

Armoy Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105380

Details

Known as	Armoy Presbyterian Church
Status	Received
Registered	2016-08-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	19 Coolkeeran Road Armoy BT53 8xl BT53 8XL
Phone	07743476464

Activities

Purposes: 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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£70,189	£63,445	£0	3
2024-12-31	£69,908	£73,085	£0	3

Trustees

Name	Role	Appointed
Mr David Cusick		
Mr David Huey		
Mr George Huey		
Mrs Anne Campbell		
Mrs Heather Morrison		
Rev Gary Glasgow		

Accounts

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2025**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Receipts					
Donations & legacies	2	42,127	14,111	56,238	57,552
Charitable activities	3	512	12,950	13,462	11,838
Investment income	4	474	15	489	518
Total receipts		<u>43,113</u>	<u>27,076</u>	<u>70,189</u>	<u>69,908</u>
Payments					
Raising funds	5	495	-	495	465
Charitable activities	6	43,357	19,593	62,950	72,620
Total payments		<u>43,852</u>	<u>19,593</u>	<u>63,445</u>	<u>73,085</u>
Net receipts/(payments)		(739)	7,483	6,744	(3,177)
Transfers between funds		<u>(1,430)</u>	<u>1,910</u>	<u>480</u>	<u>(200)</u>
Net movement in funds		(2,169)	9,393	7,224	(3,377)
Reconciliation of funds:					
Total funds brought forward		82,193	24,693	106,886	110,263
Deduct non cash/bank related endowment funds		-	-	-	-
Total funds carried forward	9	<u><u>80,024</u></u>	<u><u>34,086</u></u>	<u><u>114,110</u></u>	<u><u>106,886</u></u>

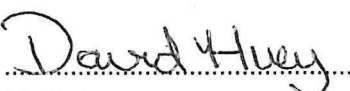
ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2025**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Funds Reconciliation				
Total funds brought forward	82,193	24,693	106,886	110,263
Net movement in funds	(2,169)	9,393	7,224	(3,377)
Deduct non cash/bank related endowment funds	-	-	-	-
Total funds carried forward	<u>80,024</u>	<u>34,086</u>	<u>114,110</u>	<u>106,886</u>
 Bank & cash balances				
Bank current accounts			<u>114,110</u>	<u>106,886</u>
			<u>114,110</u>	<u>106,886</u>
 Other assets				
Fixed assets - note 7			3,807,262	3,625,964
Investments - note 8			7,436	6,632
Gift Aid receivable on donations			<u>6,217</u>	<u>5,726</u>
			<u>3,820,915</u>	<u>3,638,322</u>

Approved by the Kirk Session at a meeting on 14th May 2026 and signed on its behalf by


.....
Rev G Glasgow


.....
Mr D Huey

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

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 provision in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

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

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

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

2 DONATIONS & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Recorded giving	36,592	6,822	43,414	43,737
Loose collections	587	1,278	1,865	2,211
Donations and gifts	50	4,724	4,774	5,216
Gift Aid	4,898	1,287	6,185	6,388
	<u>42,127</u>	<u>14,111</u>	<u>56,238</u>	<u>57,552</u>

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Organisation income	350	1,650	2,000	1,577
Fees from weddings & funerals	-	-	-	-
Sale of study books etc.	140	-	140	140
Grants	-	1,400	1,400	1,200
Rent	-	9,900	9,900	8,900
Miscellaneous income	22	-	22	21
	<u>512</u>	<u>12,950</u>	<u>13,462</u>	<u>11,838</u>

4 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Deposit interest	234	15	249	242
Investment income	240	-	240	276
	<u>474</u>	<u>15</u>	<u>489</u>	<u>518</u>

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

5 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
FWO envelopes	495	-	495	465
	<u>495</u>	<u>-</u>	<u>495</u>	<u>465</u>

6 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
General Assembly				
Assessments	4,593	-	4,593	5,764
Presbytery fees	205	-	205	195
Ministry & support				
staff costs	16,021	-	16,021	15,198
Congregational running				
expenses	21,374	12,873	34,247	44,417
Donations to missions				
& charities	-	6,720	6,720	5,942
Governance costs	1,164	-	1,164	1,104
	<u>43,357</u>	<u>19,593</u>	<u>62,950</u>	<u>72,620</u>

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

7 FIXED ASSETS

The congregation owns the Church building and hall situated at 2 Gracehill Road, Armoy and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £3,102,429. The Congregation also own the Manse situated at 10 Drones Road, Armoy, which has an insurance value of £704,833.

