

**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Garryduff congregation of the Presbyterian Church in Ireland  
83 Garryduff Road  
Ballymoney  
Co Antrim  
BT53 7DF

Registered Charity in Northern Ireland (NIC105305)

**CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were trustees at the date of this report were

Mr Robert John McClements  
Mr John Young  
Mr Desmond Moore  
Mr Stanley James Lee MBE  
Mr William Mervyn Ferris

Mr David Brian McConaghy  
Mr John Beattie  
Rev Rodney Matthew Moody  
Mr Samuel John Wilson Campbell  
Mr Roy Cunningham (appointed 9<sup>th</sup> September 2022)

**PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Treasurer

Rev Rodney Matthew Moody  
Mr Stanley James Lee MBE  
Mrs Joanne Morrison

**INDEPENDENT EXAMINER**

Mr John McMullan ACMA CGMA  
5c High Street  
Ballymoney  
BT53 8AH

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

**BANKERS**

Santander  
14 The Diamond  
Coleraine  
Co Londonderry  
BT52 1BP

**SOLICITORS**

Thomas Taggart & Co  
27 Church Street  
Ballymoney  
Co Antrim  
BT53 6HS

**STRUCTURE AND MANAGEMENT**

**The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least five in each year or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

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

### **Presbytery**

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Garryduff congregation of the Presbyterian Church has been assigned to the Route Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

### **DESCRIPTION AND PURPOSE**

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

Garryduff congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes is by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

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

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

**ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Mothers and Toddlers
- Bowling Club
- Thursday Fellowship
- Junior Youth
- Senior Youth
- Presbyterian Women



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

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 12 noon. During the week, the midweek Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

There is also a prayer meeting before the Sunday service at 11.30 and a Sunday evening prayer meeting at 7.00pm.

As well as our regular services during the year we did acknowledge God's gift of new life with 4 Sacraments of Baptism, we had 2 marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022, there were 192 communicant members and 172 families connected with the congregation. The average week attendance at morning worship is 70.

#### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

#### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

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

### **General Assembly**

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

During the year, there were no major repairs or improvements to the Church or Church hall. However, in the winter it was discovered that there was a leak in the Manse. The work is currently being finished to rectify the issue and the cost is being covered by our insurance.

### **Organisations**

#### Sunday School

Due to Covid we have had to rethink Sunday school. We decided to merge Children's church and Sunday school together and host it during church time. The children come to church and then after the children's talk they go out to Sunday school. There they are split into 4 different age groups and using Go teach material they discuss the lesson they have just heard in church.

#### Presbyterian Women

It meets on the third Thursday of the month Jan- March and Oct – Dec with an annual outing. It is our prayer that women may know the light of God's presence as we meet together in friendship and love. It is open to all women who wish to attend. Our attendance has remained steady with 30 members at present.

#### Mother and Toddlers

This group meets every Monday morning from 10am – 12 noon during term time. It is open to all parents with preschool children in the congregation and the surrounding community. We provide a safe area for children to play together under the supervision of their parent of guardian.

#### Junior Youth

This group meets in Garryduff hall every Thursday (term-time) from 6.45pm to 7.45pm. Children aged from 4 to 11 years of age come to enjoy fun, Bible stories, quizzes and games. The group is open to all children in the local area. Around 15 attend.

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

Thursday Club

This meets once a month in Garryduff hall from 2.30 pm to 4.00 pm. Various speakers throughout the year are invited to come along and enjoy fellowship over a cup of tea. In June we usually try to organise a day trip which is always enjoyable. Around 20-25 attend.

Bowling club

The bowling Club exists to promote friendship and enjoyment through the sport of short mat indoor bowls in our congregation and the wider community. Bowls is a sport for any age and we therefore have no age limit.

We meet every Tuesday evening from 8pm to 10.30pm approximately, in the main hall, with normally 16-20 members per night. Several friendly matches are planned throughout the season with other local church bowling clubs. These are played home and away.

We also have an annual dinner/prize night in May each year.

Midweek

This group meets on a Wednesday evening every other week in the minor Hall. There is a time of praise, bible study and a short time of prayer. Each evening is finished with some light refreshments. This has started again with around 20 attending at present.

Senior Youth

This group meets on the first and third Friday of the month during term time. It starts at 7.30 and finishes at 9.30pm. We meet together for games, a short epilogue and finish with some refreshments. Occasionally we have film nights, and go out bowling and do crazy golf. It is a small group with only 5 attending, from the church and local community.



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

**Volunteers**

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

**PUBLIC BENEFIT STATEMENT**

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.



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

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 104 contributors during the year [2021: 97] donating a total of £47,104 (2021: £45,844).

Total Income of the congregation during the year was £109,782, compared to £78,890 in the previous year. The main reason for the large increase in the income for 2022 is an insurance claim of £21,448 but the remainder is due to a return to our normal Church activities in 2022 following the pandemic.

