

Ballynure Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104933

Details

Status	Received
Registered	2016-08-17
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	3 Main Street Ballynure Ballyclare County Antrim BT39 9tu BT39 9TU
Phone	02893353965
Email	clerkg.ballynurepresbyterian@gmail.com
Website	www.ballynurepresbyterian.org

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	£153,116	£168,135	£0	4

Trustees

Name	Role	Appointed
Mr Alastair Black		
Mr Andrew Murray		
Mr Aubrey Crowe		
Mr Gareth Gilchrist		
Mr George Clarke		
Mr Irvine Richardson		
Mr Jim Browne		
Mr Jim Logan		
Mr Mark Shields		
Mr Richard T Wallace		
Mr Robert Allen		
Mr Stewart Harkin		
Mrs Anne Boyd		
Mrs Denise Walker		
Rev Matthew Kelso		

Ballynure Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104933

Accounts

Charity Commission return for Year ended 31 Dec 2024

	<u>Unrestrict</u>	<u>Restricted</u>	<u>Restricted</u>	<u>Totals 2024</u>	<u>Totals 2023</u>
Income& Endow	No 1		Endowment		
Dons & Leg	120308	0	0	120308	142115
Char activ	12066	0	0	12066	9950
Other trading	<u>0</u>	0	0	0	0
Income from Orgs	0	0	0	0	0
Investments	0	2284	228	2512	1400
Other trading	5249	12981	0	18230	8900
TOTAL	137623	15265	228	153116	162365
Exp on					
Raising funds	990	0	0	990	0
Charitable activities;	0	0	0	0	0
General Assembly As	19416	0	0	19416	10056
Ministry & Support St	70324	0	0	70324	31391
Congregational runnin	31209	31024	0	62233	49197
Charitable donations	15172	0	0	15172	18377
Depreciation					
Total	137111	31024	0	168135	109021
Net gains(losses) on i	0	0	0	0	0
Net Income/(expendi	<u>512</u>	<u>-15759</u>	<u>228</u>	<u>-15019</u>	<u>53344</u>
Transfers between fu	-4646	4646	0	0	-3325
Gains/losees on reval	0	0	0	0	0
of fixed assetts.	0	0	0	0	0
Surplus /(deficit) for t	<u>-4134</u>	<u>-11113</u>	<u>228</u>	<u>-15019</u>	<u>50019</u>
Reconciliation of funds:					
Total funds brought fo	60585	0	13270	73855	165955
Surplus/deficit for the	-4134	0	228	-3906	50019
Total funds carried fo	<u>56451</u>	<u>0</u>	<u>13498</u>	<u>69949</u>	<u>215974</u>

Ballynure Presbyterian Church, Congregation of the Presbyterian Church in Ireland
Statement of Assets and Liabilities
As at 31 Dec 2024.

Unrestricted funds		Restricted funds	Endowment funds		Total 202	Total 2023
Funds re	£	£	£	£		
Bank & c	60585	175796	13270	249651	165955	
Net move	-4134	43307	228	39401	50019	
	<u>56451</u>	<u>219103</u>	<u>13498</u>	<u>289052</u>	<u>204180</u>	
	£	£				

Other assets

Fixed assets

Bal @ 20: Depn for Bal 2024

24000	4000	20000
300000	50000	250000
300000	50000	250000
120000	20000	100000
102000	17000	85000
36000	6000	30000
882000	147000	735000

Lecture hall	20000	24000
Minor hall	250000	300000
Church	250000	300000
Car park	100000	120000
Manse	85000	102000
Contents	30000	36000
Totals	<u>735000</u>	<u>882000</u>

Debtors

15000	15000
<u>750000</u>	<u>897000</u>

Liabilities

Loans	0	33218
Other liabilities	0	<u>0</u>
Total Liabilities	<u>0</u>	<u>33218</u>
Net Asset/Liability value	1039052	1101180
<u>Balance</u>	<u>1039052</u>	<u>1101180</u>