8 INVESTMENTS

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

	2025	2024
	£	£
HSBC Holdings PLC	3,028	2,026
PCI Shares General Investment Fund	4,408	4,606
	<u>7,436</u>	<u>6,632</u>

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

9 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENTS £	SURPLUS / (DEFICIT) £	TRANSFERS IN / (OUT) £	BALANCE AT END £
Unrestricted funds						
General account	82,193	43,113	43,852	(739)	(1,430)	80,024
	82,193	43,113	43,852	(739)	(1,430)	80,024
Restricted funds						
Building account	6,641	16,097	6,445	9,652	-	16,293
Superintendent account	1,324	-	334	(334)	-	990
Sunday School & Children's Church account	-	256	455	(199)	199	-
Presbyterian Women	5,287	1,487	955	532	(75)	5,744
Girls' Brigade	10,860	4,513	5,174	(661)	(150)	10,049
Bowling club	581	902	753	149	280	1,010
United Appeal		2,528	3,678	(1,150)	1,150	-
World Development		553	553	-	-	-
Earl Haig		110	110	-	-	-
Orphans Society		630	636	(6)	6	-
European Mission Fellowship		-	500	(500)	500	-
	24,693	27,076	19,593	7,483	1,910	34,086
Total	106,886	70,189	63,445	6,744	480	114,110

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

10 RELATED PARTY TRANSACTIONS

None of the trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity.

£4,593 for congregational assessments

£3,678 towards the United Appeal

There were no other related party transactions.

Accounts

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2024**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Receipts					
Donations & legacies	2	40,971	16,581	57,552	53,003
Charitable activities	3	162	11,677	11,838	19,259
Investment income	4	502	16	518	417
Total receipts		<u>41,635</u>	<u>28,273</u>	<u>69,908</u>	<u>72,679</u>
Payments					
Raising funds	5	465	0	465	495
Charitable activities	6	42,505	30,115	72,620	62,628
Total payments		<u>42,970</u>	<u>30,115</u>	<u>73,085</u>	<u>63,123</u>
Net receipts/(payments)		(1,335)	(1,842)	(3,177)	9,556
Transfers between funds		<u>(3,561)</u>	<u>3,361</u>	<u>(200)</u>	<u>0</u>
Net movement in funds		<u>(4,897)</u>	<u>1,519</u>	<u>(3,377)</u>	<u>9,556</u>
Reconciliation of funds:					
Total funds brought forward		87,016	23,247	110,263	100,707
Deduct non cash/bank related endowment funds		0	0	0	0
Total funds carried forward	9	<u><u>82,120</u></u>	<u><u>24,766</u></u>	<u><u>106,886</u></u>	<u><u>110,263</u></u>

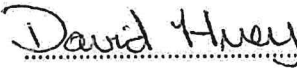
ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2024**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Funds Reconciliation				
Total funds brought forward	87,016	23,247	110,263	100,707
Net movement in funds	(4,897)	1,519	(3,377)	9,556
Deduct non cash/bank related endowment funds	0	0	0	0
Total funds carried forward	<u>82,120</u>	<u>24,766</u>	<u>106,886</u>	<u>110,263</u>
 Bank & cash balances				
Bank current accounts			<u>106,886</u>	<u>110,263</u>
 Other assets				
Fixed assets - note 7			3,625,964	3,625,964
Investments - note 8			6,632	6,029
Gift Aid receivable on donations			<u>5,726</u>	<u>5,973</u>
			<u>3,638,322</u>	<u>3,637,966</u>