Total expenditure increased to £105,733 from £62,999 excluding depreciation. The increase in 2022 partially related to the expenditure to repair a leak in the manse which was paid for by the Church's insurance. The remaining increase is related to the return to our normal Church activities and the expenditure is similar to our pre-pandemic levels.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Kirk Session on 13 June 2023 and signed on its behalf by



**Mr Stanley Lee MBE**

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

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 14 to 22.

### **Respective responsibilities of charity trustees and examiner**

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

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

### **Basis of independent examiner's report**

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

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

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

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

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

**Independent examiner's statement**

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



John McMullan ACMA CIMA

Chartered Management Accountant

5c High Street  
Ballymoney  
BT53 6AH

Date: 14/6/23

**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	55,327	26,257	-	81,584	77,302
Charitable activities	3	-	2,558	-	2,558	1,439
Other trading activities	4	-	200	-	200	-
Investment Income	5	10	12	-	22	2
Other	6	315	25,102	-	25,417	147
		-----	-----	-----	-----	-----
		55,652	54,129	-	109,781	78,890
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		55,652	54,129	-	109,781	78,890
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	636	-	-	636	614
Charitable activities	8	55,738	76,839	-	132,577	90,173
		-----	-----	-----	-----	-----
				-		90,787
Purchase of Investments		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Payments</b>		56,374	76,839	-	133,213	90,787
		-----	-----	-----	-----	-----
Net receipts / (payments)		(722)	(22,710)	-	(23,432)	(11,897)
Transfers between funds		(4,348)	4,348	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(5,070)	(18,362)	-	(23,432)	(11,897)
Funds brought forward		39,074	704,250	-	743,324	755,221
		-----	-----	-----	-----	-----
Funds carried forward	12	34,004	685,888	-	719,892	743,324
		=====	=====	=====	=====	=====



**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	31,882	71,608	-	103,490	86,311
Net movement in funds	(7,043)	3,257	-	(3,786)	17,179
	-----	-----	-----	-----	-----
Bank and Cash at end of year	24,839	74,865	-	99,704	103,490
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				18,760	18,738
Bank Current Accounts				80,619	84,432
Cash in Hand				325	320
				-----	-----
				99,704	103,490
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 9					
- Church Premises				600,229	626,145
- Fixtures, Fittings & Equipment				7,084	5,569
Investments				-	-
Gift Aid receivable on donations				12,090	8,590
Prepayment				352	-
Grants				1,275	-
				-----	-----
				621,030	640,304
				=====	=====
<b>Liabilities</b>					
Independent Examination fee				500	470
Creditor				339	-
				-----	-----
				839	470
				=====	=====

Approved by the Kirk Session on 13<sup>th</sup> June 2023 and signed on its behalf by

Mr Wilson Campbell



**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

**FUND ACCOUNTING**

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

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

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

**FIXED ASSETS**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, hall and manse, vested in local Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair or maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Freehold buildings	50 years
Fixtures, fittings and office equipment	10 years
Computer equipment	4 years

**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2022**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:					
Freewill offering	47,104	-	-	47,104	45,844
Building Fund	-	5,455	-	5,455	5,923
United Appeal	-	3,315	-	3,315	3,000
Harvest	-	6,190	-	6,190	6,472
Easter	-	2,545	-	2,545	230
Moderator's Appeal	-	1,895	-	1,895	-
Children's Day	-	277	-	277	-
Christmas Appeal	-	561	-	561	618
Students' Bursary	-	451	-	451	-
Loose collections	515	787	-	1,302	718
Donations and gifts	-	146	-	146	160
Gift Aid	7,708	4,390	-	12,098	10,697
Legacies and bequest	-	245	-	245	3,640
	-----	-----	-----	-----	-----
	55,327	26,257	-	81,584	77,302
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities					
Graveyard fees	-	210	-	210	1,000
Membership fees	-	210	-	210	-
Organisations	-	-	-	-	-
<b>Fundraising events:</b>					
Mission BBQ	-	1,455	-	1,455	-
PW mission boxes & collections	-	683	-	683	439
	-----	-----	-----	-----	-----
	-	2,558	-	2,558	1,439
	-----	-----	-----	-----	-----

**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2022**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	-	200	-	200	-
	-----	-----	-----	-----	-----
	-	200	-	200	-
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	10	12	-	22	2
	-----	-----	-----	-----	-----
	10	12	-	22	2
	-----	-----	-----	-----	-----

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Other income:					
Wayleave	-	7	-	7	7
Church magazines	315	-	-	315	-
PW Meal	-	841	-	841	-
Trips	-	1,256	-	1,256	-
Grant income	-	1,525	-	1,525	-
Insurance claim	-	21,448	-	21,448	-
Misc income	-	25	-	25	-
Convenors fees	-	-	-	-	140
	-----	-----	-----	-----	-----
	315	25,102	-	25,417	147
	-----	-----	-----	-----	-----



