

Ballyclare Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104849

Details

Status Received

Registered 2016-08-05

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Ballyclare Presbyterian Church
2 Foundry Lane
Ballyclare
County Antrim
BT39 9bq
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Phone 07843190326

Email office@ballyclarepresbyterian.org

Website http://www.ballyclarepresbyterian.org/bpc_2014/index.html

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	£316,835	£356,224	£14,420	6

Trustees

Name	Role	Appointed
Adele Irwin		
Averil Mckeown		
Chris Dickey		
David Duncan		
David Gawn		
Deborah Johnston		
Gareth Harding		
Iain Holmes		
Irene Kilpatrick		
Jennifer Millar		
Jonathan Moxen		
Kay Fisher		
Keith Marshall		
Mark Irwin		
Maurice Fisher		
Niall Mcconkey		
Norma Adams		
Peter Gordon		
Sheelagh Dalton		
Thomas Young		
William Cochrane		
Zoe Lutton		

Ballyclare Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104849

Accounts

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report and Financial Statements

For the year ended 31 December 2024

Ballyclare Congregation of The Presbyterian Church in Ireland

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Ballyclare Congregation of The Presbyterian Church in Ireland

Reference and Administrative Details of the Charity, its Trustees and Advisers For the year ended 31 December 2024

Trustees	Mr William Cochrane Rev. Jonathan Moxen Mr David Duncan Mr David Gawn Mr Peter Gordon Mr Maurice Fisher Mrs Kay Fisher Mr Martin Hull Mr Mark Irwin Mrs Deborah Johnston Mrs Irene Kilpatrick Mr Keith Marshall Mrs Jennifer Millar Mr Niall McConkey, Clerk of Session Miss Averil McKeown Mr Thomas Young Mr Gareth Harding Mrs Sheelagh Dalton Mr Chris Dickey Mr Iain Holmes Mrs Adele Irwin Mrs Zoe Lutton Mrs Norma Adams
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Charity registered number NIC104849

Principal office Ballyclare Presbyterian Church
2 Foundry Lane
Ballyclare
County Antrim
BT39 9BQ

Secretary Mr James Foster

Treasurer Mr R J Johnston

Independent Examiner Sumer Accountants NI Limited

4th Floor
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Ballyclare Congregation of The Presbyterian Church in Ireland

**Reference and Administrative Details of the Charity, its Trustees and Advisers (continued)
For the year ended 31 December 2024**

Bankers

Ulster Bank
37 High Street
Carrickfergus
County Antrim
BT38 7AN

Danske Bank
18 The Square
Ballyclare
BT39 9B

Solicitors

JW McNinch
37 Main Street
Ballyclare
BT39 9AA

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report

For the year ended 31 December 2024

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk Session are held at least 8 times each year.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery, which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Ballyclare Presbyterian Church is part of the Carrickfergus Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists primarily of the active ministers of all its congregations, ministers who have retired from active duty, and an elder appointed by the Kirk Session of each congregation.

The General Assembly

The General Assembly is the supreme court of the church, representing in one body the whole church, and acting as its supreme legislative, administrative and judicial authority.

The General Assembly is normally constituted, annually, during the first week of June, and meets for worship and business. At the end of business, it is dissolved. The members of the General Assembly consist primarily of the active ministers of each congregation, retired ministers, and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

Ballyclare Presbyterian Church is a congregation of the Presbyterian Church in Ireland, a Reformed Church within the wider Church of Jesus Christ, acknowledging the Word of God, as set forth in the Scriptures of the Old and New Testaments as the only infallible rule of faith and practice, and the supreme standard of the Church.

Ballyclare Presbyterian Church exists to love and honour God through faith in Jesus Christ, in the power of the Holy Spirit, and to enable its members to grow in faith and play their part in advancing God's kingdom in his world.

The congregation's overall vision is summed up in the phrase, People Matter to God, and its life and activity is expressed in terms of Making Disciples, Making an Impact.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2024

In all its many aspects, the congregation seeks to be Biblical, serving all age groups, creative in all its activities, committed to serving people physically, emotionally and spiritually, outward looking and welcoming to the whole community, and in all of this being committed to our heritage as part of the Presbyterian Church in Ireland.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday, and visitors are always welcome. On four Sundays during the year, the Sacrament of the Lord's Supper is celebrated, and all who have been baptised and have made a profession of faith in Jesus Christ as Saviour and Lord are invited to participate. The Sacrament of Baptism is observed at Sunday morning services, and we also welcome families and their children in a service of Thanksgiving and Reception.

We seek to support and prepare couples for Christian Marriage and attach great importance to supporting those who have been bereaved both through the funeral service itself and in ongoing pastoral care.

In a more general context, we work to provide pastoral care and support for everyone who is connected to our congregation, and especially to those who are ill, unable to attend church through sickness or age, or who are finding life tough and stressful in all sorts of other ways. We do this through the pastoral care of the ministerial staff team, as well as by the Elders and Pastoral Visitors, as well as by members of the congregation.

Members of the congregation meet on a regular basis for Bible Study and Prayer in smaller groups. The congregation also offers a very wide range of organisations and activities during the week, including the following:

Shine, our children's programme; Youth Fellowship; Presbyterian Women; Choir and Praise Band; Youth Club; Boys' Brigade and Girls' Brigade; Bowling Club; Friendship Group, Parent and Toddler Group; Men's Football, and many other less structured activities.

In all of these activities and organisation, we work to provide Christian support and encouragement to the families connected to our congregation, as well as seeing them as opportunities to serve the wider community, make connections and build relationships with people who have recently come to live in our town, and through all of this to be a positive Christian witness to our community.

We participate in joint activities with other local churches, including Foodbank, Christians against Poverty, WAVE (worship for people with learning difficulties) and Greater Ballyclare Youth for Christ. We are pleased that we are able to make our halls accommodation available for us by a wide range of groups from the community, including Citizens Advice Bureau, local schools, and charities.

The congregation gives priority to Mission and Outreach, supporting the United Appeal for Mission, the central mission fund of the Presbyterian Church in Ireland, which enables congregations to play their part in the wider mission and outreach of the denomination, at home and abroad. The United Appeal is vital for the support of mission personnel working in Ireland and throughout the world, enabling church planting, assisting with the running costs of Union Theological College and training ministry students and pastoral workers, supporting social witness projects - and through all of this enabling congregations to play their part in the areas of worship, discipleship, global mission, outreach, Christian service and caring, leadership development and many other areas.

As a congregation, we are also committed directly to a variety of other mission projects and organizations, with which the congregation has developed links, and which it supports through personal links, prayer and financial giving.

The congregation is represented by the minister and a Representative Elder at the regular meetings of the Carrickfergus Presbytery, and in the same way at the annual meeting of the General Assembly, thus maintaining the essential link between the congregation and the wider structures, decision making and life of our denomination.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2024

The congregation has an up-to-date suite of buildings and these are maintained under the direction of the church committee. During the past year, there has been ongoing minor maintenance and improvements.

ACHIEVEMENTS AND PERFORMANCE

It is very important to emphasise that the life and work of our congregation is made possible by many people who express their Christian faith through committed, and often sacrificial, service. The trustees wish to record their deep appreciation to all who give of their time and gifts in this way.

Our Mission: Ballyclare Presbyterian Church seeks to be Christ-centred through the Word of God, Prayer, Witnessing and Fellowship.