Approved by the Kirk Session at a meeting on20/2/25..... and signed on its behalf by


.....
Rev G Glasgow


.....
Mr D Huey

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

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 provision in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

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

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

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

2 DONATIONS & LEGACIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£
Recorded giving	35,037	8,700	43,737	38,528
Loose collections	472	1,739	2,211	691
Donations and gifts	350	4,866	5,216	4,262
Gift Aid	5,112	1,276	6,388	4,028
	<u>40,971</u>	<u>16,581</u>	<u>57,552</u>	<u>47,509</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Organisation income	-	1,577	1,577	8,622
Fees from weddings & funerals	-	-	-	-
Sale of study books etc.	140	-	140	180
Grants	-	1,200	1,200	-
Rent	-	8,900	8,900	7,408
Miscellaneous income	22	-	22	18
	<u>162</u>	<u>11,677</u>	<u>11,838</u>	<u>16,228</u>

4 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Deposit interest	227	16	242	215
Investment income	276	-	276	145
	<u>502</u>	<u>16</u>	<u>518</u>	<u>360</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

5 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
FWO envelopes	465	-	465	492
	<u>465</u>	<u>-</u>	<u>465</u>	<u>492</u>

6 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
General Assembly				
Assessments	5,764	-	5,764	5,261
Presbytery fees	195	-	195	235
Ministry & support				
staff costs	15,198	-	15,198	1,611
Congregational running				
expenses	20,244	24,173	44,417	39,987
Donations to missions				
& charities	-	5,942	5,942	7,535
Governance costs	1,104	-	1,104	1,020
	<u>42,505</u>	<u>30,115</u>	<u>72,620</u>	<u>55,649</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

7 FIXED ASSETS

The congregation owns the Church building and hall situated at 2 Gracehill Road, Armoy and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £3,102,429. The Congregation also own the Manse situated at 10 Drones Road, Armoy, which has an insurance value of £704,833.

8 INVESTMENTS

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

	2024	2023
	£	£
HSBC Holdings PLC	2,026	1,631
PCI Shares General Investment Fund	4,606	4,398
	<u>6,632</u>	<u>6,029</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

9 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENTS £	TRANSFER IN £	TRANSFER OUT	SURPLUS/ DEFECIT £	BALANCE AT END £
Unrestricted funds							
General account	87,016	46,588	47,850	525	4,086	(4,824)	82,193
	<u>87,016</u>	<u>46,588</u>	<u>47,850</u>	<u>525</u>	<u>4,086</u>	<u>(4,824)</u>	<u>82,193</u>
Restricted funds							
Building account	8,107	17,317	18,783	0	0	(1,466)	6,641
Superintendent account	646	0	202	880	0	678	1,324
Sunday School & Children's Church account	0	263	550	288	0	0	0
Presbyterian Women	5,716	530	884	0	75	(429)	5,287
Girls' Brigade	10,473	4,430	4,295	401	150	386	10,860
Bowling club	822	781	521	0	500	(241)	581
Presbyterian Orphans	(18)	0	0	18	0	18	0
1st Kilraughts Pres Church	(2,500)	0	0	2,500	0	2,500	0
	<u>23,247</u>	<u>23,320</u>	<u>25,235</u>	<u>4,086</u>	<u>725</u>	<u>1,446</u>	<u>24,693</u>
Endowment funds							
A McLarnon Bequest	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>110,263</u>	<u>69,908</u>	<u>73,085</u>	<u>4,611</u>	<u>4,811</u>	<u>(3,377)</u>	<u>106,886</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

10 RELATED PARTY TRANSACTIONS

None of the trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity.

£5,764 for congregational assessments

£3,738 towards the United Appeal

There were no other related party transactions.