Ballynure Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104933

Accounts

Charity Commission return for Year ended 31 Dec 2023

	<u>Unrestrict</u>	<u>Restricted</u>	<u>Endowme</u>	<u>Totals 2023</u>	<u>Totals 2022</u>
Income& Endow					
Dons & Leg	113905	40581	0	154486	135083
Char activ	9950	0	0	9950	17617
Other trading	<u>0</u>	0	0	0	0
Income from Orgs	0	0	0	0	0
Investments	0	1473	47	1520	145
Other trading	8900	0	0	8900	9645
TOTAL	132755	42054	47	174856	162490
Exp on					
Raising funds	0	0	0	0	2038
Charitable activities;	0	0	0	0	0
General Assembly Assessments	10056	0	0	10056	18862
Ministry & Support Staff	31391	0	0	31391	60788
Congregational running expense	31560	29624	0	61184	76398
Charitable donations to Missions	18377	0	0	18377	18034
Depreciation					
Total	91384	29624	0	121008	176120
Net gains(losses) on investments	0	0	0	0	0
Net Income/(expenditure)	41371	12430	47	53848	-13630
Transfers between funds	-3325	3165	0	-160	5414
Gains/losees on revaluation of fixed assetts.	0	0	0	0	0
Surplus /(deficit) for the Year	38046	15595	47	53688	-8216
Reconciliation of funds:					
Total funds brought forward	22539	160202	13223	195964	204180
Surplus/deficit for the Year	38046	15595	47	53688	-8216
<u>Total funds .</u>	<u>60585</u>	<u>175797</u>	<u>13270</u>	<u>249652</u>	<u>195964</u>

Ballynure Presbyterian Church, Congregation of the Presbyterian Church in Ireland
Statement of Assets and Liabilities
As at 31 Dec 2023.

	Unrestricted funds	Restricted funds	Endowment funds	Total 2023	Total 2022
Funds reconciliati	£	£	£	£	£
Bank & cash at sta	22539	160202	13223	195964	204180
Net movement	38046	15595	47	53688	-8216
Bank & cash at en	<u>60585</u>	<u>175797</u>	<u>13270</u>	<u>249652</u>	<u>195964</u>

Other Assets

<u>Fixed assets</u>	Depn for 2023 @ 10%	
28000	4000	24000
350000	50000	300000
350000	50000	300000
140000	20000	120000
119000	17000	102000
42000	6000	36000
1029000	147000	882000

Lecture hall	24000	28000
Minor hall	300000	350000
Church	300000	350000
car park	120000	140000
Manse	102000	119000
Contents	36000	42000
Totals	882000	1029000

Debtors

	15000	15000
	897000	1044000
	<u>1146652</u>	<u>1239964</u>

Liabilities

Loans

0 0

Other liabilities

0 0

Total Liabilities

0 0

Net Asset/Liability value

114652 1239964

Balance

1146652 1239964

Ballynure Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104933

Annual report

**Ballynure Presbyterian Church a congregation of the Presbyterian Church in
Ireland**

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

Registered with the Charity Commission for Northern Ireland NIC104933

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Ballynure congregation of the Presbyterian Church in Ireland
Main Street
Ballynure

Registered Charity in Northern Ireland (NIC104933)

CHARITY TRUSTEES

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

Rev James Rogers (Resigned Jan 2023)

Mr Robert Allen

Mr Alastair Black

Mrs Anne Boyd

Mr Jim Browne

Mr George Clarke

Mr Aubrey Crowe

Mr Gareth Gilchrist

Mr James Logan

Mr Andrew Murray

Mr Irvine Richardson

Mr David Robinson

Mr Mark Shields

Mr Richard Wallace

PRINCIPAL OFFICE BEARERS

Minister

Rev J W D Rogers (resigned Jan 2023
and post vacant throughout the
remainder of 2023)

Clerk of Session

Mr George Clarke

Treasurer

Mr Aubrey Crowe

INDEPENDENT EXAMINER

**Neill Walker ACA
23 Toberdowney Valley
Ballynure
Ballyclare
Co Antrim
BT39 9TW**

BANKERS

Danske Bank & AIB

SOLICITORS

**J W McNinch & Son
Larne**

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held monthly with the exception of July and August.

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

Presbytery

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

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

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

DESCRIPTION AND PURPOSE

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

The congregation's mission purpose is to be a heart for Jesus in the heart of the community.