Special thanks must go to our Minister Rev. Jonathan Moxen who has led us through this year with faithful Biblical teaching and a desire to see people come to a personal living faith and people to grow in their faith. This was fulfilled through well prepared and challenging teaching in morning and evening services and preparing Bible study notes for our discipleship groups. He has guided Session and Committee meetings through this year and we are excited to see what God will do through his ministry in Ballyclare. With a staff team of Rev. Doctor Matthew Houston our Assistant Minister, Aaron Anderson our Children and Youth worker, Rev. Peter Douglas our Pastoral Associate, Susan Boyd our Musical Director and Ingrid Orr our Office Administrator we have been greatly blessed by God in Ballyclare. This staff team has helped us to maintain and focus our work in Ballyclare Presbyterian Church through challenging and effective Bible teaching at Sunday services and Discipleship groups, visiting and supporting our members and the very practical needs of a congregation of our size.

During 2024 our Minister not only had to serve us in Ballyclare but was also responsible as convenor of the vacant congregation of Woodlands in Carrickfergus. This meant chairing Session and Committee meetings, organising pulpit cover for Sunday worship and guiding the congregation in finding a new Minister.

In this year we had 483 families equating to 1141 individuals belonging to our congregation which includes 372 Communicant members. Sadly, a number of our church family passed away over this year and our thoughts and prayers are with their families. We had 6 new families join our congregation and welcomed 12 new communicants in full membership of our church.

Session continued to work over this year to advance Christ's Kingdom in Ballyclare and the many challenges we face as a denomination and a family of God's people in a rapidly changing world. This has also included thinking about Reconfiguration within PCI and the start of a process towards the end of the year where congregations are being asked to look at what they are doing, what their vision is for doing God's work and how they plan to move forward in the coming years. Please continue to pray for our Elders as they lead and make decisions for our congregation, serving a gracious and loving God who has given them this responsibility.

Church Committee continued its important work within our congregation. All serve on different teams on Committee using their gifts and talents and we thank all Committee members for their hard work and service in looking after the fabric and finances of our church.

Our youth organisations run a full programme of activities and Bible teaching for our children and young people. God has truly blessed this work with big numbers in GB and BB and growing numbers in Junior youth club, Youth Fellowship and Shine. We give thanks for all our youth leaders who have been so faithful in their organisations, building strong relationships with our children and young people and challenging them with the gospel message. We have seen a number of our young people coming to a personal faith and making the decision to become full communicant members in our congregation.

Our adult groups continued to meet with a number of Discipleship groups, PW, Bowls, Friendship Club, Friday Café with Senior Citizens outing and Christmas Dinner. Thank you to all those who lead and organise these programmes and the help and support that is provided through them.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2024

Our Sunday services remain central to our mission with faithful teaching and challenge from our Ministerial team. A large team of people are involved on a Sunday morning from welcoming, playing instruments, leading the praise, operating screens, operating sound desk, AV room, tea and coffee, Creche and taking part in the service. Thank you everyone for using your gifts and talents as we worship and praise God together as a Church family. Session took the decision to continue streaming our Sunday morning services so those unable to join us can still be a part of the service and new people can experience our worship when looking for a church family to join. Our DVD ministry continues helping those who cannot join us online to still join in our worship services.

We thank all those who serve our congregation in any way to be salt and light in our local community in Ballyclare. We continue to see new families join us and we are excited to see how God will use us in 2025 to advance His Kingdom in all that we do in Ballyclare.

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 the care of those in need (including the sick, disabled and bereaved). Generally, these benefits are delivered locally by congregational churches and members or are facilitated through presbyteries, or are organized and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organizations, charities and individual members of the public.

FINANCIAL REVIEW

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and UK Generally Accepted Accounting Practice. They are required to prepare financial statements for each financial year which give a true and fair view of the affairs of the congregation and the financial activities of that year. In preparing the financial statements, the / trustees are required to:

- Select suitable policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the on-going concern basis, unless it is inappropriate to presume that the Funds will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that that the financial statements comply with the Statement of Recommended Practice 'Accounting and Reporting by Charities'. 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.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2024

The activities of the congregation are dependent on the on-going contributions of its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of the approval of these financial statements to meet the commitments which will arise in the year from the signing of this report and subject to the continuing support of members to fund on an on-going basis the congregation's current activities and financial commitments.

Reserves Policy

It is the policy of the Trustees to maintain sufficient reserves to cover three months expenditure.

Risk Assessment

The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of on-going financial support from members. These risks are mitigated by the Trustees and the Congregational Committee, through regular monitoring at stated meetings and by encouraging members in their regular giving.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

Rev. Jonathan Moxen
(Chair of Trustees)
Date: 4 July 2025

Mr Niall McConkey
(Trustee)

Ballyclare Congregation of The Presbyterian Church in Ireland

Independent Examiner's Report For the year ended 31 December 2024

Independent Examiner's Report to the Trustees of Ballyclare Congregation of The Presbyterian Church in Ireland

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 10 to 21.

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; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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 includes 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

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.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept

Ballyclare Congregation of The Presbyterian Church in Ireland

**Independent Examiner's Report (continued)
For the year ended 31 December 2024**

or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 4 July 2025

Amanda McMaw
FCA

Sumer Accountants NI Limited

4th Floor
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Ballyclare Congregation of The Presbyterian Church in Ireland

Statement of financial activities For the year ended 31 December 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	198,486	67,924	266,410	255,586
Charitable activities	3	-	48,252	48,252	84,872
Investments	4	2,173	-	2,173	1,017
Total income		200,659	116,176	316,835	341,475
Expenditure on:					
Charitable activities	5	214,748	141,476	356,224	315,497
Total expenditure		214,748	141,476	356,224	315,497
Net (expenditure)/income before net gains on investments					
		(14,089)	(25,300)	(39,389)	25,978
Gains on investments	8	57,879	46,547	104,426	86,880
Net movement in funds		43,790	21,247	65,037	112,858
Reconciliation of funds:					
Total funds brought forward		705,487	491,807	1,197,294	1,084,436
Net movement in funds		43,790	21,247	65,037	112,858
Total funds carried forward		749,277	513,054	1,262,331	1,197,294

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 21 form part of these financial statements.

Ballyclare Congregation of The Presbyterian Church in Ireland

Balance Sheet As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	8	895,609	807,141
		<u>895,609</u>	<u>807,141</u>
Current assets			
Debtors	9	38,334	32,839
Cash at bank and in hand		342,807	371,414
		<u>381,141</u>	<u>404,253</u>
Creditors: amounts falling due within one year	10	(14,420)	(14,100)
		<u>366,721</u>	<u>390,153</u>
Total assets less current liabilities		<u>1,262,330</u>	<u>1,197,294</u>
Net assets excluding pension asset		<u>1,262,330</u>	<u>1,197,294</u>
Total net assets		<u><u>1,262,330</u></u>	<u><u>1,197,294</u></u>
Charity funds			
Restricted funds	11	513,053	491,807
Unrestricted funds	11	749,277	705,487
		<u>1,262,330</u>	<u>1,197,294</u>
Total funds		<u><u>1,262,330</u></u>	<u><u>1,197,294</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rev. Jonathan Moxen
(Chair of Trustees)
Date: 4 July 2025

Mr Niall McConkey
(Trustee)

The notes on pages 12 to 21 form part of these financial statements.

**Notes to the Financial Statements
For the year ended 31 December 2024**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Ballyclare Congregation of The Presbyterian Church in Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs and costs relating to the governance of the Charity.

All expenditure is inclusive of irrecoverable VAT.

