142	431
The Indian Orthodox Church in Ireland	354	174	528	278	137	415
The Syrian Orthodox Church in Ireland	249	124	373	171	86	257
	59,124	58,027	117,151	47,030	46,501	93,531

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 4 Other Income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Programme officer funding	-	-	31,000	31,000
Miscellaneous income	3,009	3,205	-	3,205
CRC funding	-	-	2,975	2,975
	<u>3,009</u>	<u>3,205</u>	<u>33,975</u>	<u>37,180</u>

#### 5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Rent received	2,700	-	2,700	2,450	-	2,450
Interest receivable	1,819	296	2,115	427	92	519
	<u>4,519</u>	<u>296</u>	<u>4,815</u>	<u>2,877</u>	<u>92</u>	<u>2,969</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 6 Charitable activities

	<b>Charitable Expenditure 2022 £</b>	<b>Charitable Expenditure 2021 £</b>
Staff costs	83,305	112,155
Committees and working groups	7,330	6,222
Cost of trustee meetings	1,433	50
Write backs	3,345	90
Exchange Rate Variance	(329)	3,685
Travel and subsistence staff	9,070	1,255
Office expenses	2,373	1,723
	<hr/>	<hr/>
	106,527	125,180
Share of support costs (see note 7)	17,855	9,304
Share of governance costs (see note 7)	6,400	9,103
	<hr/>	<hr/>
	130,782	143,587
	<hr/> <hr/>	<hr/> <hr/>
<b>Analysis by fund</b>		
Unrestricted funds	130,782	104,587
Restricted funds	-	39,000
	<hr/> <hr/>	<hr/> <hr/>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	-	2,508	2,508	-	6,249	6,249
Depreciation	-	-	-	420	-	420
Insurance	2,138	-	2,138	-	-	-
Office expenses	2,222	-	2,222	2,778	-	2,778
Travel and subsistence staff	1,697	-	1,697	471	-	471
Cleaning and upkeep	1,199	-	1,199	1,030	-	1,030
Publication costs	40	-	40	270	-	270
Bank charges	526	-	526	388	-	388
Utility costs	2,846	-	2,846	2,192	-	2,192
Staff recruitment costs	257	-	257	-	-	-
Legal and professional	1,669	-	1,669	-	-	-
Repairs and maintenance	5,261	-	5,261	1,755	-	1,755
Accountancy and legal fees	-	3,892	3,892	-	2,854	2,854
	<u>17,855</u>	<u>6,400</u>	<u>24,255</u>	<u>9,304</u>	<u>9,103</u>	<u>18,407</u>
Analysed between Charitable activities	<u>17,855</u>	<u>6,400</u>	<u>24,255</u>	<u>9,304</u>	<u>9,103</u>	<u>18,407</u>

Governance costs includes payments to the independent examiners of £2,100 (2021- £2,100) for independent examination fees.

#### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Staff	<u>3</u>	<u>4</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

<b>9</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	72,691	102,643
	Social security costs	5,452	5,444
	Other pension costs	7,670	10,317
		<u>85,813</u>	<u>118,404</u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Property, plant and equipment

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2022	266,470	1,870	2,595	270,935
At 31 December 2022	<u>266,470</u>	<u>1,870</u>	<u>2,595</u>	<u>270,935</u>
<b>Depreciation and impairment</b>				
At 1 January 2022	-	1,870	2,595	4,465
At 31 December 2022	<u>-</u>	<u>1,870</u>	<u>2,595</u>	<u>4,465</u>
<b>Carrying amount</b>				
At 31 December 2022	<u>266,470</u>	<u>-</u>	<u>-</u>	<u>266,470</u>
At 31 December 2021	<u>266,470</u>	<u>-</u>	<u>-</u>	<u>266,470</u>

### 12 Trade and other receivables

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade receivables	7,539	9,072
Other receivables	3,537	57
Prepayments and accrued income	3,611	1,040
	<u>14,687</u>	<u>10,169</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 13 Current liabilities

	2022	2021
	£	£
Other taxation and social security	3,873	3,132
Trade payables	-	203
Other payables	996	1,022
Accruals and deferred income	36,071	27,977
	<u>40,940</u>	<u>32,334</u>

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 14 Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Movement in funds			Transfers 1 January 2022	Balance at 1 January 2022	Movement in funds			Transfers	Balance at 31 December 2022
		Incoming resources	Resources expended	£			Incoming resources	Resources expended	£		
General Funds	384,509	53,112	-	(52,959)	384,662	66,652	(65,391)	385,923			
The Inter-Church Secretariat	(1,330)	-	(104,587)	105,917	-	-	130,782	-			
Repairs and Maintenance Fund	36,375	-	-	-	36,375	-	-	36,375			
Programme Fund	46,444	-	-	(5,025)	41,419	-	-	41,419			
	465,998	53,112	(104,587)	47,933	462,456	66,652	(130,782)	463,717	65,391	463,717	

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Unrestricted funds (Continued)