TRUSTEES ANNUAL REPORT (cont'd)

The year under report (2023) was a year in which Church activities continued to return to a more normal routine in line with practice prior to the Covid 19 Global pandemic. The congregation and associated organisations met addressing the 'Covid fall out' of re-engaging and reinvigorating church life to more or less 'normal' activities by the end of the year under report.

During 2023 we conducted 4 baptisms and welcomed 7 new members to our church family.

TRUSTEES ANNUAL REPORT (cont'd)

At 31 December 2023 there were approximately 281 families connected with the congregation.

In January 2023 the Rev James Rogers left Ballynure accepting a call to another Presbyterian church. We said farewell to him at a special service on the 22nd January. In line with The Code of the Presbyterian Church in Ireland our congregation was declared vacant and Rev David Kelly appointed as our vacancy convenor on the 5th February 2023.

A vacant pulpit creates many challenges but with the Grace of The Lord and the efforts of many within our church family normality was maintained as far as is possible. We maintained our normal pattern of Sunday worship, prayer meetings and our youth organisations continued to meet.

Our Sunday School had around 25 primary school aged children attending regularly and around 15 children of Secondary School age attending our Youth Fellowship meetings.

We held youth events open to all primary school aged children in the area at Easter (around 40 attending) a Summer Holiday Bible Club (around 90 children). Our Boys and Girls Brigades continued to meet with around 30 and 90 children respectively attending. Many of the children attending were not members of our church family.

We continued to support our local community as we were able with our local Friendship Club (for over 50s and with a membership of around 40) and Ballynure and District Community Association using our halls as did our own Bowling Club. As part of the Global Church we also supported Christian Aid and Tear Fund.

By seeking to constantly understand the needs of our Church family and local community and to respond to these needs in a safe and meaningful manner we have sought throughout to show Christ's love for people and to be a heart for Him in our community.

300th Anniversary

2023 was also a special year for our congregation which celebrated its 300th anniversary with a week of special events including worship services during June. These culminated with a service when The Moderator of the Presbyterian Church in Ireland visited us. A book on the history of our congregation was written and published by Mr Richard Wallace one of our Elders.

Vacancy

During the period of our vacancy we were blessed with the ministry of Rev David Kelly. Under his wise and proactive leadership and support we were able, under the sovereignty and providence of God to progress through the process to identify and call a new minister.

On the 15th October Mr Matthew Kelso (the assistant minister at Sloan Street, Lisburn) preached for the vacancy. Following a congregational meeting on Monday 16th October a unanimous call was issued to Mr Kelso which was transmitted to the Dromore Presbytery on 7th November. Mr Kelso accepted our call and was ordained and installed to our church in January 2024.

Mission and Outreach

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

Presbytery

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

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June 2023.

Property

The congregation has begun to plan for a major refurbishment of our buildings. However this has not yet proceeded beyond very initial stages.

Volunteers

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

TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

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

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

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

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

TRUSTEES ANNUAL REPORT (cont'd)

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers

and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Giving in this regard was a total of £92491.00, (£89461.00 in previous year, 2022)

Total Income of the congregation during the year was £174856.00, compared to £162490.00 in the previous year, 2022.

Total like for like expenditure decreased to £121008.00 from the 2022 total of £176120.00.

Trustees had no concerns at year end 2023 as our expenditure decreased and giving increased. All in all the Church finished with a healthy balance.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the 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 the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 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 PRESBYTERIAN CHURCH IN IRELAND

ANNUAL REPORT

For the year ended 31 December 2023

GOING CONCERN

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

RESERVES POLICY

It is the Policy of Trustees to hold at least 3 month's normal expenditure.

The Trustees consider the level of Unrestricted reserves @ £60585.00 (held in cash in the no. 1 account which services all day to day activities) as potentially adequate in the event of need.

