

# Cullybackey Reformed Presbyterian Church

Northern Ireland · Charity number 106370

## Details

Status	Received
Registered	2017-01-30
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Main Street Cullybackey Ballymena Bt42 1bn BT42 1BN
Phone	07860 942788
Website	<a href="http://www.cullybackeyrpc.org">www.cullybackeyrpc.org</a>

## Activities

**Purposes:** The purpose of the RPCI is to support and advance the Christian Faith according to the Word of God and in accordance with the 'Book of Government and Order of the Reformed Presbyterian Church of Ireland.

**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
2024-12-31	£181,172	£234,261	£0	1

## Trustees

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Name	Role	Appointed
Andrew Mckelvey		
Dr John Turner		
Dr Robert David Mckelvey		
Mr Daniel James Wright		
Mr Ian Gardiner Mccluggage		
Mr James Maurice Knowles		
Mr Robert Ivor McMullan		
Rev Philip Robert Moffett		
William Roulston		

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**Cullybackey Reformed Presbyterian Church**

Northern Ireland - Charity number 106370

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# Accounts

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**CULLYBACKY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2024**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>Receipts</b>						
Donations & legacies	2	171,315	4,451	0	175,766	184,154
Charitable activities	3	3,576	0	0	3,576	5,178
Investment income	4	1,561	269	0	1,830	1,024
<b>Total receipts</b>		<u>176,452</u>	<u>4,720</u>	<u>0</u>	<u>181,172</u>	<u>190,356</u>
<b>Payments</b>						
Raising funds	5	110	0	0	110	180
Charitable activities	6	226,997	7,154	0	234,151	180,822
<b>Total payments</b>		<u>227,107</u>	<u>7,154</u>	<u>0</u>	<u>234,261</u>	<u>181,002</u>
Net receipts/(payments)		(50,655)	(2,434)	0	(53,089)	9,354
Transfers between funds		0	2,000	0	2,000	0
Net movement in funds		(50,655)	(434)	0	(51,089)	9,354
Reconciliation of funds:						
Total funds brought forward		<u>263,012</u>	<u>3,818</u>	<u>0</u>	<u>266,830</u>	<u>257,476</u>
Total funds carried forward	8	<u>212,357</u>	<u>3,384</u>	<u>0</u>	<u>215,741</u>	<u>266,830</u>



## CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND

### STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>Funds Reconciliation</b>					
Total funds brought forward	263,012	3,818	0	266,830	257,476
Net movement in funds	(50,655)	(434)	0	(51,089)	9,354
Total funds carried forward	<u>212,357</u>	<u>3,384</u>	<u>0</u>	<u>215,741</u>	<u>266,830</u>
<b>Bank &amp; cash balances</b>					
Bank current accounts & cash on hand				<u>215,741</u>	<u>266,830</u>
				<u>215,741</u>	<u>266,830</u>

Approved by the Kirk Session at a meeting on 2nd August 2025 and signed on its behalf by

  
.....  
Rev Philip Moffett

  
.....  
Mr Ivor McMullan



## CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND 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 provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

#### FUND ACCOUNTING

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

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

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

### 2. DONATIONS AND LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Recorded giving	134,643	2,300	0	136,943	138,387
Loose collections	3,240	2,051	0	5,291	6,299
Donations and gifts	765	100	0	865	6,155
Gift Aid	32,667	0	0	32,667	33,313
	<u>171,315</u>	<u>4,451</u>	<u>0</u>	<u>175,766</u>	<u>184,154</u>



## CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND

### NOTES TO THE ACCOUNTS

31 December 2024

#### 3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Wedding & funeral & graveyard fees	600			600	1,936
Sale of study books etc.	49	0	0	49	76
Miscellaneous income	2,927	0	0	2,927	3,166
	<u>3,576</u>	<u>0</u>	<u>0</u>	<u>3,576</u>	<u>5,178</u>

#### 4 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2023 £
Deposit interest	1,561	17	0	1,578	971
Other investment income	0	252	0	252	53
	<u>1,561</u>	<u>269</u>	<u>0</u>	<u>1,830</u>	<u>1,024</u>