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021		Movement in funds			Movement in funds			Balance at 31 December 2022		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	£	£
Irish Inter-Church Meeting	95,013	46,593			(52,958)	88,648	58,323	-	(65,391)	81,580	
ROI Programme Officer	-	31,000	(36,025)	5,025		-	-	-	-	-	
C RC Funding	-	2,975	(2,975)	-		-	-	-	-	-	
	95,013	80,568	(39,000)	(47,933)		88,648	58,323	-	(65,391)	81,580	

# IRISH COUNCIL OF CHURCHES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted	Restricted	Total
	2022	2022	2022	2021	2021
	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:					
Property, plant and equipment	266,470	-	266,470	266,470	266,470
Current assets/(liabilities)	131,856	146,971	278,827	195,986	284,634
	<u>398,326</u>	<u>146,971</u>	<u>545,297</u>	<u>462,456</u>	<u>551,104</u>

#### 16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**Irish Council of Churches**

Northern Ireland - Charity number 102643

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# Annual report

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# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **a. Public Benefit Statement**

The Irish Council of Churches is committed to the advancement of the Christian religion and the promotion of religious harmony. Its vision is to be a benchmark of unity in Christ for churches and communities globally by developing and providing a channel for Ireland's churches to connect through a common belief in Christ. Five values underpin its work:

The goal and grounding of all that we do is our shared Faith in Jesus Christ; we seek to be faithful to God and committed to our journey together.

Holiness: willing to be opened and changed by God as we connect with each other and meet together in the Lord; experiencing God's holiness as we spend time together in prayer and seeking to be reconciled in Christ.

Respect: respecting and seeking to understand each other's beliefs; we are aware of our diversity while recognising the presence of Christ in each other as we seek to understand the fullness of God's revelation for the world.

Hope: hoping in Christ and living in the power of the Holy Spirit sustaining us and fueling our courage; we are courageous in our vision and mission having the strength together to fulfil our reason to be.

Witness: witnessing to God's kingdom of justice, peace and reconciliation through word and action; to our common discipleship in the way we live and work together; and as we listen to the world in which we live and serve.

The Irish Council of Churches meets the public benefit requirement in two ways:

##### 1. The advancement of religion:

The formal ecumenical body in Ireland, established in 1922, its current membership reflects the changing landscape of Christianity in Ireland across Protestant, Orthodox, Reformed, Independent and Migrant-led churches. Since 1973 it has coordinated the Irish Inter-Church Meeting, a formal dialogue between the Irish Council of Churches and the Irish Episcopal Conference. Together, the Council and the Meeting bring together senior leaders representing the majority of Christian traditions in Ireland. Member churches express their Christian witness working together for the benefit of all peoples, in Northern Ireland and internationally. The direct benefits which flow from this purpose include the ability of member churches to work together to raise awareness and understanding of their religious beliefs and practices. The Irish Council of Churches provides an opportunity for member churches to better understand each other; promoting co-operation, joint working, and greater efficiency. The direct benefits are demonstrated through regular evaluation of the Irish Council of Churches' services and activities and through feedback from representatives of each of the member churches. The Irish Council of Churches is accountable to all its member churches and its work is reported to their governing bodies. This purpose does not lead to harm. The beneficiaries of this purpose are the member churches of the Irish Council of Churches. The beneficiaries also include the public generally in Northern Ireland specifically those involved in or associated with the Christian faith. There is no private benefit.

##### 2. Through reconciliation and the promoting of religious harmony:

The Irish Council of Churches enables churches to work together to promote reconciliation across the historic political, social, ethnic and religious divides in Northern Ireland and through the island of Ireland. The direct benefits which flow from this purpose include the promotion of political, social, ethnic and religious harmony by promoting good relations between people of different Christian traditions, building cooperation and understanding, and sharing information with the general public. This purpose does not lead to harm. The beneficiaries of this purpose are the public generally in Northern Ireland especially those who look to their church and the Irish Council of Churches to provide guidance on how they should treat others in society. There is no private benefit.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### **Principal Activities**

Key activities of the Irish Council of Churches include:

Formally bringing together senior representatives from across our member churches to meet, dialogue and plan activities of mutual concern, at least quarterly.

Promoting reconciliation across historic political, social, ethnic, and religious divides.

Facilitating joint co-operation through our liaison groups, enabling collaboration, co-operation and the sharing of information by bringing together representatives with specific responsibilities for a wide variety of aspects of the mission and ministry of our members.

Coordinating working groups which advise on topics of mutual concern, bringing together nominated experts representative of the diversity of views expressed by our members.

Enabling dialogue, sharing and joint action with the Irish Episcopal Conference through the Irish Inter-Church Meeting, representatives of which meet at least quarterly.

Highlighting the work of member churches before each other and the wider public in Ireland through disseminating resources, aggregating news on our website, sharing information on initiatives and communicating joint statements.

Engaging with government and civil society on issues of mutual concern and advocating on public policy issues, as requested by our members, for the benefit of society at large.