1.4 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Notes to the Financial Statements
For the year ended 31 December 2024**

1. Accounting policies (continued)

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2024

2. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations				
Freewill Offering	134,057	-	134,057	125,619
Property Account	-	26,885	26,885	34,518
Mission Account	-	32,422	32,422	32,126
Special Collections	17,584	-	17,584	13,860
Loose Collections	4,240	-	4,240	6,377
Gift Aid	25,478	8,617	34,095	33,475
Misc Donations	17,127	-	17,127	9,563
Legacies				
Bequests	-	-	-	48
Subtotal detailed disclosure	<u>198,486</u>	<u>67,924</u>	<u>266,410</u>	<u>255,586</u>
Total 2024	<u><u>198,486</u></u>	<u><u>67,924</u></u>	<u><u>266,410</u></u>	<u><u>255,586</u></u>
Total 2023	<u><u>180,473</u></u>	<u><u>75,113</u></u>	<u><u>255,586</u></u>	

3. Income from charitable activities

	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Solar Panels	3,327	3,327	3,628
Organisations	44,925	44,925	45,297
Organisations - opening balance	-	-	35,947
Total 2024	<u>48,252</u>	<u>48,252</u>	<u>84,872</u>
Total 2023	<u><u>84,872</u></u>	<u><u>84,872</u></u>	

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2024

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank Interest	2,173	2,173	1,017
Total 2023	1,017	1,017	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Minister	55,167	-	55,167	53,050
Assistant Minister	18,550	-	18,550	9,537
Assessments	25,823	-	25,823	24,878
Congregational running expenses	33,029	47,351	80,380	89,085
Donations to Missions and charities	25,723	46,008	71,731	50,931
Miscellaneous	16,272	-	16,272	16,087
Investment charges	7,771	8,188	15,959	14,798
Audit/Accountancy fees	1,920	-	1,920	2,000
Youth activities	30,493	-	30,493	12,341
Organisations	-	39,929	39,929	42,790
Total 2024	214,748	141,476	356,224	315,497
Total 2023	162,167	153,330	315,497	

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,920 (2023 audit fee- £1,600).

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2024

7. Staff costs

	2024 £	2023 £
Wages and salaries	68,381	65,829
Social security costs	4,615	4,405
	<u>72,996</u>	<u>70,234</u>

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
	<u>6</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

8. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	807,141
Revaluations	88,468
At 31 December 2024	<u>895,609</u>
Net book value	
At 31 December 2024	895,609
At 31 December 2023	<u>807,141</u>

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2024

9. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	38,334	32,839
	<u>38,334</u>	<u>32,839</u>

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other loans	12,500	12,500
Accruals and deferred income	1,920	1,600
	<u>14,420</u>	<u>14,100</u>

Other loans is comprised of a £12,500 interest free loan which can be recalled partially or in full within 90 days notice to the church.

Notes to the Financial Statements
For the year ended 31 December 2024

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds					
Designated funds					
Designated Funds	437,030	-	-	-	437,030
General funds					
General Funds	268,457	200,659	(214,748)	57,879	312,247
Total Unrestricted funds	705,487	200,659	(214,748)	57,879	749,277
Restricted funds					
Restricted Funds - all funds	491,807	116,175	(141,476)	46,547	513,053
Total of funds	1,197,294	316,834	(356,224)	104,426	1,262,330

Ballyclare Congregation of The Presbyterian Church in Ireland

**Notes to the Financial Statements
For the year ended 31 December 2024**

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Designated Funds	437,030	-	-	-	437,030
General funds					
General Funds	201,608	181,490	(162,167)	47,526	268,457
Total Unrestricted funds	638,638	181,490	(162,167)	47,526	705,487
Restricted funds					
Restricted Funds - all funds	445,798	159,985	(153,330)	39,354	491,807
Total of funds	1,084,436	341,475	(315,497)	86,880	1,197,294

**Notes to the Financial Statements
For the year ended 31 December 2024**

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fixed asset investments	382,556	513,053	895,609
Current assets	381,142	-	381,142
Creditors due within one year	(14,420)	-	(14,420)
Difference	(1)	-	1
Total	749,277	513,053	1,262,330

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Fixed asset investments	353,788	453,353	807,141
Current assets	365,799	38,454	404,253
Creditors due within one year	(14,100)	-	(14,100)
Total	705,487	491,807	1,197,294

13. Related party transactions

There were no related party transactions during the year ended 31 December 2024.

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2024

14. Funds held by Organisations

	Opening balance 2024 £	Income 2024 £	Expenditure 2024 £	Total funds 2024 £	Total funds 2023 £
Midweek Fellowship	7	-	-	7	7
Parent & Friends Girls Association	-	-	-	-	-
Church Flowers	953	-	(30)	923	953
Bowling Club	1,101	228	(45)	1,284	1,101
PWA Church Account	10	-	-	10	10
P W A	6,053	1,894	(430)	7,517	6,053
Youth Council	10	-	-	10	10
Junior Section BB	1,325	2,053	(2,056)	1,322	1,325
Youth Fellowship	163	-	-	163	163
Junior Youth Club	1,215	2,922	(3,289)	848	1,215
Senior Youth Club	1,030	1	(30)	1,001	1,030
Anchor Boys	1,162	1,277	(679)	1,760	1,162
Church Choir	55	-	-	55	55
1st Ballyclare BB Parents & Friends	6,853	4,337	(3,982)	7,208	6,853
Mums & Tots	3,596	1,200	(1,176)	3,620	3,596
1st Ballyclare BB Company Section	4,691	18,767	(17,942)	5,516	4,691
Girls Brigade 367th Company	8,188	12,246	(10,271)	10,163	8,188
Friends of Dorston Group	2,042	-	-	2,042	2,042
	<u>38,454</u>	<u>44,925</u>	<u>(39,930)</u>	<u>43,449</u>	<u>38,454</u>

The note above shows Income and expenditure from organisations held within the Church. These funds are not under direct control of the trustees of the congregation.

Ballyclare Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104849

Accounts

Ballyclare Congregation of The Presbyterian Church in Ireland

Statement of financial activities
For the year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	180,473	75,113	255,585	675,244
Charitable activities	3	-	84,872	84,872	2,896
Investments	4	1,017	-	1,017	256
Total income		181,490	159,985	341,475	678,396
Expenditure on:					
Charitable activities	5	162,167	153,330	315,497	257,519
Total expenditure		162,167	153,330	315,497	257,519
Net income before net gains/(losses) on investments					
		19,323	6,655	25,978	420,877
Gains on investments		47,526	39,354	86,880	(45,301)
Net movement in funds		66,849	46,009	112,858	375,576
Reconciliation of funds:					
Total funds brought forward		638,638	445,798	1,084,435	708,859
Net movement in funds		66,849	46,009	112,858	375,576
Total funds carried forward		705,487	491,807	1,197,294	1,084,435

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 22 form part of these financial statements.

Ballyclare Congregation of The Presbyterian Church in Ireland

**Balance Sheet
As at 31 December 2023**

	Note	2023 £	2022 £
Fixed assets			
Investments	8	807,141	735,059
		<u>807,141</u>	<u>735,059</u>
Current assets			
Debtors	9	32,839	37,681
Cash at bank and in hand		371,414	313,696
		<u>404,253</u>	<u>351,377</u>
Creditors: amounts falling due within one year	10	(14,100)	(2,000)
Net current assets		<u>390,153</u>	<u>349,377</u>
Total assets less current liabilities		<u>1,197,294</u>	<u>1,084,436</u>
Net assets excluding pension asset		<u>1,197,294</u>	<u>1,084,436</u>
Total net assets		<u><u>1,197,294</u></u>	<u><u>1,084,436</u></u>
Charity funds			
Restricted funds	11	491,807	445,798
Unrestricted funds	11	705,487	638,638
Total funds		<u><u>1,197,294</u></u>	<u><u>1,084,436</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Rev. Jonathan Moxen



Mr Niall McConkey

Date: 1 June 2024

The notes on pages 12 to 22 form part of these financial statements.