#### 5 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2023 £
FWO envelopes	110	0	0	110	180
	<u>110</u>	<u>0</u>	<u>0</u>	<u>110</u>	<u>180</u>



## 6 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2023 £
Synodical Assessments	38,490	700	0	39,190	40,180
Ministry & support staff costs	49,444	0	0	49,444	49,374
Congregational running expenses	118,484	3,332	0	121,815	58,067
Donations to missions & charities	20,579	3,122	0	23,701	33,201
	<u>226,997</u>	<u>7,154</u>	<u>0</u>	<u>234,151</u>	<u>180,822</u>

## 7 FIXED ASSETS

The congregation owns the Church premises situated at 2 Main Street, Cullybackey together with the associated fixtures, fittings. These have an insurance value of £2,506,602 for buildings and £93,383 for contents.

## 8 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENTS £	TRANSFER £	SURPLUS/ DEFICIT £	BALANCE AT END £
<b>Unrestricted funds</b>	263,012	176,452	227,107	0	(50,655)	212,357
General fund	<u>263,012</u>	<u>176,452</u>	<u>227,107</u>	<u>0</u>	<u>(50,655)</u>	<u>212,357</u>
<b>Restricted funds</b>						
Sabbath School account	2,389	563	3,131	2,000	(569)	1,821
Youth Account	1,165	0	0	0	0	1,165
Women's Fellowship	264	4,157	4,022	0	135	399
	<u>3,818</u>	<u>4,720</u>	<u>7,154</u>	<u>2,000</u>	<u>(434)</u>	<u>3,384</u>
Total	<u>266,830</u>	<u>181,172</u>	<u>234,261</u>	<u>2,000</u>	<u>(51,089)</u>	<u>215,741</u>



## **9 RELATED PARTY TRANSACTIONS**

A trustee, the minister of the congregation, received remuneration of £34,274 and expenses of £11,400 for acting in that capacity

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

There were no other related party transactions.

**Cullybackey Reformed Presbyterian Church**

Northern Ireland - Charity number 106370

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# Accounts

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**CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2023**

	NOTE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations & legacies	2	178,872	5,282	0	184,154	179,281
Charitable activities	3	5,178	(0)	0	5,178	2,773
Investment income	4	968	56	0	1,024	356
<b>Total receipts</b>		<u>185,018</u>	<u>5,338</u>	<u>0</u>	<u>190,356</u>	<u>182,410</u>
<b>Payments</b>						
Raising funds	5	180	0	0	180	180
Charitable activities	6	173,886	6,936	0	180,822	159,075
<b>Total payments</b>		<u>174,066</u>	<u>6,936</u>	<u>0</u>	<u>181,002</u>	<u>159,255</u>
Net receipts/(payments)		10,952	(1,598)	0	9,354	23,155
Transfers between funds		(2,200)	2,200	0	0	0
Net movement in funds		8,752	602	0	9,354	23,155
Reconciliation of funds:						
Total funds brought forward		<u>254,260</u>	<u>3,216</u>	<u>0</u>	<u>257,476</u>	<u>234,321</u>
Total funds carried forward	8	<u>263,012</u>	<u>3,818</u>	<u>0</u>	<u>266,830</u>	<u>257,476</u>



**CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND  
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMEN' FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Total funds brought forward	254,260	3,216	0	257,476	234,321
Net movement in funds	<u>8,752</u>	<u>602</u>	<u>0</u>	<u>9,354</u>	<u>23,155</u>
Total funds carried forward	<u><u>263,012</u></u>	<u><u>3,818</u></u>	<u><u>0</u></u>	<u><u>266,830</u></u>	<u><u>257,476</u></u>
 <b>Bank &amp; cash balances</b>					
Bank current accounts & cash on hand				<u>266,830</u>	<u>257,476</u>
				<u>266,830</u>	<u>257,476</u>

Approved by the Kirk Session at a meeting on 4<sup>th</sup> August 2024 and signed on its behalf by