**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2022**

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	636	-	-	636	614
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	636	-	-	636	614
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	9,815	-	-	9,815	10,572
Presbytery fees	401	10	-	411	477
Ministry and support staff costs	36,377	-	-	36,377	32,802
<b>Congregational running expenses:</b>					
Worship & outreach	1,195	5,197	-	6,392	873
Miscellaneous	1,459	918	-	2,377	286
<b>Property</b>					
Utilities	2,311	3,628	-	5,939	3,935
Property upkeep	-	4,612	-	4,612	850
Graveyard maintenance	-	519	-	519	1,216
Manse repairs	-	19,846	-	19,846	1,906
Insurance	2,521	-	-	2,521	2,240
Depreciation	546	26,933	-	27,479	27,786
Donations to Missions and charities	603	15,176	-	15,779	6,488
Governance costs	510	-	-	510	742
	-----	-----	-----	-----	-----
	55,738	76,347	-	132,577	90,173
	-----	-----	-----	-----	-----

**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2022**

**9. FIXED ASSETS**

The congregation owns the Church premises situated at 126 Garryduff Road, Ballymoney and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,994,480 as valued by Mr Ian Maconachie on behalf of Oval James on 11<sup>th</sup> July 2014.

The Church properties were revalued in December 2022 by R Davis & Company on behalf of Arthur J Gallagher at a value of £3,766,008.

**10. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**

Mr Desmond Moore, who is a Trustee, received £220 (2021: £210) for providing his services as supply speaker during the year.

Mr Stanley Lee, who is a Trustee, received £75 (2021: £140) for providing his services as supply speaker during the year.

Rev Rodney Moody, who is a Trustee, received £27,416.52 (2021: £26,817) for providing his services as the Minister for the Congregation during the year.

**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2022**

**11. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
£	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
Freewill Offering	31,333	55,642	(56,620)	(978)	(4,348)	26,253
Hill Legacy	7,741	10	-	10	-	7,751
	-----	-----	-----	-----	-----	-----
	39,074	55,652	(56,620)	(968)	(4,348)	34,004
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	683,430	28,047	(54,867)	(26,820)	7,011	663,621
Sunday School	1,137	783	(776)	7	45	1,189
PW	2,348	3,239	(3,248)	(9)	-	2,339
Senior Youth	358		(74)	(74)	1,000	1,284
Christmas Appeal	152	654	(806)	(152)	-	-
United Appeal	125	4,029	(5,027)	(998)	873	-
Easter	832	3,015	(3,797)	(782)	-	50
Harvest	-	7,320	-	7,320	(7,320)	-
Graveyard	-	210	(519)	(309)	309	-
Ministry	11,337	12	(49)	(37)	-	11,300
Presbyterian Childrens' Society	-	-	-	-	-	-
Outreach	1,475	1,631	(1,631)	-	-	1,475
Bowling	1,837	210	(100)	110	-	1,947
Mother & Toddler	768	183	(253)	(70)	-	698
Moderator's Appeal	-	2,215	(2,315)	(100)	100	-
Midweek	195	168	(100)	68	-	263
Choir	52	-	(53)	(53)	1	-
Junior youth	111	-	(32)	(32)	-	79
Students' Bursary	-	559	(559)	-	-	-
Thursday Club	93	304	(325)	(21)	71	143
Jubilee	-	275	(2,308)	(2,033)	2,033	-
DAERA grant	-	1,275	-	1,275	225	1,500
	-----	-----	-----	-----	-----	-----
	704,250	54,129	(76,593)	(22,464)	4,348	685,888
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>743,324</b>	<b>109,781</b>	<b>(133,213)</b>	<b>(23,432)</b>	<b>-</b>	<b>719,892</b>
	=====	=====	=====	=====	=====	=====

**GARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2022**

**Purposes of Restricted Funds**

- Building Fund – Building, upkeep and maintenance of Church property
- Harvest – Special collection that the Congregational Committee decides annually on the purpose
- Easter – Special collection that the Congregational Committee decides annually on the purpose
- United Appeal – Collection held annually to fulfil the obligation from Church House
- Ministry – Money left to the Minister of the Church to use
- Sunday School – The provision of bible teachings to the young people of the congregation
- PW – The running of the PW
- Senior Youth – The running of the Senior Youth club
- Bowling Club – The running of the bowling club
- Mother & Toddler Group – The running of the Mother & Toddler Group
- Junior Youth – The running of the Junior Youth Fellowship
- Midweek – To support mission work
- Holiday Bible Club – To support the outreach work to school children during the last week in June
- Presbyterian Children's Society – Monies collected for the PCI Children's fund
- Outreach – Monies collected to help members of the congregation with the cost of going on outreach teams
- Graveyard – The maintenance of the graveyard
- Thursday Club – To support the work of the Thursday Club providing friendship for anyone who is free to meet in the afternoon.
- Christmas Appeal – Collection held annually to support outreach at Christmas
- Men's Ministry – To provide fellowship to the both men from our congregation and the local community.
- Jubilee – To celebrate the Queen's platinum jubilee
- Daera – A restricted fund to purchase capital items in line with the letter of offer