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Ballyclare Congregation of The Presbyterian Church in Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2023

1. Accounting policies (continued)

1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Ballyclare Congregation of The Presbyterian Church in Ireland

**Notes to the Financial Statements
For the year ended 31 December 2023**

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations				
Freewill Offering	125,619	-	125,619	119,004
Property account	-	34,518	34,518	33,155
Mission account	-	32,126	32,126	30,337
Special collections	13,860	-	13,860	5,839
Loose collections	6,377	-	6,377	2,323
Gift Aid	25,006	8,469	33,475	32,967
Misc. donations	9,563	-	9,563	10,839
Legacies				
Bequests	48	-	48	423,706
Subtotal detailed disclosure	<u>180,473</u>	<u>75,113</u>	<u>255,586</u>	<u>675,244</u>
Total 2023	<u>180,473</u>	<u>75,113</u>	<u>255,586</u>	<u>675,244</u>
Total 2022	<u>178,470</u>	<u>496,774</u>	<u>675,244</u>	

3. Income from charitable activities

	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Solar Panels	3,628	3,628	2,896
Organisations	45,297	45,297	-
Organisations - opening balance	35,947	35,947	-
Total 2023	<u>84,872</u>	<u>84,872</u>	<u>2,896</u>
Total 2022	<u>2,896</u>	<u>2,896</u>	

Ballyclare Congregation of The Presbyterian Church in Ireland

**Notes to the Financial Statements
For the year ended 31 December 2023**

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank Interest	1,017	1,017	256
	<u>1,017</u>	<u>1,017</u>	<u>256</u>
Total 2022	256	256	
	<u>256</u>	<u>256</u>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Minister	53,050	-	53,050	50,195
Assistant Minister	9,537	-	9,537	-
Deaconess	-	-	-	10,354
Assessments	24,878	-	24,878	24,022
Congregational running expenses	32,873	56,212	89,085	80,032
Donations to Missions and charities	4,173	46,758	50,931	48,555
Miscellaneous	16,087	-	16,087	14,951
Investment charges	7,228	7,570	14,798	24,554
Audit/Accountancy fees	2,000	-	2,000	2,370
Youth activities	12,341	-	12,341	2,486
Organisations	-	42,790	42,790	-
	<u>162,167</u>	<u>153,330</u>	<u>315,497</u>	<u>257,519</u>
Total 2023	162,167	153,330	315,497	257,519
	<u>162,167</u>	<u>153,330</u>	<u>315,497</u>	<u>257,519</u>
Total 2022	152,000	105,519	257,519	
	<u>152,000</u>	<u>105,519</u>	<u>257,519</u>	

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,600 (2022 audit fee- £2,000).

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2023

7. Staff costs

	2023 £	2022 £
Wages and salaries	65,829	67,651
Social security costs	4,405	4,296
	<u>70,234</u>	<u>71,947</u>

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
	<u>5</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

8. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	735,059
Revaluations	72,082
At 31 December 2023	<u>807,141</u>
Net book value	
At 31 December 2023	807,141
At 31 December 2022	<u>735,059</u>

Ballyclare Congregation of The Presbyterian Church in Ireland

**Notes to the Financial Statements
For the year ended 31 December 2023**

9. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	32,839	37,681
	32,839	37,681

10. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other loans	12,500	-
Accruals and deferred income	1,600	2,000
	14,100	2,000

Other loans is comprised of a £12,500 interest free loan which can be recalled partially or in full within 90 days notice to the church.

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements
For the year ended 31 December 2023

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Designated Funds	437,030	-	-	-	437,030
General funds					
General Funds	201,608	181,490	(162,167)	47,526	268,457
Total Unrestricted funds	638,638	181,490	(162,167)	47,526	705,487
Restricted funds					
Restricted Funds - all funds	445,798	159,985	(153,330)	39,354	491,807
Total of funds	1,084,436	341,475	(315,497)	86,880	1,197,294

Ballyclare Congregation of The Presbyterian Church in Ireland

**Notes to the Financial Statements
For the year ended 31 December 2023**

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Designated Funds	437,030	-	-	-	437,030
General funds					
General Funds	206,758	178,726	(165,255)	(18,621)	201,608
Total Unrestricted funds	643,788	178,726	(165,255)	(18,621)	638,638
Restricted funds					
Restricted Funds - all funds	65,072	499,670	(92,498)	(26,446)	445,798
Total of funds	708,860	678,396	(257,753)	(45,067)	1,084,436

Ballyclare Congregation of The Presbyterian Church in Ireland

**Notes to the Financial Statements
For the year ended 31 December 2023**

12. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Designated funds	437,030	-	-	-	437,030
General funds	201,608	181,490	(162,167)	47,526	268,457
Restricted funds	445,798	159,985	(153,330)	39,354	491,807
	<u>1,084,436</u>	<u>341,475</u>	<u>(315,497)</u>	<u>86,880</u>	<u>1,197,294</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Designated funds	437,030	-	-	-	437,030
General funds	206,758	178,726	(165,255)	(18,621)	201,608
Restricted funds	65,072	499,670	(92,498)	(26,446)	445,798
	<u>708,860</u>	<u>678,396</u>	<u>(257,753)</u>	<u>(45,067)</u>	<u>1,084,436</u>

Ballyclare Congregation of The Presbyterian Church in Ireland

**Notes to the Financial Statements
For the year ended 31 December 2023**

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Restricted funds - class ii 2023 £	Total funds 2023 £
Fixed asset investments	353,788	453,353	-	807,141
Current assets	365,799	38,454	-	404,253
Creditors due within one year	(14,100)	-	-	(14,100)
Total	<u>705,487</u>	<u>491,807</u>	<u>-</u>	<u>1,197,294</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Fixed asset investments	361,505	373,554	735,059
Current assets	351,376	-	351,376
Creditors due within one year	(2,000)	-	(2,000)
Total	<u>710,881</u>	<u>373,554</u>	<u>1,084,435</u>

14. Related party transactions

There were no related party transactions during the year ended 31 December 2023.

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2023

15. Funds held by Organisations

	Opening balance 2023 £	Income 2023 £	Expenditure 2023 £	Total funds 2023 £
Midweek Fellowship	7	-	-	7
Parent & Friends Girls Association	309	-	(309)	-
Church Flowers	983	-	(30)	953
Bowling Club	1,149	359	(407)	1,101
PWA Church Account	10	-	-	10
P W A	5,356	2,223	(1,526)	6,053
Youth Council	10	-	-	10
Junior Section BB	1,245	2,429	(2,349)	1,325
Anchor Club	150	-	(150)	-
Youth Fellowship	163	-	-	163
Junior Youth Club	195	2,103	(1,083)	1,215
Senior Youth Club	1,059	1,401	(1,430)	1,030
Anchor Boys	1,069	1,219	(1,126)	1,162
Church Choir	55	-	-	55
Ist Ballyclare BB Parents & Friends	3,741	4,196	(1,084)	6,853
Mums & Tots	3,567	1,331	(1,302)	3,596
1st Ballyclare BB Company Section	6,400	19,444	(21,153)	4,691
Girls Brigade 367th Company	8,437	10,592	(10,841)	8,188
Friends of Dorston Group	2,042	-	-	2,042
	<u>35,947</u>	<u>45,297</u>	<u>(42,790)</u>	<u>38,454</u>

The note above shows Income and expenditure from organisations held within the Church, an opening balance of funds held has been shown as this is the first year this is included in Church accounts. These funds are not under direct control of the trustees of the congregation.