Rev Philip Moffett

Ivor McMullan



## CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND NOTES TO THE ACCOUNTS

31 December 2023

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

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

#### FUND ACCOUNTING

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

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

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

### 2. DONATIONS AND LEGACIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
Recorded giving	136,112	2,275	0	138,387	131,449
Loose collections	3,512	2,787	0	6,299	3,695
Donations and gifts	5,935	220	0	6,155	11,125
Gift Aid	33,313	0	0	33,313	33,012
	<u>178,872</u>	<u>5,282</u>	<u>0</u>	<u>184,154</u>	<u>179,281</u>



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

**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
Wedding & funeral & graveyard fees	1,936			1,936	336
Sale of study books etc.	76	0	0	76	14
Miscellaneous income	3,166	0	0	3,166	2,423
	<u>5,178</u>	<u>(0)</u>	<u>0</u>	<u>5,178</u>	<u>2,773</u>

**4. INVESTMENT INCOME**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
Deposit interest	968	3	0	971	346
Other investment income	0	53	0	53	10
	<u>968</u>	<u>56</u>	<u>0</u>	<u>1,024</u>	<u>356</u>

**5. RAISING FUNDS**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
FWO envelopes	180	0	0	180	180
	<u>180</u>	<u>0</u>	<u>0</u>	<u>180</u>	<u>180</u>

**6. CHARITABLE ACTIVITIES**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
Synodical Assessments	39,450	730	0	40,180	38,570
Ministry & support staff costs	49,374	0	0	49,374	45,935
Congregational running expenses	54,561	3,506	0	58,067	18,870
Donations to missions&charities	30,501	2,700	0	33,201	55,700
	<u>173,886</u>	<u>6,936</u>	<u>0</u>	<u>180,822</u>	<u>159,075</u>

**CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**7. FIXED ASSETS**

The congregation owns the Church premises situated at 2 Main Street, Cullybackey together with the associated fixtures and fittings.

These have an insurance value of £2,433,596 for building and £90,663 for contents.

**8. FUND BALANCES**

FUND	BALANCE AT START	RECEIPTS	PAYMENTS	TRANSFER	SURPLUS/ DEFICIT	BALANCE AT END
	£	£	£	£	£	£
<b>Unrestricted funds</b>	254,260	185,018	174,066	(2,200)	8,752	263,012
General fund	254,260	185,018	174,066	(2,200)	8,752	263,012
<b>Restricted funds</b>						
Sabbath School account	1,896	778	2,484	2,200	494	2,389
Youth Account	1,165	0	0	0	0	1,165
Women's Fellowship	155	4,560	4,452	0	108	264
	3,216	5,338	6,936	2,200	602	3,818
<b>Total</b>	257,476	190,356	181,002	0	9,354	266,830

**9. RELATED PARTY TRANSACTIONS**

A trustee, the minister of the congregation, received remuneration of £33,113 and expenses of £11,303 for acting in that capacity.

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

There were no other related party transactions.

**Cullybackey Reformed Presbyterian Church**

Northern Ireland - Charity number 106370

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# Annual report

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## **CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Cullybackey congregation of the Reformed Presbyterian Church of Ireland  
2 Main Street, Cullybackey, County Antrim

Registered Charity in Northern Ireland (NIC106370)

### **CHARITY TRUSTEES**

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

Mr Maurice Knowles	Mr Ivor McMullan
Mr Ian McCluggage	Rev Philip Moffett
Dr David McKelvey	Dr John Turner
Dr Andrew McKelvey	Mr Daniel Wright
Dr William Roulston	

### **PRINCIPAL OFFICE BEARERS**

Minister	Rev Philip Moffett
Clerk of Session	Mr Ivor McMullan
Treasurer	Mr Nigel Simpson

### **INDEPENDENT EXAMINER**

D.T. Carson & Co., Thomas Street, Ballymena, BT43 6AZ

### **BANKERS**

Danske Bank, 1-2 Broadway Avenue, Ballymena, BT43 7PE

### **SOLICITORS**

Boal Anderson & Co., 56 High Street, Ballymena, BT43 6UH

## **CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 of the Reformed Presbyterian Church of Ireland, and The Testimony of the Reformed Presbyterian Church of 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 Deacon Board 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 Deacon Board.

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 at least 10 times 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.