Accounts

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2023**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Receipts					
Donations & legacies	2	39,632	13,371	53,003	47,509
Charitable activities	3	182	19,077	19,259	16,228
Investment income	4	417	0	417	360
Total receipts		<u>40,231</u>	<u>32,448</u>	<u>72,679</u>	<u>64,097</u>
Payments					
Raising funds	5	495	0	495	492
Charitable activities	6	37,350	25,278	62,628	55,649
Total payments		<u>37,845</u>	<u>25,278</u>	<u>63,123</u>	<u>56,141</u>
Net receipts/(payments)		2,386	7,170	9,556	7,956
Transfers between funds		(1,434)	1,434	0	0
Net movement in funds		<u>952</u>	<u>8,604</u>	<u>9,556</u>	<u>7,956</u>
Reconciliation of funds:					
Total funds brought forward		86,064	14,643	100,707	92,751
Deduct non cash/bank related endowment funds		0	0	0	0
Total funds carried forward	9	<u>87,016</u>	<u>23,247</u>	<u>110,263</u>	<u>100,707</u>

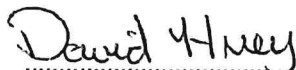
ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Funds Reconciliation				
Total funds brought forward	86,064	14,643	100,707	92,751
Net movement in funds	952	8,604	9,556	7,956
Deduct non cash/bank related endowment funds	0	0	0	0
Total funds carried forward	<u>87,016</u>	<u>23,247</u>	<u>110,263</u>	<u>100,707</u>
 Bank & cash balances				
Bank current accounts			<u>110,263</u>	<u>100,707</u>
			<u>110,263</u>	<u>100,707</u>
 Other assets				
Fixed assets - note 7			3,625,964	3,372,990
Investments - note 8			6,029	5,363
Gift Aid receivable on donations			<u>5,973</u>	<u>4,544</u>
			<u>3,637,966</u>	<u>3,382,897</u>

Approved by the Kirk Session at a meeting on 31/4/24 and signed on its behalf by


.....
Rev G Glasgow


.....
Mr D Huey

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2 DONATIONS & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Recorded giving	34,630	8,788	43,418	38,528
Loose collections	790	124	914	691
Donations and gifts	298	3,493	3,791	4,262
Gift Aid	3,914	966	4,880	4,028
	<u>39,632</u>	<u>13,371</u>	<u>53,003</u>	<u>47,509</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Organisation income	0	8,668	8,668	8,622
Fees from weddings & funerals	0	300	300	0
Sale of study books etc.	162	0	162	180
Grants	0	1,400	1,400	0
Rent	0	8,709	8,709	7,408
Miscellaneous income	20	0	20	18
	<u>182</u>	<u>19,077</u>	<u>19,259</u>	<u>16,228</u>

4 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Deposit interest	222	0	222	215
Investment income	195	0	195	145
	<u>417</u>	<u>0</u>	<u>417</u>	<u>360</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**NOTES TO THE ACCOUNTS
31 DECEMBER 2023**

5 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
FWO envelopes	495	0	495	492
	<u>495</u>	<u>0</u>	<u>495</u>	<u>492</u>

6 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
General Assembly				
Assessments	4,960	0	4,960	5,261
Presbytery fees	186	0	186	235
Ministry & support				
staff costs	14,640	0	14,640	1611
Congregational running				
expenses	16,514	18,401	34,915	39,987
Donations to missions				
& charities	0	6,877	6,877	7,535
Governance costs	1,050	0	1,050	1,020
	<u>37,350</u>	<u>25,278</u>	<u>62,628</u>	<u>55,649</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

7 FIXED ASSETS

The congregation owns the Church building and hall situated at 2 Gracehill Road, Armoy, and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £2,954,694. The Congregation also own the Manse situated at 10 Drones Road, Armoy, which has an insurance value of £671,270.

