

The Route Presbytery of the Presbyterian Church in Ireland

Northern Ireland · Charity number 106481

Details

Known as	The Route Presbytery
Status	Received
Registered	2017-09-19
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Killraughts Manse 24 Topp Road Ballymoney BT53 8lt BT53 8LT
Phone	02827667618

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
2024-12-31	£25,372	£21,002	£0	1

Trustees

Name	Role	Appointed
David Ramsay		
Mr Arnold McClure		
Mr Bertie Quinn		
Mr Brian Mcconaghy		
Mr Christopher Mckeeman		
Mr Colin Henry		
Mr David Cusick		
Mr Hugh Andrew Mcgugan		
Mr Ivan Kerr		
Mr Ivan Mcbride		
Mr Jack Gault		
Mr James Edwards		
Mr Maurice Mccracken		
Mr Robert Hartin		
Mr Ronnie Marshall		
Mr Samuel Kane		
Mr Samuel Morrison		
Mrs Elaine Lee		
Mrs Nessie Moore		
Mrs Una Summers		
Rev Alan John Buick		
Rev Andre Alves-Arias		
Rev Campbell Mulvenny		
Rev David Irvine		
Rev Gary Glasgow		
Rev Hugh Shannon Wylie Cubitt		
Rev Kenneth David William Crowe		

Name	Role	Appointed
Rev Kenneth Henderson		
Rev Mark Jones		
Rev Nicholas Cooper		
Rev Noel Mcclean		
Rev Philip Bolton Wilson		
Rev Philip Mckelvey		
Rev Richard Martin Murray		
Rev Robert William Gaston		
Rev Stephen Mccracken		

The Route Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106481

Accounts

PRESBYTERY ACCOUNTS 2024

Route Presbytery Incidental Fund 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Opening Balance	12479.22	Moderator's Allowance	350.00
C.M.I. Rally Offering	800.00	BMI Rally offering	800.00
Overseas Rally Offering	1240.00	Gallagher (Insurance)	387.17
Presbytery Dinner	920.00	Royal Court Hotel (Dinner)	1400.00
Presbytery Fees	10337.00	Youth Event expenses	79.10
From Education Board for Bibles	1077.30	Accountants' Fees (2 years)	426.00
		Overseas Rally to PCI	1240.00
		P.C.I. Assessment	8585.00
		Faith Mission (Bibles)	1077.30
		JH Office Supplies	71.56
		Travel expenses	60.00
		Computer Repairs	196.00
		Stamps	375.00
		Closing Balance	11806.39
	26853.52		26853.52

Route Presbytery Education Board 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Opening Balance	105949.11	Ballycastle Dividend	1738.88
Uncashed cheque	70	Youth event expenses	345.00
Ballycastle Investment	1738.88	Secretarial Expenses	150.00
Interest	1531.89	For purchase of Bibles (Dervock)	1077.30
		Closing Balance	105978.70
	109289.88		109289.88

Progressive Building Society Bond 2024

Opening Balance	54752.65	Closing Balance	57593.13
Interest	2840.48		
	57593.13		57593.13

Route Presbytery Sick Supply Fund 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Opening Balance	74,182.87	Pulpit Supplies	340.00
HSBC Dividends	1983.95	Locum Expenses	510.00
Bank Interest	1074.86	Closing Balance	76,391.68
	77241.68		77241.68

The Route Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106481

Accounts

Route Presbytery Incidental Fund 2023

INCOME

Opening Balance	12698.05
B.M.I. Rally Offering	577.00
Presbytery Fees	9948.00

EXPENDITURE

Moderator's Allowance	350.00
BMI Rally speaker expenses	120.00
BMI Rally offering	577.00
Gallagher (Insurance)	356.06
Minute Book & Photocopying	150.00
Pulpit supply & gift	180.00
Dervock Consultation Fee	420.00
P.C.I. Assessment	8261.00
JH Office Supplies	189.77
Postage & travel expenses	140.00
Closing Balance	12479.22

23223.05

23223.05

Route Presbytery Education Board 2023

INCOME

Opening Balance	105336.27
Ballycastle Investment	1738.88
Interest	1203.40

EXPENDITURE

Ballycastle Dividend	1738.88
Youth event expenses	440.56
Secretarial Expenses	150.00
Closing Balance	105949.11

108278.55

108278.55

Progressive Building Society Bond 2023

Opening Balance	52680.09
Interest	2072.56

Closing Balance	54752.65
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54752.65

54752.65

Route Presbytery Sick Supply Fund 2023

INCOME

Opening Balance	73544.95
HSBC Dividends	1302.76
Bank Interest	834.69

EXPENDITURE

Pulpit Supplies	529.53
Locum Expenses	970.00
Closing Balance	74182.87

75682.40

75682.40

The Route Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106481

Annual report

**THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN
IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC106481)

THE ROUTE PRESBYTERY 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 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The Route Presbytery of the Presbyterian Church in Ireland
c/o 3 Rosses Meadow, Ballymena, Co. Antrim, BT42 2SD

Registered Charity in Northern Ireland (NIC106481)

CHARITY TRUSTEES

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

Rev. Dr. Andre Alves-Areias	Mr. David Cusick
Rev. Alan Buick	Mrs. Rosemary Dunlop
Rev. Kenneth Crowe	Mr. Jack Gault
Rev. Hugh Cubitt	Mr. Robert Hartin
Rev. Roy Gaston	Mr. Paul Hayes
Rev. Gary Glasgow	Mr. Miles Kelly
Rev. Kenneth Henderson	Mr. Ian Kerr
Rev. David Irvine	Mrs. Elaine Lee
Rev. Dr. Mark Jones	Mr. Ronnie Marshall
Rev. Philip McKelvey	Mr. Ivan McBride
Rev. Stephen McCracken	Mr. Brian McConaghy
Rev. Dr. Ian McNie	Mr. Maurice McCracken
Rev. Campbell Mulvenny	Mr. Andrew McGugan
Rev. Dr. Richard Murray	Mr. Danny McIntyre
	Mr. Iain McLean
	Mr. Sam Morrison
	Mr. Lynn Neill
	Mr. Thomas Paul
	Mrs. Una Summers
	Mr. Bertie Quinn

PRINCIPAL OFFICE BEARERS

Moderator

Rev. Stephen McCracken B.D., Dip.Min., M.Phil.

Clerk of Presbytery

Rev. Noel McClean B.Sc., Dip. Th.

Finance Convener

Rev. Kenneth Crowe M.A., B.D.

INDEPENDENT EXAMINER

Mr. John McMullan, 5c High Street, Ballymoney, Co. Antrim, BT53 6AH

BANKERS

Ulster Bank Ltd, 11 Church Street, Ballymoney, BT53 6HS

SOLICITORS

Greer Hamilton Gailey Murphy Carey, 27 High Street, Ballymoney, BT53 6AJ

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

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. The following congregations of the Presbyterian Church have been assigned to The Route Presbytery of the Presbyterian Church in Ireland.

Armoy
Ballycastle
Ballymoney, First
Ballymoney, St. James's
Ballymoney, Trinity
Ballyweaney
Bushmills
Bushvale
Croaghmore
Dervock
Drumreagh
Dunloy
Dunluce
Finvoy
Garryduff
Kilraughts, First
Mosside
Ramoan
Roseyards
Toberdoney
Toberkeigh

A Presbytery makes arrangements for the election of ministers in congregation, ordains licentiates and installs or inducts and appoints ministers in the congregations assigned to it. It also ordains or installs and appoints elders, commission and appoint deaconesses, senior lecturers, auxiliary ministers, lay agents and missionaries who have been called by an authorised body in the Church. A Presbytery has a role in seeing that ministers preach the Word faithfully to their congregations, regularly visit the families under their charge, visit the sick, promote peace and temperance and see that the duties of the

eldership are properly discharged. Presbyteries oversee the resignation and retirements of ministers and elders.

Presbyteries provide advice to Kirk Sessions and Congregational Committees when required and have a role in approving matters in relation to congregational property. They report annually to the General Assembly and have the right to make a nomination for the office of Moderator of the General Assembly.

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. This provides an important link between the congregations and the wider structures of the church

Stated meetings of Presbytery are held on the first Tuesday of February, March, May, October and November.

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.

**THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

The General Assembly

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

DESCRIPTION AND PURPOSE

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

The Route Presbytery is a presbytery 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 ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

ACTIVITIES AND OBJECTIVES

The presbytery meets on the first Tuesday of February, March, May, October and November and on other occasions as required. All meetings commence with a time of worship and are opened and closed with prayer.

The presbytery carries out the following activities

- Supports those candidating for the Ministry
- Installs Ordained ministers
- Provides pastoral support for ministers and their families
- Holds a number of events such as mission rallies for Irish and Overseas Mission, training sessions, social events.
- PW Link is an initiative of Presbyterian Women intended to improve communications and build relationships between Presbyterian Women. PW links include a representative from each congregation and run events to support the mission and outreach of Presbytery. During the year The PW link ran a Big Breakfast and rally

ACHIEVEMENTS AND PERFORMANCE

At the 31 December the following numbers of personal were under the care of Presbytery

	2023	2022
Ministers in active service in congregations	14	15
Retired Ministers	12	11
Licentiates	1	1
Students for the Ministry	0	0

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The Presbytery encourages the congregations assigned to it to support 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 presbytery also encourages congregations to contribute to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

General Assembly

Presbyteries are represented on the various Councils of the General Assembly of the Presbyterian Church in Ireland and report on an annual basis to the General Assembly

Property

The Presbytery has no property under its care.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on Presbytery, its commissions and panels.

**THE ROUTE PRESBYTERY 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 congregational churches and 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 charities beneficiaries are its 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 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 Presbytery has had regard to the Charity Commissions Public benefit requirement statutory guidance.

**THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The Presbytery's main source of income is an assessment that is levied on the congregations assigned to it and £9,948 was received in the current year (£9,721 in previous year, 2022)

£577 was raised at Presbytery events.

Total expenditure decreased from £23,956 to £17,084. This includes a payment made to the Clerk of Presbytery for the responsibilities of that position.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the presbytery'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 presbytery's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the presbytery and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Presbytery at a meeting on 10th September 2024 and signed on its behalf by

Rev. Noel McClean

Rev. Kenneth Crowe

10/09/2024

10/09/2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE
PRESBYTERY OF ROUTE
PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of The Route Presbytery for the year ended 31st December 2023

Respective responsibilities of charity trustees and examiner

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

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention

Basis of independent examiner's report

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

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

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

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

Independent Examiner's Statement

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



John McMullan ACMA CGMA

Chartered Management Accountant

5c High Street, Ballymoney, BT53 6AH

Date 16th October 2024

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	9,948	0	0	9,948	9,721
Charitable activities	3	577	2,265	0	2,842	5,720
Other trading activities	4	0	0	0	0	0
Investment Income	5	0	5,080	2,073	7,153	3,102
Other	6	0	0	0	0	0
		-----	-----	-----	-----	-----
		10,525	7,345	2,073	19,943	18,543
Sale of Investments					0	0
Sale of fixed assets					0	25
Loans Received					0	0
		-----	-----	-----	-----	-----
Total Receipts		10,525	7,345	2,073	19,943	18,543
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	0	0	0	0	0
Charitable activities	8	10,744	4,601	0	15,345	22,178
Investment costs		0	1,739	0	1,739	1,778
Other	9					
		-----	-----	-----	-----	-----
		10,744	6,340	0	17,084	23,956
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Payments		10,744	6,340	0	17,084	23,956
		-----	-----	-----	-----	-----
Net receipts / (payments)		(219)	1005	2,073	2,859	(5,413)
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		(219)	1005	2,073	2,859	(5,413)
Funds brought forward		12,698	179,472	52,680	244,850	250,263
		-----	-----	-----	-----	-----
Funds carried forward	12	12,479	180,477	54,753	247,709	244,850
		=====	=====	=====	=====	=====

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	12,698	179,472	52,680	244,850	250,263
Net movement in funds	-219	1,005	2,073	2,859	-5,413
	-----	-----	-----	-----	-----
Bank and Cash at end of year	12,479	180,477	54,753	247,709	244,850
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				54,753	52,680
Bank Current Accounts				192,956	192,170
Cash in Hand					
				-----	-----
				247,709	244,850
				=====	=====
Other Assets					
Fixed Assets – Note 10				0	0
- Church Premises				0	0
- Fixtures, Fittings & Equipment				0	0
- Vehicles				0	0
Investments				0	0
Gift Aid receivable on donations				0	0
				0	0
				-----	-----
				0	0
				=====	=====
Liabilities					
Loans				0	0
				0	0
Other					
				-----	-----
				0	0
				=====	=====

Approved by the Presbytery at a meeting on 10th September 2024 and signed on its behalf by

Rev. Noel McClean

Rev. Kenneth Crowe

10/09/2024

10/09/2024

THE ROUTE PRESBYTERY 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 presbytery is less than £250,000 the presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the presbytery'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 presbytery 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 presbytery's general purposes. Designated funds are general funds set aside by the presbytery for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Assessments on congregations	9,948	0	0	9,948	9,721
Collections at events	0	0	0	0	0
Donations and gifts	0	0	0	0	0
Gift Aid	0	0	0	0	0
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	9,948	0	0	9,948	9,721
	-----	-----	-----	-----	-----

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fundraising events	577	0	0	577	2,309
PW Link	0	2,265	0	2,265	3,411
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	577	2,265	0	2,842	5,720
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	0	5,080	2,073	7,153	3,102
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	5,080	2,073	7,153	3,102
	-----	-----	-----	-----	-----

**ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

7. RAISING FUNDS

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

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Presbytery ministry and support staff costs	8,611	150	0	8,761	8,572
Presbytery running expenses	1,556	1,941	0	3,497	9,583
Donations to missions and charities	577	0	0	577	500
PW Link		2,510	0	2,510	3,523
Governance costs					
	-----	-----	-----	-----	-----
	10,744	4,601	0	15,345	22,178
	-----	-----	-----	-----	-----

**ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	0	1739	0	1739	1778
	-----	-----	-----	-----	-----
	0	1739	0	1739	1778
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The presbytery owns no fixed assets.

11. INVESTMENTS

	2023 £	2022 £
General Investment Fund	0	0
Property		
Other investments		
	-----	-----
	0	0
	-----	-----

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Incidental Fund	12,698	10,525	10,744	(219)	0	12,479
	-----	-----	-----	-----	-----	-----
	12,698	10,525	10,744	(219)	0	12,479
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Education Board	105,336	2,942	2,329	613	0	105,949
Sick Supply Fund	73,545	2,137	1,499	638	0	74,183
PW Link	591	2,265	2,510	(245)	0	346
	-----	-----	-----	-----	-----	-----
	179,472	7,344	6,338	1,006	0	180,478
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Education Board	52,680	2,073	0	2,073	0	54,753
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	244,850	19,942	17,082	2,860	0	247,710
	-----	-----	-----	-----	-----	-----

The Route Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106481

Annual return

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
THE PRESBYTERY OF ROUTE
PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of The Route Presbytery for the year ended 31st December 2023

Respective responsibilities of charity trustees and examiner

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

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention

Basis of independent examiner's report

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

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

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

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

Independent Examiner's Statement

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



John McMullan ACMA CGMA
Chartered Management Accountant
5c High Street, Ballymoney, BT53 6AH

Date 16th October 2024

The Route Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106481

Accounts

Route Presbytery Incidental Fund 2022

INCOME

Opening Balance	14099.31
B.M.I. Rally Offering	430.50
Presbytery Fees	9721.00
Presbytery Dinner Subs	840.00
Racing Breakfast Subs	1038.80

26129.61

EXPENDITURE

Stamps & Stationery	543.11
Moderator's Allowance	350.00
Pulpit Supply Fee	130.00
Insurance	333.85
Travel Expenses	122.00
B.M.I. Rally donation	500.00
Secretarial Expenses	150.00
P.C.I. Assessment	8072.00
Royal Court Hotel	1566.00
Memory Lane Catering	200.00
Racing Breakfast	1053.00
Youth Rally Expenses	213.60
Accountant's Fee	198.00

Closing Balance 12698.05

26129.61

Route Presbytery Education Board 2022

INCOME

Opening Balance	109439.56
Ballycastle Investment	1778.40
Interest	156.61

111374.57

EXPENDITURE

Impact Printing	825.00
Ballycastle Dividend	1778.40
Catering Expenses	225.00
Good Book Company	2719.90
Other Youth Books	490.00

Closing Balance 105336.27

111374.57

Progressive Building Society Bond 2022

Opening Balance	52287.50
Interest	392.59

52680.09

Closing Balance 52680.09

52680.09

Route Presbytery Sick Supply Fund 2022

INCOME

EXPENDITURE

Opening Balance	73734.45	Pulpit Supplies	487.70
HSBC Dividends	666.65	Locum Expenses	476.00
Bank Interest	107.55	Closing Balance	73544.95
	<u>74508.65</u>		<u>74508.65</u>

The Route Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106481

Annual report

**THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN
IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC106481)

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

The Route Presbytery of the Presbyterian Church in Ireland
c/o 3 Rosses Meadow, Ballymena, Co. Antrim, BT42 2SD

Registered Charity in Northern Ireland (NIC106481)

CHARITY TRUSTEES

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

Rev Alan Buick	Rev Kenneth Crowe
Rev Hugh Cubitt	Rev. Dr. Nancy Cubitt
Rev Peter Douglas	Rev Roy Gaston
Rev Kenneth Henderson	Rev David Irvine
Rev Dr Mark Jones	Rev Rodney Moody
Rev Dr. Ian McNie	Rev Richard Murray
Rev John Stanbridge	Mr W. Campbell
Mrs Patricia Crossley	Mr David Cusick
Mrs Suzanne Gamble	Mr Jack Gault
Mr Harris Gerrow	Mr Foster Gowdy
Mr Rex Humphrey	Mr Jim Kane
Mr Ivan Kerr	Mr Jackie McBride
Miss Dibbie McCaughan	Mr Derek McFarland
Mr Andrew. McGugan	Mr. Brian Mulligan
Mr Samuel Morrison	Mr John Reid
Mr James Scott	Mr Robert Sharpe
Mr Brian Spiers	Mr John Surgenor
Mrs Elizabeth White	

PRINCIPAL OFFICE BEARERS

Moderator	Rev David Irvine B.Sc, M.Div.
Clerk of Presbytery	Rev. Noel McClean B.Sc., Dip. Th.
Finance Convener	Rev. Kenneth Crowe M.A., B.D.

INDEPENDENT EXAMINER

Mr. John McMullan, 5c High Street, Ballymoney, Co. Antrim, BT53 6AH

BANKERS

Ulster Bank Ltd, 11 Church Street, Ballymoney, BT53 6HS

SOLICITORS

Greer Hamilton Gailey Murphy Carey, 27 High Street, Ballymoney, BT53 6AJ

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

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. The following congregations of the Presbyterian Church have been assigned to The Route Presbytery of the Presbyterian Church in Ireland.

Armoy
Ballycastle
Ballymoney, First
Ballymoney, St. James's
Ballymoney, Trinity
Ballyweaney
Bushmills
Bushvale
Croaghmore
Dervock
Drumreagh
Dunloy
Dunluce
Finvoy
Garryduff
Kilraughts, First
Mosside
Ramoan
Roseyards
Toberdoney
Toberkeigh

A Presbytery makes arrangements for the election of ministers in congregation, ordains licentiates and installs or inducts and appoints ministers in the congregations assigned to it. It also ordains or installs and appoints elders, commission and appoint deaconesses, senior lecturers, auxiliary ministers, lay agents and missionaries who have been called by an authorised body in the Church. A Presbytery has a role in seeing that ministers preach the Word faithfully to their congregations, regularly visit the families under their charge, visit the sick, promote peace and temperance and see that the duties of the

eldership are properly discharged. Presbyteries oversee the resignation and retirements of ministers and elders.

Presbyteries provide advice to Kirk Sessions and Congregational Committees when required and have a role in approving matters in relation to congregational property. They report annually to the General Assembly and have the right to make a nomination for the office of Moderator of the General Assembly.

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. This provides an important link between the congregations and the wider structures of the church

Stated meetings of Presbytery are held on the first Tuesday of February, March, May, October and November.

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.

**THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

The General Assembly

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

DESCRIPTION AND PURPOSE

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

The Route Presbytery is a presbytery 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 ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

ACTIVITIES AND OBJECTIVES

The presbytery meets on the first Tuesday of February, March, May, October and November and on other occasions as required. All meetings commence with a time of worship and are opened and closed with prayer.

The presbytery carries out the following activities

- Supports those candidating for the Ministry
- Installs Ordained ministers
- Provides pastoral support for ministers and their families
- Holds a number of events such as mission rallies for Irish and Overseas Mission, training sessions, social events.
- PW Link is an initiative of Presbyterian Women intended to improve communications and build relationships between Presbyterian Women. PW links include a representative from each congregation and run events to support the mission and outreach of Presbytery. During the year The PW link ran a Big Breakfast and rally

ACHIEVEMENTS AND PERFORMANCE

During the period covered by this report the schedule of meetings which had been severely disrupted due to the Covid 19 pandemic returned to normal.

At the 31 December the following numbers of personal were under the care of Presbytery

	2022	2021
Ministers in active service in congregations	15	14
Retired Ministers	11	10
Licentiates	1	0
Students for the Ministry	0	0

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The Presbytery encourages the congregations assigned to it to support 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 presbytery also encourages congregations to contribute to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

General Assembly

Presbyteries are represented on the various Councils of the General Assembly of the Presbyterian Church in Ireland and report on an annual basis to the General Assembly

Property

The Presbytery has no property under its care.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on Presbytery, its commissions and panels.

**THE ROUTE PRESBYTERY 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 congregational churches and 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 charities beneficiaries are its 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 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 Presbytery has had regard to the Charity Commissions Public benefit requirement statutory guidance.

**THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The Presbytery's main source of income is an assessment that is levied on the congregations assigned to it and £9,721 was received in the current year (£11,586 in previous year, 2021)

£2,309 was raised at Presbytery events.

Total expenditure increased from £14,203 to £23,957. This includes a payment made to the Clerk of Presbytery for the responsibilities of that position.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the presbytery'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 presbytery's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the presbytery and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Presbytery at a meeting on 13th September 2022 and signed on its behalf by

Rev. Noel McClean

Rev. Kenneth Crowe

12/09/2023

12/09/2023

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE
PRESBYTERY OF ROUTE
PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of The Route Presbytery for the year ended 31st December 2022

Respective responsibilities of charity trustees and examiner

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

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention

Basis of independent examiner's report

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

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

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

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

Independent Examiner's Statement

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



John McMullan ACMA CGMA Chartered
Management Accountant Sc High Street, Ballymoney,
BT53 6AH

Date 17th October 2023

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
		£	£	£	£	£
Receipts						
Donations and legacies	2	9,721	0	0	9,721	11,586
Charitable activities	3	2,309	3,411	0	5,720	220
Other trading activities	4	0	0	0	0	25
Investment Income	5	0	2,709	393	3,102	2,710
Other	6	0	0	0	0	0
		-----	-----	-----	-----	-----
		12,030	6,120	393	18,543	14,516
Sale of Investments					0	0
Sale of fixed assets					0	25
Loans Received					0	0
		-----	-----	-----	-----	-----
Total Receipts		12,030	6,120	393	18,543	14,541
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	0	0	0	0	0
Charitable activities	8	13,431	8,747	0	22,178	11,862
Investment costs		0	1,778	0	1,778	1,778
Other	9					
		-----	-----	-----	-----	-----
		13,141	10,525	0	23,956	13,640
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Payments		13,431	10,525	0	23,956	13,640
		-----	-----	-----	-----	-----
Net receipts / (payments)		(1,401)	(4,405)	393	(5,413)	901
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		(1,401)	(4,405)	393	(5,413)	901
Funds brought forward		14,099	183,877	52,287	250,263	249,362
		-----	-----	-----	-----	-----
Funds carried forward	12	12,698	179,472	52,680	244,850	250,263
		=====	=====	=====	=====	=====

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	14,099	183,877	52,287	250,263	249,362
Net movement in funds	-1,401	-4,405	393	-5,413	901
	-----	-----	-----	-----	-----
Bank and Cash at end of year	12,698	179,472	52,680	244,850	250,263
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				52,680	52,288
Bank Current Accounts				192,170	197,975
Cash in Hand					
				-----	-----
				244,850	250,263
				=====	=====
Other Assets					
Fixed Assets – Note 10				0	0
- Church Premises				0	0
- Fixtures, Fittings & Equipment				0	0
- Vehicles				0	0
Investments – Note 11				0	0
Gift Aid receivable on donations				0	0
				0	0
				-----	-----
				0	0
				=====	=====
Liabilities					
Loans				0	0
				0	0
Other					
				-----	-----
				0	0
				=====	=====

Approved by the Presbytery at a meeting on 13th September 2022 and signed on its behalf by

Rev. Noel McClean

Rev. Kenneth Crowe

12/09/2023

12/09/2023

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the presbytery is less than £250,000 the presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the presbytery'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 presbytery 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 presbytery's general purposes. Designated funds are general funds set aside by the presbytery for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Assessments on congregations	9,721	0	0	9,721	11,586
Collections at events	0	0	0	0	0
Donations and gifts	0	0	0	0	0
Gift Aid	0	0	0	0	0
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	9,721	0	0	9,721	11,586
	-----	-----	-----	-----	-----

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fundraising events	2,309	0	0	2,309	0
PW Link	0	3,411	0	3,411	220
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	2,309	3,411	0	5,720	220
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Sale of Cabinet	0	0	0	0	25
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	25
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	0	2,709	393	3,102	2,710
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	2,709	393	3,102	2,710
	-----	-----	-----	-----	-----

**ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Presbytery ministry and support staff costs	8,572	0	0	8,572	10,651
Presbytery running expenses	4,359	5,224	0	9,583	1,171
Donations to missions and charities	500	0	0	500	0
PW Link		3,523	0	3,523	40
Governance costs					
	-----	-----	-----	-----	-----
	13,431	8,747	0	22,178	11,862
	-----	-----	-----	-----	-----

**ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The presbytery owns no fixed assets.

11. INVESTMENTS

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

	2022 £	2021 £
General Investment Fund	52,680	52,288
Property		
Other investments		
	-----	-----
	52,680	52,288
	-----	-----

THE ROUTE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Incidental Fund	14,099	12,030	13,431	(1,401)	0	12,698
	-----	-----	-----	-----	-----	-----
	14,099	12,030	13,431	(1,401)	0	12,698
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Education Board	109,440	1,935	6,038	(4,103)	0	105,337
Sick Supply Fund	73,734	774	964	(190)	0	73,544
PW Link	703	3,411	3,523	(112)	0	591
	-----	-----	-----	-----	-----	-----
	183,877	6,120	10,525	(4405)	0	179,472
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Education Board	52,287	393	0	393	0	52,680
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	250,263	18,543	23,956	(5,413)	0	244,850
	-----	-----	-----	-----	-----	-----

The Route Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106481

Annual return

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
THE PRESBYTERY OF ROUTE
PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of The Route Presbytery for the year ended 31st December 2022

Respective responsibilities of charity trustees and examiner

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

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention

Basis of independent examiner's report

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

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

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

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

Independent Examiner's Statement

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



John McMullan ACMA CGMA
Chartered Management Accountant
5c High Street, Ballymoney, BT53 6AH

Date 17th October 2023