#### **Presbytery**

Under the Reformed Presbyterian Church of 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 Synod of the Reformed Presbyterian Church of Ireland. Cullybackey congregation of the Reformed Presbyterian Church has been assigned to the Northern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the Synod, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.



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

### **The Synod**

The Synod 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 Synod is normally constituted during the second week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the Synod 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.

Cullybackey congregation of the Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of 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 are 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 Reformed Presbyterian Church of 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.



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

### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. These services are also broadcast online. The Sacrament of the Lord's Supper is observed on four 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:

- Sabbath School
- Youth Club
- Mothers and Toddlers
- Young Adults Group
- Men's and Women's Fellowship Groups
- Boys' Brigade (held jointly with Cullybackey Methodist Church)

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11.30am and on the 1st and 3rd Sundays of each month at 6.30pm. These services are also broadcast online and have an average viewing figure of around 50 views per service. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at 3 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 84 communicant members and 64 families connected with the congregations. The average week attendance at morning worship is 120.

#### **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 various members of the congregation.

#### **Mission and outreach**

At a local level the congregation have heard reports of various mission organisations, including local Christian charities, and we have had opportunity to support local mission and outreach including donations to external missions and agencies.



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

We have also had opportunity to hold a Holiday Bible Club for local primary school children, hold outreach events among women, and our minister has opportunities to take school assemblies and Religious Studies classes in the local primary school and secondary school.

The congregation supports the Targets of Honour which is a central fund of the Reformed Presbyterian Church of 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 Targets of Honour provides financial support for mission personnel at home and overseas, finances for denominations camps and conferences, printing of Sabbath School material, enables church planting, provides grant support for those in need, assists with the running costs of Reformed 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 any other special appeals.

### **Presbytery**

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

### **Synod**

The minister and one of our elders were nominated to attend the meeting of the Synod of the Reformed Presbyterian Church of Ireland held in Knockbracken Reformed Presbyterian Church, Belfast, in June.

### **Property**

The footpath in our graveyard had major repair work carried out to keep it safe for anyone visiting it. Repairs were also made to the tiles and a leak in the roof near the lift. New boilers were installed for the heating and the car park lights were upgraded.

### **Organisations**

The Anchor Boys from the Boys' Brigade Company use the church hall on a Thursday night, with an attendance of 23 boys along with the leaders.

Every other Wednesday our hall is used by our mothers and toddlers' group. 10-12 children and their carers were regular attenders.

## **CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 Synod of the Reformed Presbyterian Church of Ireland (RPCI) was established in 1811.

The RPCI believes in the triune God: Father, Son and Holy Spirit and that its members can enter into relationship with that God through acceptance of Jesus Christ as Saviour and Lord. That relationship is expressed through a range of activities.

The purpose of the RPCI is to support and advance the Christian Faith according to the Word of God and in accordance with the 'Book of Government and Order of the Reformed Presbyterian Church of Ireland.'

The Church carries out its purpose by promoting weekly public worship services and Bible Study meetings. The Church also runs special meetings for the public at which the teaching of the Word of God will be made known. The Church also provides opportunities for fellowship and will give advice, counsel and support to members and the public.

The church carries out missionary and outreach work. It also undertakes training of students for the Christian Ministry through the Reformed Theological College.

The direct benefits which flow from these purposes are the provision of churches as places of worship. Public access to worship of a devotional nature. The provision of a moral/ethical framework based on Biblical principles. Opportunities for social interaction among members and with the public in general. Encouragement to live and participate in and contribute to community life based on Christian principles.

These Benefits are demonstrated in that each Congregation provides a place for meeting and worship. These are open to all. Other benefits will be seen in the lives of people conforming more and more to the highest of ethical and moral standards in accordance with Christian faith.

There will be further benefit to the public as members interact with the communities in which they live and demonstrate the benefits of living according to Christian principles in consistent Christian faith.

Benefits can be demonstrated through our missionary and outreach work and through our training of students for the Christian Ministry at the Reformed Theological College.



## CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 60 contributors during the year [64 in previous year, 2022] donating a total of £136,111 (£129,204 in previous year, 2022)

Total Income of the congregation during the year was £190,355 compared to £182,410 in the previous year. The Main reason for this was the continued generosity of the congregation.