8 INVESTMENTS

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

	2023 £	2022 £
HSBC Holdings PLC	1,631	1,330
PCI Shares General Investment Fund	4,398	4,033
	<u>6,029</u>	<u>5,363</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

9 FUND BALANCES

FUND	BALANCE AT START	RECEIPTS	PAYMENTS	SURPLUS/ DEFICIT	TRANSFER	BALANCE AT END
	£	£	£	£	£	£
Unrestricted funds						
General account	86,064	40,231	37,845	2,386	(1,434)	87,016
	<u>86,064</u>	<u>40,231</u>	<u>37,845</u>	<u>2,386</u>	<u>(1,434)</u>	<u>87,016</u>
Restricted funds						
Building account	774	20,880	13,547	7,333	0	8,107
Sunday School						
Superintendent account	869	0	.223	(223)	0	646
Sunday School &						
Children's Church account	0	156	452	(296)	296	0
Presbyterian Women	5,826	476	511	(35)	(75)	5,716
Girls' Brigade	9,577	4,811	3,795	1,016	(120)	10,473
Bowling club	108	2,343	1,549	794	(80)	822
United Appeal	0	2,619	4,005	(1,386)	1,386	0
Presbyterian Orphans	(12)	555	561	(6)	0	(18)
Earl Haig	0	73	100	(27)	27	0
Christian Aid	0	205	205	0	0	0
World Development	0	330	330	0	0	0
Moderators Appeal	0	0	0	0	0	0
1st Kilraughts Pres Church	(2,500)	0	0	0	0	(2,500)
	<u>14,643</u>	<u>32,448</u>	<u>25,278</u>	<u>7,170</u>	<u>1,434</u>	<u>23,247</u>
Total	<u>100,707</u>	<u>72,679</u>	<u>63,123</u>	<u>9,556</u>	<u>0</u>	<u>110,263</u>

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2023

10 RELATED PARTY TRANSACTIONS

None of the trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity.

£4,960 for congregational assessments

£4,005 towards the United Appeal

There were no other related party transactions.

Armoy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105380

Annual report

ARMOY 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 2023 and Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Armoy Congregation of the Presbyterian Church in Ireland.
14 Church Road, Armoy, Ballymoney, BT53 8XQ.

Registered Charity in Northern Ireland (NIC105380)

CHARITY TRUSTEES

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

Mrs A Campbell
Mrs H Morrison
Mr D Huey
Mr G Huey
Mr D Cusick

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Gary Glasgow
Mr David Huey
Mrs V Huey

INDEPENDENT EXAMINER

James Wallace, D T Carson & Co., 51-53 Thomas Street, Ballymena, BT43 6AZ

BANKERS

Danske Bank, High Street, Ballymoney, BT53 6AH

SOLICITORS

Thomas Taggart & Sons, 27 Church Street, Ballymoney, BT53 6HS

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held as and when necessary but at least twice in the year.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Armoy 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.

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

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

Armoyn 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 congregations 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.

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 prayer meetings and has a wide range of organisations including:

- Sunday School;
- Girls' Brigade;
- Bowling Club;
- Presbyterian Women.
- Children's Church

ARMOY 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 10.30am.

As well as our regular services during the year we acknowledged God's gift of new life at 5 Sacraments of Baptism and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 122 communicant members on the roll and 93 families connected with the congregation. Average attendance during 2023 was 50.

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 or elders.

Mission and outreach

At a local level we seek to be a positive influence in our village and surrounding community and our church to be a place where all people feel welcome and are shown unconditional love. We seek to share God's love by word and action. We aim to achieve this mainly through our organisations and Special Outreach Events.

1. Girls Brigade Company – providing opportunities to connect with local families and encouraging young girls from our community to "Seek, Serve and Follow Christ".
2. Sunday School – providing Christian teaching to 15 regular children.

We were able to provide catering and car parking for visitors to the Armoy Road Races on the 29th July 2023.

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

The congregation also contributes to the denominations annual World Development Appeal and any other special appeals.

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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.

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

Painted the exterior of the manse.

Organisations

Sunday School – The Sunday School meets every Sunday morning in the hall from September to June prior to the morning service. There would be 15 children on the roll book .