Working with our member churches on externally funded projects which fulfil our charitable purposes. Assisting the churches in relating to newer migrant-led churches and building informal relationships with leaders of other faiths.

Working closely with other national and international ecumenical bodies, particularly those established to work in England, Scotland and Wales, as well as Churches Together in Britain and Ireland, the Conference of European Churches and the World Council of Churches.

Representing the member churches at keynote public events, including supporting joint public worship. Exploring the ongoing development of our networks to achieve our purposes.

Full details of Council activities are available at: [www.irishchurches.org](http://www.irishchurches.org).

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Financial review**

The accounts for the year show a deficit of £5,807, which is slightly better than budget, even after increased energy and utility costs. During the year we also performed essential maintenance to the Inter-Church Centre.

Member subscriptions returned to pre-covid levels in 2022 and will be maintained at that level for 2023, a testament to the cautious management of the organisations' financial resources, despite increasing costs. It is likely we will have to increase subscriptions in the coming years to keep pace with expenditure. Trustees will maintain this cautious approach to planned expenditure throughout 2023.

With the reduced risk from Covid-19, meetings returned to an in-person format with limited exceptions, leading to a corresponding increase in meeting costs. Most significantly, the Inter-Church Meeting was again held over two days, allowing for much-valued time for delegates to network and make new connections. A varied approach to meetings, whereby some are held in-person and some online-only, continues to prove useful and allows for more efficient use of time and resources, whilst also fostering the connection and trust that underpin the relationships essential to the effectiveness of the organisation. We find these relations are only truly developed through in-person encounter.

Our total reserves now stand at £545,297 and are sufficient to provide for the financial requirements of the organisation going forward.

The Executive Committee, informed by the Joint Management Committee, are discussing plans for the Inter-Church Centre on Elmwood Avenue. The building itself is no longer well-suited to the needs of the organisation, being much too large. It has proved challenging to find tenants from the non-profit sector and the building needs considerable capital investment to bring it in to line with regards to accessibility, energy efficiency and IT standards. Several options are being examined and the Executive Committee will bring proposals to the next AGM for the Council to consider.

During 2022 we continued to prioritise partnership working, both with our neighbouring ecumenical organisations, and in our ongoing academic research projects with the DCU Centre for Religion, Human Values, and International Relations. We are grateful for the continued support of our member churches and their commitment to the work that is done together through ICC and IICM. Supporting them through the varied challenges they face in their work at local congregation, community and national levels remains a priority for the coming year.

Finally, I would like to thank colleagues on the Joint Management Committee, ICC Executive and Irish Inter-Church Committee for their support and careful attention to matters of finance and governance. I would also like to thank our staff team, and in particular, to acknowledge the very careful and detailed work carried out by our Finance Assistant, Rebecca Schwindt, under very challenging circumstances this year.

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Structure, governance and management**

Irish Council of Churches is a registered charity, number NIC102643, and is constituted under a Trust deed.

# IRISH COUNCIL OF CHURCHES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees who served during the year and up to the date of signature of the financial statements were:

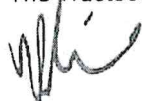
Rt Rev Andrew Forster  
Rt Rev Sarah Groves  
Mr Jonathan Wilson  
Very Rev Dr Ivan Patterson  
Mr William Hunter  
Most Senior Apostle Olusola Obube  
Ms Georgina Coptý  
Rev Canon Dr Daniel Nuzum  
Vacant  
Mr George Sayegh  
Fr Anish John  
Ms Yvonne Langebach (Appointed 10/8/22)  
Rev Brian Anderson  
Ms Gillian Kingston  
Rev Dr Heather Morris  
Mr Mark Kernohan (Appointed 6/5/22)  
Rt Rev Colin Campbell  
Rev Dr Paul Baillie (Appointed 4/8/22, Deceased 15/11/22)  
Rev Nigel Craig (Resigned 31/3/22)  
Rev Helen Freeburn (Appointed 12/8/22)  
Rev Trevor Gribben  
Rev Lorraine Kennedy-Ritchie (Resigned 31/3/22)  
Pastor Tunde Adebayo-Oke  
James Nelson  
Vacant  
Colonel Neil Webb  
Fr Dr Jobymon Skaria

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **Funds held as custodian trustee**

No funds are held as custodian on behalf of others.

The Trustees' report was approved by the Board of Trustees.



Mr J Wilson  
**Trustee**

16 March 2023

**Irish Council of Churches**

Northern Ireland - Charity number 102643

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# Annual return

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# IRISH COUNCIL OF CHURCHES

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF IRISH COUNCIL OF CHURCHES

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I report to the Trustees on my examination of the financial statements of Irish Council of Churches (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2019.

I report in respect of my examination of the charity's financial statements carried out under section 65 of the 2019 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the Charities Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
**Miscampbell & Co**

6 Annadale Avenue  
Belfast  
BT7 3JH

Dated: 2 March 2023