Total expenditure increased from £159,255 to £181,002

The main reason for this was the repair work to the graveyard path, new heating boilers and upgrading of the car park lights.

### 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 congregation's 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 4th August 2024 and signed on its behalf by

Philip Moffett

Ivor McMullan

**Cullybackey Reformed Presbyterian Church**

Northern Ireland - Charity number 106370

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# Annual return

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## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND

I report on the accounts for the year ended 31 December 2023, which are set out on pages 10 to 14.

### 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 Edwin McLaughlin  
D T Carson & Co  
Chartered Accountants  
Registered Auditor  
51-53 Thomas Street  
Ballymena  
BT43 6AZ  
Date: 4th August 2024

**Cullybackey Reformed Presbyterian Church**

Northern Ireland - Charity number 106370

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# Accounts

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**CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**

**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)  
for the year ended 31 December 2022**

	NOTE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations & legacies	2	175,743	3,538	0	179,281	166,683
Charitable activities	3	2,773	0	0	2,773	3,098
Investment income	4	344	12	0	356	849
<b>Total receipts</b>		<u>178,860</u>	<u>3,550</u>	<u>0</u>	<u>182,410</u>	<u>170,630</u>
<b>Payments</b>						
Raising funds	5	180	0	0	180	170
Charitable activities	6	154,211	4,864	0	159,075	139,780
<b>Total payments</b>		<u>154,391</u>	<u>4,864</u>	<u>0</u>	<u>159,255</u>	<u>139,950</u>
Net receipts/(payments)		24,469	(1,314)	0	23,155	30,680
Transfers between funds		(1,200)	1,200	0	0	0
Net movement in funds		23,269	(114)	0	23,155	30,680
Reconciliation of funds:						
Total funds brought forward		<u>230,991</u>	<u>3,330</u>	<u>0</u>	<u>234,321</u>	<u>203,641</u>
Total funds carried forward	8	<u>254,260</u>	<u>3,216</u>	<u>0</u>	<u>257,476</u>	<u>234,321</u>

CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMEN' FUNDS £	TOTAL 2022 £	TOTAL 2021 £
<b>Funds Reconciliation</b>					
Total funds brought forward	230,991	3,330	0	234,321	203,641
Net movement in funds	23,269	(114)	0	23,155	30,680
Total funds carried forward	<u>254,260</u>	<u>3,216</u>	<u>0</u>	<u>257,476</u>	<u>234,321</u>
<b>Bank &amp; cash balances</b>					
Bank current accounts & cash on hand				<u>257,476</u>	<u>234,321</u>
				<u>257,476</u>	<u>234,321</u>

Approved by the Kirk Session at a meeting on 24th October 2023 and signed on its behalf by

  
.....  
Rev Philip Moffett

  
.....  
Mr Ivor McMullan



## CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND

### NOTES TO THE ACCOUNTS

31 December 2022

#### 1 ACCOUNTING POLICIES

##### BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the 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	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	£	£	£	£	£
Recorded giving	129,204	2,245	0	131,449	131,446
Loose collections	2,522	1,173	0	3,695	3,545
Donations and gifts	11,005	120	0	11,125	5,329
Gift Aid	33,012	0	0	33,012	26,363
	<u>175,743</u>	<u>3,538</u>	<u>0</u>	<u>179,281</u>	<u>166,683</u>



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

**31 December 2022**

**3 CHARITABLE ACTIVITIES**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	€	€	€	€	€
Wedding & funeral & graveyard fees	336			336	800
Sale of study books etc.	14	0	0	14	36
Miscellaneous income	2,423	0	0	2,423	2,262
	<u>2,773</u>	<u>0</u>	<u>0</u>	<u>2,773</u>	<u>3,098</u>

**4 INVESTMENT INCOME**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	€	€	€	€	€
Deposit interest	344	2	0	346	837
Other investment income	0	10	0	10	12
	<u>344</u>	<u>12</u>	<u>0</u>	<u>356</u>	<u>849</u>

**5 RAISING FUNDS**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2021	TOTAL 2021
	€	€	€	€	€
FWD envelopes	180	0	0	180	170
	<u>180</u>	<u>0</u>	<u>0</u>	<u>180</u>	<u>170</u>