Presbyterian Women – PW meets in the church hall on the third Monday of the month from September to March. There would be 21 members on roll and we have a varied programme. We hold a PW Service every year and throughout the year would be invited to other local PW groups.

Bowling Club – The bowling club meets in the church hall on a Tuesday and Saturday night for practice from September to April. Membership includes members of the local Church of Ireland. The club plays in league and friendly matches.

Girls' Brigade – The GB meets in the church hall every Thursday night from September to March. There is a membership of 50 girls with a group of leaders under direction of the captain. The girls take part in a varied programme of badgework and take part in local district competitions and services. The Enrolment Service is held in October and the session concludes with a parents evening

Children's Church – 13 children up to age 8 leave church after Children's Talk and are taught Bible stories by volunteer leaders from our church family.

Volunteer

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.

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 84 contributing families during the year 2023 (86 in previous year 2022) donating a total of £34,630.15 (£32,183.50 in previous year 2022).

Total Income for 2023 was £72,679 compared to £64,097 in the previous year 2022.

Total expenditure for 2023 was £63,123 compared to £56,141 in the previous year 2022.

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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.

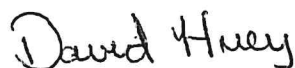
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for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

Approved by the Kirk Session at a meeting on

and signed on its behalf by:

Rev G Glasgow

Mr D Huey



Date: 12/6/24

Date: 12/6/24

Armoy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105380

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2023, which are set out on pages 9 to 16.

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

Independent examiner's statement

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



Mr James Wallace
D T Carson & Co
Chartered Accountants & Registered Auditor
51-53 Thomas Street
Ballymena
BT43 6AZ

Date:

Accounts

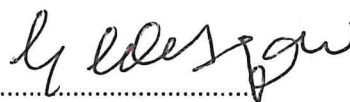
**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2022**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Receipts					
Donations & legacies	2	36,659	10,850	47,509	39,615
Charitable activities	3	198	16,030	16,228	9,995
Investment income	4	344	16	360	331
Total receipts		<u>37,201</u>	<u>26,896</u>	<u>64,097</u>	<u>49,941</u>
Payments					
Raising funds	5	492	0	492	445
Charitable activities	6	27,591	28,058	55,649	40,316
Total payments		<u>28,083</u>	<u>28,058</u>	<u>56,141</u>	<u>40,761</u>
Net receipts/(payments)		9,118	(1,162)	7,956	9,180
Transfers between funds		<u>(1,148)</u>	<u>1,148</u>	<u>0</u>	<u>0</u>
Net movement in funds		7,970	(14)	7,956	9,180
Reconciliation of funds:					
Total funds brought forward		78,094	14,657	92,751	83,571
Deduct non cash/bank related endowment funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds carried forward	9	<u><u>86,064</u></u>	<u><u>14,643</u></u>	<u><u>100,707</u></u>	<u><u>92,751</u></u>

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2021**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Funds Reconciliation				
Total funds brought forward	78,094	14,657	92,751	83,571
Net movement in funds	7,970	(14)	7,956	9,180
Deduct non cash/bank related endowment funds	0	0	0	0
Total funds carried forward	<u>86,064</u>	<u>14,643</u>	<u>100,707</u>	<u>92,751</u>
 Bank & cash balances				
Bank current accounts			<u>100,707</u>	<u>92,751</u>
			<u>100,707</u>	<u>92,751</u>
 Other assets				
Fixed assets - note 7			3,372,990	3,137,665
Investments - note 8			5,363	5,542
Gift Aid receivable on donations			<u>4,544</u>	<u>4,023</u>
			<u>3,382,897</u>	<u>3,147,230</u>

Approved by the Kirk Session at a meeting on 16/05/2023 and signed on its behalf by

X 
.....
Rev G Glasgow

X 
.....
Mr D Huey

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2 DONATIONS & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Recorded giving	32,184	6,344	38,528	32,448
Loose collections	691	0	691	167
Donations and gifts	199	4,063	4,262	2,918
Gift Aid	3,585	443	4,028	4,082
	<u>36,659</u>	<u>10,850</u>	<u>47,509</u>	<u>39,615</u>