RISK REVIEW

Systems and procedures have been implemented by the Kirk Session to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 5th September 2024 and signed on its behalf by

Matthew Kelso

George Clarke

Minister

Clerk of Session

Ballynure Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104933

Annual return

Independent Examiner's Report to the charity trustees of Ballynure Congregation of the Presbyterian Church in Ireland

I report on the accounts for the charity for the year-ended 31 December 2023

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

Name: Frederick Neil Walker
Relevant professional body: Institute of Chartered Accountants in England and Wales
Address: 23 Toberdowney Valley, Ballynure, Co. Antrim
Date: 24 June 2024

Ballynure Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104933

Accounts

Charity Commission return for Year ended 31 Dec 2022

	<u>Unrestricted No 1</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Totals 2022</u>	<u>Totals 2021</u>
Income& Endow					
Dons & Leg	102806	32277	0	135083	125204
Char activ	17617	0	0	17617	10855
Other trading	0	0	0	0	0
Income from Orgs	0	0	0	0	0
Investments	0	0	1	1	63
Other trading	2755	6890	0	9645	7807
TOTAL	123178	39311	1	162490	143929
Exp on					
Raising funds	2038	0	0	2038	0
Charitable activities;	0	0	0	0	0
General Assembly Assessments	18862	0	0	18862	19435
Ministry & Support Staff	60788	0	0	60788	57473
Congregational running expense	24977	51421	0	76398	91984
Charitable donations to Mission:	18034	0	0	18034	12299
Depreciation	0	0	0	0	0
Total	124699	51421	0	176120	181191
Net gains(losses) on investments:	0	0	0	0	0
Net Income/(expenditure)	-1521	-12110	1	-13630	-37262
Transfers between funds	-11766	17180	0	5414	38729
Gains/losses on revaluation of fixed assets.	0	0	0	0	0
Surplus /(deficit) for the Year	-13287	5070	1	-8216	1467
Reconciliation of funds:					
Total funds brought forward	35826	155132	13222	204180	172119
Surplus/deficit for the Year	-13287	5070	1	-8216	32061
Total funds carried forward.	22539	160202	13223	195964	204180

Ballynure Presbyterian Church, Congregation of the Presbyterian Church in Ireland
Statement of Assets and Liabilities
As at 31 Dec 2022.

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Endowment funds</u>	<u>Total 202</u>	<u>Total 2021</u>
	£	£	£	£	£
Funds reconciliati £					
Bank & cash at sta	35826	155132	13222	204180	172119
Net movement	-13287	5070	1	-8216	32061
Bank & cash at en	<u>22539</u>	<u>160202</u>	<u>13223</u>	<u>195964</u>	<u>204180</u>
Bank & cash balar	<u>22539</u>	<u>160202</u>	<u>13223</u>	<u>195964</u>	<u>204180</u>

Other Assets

<u>Fixed assets</u>	Depn for 2022 @ 10%				
32000	4000	28000	Lecture hall	28000	32000
400000	50000	350000	Minor hall	350000	400000
400000	50000	350000	Church	350000	400000
160000	20000	140000	car park	140000	160000
136000	17000	119000	Manse	119000	136000
48000	6000	42000	Contents	42000	48000
1176000	147000	1029000	Totals	1029000	1176000

Debtors

15000	15000
1044000	1191000
<u>1239964</u>	<u>1395180</u>

Liabilities

Loans	0	33218
Other liabilities	0	0
Total Liabilities	<u>0</u>	<u>33218</u>

Net Asset/Liability value

1239964	1361962
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Balance

<u>1239964</u>	<u>1395180</u>
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Ballynure Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104933

Annual report

Ballynure Presbyterian Church a congregation of the Presbyterian Church in Ireland

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

Registered with the Charity Commission for Northern Ireland NIC104933

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Ballynure congregation of the Presbyterian Church in Ireland
Main Street
Ballynure

Registered Charity in Northern Ireland (NIC104933)

CHARITY TRUSTEES

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

Rev James Rogers

Mr Robert Allen

Mr Alastair Black

Mrs Anne Boyd

Mr Jim Browne

Mr George Clarke

Mr Aubrey Crowe

Mr Gareth Gilchrist

Ms Heather Kennedy

Mr James Logan

Mr Andrew Murray

Mr Irvine Richardson

Mr David Robinson

Mr Mark Shields

Mr Richard Wallace

PRINCIPAL OFFICE BEARERS

Minister

Rev J W D Rogers

Clerk of Session

Mr George Clarke

Treasurer

Mr Aubrey Crowe

INDEPENDENT EXAMINER

**Neill Walker ACA
23 Toberdowney Valley
Ballynure
Ballyclare
Co Antrim
BT39 9TW**

BANKERS

Danske Bank & AIB

SOLICITORS

**J W McNinch & Son
Larne**

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held monthly with the exception of July and August.