**6 CHARITABLE ACTIVITIES**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	TOTAL 2021
	€	€	€	€	€
Synodical Assessments	37,870	700	0	38,570	36,530
Ministry & support staff costs	45,935	0	0	45,935	43,452
Congregational running expenses	17,765	1,105	0	18,870	14,134
Donations to missions&charities	52,641	3,059	0	55,700	45,664
	<u>154,211</u>	<u>4,864</u>	<u>0</u>	<u>159,075</u>	<u>139,780</u>



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

**31 December 2022**

**7 FIXED ASSETS**

The congregation owns the church premises situated at 2 Main Street, Cullybackey together with the associated fixtures and fittings

These have an insurance value of £2,085,477 for buildings and £79,390 for contents.

**8 FUND BALANCES**

FUND	BALANCE AT START	RECEIPTS	PAYMENTS	TRANSFER	SURPLUS/ DEFICIT	BALANCE AT END
	£	£	£	£	£	£
<b>Unrestricted funds</b>	230,991	178,860	154,391	(1,200)	23,269	254,260
General fund	<u>230,991</u>	<u>178,860</u>	<u>154,391</u>	<u>(1,200)</u>	<u>23,269</u>	<u>254,260</u>
<b>Restricted funds</b>						
Sabbath School account	1,603	687	1,594	1,200	293	1,896
Youth Account	1,433	0	268	0	(268)	1,165
Women's Fellowship	294	2,863	3,002	0	(139)	155
	<u>3,330</u>	<u>3,550</u>	<u>4,864</u>	<u>1,200</u>	<u>(114)</u>	<u>3,216</u>
Total	<u>234,321</u>	<u>182,410</u>	<u>159,255</u>	<u>0</u>	<u>23,155</u>	<u>257,476</u>

**9 RELATED PARTY TRANSACTIONS**

A trustee, the minister of the congregation, received remuneration of £32,211 and expenses of £9,790 for acting in that capacity

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

There were no other related party transactions.

**Cullybackey Reformed Presbyterian Church**

Northern Ireland - Charity number 106370

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# Annual report

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## **CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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**

Cullybackey congregation of the Reformed Presbyterian Church of Ireland  
2 Main Street, Cullybackey, County Antrim

Registered Charity in Northern Ireland (NIC106370)

### **CHARITY TRUSTEES**

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

Mr Maurice Knowles	Mr Ivor McMullen
Mr Ian McCluggage	Rev Philip Moffett
Dr David McKelvey	Dr John Turner
Dr Andrew McKelvey	Mr Daniel Wright
Dr William Roulston	

### **PRINCIPAL OFFICE BEARERS**

Minister	Rev Philip Moffett
Clerk of Session	Mr Ivor McMullan
Treasurer	Mr Nigel Simpson

### **INDEPENDENT EXAMINER**

D.T. Carson & Co., Thomas Street, Ballymena, BT43 6AZ

### **BANKERS**

Danske Bank, 1-2 Broadway Avenue, Ballymena, BT43 7PE

### **SOLICITORS**

Boal Anderson & Co., 56 High Street, Ballymena, BT43 6UH

## **CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 of the Reformed Presbyterian Church of Ireland, and The Testimony of the Reformed Presbyterian Church of 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 Deacon Board 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 Deacon Board.

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 at least 10 times 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.

#### **Presbytery**

Under the Reformed Presbyterian Church of 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 Synod of the Reformed Presbyterian Church of Ireland. Cullybackey congregation of the Reformed Presbyterian Church has been assigned to the Northern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the Synod, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

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

### **The Synod**

The Synod 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 Synod is normally constituted during the second week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the Synod 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.

Cullybackey congregation of the Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of 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.

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 Reformed Presbyterian Church of 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.

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

### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. These services are also broadcast online. The Sacrament of the Lord's Supper is observed on four 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:

- Sabbath School
- Youth Club
- Mothers and Toddlers
- Young Adults Group
- Men's and Women's Fellowship Groups
- Boys' Brigade (held jointly with Cullybackey Methodist Church)

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11.30am and on the 1st and 3rd Sundays of each month at 6.30pm. These services are also broadcast online and have an average viewing figure of around 80 views per service. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at 4 Sacraments 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 85 communicant members and 64 families connected with the congregations. The average week attendance at morning worship is 120.

#### **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 various members of the congregation.

#### **Mission and outreach**

At a local level the congregation have heard reports of various mission organisations, including local Christian charities, and we have had opportunity to support local mission and outreach including donations to external missions and agencies.



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

We have also had opportunity to hold a Holiday Bible Club for local primary school children, and our minister has opportunities to take school assemblies in the local primary school and secondary school.

The congregation supports the Targets of Honour which is a central fund of the Reformed Presbyterian Church of 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 Targets of Honour provides financial support for mission personnel at home and overseas, finances for denominations camps and conferences, printing of Sabbath School material, enables church planting, provides grant support for those in need, assists with the running costs of Reformed 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 any other special appeals.

### **Presbytery**

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

### **Synod**

The minister and one of our elders were nominated to attend the meeting of the Synod of the Reformed Presbyterian Church of Ireland held in Knockbracken Reformed Presbyterian Church, Belfast, in June.

### **Property**

Nothing to report this year.

### **Organisations**

The Anchor Boys from the Boys' Brigade Company use the church hall on a Thursday night, with an attendance of 18 boys along with the leaders.

Every other Wednesday our hall is used by our mothers and toddlers' group. 10-12 children and their carers were regular attenders.

### **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.

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

### **PUBLIC BENEFIT STATEMENT**

The Synod of the Reformed Presbyterian Church of Ireland (RPCI) was established in 1811.

The RPCI believes in the triune God: Father, Son and Holy Spirit and that its members can enter into relationship with that God through acceptance of Jesus Christ as Saviour and Lord. That relationship is expressed through a range of activities.

The purpose of the RPCI is to support and advance the Christian Faith according to the Word of God and in accordance with the 'Book of Government and Order of the Reformed Presbyterian Church of Ireland.'

The Church carries out its purpose by promoting weekly public worship services and Bible Study meetings. The Church also runs special meetings for the public at which the teaching of the Word of God will be made known. The Church also provides opportunities for fellowship and will give advice, counsel and support to members and the public.

The church carries out missionary and outreach work. It also undertakes training of students for the Christian Ministry through the Reformed Theological College.

The direct benefits which flow from these purposes are the provision of churches as places of worship. Public access to worship of a devotional nature. The provision of a moral/ethical framework based on Biblical principles. Opportunities for social interaction among members and with the public in general. Encouragement to live and participate in and contribute to community life based on Christian principles.

These Benefits are demonstrated in that each Congregation provides a place for meeting and worship. These are open to all. Other benefits will be seen in the lives of people conforming more and more to the highest of ethical and moral standards in accordance with Christian faith.

There will be further benefit to the public as members interact with the communities in which they live and demonstrate the benefits of living according to Christian principles in consistent Christian faith.

Benefits can be demonstrated through our missionary and outreach work and through our training of students for the Christian Ministry at the Reformed Theological College.

### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 64 contributors during the year [63 in previous year, 2021] donating a total of £129,204 (£129,346 in previous year, 2021)

**CULLYBACKEY CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

Total Income of the congregation during the year was £182,410, compared to £170,630 in the previous year. The main reason for the change was new members and continued generosity of the congregation.

Total expenditure increased from £139,950 to £159,255. The main reason for the increase was donations to Nante for building their new Church Sanctuary and to EMF for Ukraine Appeal

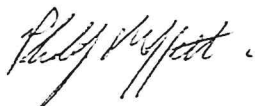
**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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 congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 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 24<sup>th</sup> October 2023 and signed on its behalf by



Rev Philip Moffett



Mr Ivor McMullan

**Cullybackey Reformed Presbyterian Church**

Northern Ireland - Charity number 106370

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# Annual return

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

I report on the accounts for the year ended 31 December 2022, which are set out on pages 10 to 14.

**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 Edwin McLaughlin  
D T Carson & Co  
Chartered Accountants  
Registered Auditor  
51-53 Thomas Street  
Ballymena  
BT43 6AZ  
Date: 24th October 2023