Ballyclare Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104849

Annual report

Charity number: NIC104849

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report and Financial Statements

For the year ended 31 December 2023

Ballyclare Congregation of The Presbyterian Church in Ireland

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Ballyclare Congregation of The Presbyterian Church in Ireland

Reference and Administrative Details of the Charity, its Trustees and Advisers For the year ended 31 December 2023

Trustees	Mr William Cochrane Rev. Jonathan Moxen Mr David Duncan Mr David Gawn Mr Peter Gordon Mr Maurice Fisher Mrs Kay Fisher Mr Martin Hull Mr Mark Irwin Mrs Deborah Johnston Mr Trevor Johnston (resigned 19 September 2023) Mrs Janet Kennedy (resigned 25 April 2023) Mrs Irene Kilpatrick Dr Stephen Luney (resigned 17 June 2023) Mr Keith Marshall Mrs Jennifer Millar Mr Niall McConkey, Clerk of Session Miss Averil McKeown Mr Henry McWilliam (deceased 4 August 2023) Mr Thomas Young Mrs Norma Adams (appointed 12 February 2023) Mrs Sheelagh Dalton (appointed 12 February 2023) Mr Chris Dickey (appointed 12 February 2023) Mr Gareth Harding (appointed 12 February 2023) Mr Iain Holmes (appointed 12 February 2023) Mrs Adele Irwin (appointed 12 February 2023) Mrs Zoe Lutton (appointed 12 February 2023)
Charity registered number	NIC104849
Principal office	Ballyclare Presbyterian Church 2 Foundry Lane Ballyclare County Antrim BT39 9BQ
Secretary	Mr James Foster
Treasurer	Mr R J Johnston
Accountants	ASM (B) Ltd Chartered Accountants and Statutory Auditors 4th Floor Glendinning House 6 Murray Street Belfast BT1 6DN

Ballyclare Congregation of The Presbyterian Church in Ireland

**Reference and Administrative Details of the Charity, its Trustees and Advisers (continued)
For the year ended 31 December 2023**

Bankers Ulster Bank
 37 High Street
 Carrickfergus
 County Antrim
 BT38 7AN

Danske Bank
18 The Square
Ballyclare
BT39 9B

Solicitors JW McNinch
 37 Main Street
 Ballyclare
 BT39 9AA

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report For the year ended 31 December 2023

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk Session are held at least 8 times each year.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery, which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Ballyclare Presbyterian Church is part of the Carrickfergus Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists primarily of the active ministers of all its congregations, ministers who have retired from active duty, and an elder appointed by the Kirk Session of each congregation.

The General Assembly

The General Assembly is the supreme court of the church, representing in one body the whole church, and acting as its supreme legislative, administrative and judicial authority.

The General Assembly is normally constituted, annually, during the first week of June, and meets for worship and business. At the end of business, it is dissolved. The members of the General Assembly consist primarily of the active ministers of each congregation, retired ministers, and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

Ballyclare Presbyterian Church is a congregation of the Presbyterian Church in Ireland, a Reformed Church within the wider Church of Jesus Christ, acknowledging the Word of God, as set forth in the Scriptures of the Old and New Testaments as the only infallible rule of faith and practice, and the supreme standard of the Church.

Ballyclare Presbyterian Church exists to love and honour God through faith in Jesus Christ, in the power of the Holy Spirit, and to enable its members to grow in faith and play their part in advancing God's kingdom in his world.

The congregation's overall vision is summed up in the phrase, People Matter to God, and its life and activity is expressed in terms of Making Disciples, Making an Impact.

In all its many aspects, the congregation seeks to be Biblical, serving all age groups, creative in all its activities, committed to serving people physically, emotionally and spiritually, outward looking and welcoming to the whole community, and in all of this being committed to our heritage as part of the Presbyterian Church in Ireland.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2023

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday, and visitors are always welcome. On four Sundays during the year, the Sacrament of the Lord's Supper is celebrated, and all who have been baptised and have made a profession of faith in Jesus Christ as Saviour and Lord are invited to participate. The Sacrament of Baptism is observed at Sunday morning services, and we also welcome families and their children in a service of Thanksgiving and Reception.

We seek to support and prepare couples for Christian Marriage and attach great importance to supporting those who have been bereaved both through the funeral service itself and in ongoing pastoral care.

In a more general context, we work to provide pastoral care and support for everyone who is connected to our congregation, and especially to those who are ill, unable to attend church through sickness or age, or who are finding life tough and stressful in all sorts of other ways. We do this through the pastoral care of the ministerial staff team, as well as by the Elders and Pastoral Visitors, as well as by members of the congregation.

Members of the congregation meet on a regular basis for Bible Study and Prayer in smaller groups. The congregation also offers a very wide range of organisations and activities during the week, including the following:

Shine, our children's programme; Youth Fellowship; Presbyterian Women; Choir and Praise Band; Youth Club; Boys' Brigade and Girls' Brigade; Bowling Club; Friendship Group, Parent and Toddler Group; Men's Football, and many other less structured activities.

In all of these activities and organisation, we work to provide Christian support and encouragement to the families connected to our congregation, as well as seeing them as opportunities to serve the wider community, make connections and build relationships with people who have recently come to live in our town, and through all of this to be a positive Christian witness to our community.

We participate in joint activities with other local churches, including Foodbank, Christians against Poverty, WAVE (worship for people with learning difficulties) and Greater Ballyclare Youth for Christ. We are pleased that we are able to make our halls accommodation available for us by a wide range of groups from the community, including Citizens Advice Bureau, local schools, and charities.

The congregation gives priority to Mission and Outreach, supporting the United Appeal for Mission, the central mission fund of the Presbyterian Church in Ireland, which enables congregations to play their part in the wider mission and outreach of the denomination, at home and abroad. The United Appeal is vital for the support of mission personnel working in Ireland and throughout the world, enabling church planting, assisting with the running costs of Union Theological College and training ministry students and pastoral workers, supporting social witness projects - and through all of this enabling congregations to play their part in the areas of worship, discipleship, global mission, outreach, Christian service and caring, leadership development and many other areas.

As a congregation, we are also committed directly to a variety of other mission projects and organizations, with which the congregation has developed links, and which it supports through personal links, prayer and financial giving.

The congregation is represented by the minister and a Representative Elder at the regular meetings of the Carrickfergus Presbytery, and in the same way at the annual meeting of the General Assembly, thus maintaining the essential link between the congregation and the wider structures, decision making and life of our denomination.

The congregation has an up-to-date suite of buildings and these are maintained under the direction of the church committee. During the past year, there has been ongoing minor maintenance and improvements.

It is very important to emphasise that the life and work of our congregation is made possible by many people who express their Christian faith through committed, and often sacrificial, service. The trustees wish to record their deep appreciation to all who give of their time and gifts in this way.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2023

As we started 2023 we welcomed our new Assistant Minister Matthew Houston and his wife Hannah to our congregation to complete his training for the Ministry. His licensing took place on Sunday 18th June in his home church of Wellington Ballymena. We have been greatly blessed by Matthew's preaching and teaching through preparation of discipleship group material and he has been popular with our congregation as he has visited over the year. We count it a privilege to help Assistant Ministers prepare for a life in Ministry and see God's blessing through this in the time they spend with us.

Special thanks must go to our Minister Rev. Jonathan Moxen who has led us through this year with faithful Biblical teaching and a desire to see people come to a personal living faith and people to grow in their faith. This was fulfilled through well prepared and challenging teaching in morning and evening services and preparing Bible study notes for our discipleship groups. He has guided Session and Committee meetings through this year and we are excited to see what God will do through his ministry in Ballyclare. We welcomed Aaron Anderson our Children and Youth worker to the staff team this year helping to support and build our work with children and young people. With the support of Rev. Tom Pollock and the teamwork from Susan Boyd our Musical Director and Ingrid Orr our Office Administrator we have been greatly blessed by God in Ballyclare.

Rev. Tom Pollock decided to fully retire at the end of 2023 as our Pastoral Associate after a number of years of service, faithfully visiting, supporting and helping many of our senior members in the congregation. He will be greatly missed and fondly remembered by us all. We welcomed Rev. Peter Douglas as our new Pastoral Associate and he continues to visit our members in this important ministry.