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL 2022	TOTAL 2021
	£	£	£	£
Organisation income	0	8,622	8,622	1,348
Fees from weddings & funerals	0	0	0	400
Sale of study books etc.	180	0	180	0
Grants	0	0	0	0
Rent	0	7,408	7,408	7,800
Miscellaneous income	18	0	18	447
	<u>198</u>	<u>16,030</u>	<u>16,228</u>	<u>9,995</u>

4 INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL 2022	TOTAL 2021
	£	£	£	£
Deposit interest	199	16	215	204
Investment income	145	0	145	127
	<u>344</u>	<u>16</u>	<u>360</u>	<u>331</u>

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

5 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
FWO envelopes	492	0	492	445
	<u>492</u>	<u>0</u>	<u>492</u>	<u>445</u>

6 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
General Assembly				
Assessments	5,261	0	5,261	7,087
Presbytery fees	235	0	235	280
Ministry & support				
staff costs	1611	0	1611	0
Congregational running				
expenses	19,464	20,523	39,987	28,313
Donations to missions				
& charities	0	7,535	7,535	3,616
Governance costs	1,020	0	1,020	1,020
	<u>27,591</u>	<u>28,058</u>	<u>55,649</u>	<u>40,316</u>

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

7 FIXED ASSETS

The congregation owns the Church building and hall situated at 2 Gracehill Road, Armoy, and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £2,748,553. The Congregation also own the Manse situated at 10 Drones Road, Armoy, which has an insurance value of £624,437.

8 INVESTMENTS

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

	2022	2021
	£	£
HSBC Holdings PLC	1,330	1,148
PCI Shares General Investment Fund	4,033	4,394
	<u>5,363</u>	<u>5,542</u>

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

9 FUND BALANCES

FUND	BALANCE AT START	RECEIPTS	PAYMENTS	SURPLUS/ DEFICIT	TRANSFER	BALANCE AT END
	£	£	£	£	£	£
Unrestricted funds						
General account	78,094	37,201	28,083	9,118	(1,148)	86,064
	<u>78,094</u>	<u>37,201</u>	<u>28,083</u>	<u>9,118</u>	<u>(1,148)</u>	<u>86,064</u>
Restricted funds						
Building account	(596)	15,776	14,406	1,370	0	774
Sunday School						
Superintendent account	1,133	0	264	(264)	0	869
Sunday School & Children's Church account	0	0	304	(304)	304	0
Presbyterian Women	6,036	202	412	(210)	0	5,826
Girls' Brigade	7,990	6,813	5,076	1,737	(150)	9,577
Bowling club	99	90	61	29	(20)	108
United Appeal	0	2,402	3,416	(1,014)	1,014	0
Presbyterian Orphans	(6)	505	511	(6)	0	(12)
Earl Haig	0	105	105	0	0	0
World Development	0	425	425	0	0	0
Moderators Appeal	0	553	553	0	0	0
1st Kilraughts Pres Church	0	0	2,500	(2,500)	0	(2,500)
	<u>14,657</u>	<u>26,871</u>	<u>28,033</u>	<u>(1,162)</u>	<u>1,148</u>	<u>14,643</u>
Total	<u>92,751</u>	<u>64,072</u>	<u>56,116</u>	<u>7,956</u>	<u>0</u>	<u>100,707</u>

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

10 RELATED PARTY TRANSACTIONS

None of the trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity.

£5,261 for congregational assessments

£3,416 towards the United Appeal

There were no other related party transactions.

Armoy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105380

Annual report

ARMOY 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 and Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Armoy Congregation of the Presbyterian Church in Ireland.
14 Church Road, Armoy, Ballymoney, BT53 8XQ.