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

Presbytery

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

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

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

DESCRIPTION AND PURPOSE

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

The congregation's mission purpose is to be a heart for Jesus in the heart of the community.

The year under report (2022) was a year in which Church activities began to return to a more normal routine in line with practice prior to the Covid 19 Global pandemic. The congregation and associated organisations met in line with the extant Covid restrictions which varied and reduced over the year leading to more or less 'normal' activities by the end of 2022.

Despite the challenges of the pandemic during the year we conducted 4 baptisms and gave thanks for faithful service and sought to comfort those who had been bereaved during the year. We were blessed with 8 new full members joining the congregation.

At 31 December 2022 there were approximately 281 families connected with the congregation.

During the year we were able to run a number of discipling events such as The Bible Course and Discipleship Explored as well as a Week of Prayer.

Our annual Holiday Bible Club was attended by over 90 local children most of whom were not members of Ballynure Presbyterian.

Miss Heather Kennedy became an Elder Emeritus after 20 years of service to our congregation. As a church family we acknowledged the selfless service of our BB Captain, Mr Irvine Richardson, who stood down after nearly 30 years. Later in the year celebrated the 60th Anniversary of our GB section, a milestone also reached by our BB. We were able to celebrate the Jubilee of Her Majesty the Queen; subsequently and sadly we also commemorated Her Majesty's death later in the year. We also ran other fellowship events such as walks, fun nights and Barbecues.

We continued to support our local community as we were able and in particular continued to show Christ's love in practical action by continuing to collect for our local foodbank. As part of the Global Church we also supported Christian Aid and Tear Fund and held an Eco Fair to raise awareness of environmental issues. We also registered as a 'Safe Church' with reference to domestic abuse.

By seeking to constantly understand the needs of our Church family and local community and to respond to these needs in a safe and meaningful manner we have sought throughout to show Christ's love for people and to be a heart for Him in our community.

Mission and Outreach

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

Presbytery

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

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June 2022.

Property

The congregation has begun to plan for a major refurbishment of our buildings. However this has not yet proceeded beyond very initial stages.

Organisations

Our congregation has a range of organisations connected with the life of the Church. These include Boys and Girls Brigade, Sunday School, Youth Fellowship, Noah's Ark (Mums and Tots group), and Bowling.

We also make our premises available to a range of non church groups who are community based; these include Ballynure and District Community Association; Ballynure and District Friendship Club (which has around 50 members).

The impact of the pandemic was such that these groups were unable to meet in person for large parts of the year, however contact was maintained within the memberships by telephone, emails, virtual meetings and any safe events that could be conducted.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Giving in this regard was a total of £89461.00, (£85758.00 in previous year, 2021)

Total Income of the congregation during the year was £162490.00., compared to £143929.00 in the previous year, 2021

Total like for like expenditure decreased to £176120.00 from the 2021 total of £181191.00.

Trustees had no concerns at year end 2022 as our expenditure decreased. All in all the Church finished with a healthy balance which was no mean achievement.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent

- prepare the financial statements on the 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 the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 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 PRESBYTERIAN CHURCH IN IRELAND

ANNUAL REPORT

For the year ended 31 December 2022

GOING CONCERN

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

RESERVES POLICY

It is the Policy of Trustees to hold at least 3 month's normal expenditure.

The Trustees consider the level of Unrestricted reserves @ £22539.00 (held in cash) as potentially adequate in the event of need.

RISK REVIEW

Systems and procedures have been implemented by the Kirk Session to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 19th September 2023 and signed on its behalf by

George Clarke
(Clerk of Session)

Aubrey Crowe
(Treasurer)

Ballynure Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104933

Annual return

Independent Examiner's Report to the charity trustees of Ballynure Congregation of the Presbyterian Church in Ireland

I report on the accounts for the charity for the year-ended 31 December 2022

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

Name: Frederick Neil Walker
Relevant professional body: Institute of Chartered Accountants in England and Wales
Address: 23 Toberdowney Valley, Ballynure, Co. Antrim
Date: 25 April 2023