In this year we had 478 families equating to 1135 individuals belonging to our congregation which includes 364 Communicant members. Sadly 23 of our church family passed away over this year and our thoughts and prayers are with their families. One of these was Ray McWilliam who was our longest serving Elder when he passed away, serving our people not just as an Elder from 1973 but also as a BB Officer leading Junior Section, Youth Fellowship leader and leading with Vera and others in our church partnership with Dorsten Germany. Many will remember his faithful work growing up in our congregation and how God has blessed us through this work.

Session continued to work over this year with the 7 new Elders joining the team after their ordination on 12th February. New Elders districts were drawn up and new Session Teams including Committee members and members of the congregation to help oversee the work of the congregation were able to meet and plan following Covid. Janet Kennedy and Trevor Johnston retired from the Eldership and we thank them for their faithful service to Session and their districts and thank God for their work within our congregation. Please continue to pray for our Elders as they lead and make decisions for our congregation, serving a gracious and loving God who has given them this responsibility.

A new church Committee was elected in May and there were 16 new Committee members to help with this important work in our congregation. All serve on different teams on Committee using their gifts and talents and we thank all Committee members for their hard work and service in looking after the fabric and finances of our church.

Our youth organisations were able to run full programmes this year bringing a sense of normality for our children and young people. God has truly blessed this work with big numbers in GB and BB and growing numbers in Junior youth club, Youth Fellowship and Shine. We give thanks for all our youth leaders who have been so faithful in their organisations, building strong relationships with our children and young people and challenging them with the gospel message. We have seen a number of our young people coming to a personal faith and making the decision to become full communicant members in our congregation.

Our adult groups continued to meet with a number of Discipleship groups, PW, Bowls, Friendship Club, Friday Café with Senior Citizens outing and Christmas Dinner. Thank you to all those who lead and organise these programmes and the help and support that is provided through them.

Our Sunday services remain central to our mission with faithful teaching and challenge from our Ministerial team. A large team of people are involved on a Sunday morning from welcoming, playing instruments, leading the praise, operating screens, operating sound desk, AV room, tea and coffee, Creche and taking part in the service. Thank you everyone for using your gifts and talents as we worship and praise God together as a Church family. Session took the decision to continue streaming our Sunday morning services so those unable to join us can still be a part of the service and new people can experience our worship when looking for a church family to join. Our DVD ministry continues helping those who cannot join us online to still join in our worship services.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2023

We thank all those who serve our congregation in any way to be salt and light in our local community in Ballyclare. We continue to see new families join us and we are excited to see how God will use us in 2024 to advance His Kingdom in all that we do in Ballyclare.

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 the care of those in need (including the sick, disabled and bereaved). Generally, these benefits are delivered locally by congregational churches and members or are facilitated through presbyteries, or are organized and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organizations, charities and individual members of the public.

Financial Review

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and UK Generally Accepted Accounting Practice. They are required to prepare financial statements for each financial year which give a true and fair view of the affairs of the congregation and the financial activities of that year. In preparing the financial statements, the / trustees are required to:

- Select suitable policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the on-going concern basis, unless it is inappropriate to presume that the Funds will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that that the financial statements comply with the statement of Recommended Practice 'Accounting and Reporting by Charities (1st January 2015)'. 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.

The activities of the congregation are dependent on the on-going contributions of its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of the approval of these financial statements to meet the commitments which will arise in the year from the signing of this report and subject to the continuing support of members to fund on an on-going basis the congregation's current activities and financial commitments.

Reserves Policy

It is the policy of the Trustees to maintain sufficient reserves to cover three months expenditure.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued)
For the year ended 31 December 2023

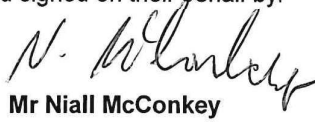
Risk Assessment

The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of on-going financial support from members. These risks are mitigated by the Trustees and the Congregational Committee, through regular monitoring at stated meetings and by encouraging members in their regular giving.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Rev. Jonathan Moxen



Mr Niall McConkey

Date: 1 June 2024

Ballyclare Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104849

Annual return

Ballyclare Congregation of The Presbyterian Church in Ireland

Independent Examiner's Report For the year ended 31 December 2023

Independent Examiner's Report to the Trustees of Ballyclare Congregation of The Presbyterian Church in Ireland

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 10 to 22.

Respective Responsibilities of charity Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Statement

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 includes 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

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.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Ballyclare Congregation of The Presbyterian Church in Ireland

**Independent Examiner's Report (continued)
For the year ended 31 December 2023**

Signed:



Michael Nixon

Dated: 1 June 2024

Chartered Accountant

ASM (B) Ltd
Chartered Accountants and Statutory Auditors
4th Floor
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Ballyclare Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104849

Accounts

Ballyclare Congregation of The Presbyterian Church in Ireland

**Statement of financial activities
For the year ended 31 December 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	178,470	496,774	675,244	205,579
Charitable activities	3	-	2,896	2,896	2,796
Investments	4	256	-	256	305
Other income	5	-	-	-	2,171
Total income		178,726	499,670	678,396	210,851
Expenditure on:					
Charitable activities	6	152,000	105,519	257,519	257,615
Total expenditure		152,000	105,519	257,519	257,615
Net income/(expenditure) before net (losses)/gains on investments		26,726	394,151	420,877	(46,764)
Gains on investments		(18,855)	(26,446)	(45,301)	34,540
Net movement in funds		7,871	367,705	375,576	(12,224)
Reconciliation of funds:					
Total funds brought forward		643,788	65,072	708,859	721,083
Net movement in funds		7,871	367,705	375,576	(12,224)
Total funds carried forward		651,659	432,777	1,084,436	708,859

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 20 form part of these financial statements.

Ballyclare Congregation of The Presbyterian Church in Ireland

**Balance Sheet
As at 31 December 2022**

	Note	2022 £	2021 £
Fixed assets			
Investments	9	735,059	404,914
		<u>735,059</u>	<u>404,914</u>
Current assets			
Debtors	10	37,681	37,396
Cash at bank and in hand		313,696	267,800
		<u>351,377</u>	<u>305,196</u>
Creditors: amounts falling due within one year	11	(2,000)	(1,250)
Net current assets		<u>349,377</u>	<u>303,946</u>
Total assets less current liabilities		<u>1,084,436</u>	<u>708,860</u>
Net assets excluding pension asset		<u>1,084,436</u>	<u>708,860</u>
Total net assets		<u><u>1,084,436</u></u>	<u><u>708,860</u></u>
Charity funds			
Restricted funds		445,798	65,072
Unrestricted funds		638,638	643,788
Total funds		<u><u>1,084,436</u></u>	<u><u>708,860</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Rev. Jonathan Moxen



Mr Niall McConkey

Date: 19 September 2023

The notes on pages 13 to 20 form part of these financial statements.

Ballyclare Congregation of The Presbyterian Church in Ireland

**Statement of Cash Flows
For the year ended 31 December 2022**

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	445,896	(40,481)
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of investments	(400,000)	-
	<hr/>	<hr/>
Net cash (used in)/provided by investing activities	(400,000)	-
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	45,896	(40,481)
Cash and cash equivalents at the beginning of the year	267,800	308,281
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	313,696	267,800
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 20 form part of these financial statements

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Ballyclare Congregation of The Presbyterian Church in Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements For the year ended 31 December 2022

1. Accounting policies (continued)

1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements
For the year ended 31 December 2022

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations				
Freewill Offering	119,004	-	119,004	114,771
Property account	-	33,155	33,155	25,490
Mission account	-	30,337	30,337	16,622
Special collections	5,839	-	5,839	2,230
Loose collections	2,323	-	2,323	851
Gift Aid	23,391	9,576	32,967	36,794
Misc. donations	10,839	-	10,839	8,821
Legacies				
Bequests	17,074	-	17,074	-
Legacies	-	423,706	423,706	-
Subtotal detailed disclosure	178,470	496,774	675,244	205,579
Total 2022	178,470	496,774	675,244	205,579
Total 2021	154,856	50,723	205,579	

3. Income from charitable activities

	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Solar Panels	2,896	2,896	2,796
Total 2021	2,796	2,796	

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements
For the year ended 31 December 2022

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank Interest	256	256	305
	<u>256</u>	<u>256</u>	<u>305</u>
Total 2021	<u>305</u>	<u>305</u>	

5. Other incoming resources

	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
CJRS Furlough receipts	-	-	2,171
	<u>-</u>	<u>-</u>	<u>2,171</u>
Total 2021	<u>2,171</u>	<u>2,171</u>	

Ballyclare Congregation of The Presbyterian Church in Ireland

**Notes to the Financial Statements
For the year ended 31 December 2022**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Minister	50,195	-	50,195	49,101
Deaconess	10,354	-	10,354	16,322
Assessments	24,022	-	24,022	24,465
Congregational running expenses	20,176	59,856	80,032	55,898
Donations to Missions and charities	21,272	27,283	48,555	77,338
Miscellaneous	14,951	-	14,951	15,327
Investment charges	6,174	18,380	24,554	6,323
Audit/Accountancy fees	2,370	-	2,370	1,560
Youth room and activities	2,486	-	2,486	11,281
	<u>152,000</u>	<u>105,519</u>	<u>257,519</u>	<u>257,615</u>
Total 2021	<u>194,285</u>	<u>63,330</u>	<u>257,615</u>	

7. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £2,000 (Independent Examiner fee 2021 - £1,250).

Ballyclare Congregation of The Presbyterian Church in Ireland

**Notes to the Financial Statements
For the year ended 31 December 2022**

8. Staff costs

	2022 £	2021 £
Wages and salaries	67,651	71,136
Social security costs	4,296	3,912
	<u>71,947</u>	<u>75,048</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
	<u>5</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2022	404,914
Additions	400,000
Revaluations	(69,855)
At 31 December 2022	<u>735,059</u>
Net book value	
At 31 December 2022	735,059
At 31 December 2021	<u>404,914</u>

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements
For the year ended 31 December 2022

10. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	37,681	37,396
	<u>37,681</u>	<u>37,396</u>

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,000	1,250
	<u>2,000</u>	<u>1,250</u>

12. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Designated funds	437,030	-	-	-	437,030
General funds	206,758	178,726	(165,255)	(18,621)	201,608
Restricted funds	65,072	499,670	(92,498)	(26,446)	445,798
	<u>708,860</u>	<u>678,396</u>	<u>(257,753)</u>	<u>(45,067)</u>	<u>1,084,436</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Designated funds	483,582	-	-	(46,552)	-	437,030
General funds	174,790	155,161	(194,285)	36,552	34,540	206,758
Restricted funds	62,711	55,690	(63,330)	10,000	-	65,071
	<u>721,083</u>	<u>210,851</u>	<u>(257,615)</u>	<u>-</u>	<u>34,540</u>	<u>708,859</u>

Ballyclare Congregation of The Presbyterian Church in Ireland

Notes to the Financial Statements
For the year ended 31 December 2022

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	375,576	(12,224)
Adjustments for:		
Revaluation on investments	69,855	(28,217)
Increase in debtors	(285)	(40)
Increase in creditors	750	-
Net cash provided by/(used in) operating activities	445,896	(40,481)

14. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	313,696	267,800
Total cash and cash equivalents	313,696	267,800

15. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	267,800	45,896	313,696
	267,800	45,896	313,696

16. Related party transactions

There were no related party transactions during the year ended 31 December 2022.

Ballyclare Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104849

Annual report

Charity number: NIC104849

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report and Financial Statements

For the year ended 31 December 2022

Ballyclare Congregation of The Presbyterian Church in Ireland

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Ballyclare Congregation of The Presbyterian Church in Ireland

Reference and Administrative Details of the Charity, its Trustees and Advisers For the year ended 31 December 2022

Trustees	Mr William Cochrane Rev. Jonathan Moxen Mr David Duncan Mr David Gawn Mr Peter Gordon Mr Maurice Fisher Mrs Kay Fisher Mr Martin Hull Mr Mark Irwin Mrs Deborah Johnston Mr Trevor Johnston Mrs Janet Kennedy (resigned 25 April 2023) Mrs Irene Kilpatrick Dr Stephen Luney Mr Keith Marshall Mrs Jennifer Millar Mr Niall McConkey, Clerk of Session Miss Averil McKeown Mr Alan McLorie (resigned 20 September 2022) Mr Henry McWilliam (deceased 4 August 2023) Mr Thomas Young Mrs Norma Adams (appointed 12 February 2023) Mrs Sheelagh Dalton (appointed 12 February 2023) Mr Chris Dickey (appointed 12 February 2023) Mr Gareth Harding (appointed 12 February 2023) Mr Iain Holmes (appointed 12 February 2023) Mrs Adele Irwin (appointed 12 February 2023) Mrs Zoe Lutton (appointed 12 February 2023)
Charity registered number	NIC104849
Principal office	Ballyclare Presbyterian Church 2 Foundry Lane Ballyclare County Antrim BT39 9BQ
Secretary	Mr James Foster
Treasurer	Mr R J Johnston
Independent auditors	ASM (B) Ltd Chartered Accountants and Statutory Auditors 4th Floor Glendinning House 6 Murray Street Belfast BT1 6DN

Ballyclare Congregation of The Presbyterian Church in Ireland

**Reference and Administrative Details of the Charity, its Trustees and Advisers (continued)
For the year ended 31 December 2022**

Bankers Ulster Bank
 37 High Street
 Carrickfergus
 County Antrim
 BT38 7AN

Danske Bank
18 The Square
Ballyclare
BT39 9B

Solicitors JW McNinch
 37 Main Street
 Ballyclare
 BT39 9AA

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report

For the year ended 31 December 2022

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk Session are held at least 8 times each year.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery, which superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Ballyclare Presbyterian Church is part of the Carrickfergus Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists primarily of the active ministers of all its congregations, ministers who have retired from active duty, and an elder appointed by the Kirk Session of each congregation.

The General Assembly

The General Assembly is the supreme court of the church, representing in one body the whole church, and acting as its supreme legislative, administrative and judicial authority.

The General Assembly is normally constituted, annually, during the first week of June, and meets for worship and business. At the end of business, it is dissolved. The members of the General Assembly consist primarily of the active ministers of each congregation, retired ministers, and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

Ballyclare Presbyterian Church is a congregation of the Presbyterian Church in Ireland, a Reformed Church within the wider Church of Jesus Christ, acknowledging the Word of God, as set forth in the Scriptures of the Old and New Testaments as the only infallible rule of faith and practice, and the supreme standard of the Church.

Ballyclare Presbyterian Church exists to love and honour God through faith in Jesus Christ, in the power of the Holy Spirit, and to enable its members to grow in faith and play their part in advancing God's kingdom in his world.

The congregation's overall vision is summed up in the phrase, People Matter to God, and its life and activity is expressed in terms of Making Disciples, Making an Impact.

In all its many aspects, the congregation seeks to be Biblical, serving all age groups, creative in all its activities, committed to serving people physically, emotionally and spiritually, outward looking and welcoming to the whole community, and in all of this being committed to our heritage as part of the Presbyterian Church in Ireland.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2022

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday, and visitors are always welcome. On four Sundays during the year, the Sacrament of the Lord's Supper is celebrated, and all who have been baptised and have made a profession of faith in Jesus Christ as Saviour and Lord are invited to participate. The Sacrament of Baptism is observed at Sunday morning services, and we also welcome families and their children in a service of Thanksgiving and Reception.

We seek to support and prepare couples for Christian Marriage and attach great importance to supporting those who have been bereaved both through the funeral service itself and in ongoing pastoral care.

In a more general context, we work to provide pastoral care and support for everyone who is connected to our congregation, and especially to those who are ill, unable to attend church through sickness or age, or who are finding life tough and stressful in all sorts of other ways. We do this through the pastoral care of the ministerial staff team, as well as by the Elders and Pastoral Visitors, as well as by members of the congregation.

Members of the congregation meet on a regular basis for Bible Study and Prayer in smaller groups. The congregation also offers a very wide range of organisations and activities during the week, including the following:

Shine, our children's programme; Youth Fellowship; Presbyterian Women; Choir and Praise Band; Youth Club; Boys' Brigade and Girls' Brigade; Bowling Club; Friendship Group, Parent and Toddler Group; Men's Football, and many other less structured activities.

In all of these activities and organisation, we work to provide Christian support and encouragement to the families connected to our congregation, as well as seeing them as opportunities to serve the wider community, make connections and build relationships with people who have recently come to live in our town, and through all of this to be a positive Christian witness to our community.

We participate in joint activities with other local churches, including Foodbank, Christians against Poverty, WAVE (worship for people with learning difficulties) and Greater Ballyclare Youth for Christ. We are pleased that we are able to make our halls accommodation available for us by a wide range of groups from the community, including Citizens Advice Bureau, local schools, and charities.

The congregation gives priority to Mission and Outreach, supporting the United Appeal for Mission, the central mission fund of the Presbyterian Church in Ireland, which enables congregations to play their part in the wider mission and outreach of the denomination, at home and abroad. The United Appeal is vital for the support of mission personnel working in Ireland and throughout the world, enabling church planting, assisting with the running costs of Union Theological College and training ministry students and pastoral workers, supporting social witness projects - and through all of this enabling congregations to play their part in the areas of worship, discipleship, global mission, outreach, Christian service and caring, leadership development and many other areas.

As a congregation, we are also committed directly to a variety of other mission projects and organizations, with which the congregation has developed links, and which it supports through personal links, prayer and financial giving.

The congregation is represented by the minister and a Representative Elder at the regular meetings of the Carrickfergus Presbytery, and in the same way at the annual meeting of the General Assembly, thus maintaining the essential link between the congregation and the wider structures, decision making and life of our denomination.

The congregation has an up-to-date suite of buildings and these are maintained under the direction of the church committee. During the past year, there has been ongoing minor maintenance and improvements.

It is very important to emphasise that the life and work of our congregation is made possible by many people who express their Christian faith through committed, and often sacrificial, service. The trustees wish to record their deep appreciation to all who give of their time and gifts in this way.

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2022

As we started 2022 we were continuing to meet under many restrictions in connection with Covid. This included social distancing, mask wearing, reduced activities, zoom meetings and regular cleaning. Thanks must go to everyone who made it possible to work through these challenging months as we tried to stay connected to our congregation and continue to worship God as His church.

As we came to September and the start of a new year for our organisations, thankfully Covid restrictions had all but gone and this allowed us as a congregation to get back to normal activities. Social distancing, mask wearing and zoom meetings were no longer required, although some areas of the church were kept socially distanced to encourage more vulnerable members to return to worship on a Sunday morning. All our organisations were able to meet again and have full programmes running without restrictions and life was much more normal again. We are greatly encouraged that for most of our organisations they have been able to maintain and grow their membership to be as strong as pre Covid. This is due to strong relationships, good programmes, and faithful Christian leaders. Thank you to all our organisation leaders for their commitment and hard work during Covid and especially as we come out of the Covid years and return to serving and reaching out into our Community.

Session recognised that we needed to elect new Elders to replace those who retired from active involvement in our Session. It was decided to elect 7 new Elders to bring new gifts and ideas to our Session planning and to ensure that our districts were pastorally served. Following an election by our congregation 7 new Elders completed training and will be installed in early 2023. We welcome Norma Adams, Sheelagh Dalton, Chris Dickey, Gareth Harding, Ian Holmes, Adele Irwin and Zoe Lutton to our Session and trust that God will give them wisdom and servant hearts to fulfil this important leadership role in our congregation.

Special thanks must go to our Minister Rev. Jonathan Moxen who has led us through these challenging years with faithful Biblical teaching and a desire to see people come to a personal living faith and people to grow in their faith. This was fulfilled through well prepared and challenging teaching in morning and evening services and preparing Bible study notes for our discipleship groups. He has guided Session and Committee meetings through the Covid challenges and we are excited to see what God will do through his ministry in Ballyclare. With the support of Rev. Tom Pollock and the teamwork from Susan Boyd our Musical Director and Ingrid Orr our Office Administrator we have been greatly blessed by God in Ballyclare.

It was with great sadness that we lost an integral member of our staff team in 2022. Our Deaconess Michelle Purdy lost her long running battle with cancer at the end of August. She served our congregation and the community of Ballyclare faithfully, showing God's love in action through many areas of responsibility. Michelle is greatly missed by many people and we will only come to fully appreciate all that she did in the coming months. God gave her peace and strength to the end and our love and prayers continue for her husband Tom.

We thank all those who serve our congregation on Session, Committee, organisations and at a personal level. We continue to see new families join us and we are excited to see how God will use us in 2023 to advance His Kingdom in all that we do in Ballyclare.

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 the care of those in need (including the sick, disabled and bereaved). Generally, these benefits are delivered locally by congregational churches and members or are facilitated through presbyteries, or are organized and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways. The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact

Ballyclare Congregation of The Presbyterian Church in Ireland

Trustees' Report (continued) For the year ended 31 December 2022

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 organizations, charities and individual members of the public.

Financial Review

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and UK Generally Accepted Accounting Practice. They are required to prepare financial statements for each financial year which give a true and fair view of the affairs of the congregation and the financial activities of that year. In preparing the financial statements, the / trustees are required to:

- Select suitable policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the on-going concern basis, unless it is inappropriate to presume that the Funds will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that that the financial statements comply with the statement of Recommended Practice 'Accounting and Reporting by Charities (1st January 2015)'. 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.

The activities of the congregation are dependent on the on-going contributions of its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of the approval of these financial statements to meet the commitments which will arise in the year from the signing of this report and subject to the continuing support of members to fund on an on-going basis the congregation's current activities and financial commitments.

Reserves Policy

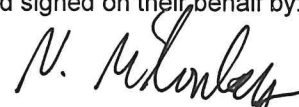
It is the policy of the Trustees to maintain sufficient reserves to cover three months expenditure.

Risk Assessment

The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of on-going financial support from members. These risks are mitigated by the Trustees and the Congregational Committee, through regular monitoring at stated meetings and by encouraging members in their regular giving.

Approved by order of the members of the board of Trustees and signed on their behalf by:


Rev. Jonathan Moxen


Mr Niall McConkey

Date: 19 September 2023

Ballyclare Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104849

Annual return

Ballyclare Congregation of The Presbyterian Church in Ireland

Independent Auditors' Report to the Trustees of Ballyclare Congregation of The Presbyterian Church in Ireland

Opinion

We have audited the financial statements of Ballyclare Congregation of The Presbyterian Church in Ireland (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Ballyclare Congregation of The Presbyterian Church in Ireland

Independent Auditors' Report to the Trustees of Ballyclare Congregation of The Presbyterian Church in Ireland (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue recognition. We discussed these risks with client management and agreed a sample of various revenue streams to supporting documentation to address these risks.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Ballyclare Congregation of The Presbyterian Church in Ireland

Independent Auditors' Report to the Trustees of Ballyclare Congregation of The Presbyterian Church in Ireland (continued)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

ASM (B) Ltd
Chartered Accountants and Statutory Auditors
4th Floor
Glendinning House
6 Murray Street
Belfast
BT1 6DN

19 September 2023

ASM (B) Ltd are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.