Registered Charity in Northern Ireland (NIC105380)

CHARITY TRUSTEES

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

Rev Gary Glasgow
Mrs A Campbell
Mrs H Morrison
Mr D Huey
Mr G Huey
Mr D Cusick

PRINCIPAL OFFICE BEARERS

Minister	Rev Gary Glasgow
Clerk of Session	Mrs H Morrison
Treasurer	Mrs V Huey

INDEPENDENT EXAMINER

James Wallace, D T Carson & Co., 51-53 Thomas Street, Ballymena, BT43 6AZ

BANKERS

Danske Bank, High Street, Ballymoney, BT53 6AH

SOLICITORS

Thomas Taggart & Sons, 27 Church Street, Ballymoney, BT53 6HS

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held as and when necessary but at least twice in the year.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Armoy 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.

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

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

Armoyn 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 congregations 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.

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 prayer meetings and has a wide range of organisations including:

- Sunday School;
- Girls' Brigade;
- Bowling Club;
- Presbyterian Women.
- Children's Church
- Walking Group

ARMOY 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 10.30am.

As well as our regular services during the year we acknowledged God's gift of new life at 1 Sacrament of Baptism and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 124 communicant members on the roll and 91 families connected with the congregation. Average attendance during 2022 was 45.

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 or elders.

Mission and outreach

At a local level we seek to be a positive influence in our village and surrounding community and our church to be a place where all people feel welcome and are shown unconditional love. We seek to share God's love by word and action. We aim to achieve this mainly through our organisations and Special Outreach Events.

1. Girls Brigade Company – providing opportunities to connect with local families and encouraging young girls from our community to "Seek, Serve and Follow Christ".
2. Sunday School – providing Christian teaching to 15 regular children.

We were able to provide catering and car parking for visitors to the Armoy Road Races on the 30th July 2022.

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

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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.

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

No major work required on church property.

Organisations

Sunday School – The Sunday School meets every Sunday morning in the hall from September to June prior to the morning service. There would be 15 children on the roll book .

Presbyterian Women – PW meets in the church hall on the third Monday of the month from September to March. There would be 21 members on roll and we have a varied programme. We hold a PW Service every year and throughout the year would be invited to other local PW groups. The meetings had to be cancelled due to COVID 19 restrictions and only started to meet again in October 2022. For this reason we have not been able to cater for those suffering bereavement.

Bowling Club – The bowling club meets in the church hall on a Tuesday and Saturday night for practice from September to April. Membership includes members of the local Church of Ireland. The club plays in league and friendly matches. Bowling Club had to be cancelled due to COVID 19 restrictions and only reopened in September 2022.

Girls' Brigade – The GB meets in the church hall every Thursday night from September to March. There is a membership of 50 girls with a group of leaders under direction of the captain. The girls take part in a varied programme of badgework and take part in local district competitions and services. The Enrolment Service held in October 2022 also acknowledged the 50th Anniversary of the Company.

Children's Church – 12 children up to age 8 leave church after Children's Talk and are taught Bible stories etc by volunteer leaders from our church family.

Walking Group – The group meet during May and June.

ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Volunteer

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.

ARMOY 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 86 contributing families during the year 2022 (80 in previous year 2021) donating a total of £32,184 (£27,281 in previous year 2021).

Total Income for 2022 was £64,097, compared to £49,941 in the previous year 2021.

Total expenditure for 2022 was £56,141, compared to £40,761 in the previous year 2021.

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.

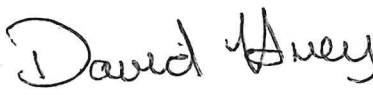
Approved by the Kirk Session at a meeting on 16/05/2023 and signed on its behalf by:

Rev G Glasgow

X 

Date: 22/5/23

Mr D Huey

X 

Date: 22/5/23

Armoy Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105380

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF ARMOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2022, which are set out on pages 9 to 16.

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

Independent examiner's statement

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



Mr James Wallace
D T Carson & Co
Chartered Accountants & Registered Auditor
51-53 Thomas Street
Ballymena
BT43 6AZ

Date: