

Ballygrainey Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105138

Details

Known as	Ballygrainey Presbyterian Church
Status	Received
Registered	2016-08-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	7 Pine Ridge Donaghadee Co Down BT21 0qr BT21 0QR
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Email	mervynshaw@gmail.com
Website	www.ballygraineychurch.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	£181,458	£214,844	£0	3

Trustees

Name	Role	Appointed
Alex McMaster		
Brian McDowell		
David Donnan		
Elizabeth Matthews		
James Rogers		
Keith Young		
Lyn McMaster		
Mervyn Shaw		
Rachel Boyle		
Robert Houston		
Valerie Scott		

Ballygrainey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105138

Accounts

Ballygrainey Presbyterian Church

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies		121,468	50,802	172,270
Other trading activities		<u>4,387</u>	<u>4,801</u>	<u>9,188</u>
Total Income		<u>125,855</u>	<u>55,603</u>	<u>181,458</u>
Expenditure on:				
Raising funds		<u>(138,813)</u>	<u>(76,031)</u>	<u>(214,844)</u>
Total Expenditure		<u>(138,813)</u>	<u>(76,031)</u>	<u>(214,844)</u>
Net movement in funds		(12,958)	(20,428)	(33,386)
Reconciliation of funds				
Total funds brought forward		<u>254,488</u>	<u>554,605</u>	<u>809,093</u>
Total funds carried forward	12	<u>241,530</u>	<u>534,177</u>	<u>775,707</u>
		Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		117,031	54,456	171,487
Other trading activities		<u>4,537</u>	<u>4,910</u>	<u>9,447</u>
Total income		<u>121,568</u>	<u>59,366</u>	<u>180,934</u>
Expenditure on:				
Raising funds		(111,591)	(98,562)	(210,153)
Charitable activities		<u>(720)</u>	<u>-</u>	<u>(720)</u>
Total expenditure		<u>(112,311)</u>	<u>(98,562)</u>	<u>(210,873)</u>
Net income/(expenditure)		<u>9,257</u>	<u>(39,196)</u>	<u>(29,939)</u>
Net movement in funds		9,257	(39,196)	(29,939)
Reconciliation of funds				
Total funds brought forward		<u>245,231</u>	<u>593,801</u>	<u>839,032</u>
Total funds carried forward	12	<u>254,488</u>	<u>554,605</u>	<u>809,093</u>

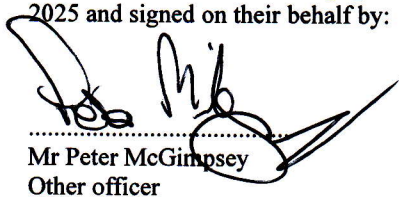
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

Ballygrainey Presbyterian Church
(Registration number: 105138)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	566,783	616,440
Current assets			
Cash at bank and in hand	10	219,960	203,275
Creditors: Amounts falling due within one year	11	<u>(11,036)</u>	<u>(10,622)</u>
Net current assets		<u>208,924</u>	<u>192,653</u>
Net assets		<u>775,707</u>	<u>809,093</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		534,177	554,605
Unrestricted income funds			
Unrestricted funds		<u>241,530</u>	<u>254,488</u>
Total funds	12	<u>775,707</u>	<u>809,093</u>

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 3 April 2025 and signed on their behalf by:



 Mr Peter McGimpsey
 Other officer

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Basis of preparation

Ballygrainey Presbyterian Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land and buildings	5% Straight line
Furniture and equipment	20% Straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	798	10,025	10,823
Gift aid reclaimed	23,754	23,717	47,471
Regular giving and capital donations	96,916	17,060	113,976
Total for 2024	121,468	50,802	172,270
Total for 2023	117,031	54,456	171,487
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	555	13,662	14,217
Gift aid reclaimed	18,385	23,345	41,730
Regular giving and capital donations	98,091	17,449	115,540
	117,031	54,456	171,487

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Events income;			
Other events income	4,387	4,801	9,188
Total for 2024	4,387	4,801	9,188
Total for 2023	4,537	4,910	9,447

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Costs of goods sold		29,087	20,305	49,392
Allocated support costs		42,894	49,656	92,550
Total for 2024		<u>71,981</u>	<u>69,961</u>	<u>141,942</u>
Total for 2023		<u>54,040</u>	<u>82,647</u>	<u>136,687</u>
		Unrestricted funds General £	Restricted funds £	Total 2023 £
Costs of goods sold	Note	27,837	32,991	60,828
Allocated support costs		26,203	49,656	75,859
		<u>54,040</u>	<u>82,647</u>	<u>136,687</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

5 Analysis of governance and support costs

Raising funds expenditure

Costs of trading activities

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2024 £
Central ministry fund	3,999	-	3,999
Ministers pension fund	8,865	-	8,865
Widows of ministers fund	719	-	719
Incidental fund	3,802	-	3,802
Prolonged disability fund	560	-	560
Ministerial development fund	80	-	80
Sick supply fund	16	-	16
Church house repairs fund	1,439	-	1,439
Presbytery fees	324	-	324
Pulpit supply	1,269	-	1,269
Worship resources	2,423	-	2,423
Magazines and literature	2,003	-	2,003
Child and youth ministry	538	-	538
Other	1,589	-	1,589
United appeal	-	10,000	10,000
Presbyterian women	-	671	671
Presbyterian orphan and child	-	1,354	1,354
Students	-	640	640
World development appeal	-	3,434	3,434
Earl Haig	-	430	430
Other agencies	-	2,301	2,301
Grants to individuals	-	1,476	1,476
MIS	440	-	440
Bank	40	-	40
Communication	840	-	840
Apprentice Levy	141	-	141
Total for 2024	29,087	20,306	49,393
Total for 2023	27,837	32,991	60,828

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2023 £
Central ministry fund	3,733	-	3,733
Ministers pension fund	7,688	-	7,688
Widows of ministers fund	763	-	763
Incidental fund	3,932	-	3,932
Prolonged disability fund	763	-	763
Ministerial development fund	339	-	339
Sick supply fund	34	-	34
Church house repairs fund	1,696	-	1,696
Presbytery fees	160	-	160
Pulpit supply	1,893	-	1,893
Worship resources	952	-	952
Magazines and literature	1,091	-	1,091
Child and youth ministry	2,180	-	2,180
Other	1,904	-	1,904
United appeal	-	10,500	10,500
Presbyterian women	-	529	529
Moderators appeal	-	200	200
Students	-	909	909
World development appeal	-	2,351	2,351
Tear fund	-	250	250
Earl Haig	-	461	461
Other agencies	-	6,878	6,878
Grants to individuals	-	9,542	9,542
MIS	669	-	669
Orphans & Children of Ministers	-	1,371	1,371
Bank	40	-	40
	<u>27,837</u>	<u>32,991</u>	<u>60,828</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Other costs for generating funds

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total funds £
Staff & minister costs	49,194	-	49,194
Water rates for Church and halls	180	-	180
Electricity and oil for Church and halls	7,779	-	7,779
Telephone for Church and halls	634	-	634
Insurance	2,786	-	2,786
Repairs etc to Church and halls	2,616	5,607	8,223
Advertising, postage and stationery	1,873	-	1,873
Other professional fees	375	-	375
Volunteer expenses	640	-	640
Equipment	-	360	360
Total for 2024	66,077	5,967	72,044
Total for 2023	57,551	15,915	73,466

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2023 £
Staff & minister costs	42,690	-	42,690
Water rates for Church and halls	110	-	110
Electricity and oil for Church and halls	5,180	-	5,180
Telephone for Church and halls	628	-	628
Insurance	2,653	-	2,653
Repairs etc to Church and halls	2,512	15,915	18,427
Advertising, postage and stationery	2,421	-	2,421
Volunteer expenses	1,357	-	1,357
	57,551	15,915	73,466

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Other resources expended

	Unrestricted funds General	Restricted funds	Total 2024
Basis of allocation	£	£	£
Other ministry support staff	41,748	-	41,748
Depreciation	-	49,656	49,656
Rates and ground rent for Manse	1,146	-	1,146
Repairs - Manse	-	103	103
	<u>42,894</u>	<u>49,759</u>	<u>92,653</u>
	Unrestricted funds General	Restricted funds	Total 2023
Basis of allocation	£	£	£
Other ministry support staff	25,108	-	25,108
Depreciation	-	49,656	49,656
Rates and ground rent for Manse	1,095	-	1,095
	<u>26,203</u>	<u>49,656</u>	<u>75,859</u>
		Unrestricted funds General	Total funds
		£	£
Independent examiner fees			
Examination of the financial statements		<u>756</u>	<u>756</u>
Total for 2024		<u>756</u>	<u>756</u>
Total for 2023		<u>720</u>	<u>720</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>756</u>	<u>720</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2024	993,130	22,826	1,015,956
At 31 December 2024	<u>993,130</u>	<u>22,826</u>	<u>1,015,956</u>
Depreciation			
At 1 January 2024	376,690	22,826	399,516
Charge for the year	49,657	-	49,657
At 31 December 2024	<u>426,347</u>	<u>22,826</u>	<u>449,173</u>
Net book value			
At 31 December 2024	<u>566,783</u>	-	<u>566,783</u>
At 31 December 2023	<u>616,440</u>	-	<u>616,440</u>

10 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	219,960	203,275
Bank overdrafts	<u>(11,036)</u>	<u>(10,622)</u>
Cash and cash equivalents in statement of cash flows	<u>208,924</u>	<u>192,653</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	<u>11,036</u>	<u>10,622</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

12 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	254,488	125,855	(138,813)	241,530
Restricted funds	<u>554,605</u>	<u>55,603</u>	<u>(76,031)</u>	<u>534,177</u>
Total funds	<u>809,093</u>	<u>181,458</u>	<u>(214,844)</u>	<u>775,707</u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	245,231	121,568	(112,311)	254,488
Restricted funds	<u>593,801</u>	<u>59,366</u>	<u>(98,562)</u>	<u>554,605</u>
Total funds	<u>839,032</u>	<u>180,934</u>	<u>(210,873)</u>	<u>809,093</u>

Ballygrainey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105138

Accounts

Ballygrainey Presbyterian Church

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies		117,031	54,456	171,487
Other trading activities		<u>4,537</u>	<u>4,910</u>	<u>9,447</u>
Total Income		<u>121,568</u>	<u>59,366</u>	<u>180,934</u>
Expenditure on:				
Raising funds		<u>(112,311)</u>	<u>(98,562)</u>	<u>(210,873)</u>
Total Expenditure		<u>(112,311)</u>	<u>(98,562)</u>	<u>(210,873)</u>
Net movement in funds		9,257	(39,196)	(29,939)
Reconciliation of funds				
Total funds brought forward		<u>245,231</u>	<u>593,801</u>	<u>839,032</u>
Total funds carried forward	13	<u>254,488</u>	<u>554,605</u>	<u>809,093</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		124,378	64,465	188,843
Other trading activities		<u>878</u>	<u>6,804</u>	<u>7,682</u>
Total income		<u>125,256</u>	<u>71,269</u>	<u>196,525</u>
Expenditure on:				
Raising funds		(71,756)	(99,198)	(170,954)
Charitable activities		<u>(660)</u>	<u>-</u>	<u>(660)</u>
Total expenditure		<u>(72,416)</u>	<u>(99,198)</u>	<u>(171,614)</u>
Net income/(expenditure)		<u>52,840</u>	<u>(27,929)</u>	<u>24,911</u>
Net movement in funds		52,840	(27,929)	24,911
Reconciliation of funds				
Total funds brought forward		<u>192,391</u>	<u>621,730</u>	<u>814,121</u>
Total funds carried forward	13	<u>245,231</u>	<u>593,801</u>	<u>839,032</u>

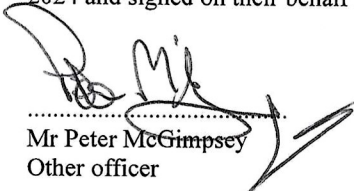
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 13.

Ballygrainey Presbyterian Church
(Registration number: 105138)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	616,440	662,696
Current assets			
Cash at bank and in hand	11	203,275	182,898
Creditors: Amounts falling due within one year	12	<u>(10,622)</u>	<u>(6,562)</u>
Net current assets		<u>192,653</u>	<u>176,336</u>
Net assets		<u>809,093</u>	<u>839,032</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		554,605	593,801
Unrestricted income funds			
Unrestricted funds		<u>254,488</u>	<u>245,231</u>
Total funds	13	<u>809,093</u>	<u>839,032</u>

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 21 May 2024 and signed on their behalf by:



 Mr Peter McGimpsey
 Other officer

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

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Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

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Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	555	13,662	14,217
Gift aid reclaimed	18,385	23,345	41,730
Regular giving and capital donations	98,091	17,449	115,540
Total for 2023	117,031	54,456	171,487
Total for 2022	124,378	64,465	188,843
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from individuals	697	8,944	9,641
Gift aid reclaimed	23,897	28,447	52,344
Regular giving and capital donations	99,784	27,074	126,858
	124,378	64,465	188,843

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Events income;			
Other events income	4,537	4,910	9,447
Total for 2023	4,537	4,910	9,447
Total for 2022	878	6,804	7,682

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Costs of goods sold		27,837	32,991	60,828
Allocated support costs		26,203	49,656	75,859
Total for 2023		54,040	82,647	136,687
Total for 2022		50,773	89,716	140,489
	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Costs of goods sold		24,537	40,230	64,767
Allocated support costs		26,236	49,486	75,722
		50,773	89,716	140,489

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

5 Analysis of governance and support costs

Raising funds expenditure

Costs of trading activities

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2023 £
Central ministry fund	3,733	-	3,733
Ministers pension fund	7,688	-	7,688
Widows of ministers fund	763	-	763
Incidental fund	3,932	-	3,932
Prolonged disability fund	763	-	763
Ministerial development fund	339	-	339
Sick supply fund	34	-	34
Church house repairs fund	1,696	-	1,696
Presbytery fees	160	-	160
Pulpit supply	1,893	-	1,893
Worship resources	952	-	952
Magazines and literature	1,091	-	1,091
Child and youth ministry	2,180	-	2,180
Other	1,904	-	1,904
United appeal	-	10,500	10,500
Presbyterian women	-	529	529
Moderators appeal	-	200	200
Students	-	909	909
World development appeal	-	2,351	2,351
Tear fund	-	250	250
Earl Haig	-	461	461
Other agencies	-	6,878	6,878
Grants to individuals	-	9,542	9,542
MIS	669	-	669
Orphans & Children of Ministers	-	1,371	1,371
Bank	40	-	40
Total for 2023	27,837	32,991	60,828
Total for 2022	24,537	40,230	64,767

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2022 £
Central ministry fund	3,208	-	3,208
Widows of ministers fund	668	-	668
Incidental fund	3,241	-	3,241
Prolonged disability fund	534	-	534
Ministerial development fund	307	-	307
Sick supply fund	40	-	40
Church house repairs fund	1,337	-	1,337
Pulpit supply	11,608	-	11,608
Worship resources	1,619	-	1,619
Magazines and literature	613	-	613
Child and youth ministry	204	-	204
Other	1,158	-	1,158
United appeal	-	9,010	9,010
Presbyterian women	-	61	61
Presbyterian orphan and child	-	1,362	1,362
Moderators appeal	-	6,573	6,573
World development appeal	-	1,420	1,420
Earl Haig	-	440	440
Other agencies	-	7,124	7,124
Grants to individuals	-	14,240	14,240
	<u>24,537</u>	<u>40,230</u>	<u>64,767</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Other costs for generating funds

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total funds £
Staff & minister costs	42,690	-	42,690
Water rates for Church and halls	110	-	110
Electricity and oil for Church and halls	5,180	-	5,180
Telephone for Church and halls	628	-	628
Insurance	2,653	-	2,653
Repairs etc to Church and halls	2,512	15,915	18,427
Advertising, postage and stationery	2,421	-	2,421
Volunteer expenses	1,357	-	1,357
Total for 2023	<u>57,551</u>	<u>15,915</u>	<u>73,466</u>
Total for 2022	<u>20,983</u>	<u>9,482</u>	<u>30,465</u>

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2022 £
Staff & minister costs	2,505	-	2,505
Water rates for Church and halls	200	-	200
Electricity and oil for Church and halls	10,314	-	10,314
Telephone for Church and halls	724	-	724
Insurance	2,872	-	2,872
Repairs etc to Church and halls	1,160	9,482	10,642
Advertising, postage and stationery	1,418	-	1,418
Other professional fees	520	-	520
Volunteer expenses	1,270	-	1,270
	<u>20,983</u>	<u>9,482</u>	<u>30,465</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Other resources expended

	Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2023 £
Other ministry support staff		25,108	-	25,108
Depreciation		-	49,656	49,656
Rates and ground rent for Manse		1,095	-	1,095
		<u>26,203</u>	<u>49,656</u>	<u>75,859</u>
		Unrestricted funds General £	Restricted funds £	Total 2022 £
Other ministry support staff		24,076	-	24,076
Depreciation		1,127	49,486	50,613
Rates and ground rent for Manse		1,033	-	1,033
		<u>26,236</u>	<u>49,486</u>	<u>75,722</u>
		Unrestricted funds General £	Total funds £	
Independent examiner fees				
Examination of the financial statements			<u>720</u>	<u>720</u>
Total for 2023			<u>720</u>	<u>720</u>
Total for 2022			<u>660</u>	<u>660</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	39,190	2,074
Social security costs	3,500	16
Other staff costs	-	415
	<u>42,690</u>	<u>2,505</u>

No employee received emoluments of more than £60,000 during the year

8 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>720</u>	<u>660</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	989,730	22,826	1,012,556
Additions	3,400	-	3,400
At 31 December 2023	993,130	22,826	1,015,956
Depreciation			
At 1 January 2023	327,034	22,826	349,860
Charge for the year	49,656	-	49,656
At 31 December 2023	376,690	22,826	399,516
Net book value			
At 31 December 2023	616,440	-	616,440
At 31 December 2022	662,696	-	662,696

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	203,275	182,898
Bank overdrafts	(10,622)	(6,562)
Cash and cash equivalents in statement of cash flows	192,653	176,336

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank overdrafts	10,622	6,562

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

13 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	245,231	121,568	(112,311)	254,488
Restricted funds	<u>593,801</u>	<u>59,366</u>	<u>(98,562)</u>	<u>554,605</u>
Total funds	<u><u>839,032</u></u>	<u><u>180,934</u></u>	<u><u>(210,873)</u></u>	<u><u>809,093</u></u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted				
General	(192,391)	(125,256)	72,416	(245,231)
Restricted	<u>(621,730)</u>	<u>(71,269)</u>	<u>99,198</u>	<u>(593,801)</u>
Total funds	<u><u>(814,121)</u></u>	<u><u>(196,525)</u></u>	<u><u>171,614</u></u>	<u><u>(839,032)</u></u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	-	616,440	616,440
Current assets	166,793	36,482	203,275
Current liabilities	<u>(10,622)</u>	<u>-</u>	<u>(10,622)</u>
Total net assets	<u><u>156,171</u></u>	<u><u>652,922</u></u>	<u><u>809,093</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	64,564	598,132	662,696
Current assets	146,642	36,256	182,898
Current liabilities	<u>(6,562)</u>	<u>-</u>	<u>(6,562)</u>
Total net assets	<u><u>204,644</u></u>	<u><u>634,388</u></u>	<u><u>839,032</u></u>

Ballygrainey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105138

Annual report



BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105138)

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Ballygrainey Congregation of the Presbyterian Church in Ireland
461 Gransha Road
Bangor
Co Down
BT19 7PX

Registered Charity in Northern Ireland (NIC105138)

CHARITY TRUSTEES

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

Rev James Rogers*	Alex McMaster
Rachel Boyle	Lyn McMaster
Leslie Cree	Valerie Scott
David Donnan	Mervyn Shaw
Robert Houston	William Spence
Trevor Magowan	James Turtle
Elizabeth Matthews	Keith Young
Brian McDowell	

* added 3 February 2023

PRINCIPAL OFFICE BEARERS

Minister: Rev James Rogers*
Clerk of Session: Mr Brian McDowell
Congregational Secretary: Mr Bert Houston
Treasurer: Mr Peter McGimpsey

INDEPENDENT EXAMINER

Hamilton, Morris, Waugh
34 Dufferin Avenue
Bangor
Co Down BT20 3AA

BANKERS

Ulster Bank
Killeen Avenue
Bangor
Co Down BT19 1NB

SOLICITORS

Russell & Company
11 Lower Mary Street
Newtownards
Co Down
BT23 4JJ

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 Session 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 congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk Session are held once a month, or as appropriate.

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

Presbytery

Under the 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. Ballygrainey Presbyterian Church has been assigned to the Ards 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.

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.

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

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

Ballygrainey 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, by the grace of God, to be a Biblical, Christ centred community, loving Jesus and others, serving Jesus and others and sharing Jesus with others.

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward-Looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

ACTIVITIES AND OBJECTIVES

The congregation usually meets for worship every Sunday and visitors are welcomed to join. Services are also live streamed on to the internet. The Sacrament of the Lord's Supper is observed on five occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds a number of Bible Study and Prayer meetings and has a wide range of organisations including:

- Presbyterian Women
- Sunday School
- Boys Brigade
- Young Life
- Konnect
- Seniors Fellowship
- Mothers and Toddlers Group
- Bowling Club
- Badminton Club

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation normally meets for worship each Sunday at 11.00am. Evening services are held from time to time, often jointly with neighbouring congregations. A midweek Wednesday meeting held twice each month at 7.30pm provides an opportunity for members to come together for fellowship, to study the Scriptures, and for a time of praise and prayer.

As well as our regular services, during the year we acknowledge God's gift of new life at Sacraments of Baptism, we conduct Marriage Services, and give thanks for faithful service as we seek to comfort those who have been bereaved.

At 31 December 2023 there were 224 communicant members and 209 families connected with the congregation. The average weekly attendance at Sunday morning worship was 180.

Pastoral Care

The church places a high value on pastoral care for its members. Such care is offered to all members of the congregation and to the local community if a person approaches the church for help. Members of the congregation who were unable to attend church due to sickness or age were visited on a regular basis by the Minister, Elders, Deaconess, and other members.

Mission and Outreach

The Session of the church actively encourages every member ministry. At a local level the congregation seeks to impact and support the community through allowing use of its facilities and resources, supporting the North Down Foodbank and through the spreading of the Good News of the Gospel. An annual outreach to local children, the Holiday Bible Club was held in August with approximately 30 children in attendance.

At a wider level, the congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland (contributing £10,500 in 2023). This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributed to the denominations annual World Development Appeal (£2,351 in 2023), the Moderator's appeals, and other special appeals throughout the year. The congregation also supported a number of external missions and agencies amounting to a total of £6,878.

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Presbytery

The congregation was represented at the regular meetings of Ards Presbytery by the Minister and one of the elders. This provided an important link between the congregation and the wider structures of the church.

General Assembly

Along with the Minister, one of our Elders was 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 Church Committee continues to provide oversight and maintenance of our suite of buildings to ensure they remain fit for purpose. In addition, general maintenance was carried out to the church buildings and halls during the year. Necessary maintenance and repairs were also carried out in the manse throughout the year.

Organizations

- Sunday School (Lighthouse Club) - approx. 15 children attend on a weekly basis, during the Sunday morning services.
- Konnect Kids – approx. 14 attend a midweek meeting for children.
- Konnect Youth – approx. 8 attend a midweek meeting for young people.
- Young Life - approx. 60/70 teens attend each Saturday night, and enjoy a varied programme of games, activities, Bible reflections and refreshments.
- Mothers and Toddlers (Tweenies) - a safe environment where people from the congregation and local community can come with their children, interact with others, relax and socialize. There were on average 25 infants with accompanying mums, grannies and child-minders attending each Wednesday between 10am and 12 noon.
- Bowling Club - The Club meet each Thursday evening, holding tournaments as well as playing home and away fixtures against other local clubs.
- Boys' Brigade - There are over 30 boys registered in our BB Company which meets on Friday nights. A range of activities is offered each week, including life skills, Bible study and sports activities.
- Presbyterian Women (PW) - The 35 members of PW meet every month to listen to various visiting speakers and enjoy activities together.
- Thursday Afternoon Fellowship meets monthly except during the summer. Up to 30 senior ladies and men enjoy fellowship and activities including guest speakers, music and quizzes.
- Badminton Club – members meet weekly for recreation and fellowship.

Non-members of the congregation were always very welcome to attend any of these organisations.

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Volunteers

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

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. One hundred and sixty two contributing families during the year donated a total of £98,988 [£99,784 in previous year, 2022].

Total Income of the congregation (including appeals and bequests) during the year 2023 was £180,934 compared to £196,525 in the previous year.

Total expenditure (including that of organizations) was £210,873 during 2023 compared to £171,614 in 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 the 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.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented 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.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Approved by the Kirk Session at a meeting on Tuesday 10th September 2024 and signed on its behalf by:

James Rogers
(Minister)

James Rogers

Date: 10th September 2024

Brian McDowell
(Clerk of Session)

Brian McDowell

Date: 10th September 2024

Ballygrainey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105138

Annual return

Ballygrainey Presbyterian Church

Independent Examiner's Report to the trustees of Ballygrainey Presbyterian Church

I report to the trustees on my examination of the accounts of Ballygrainey Presbyterian Church for the year ended 31 December 2023.

Responsibilities and basis of report

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charities 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 considered of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning such matters.

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

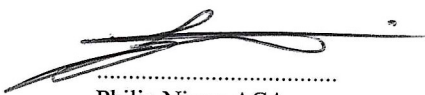
1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for proper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

Ballygrainey Presbyterian Church

Independent Examiner's Report to the trustees of Ballygrainey Presbyterian Church (continued)

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 Direction of the Charity Commission of Northern Ireland, I have found no matters that require drawing to your attention.



.....
Philip Nixon ACA
Independent examiner
Hamilton Morris Waugh

34 Dufferin Avenue
Bangor
Co Down
BT20 3AA

21 May 2024

Ballygrainey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105138

Accounts

Ballygrainey Presbyterian Church

Statement of Financial Activities for the Year Ended 31 December 2022

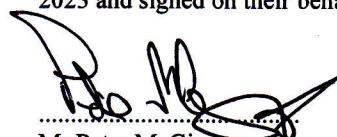
	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies		124,378	64,465	188,843
Other trading activities		878	6,804	7,682
		<u>125,256</u>	<u>71,269</u>	<u>196,525</u>
Total Income				
Expenditure on:				
Raising funds		(72,416)	(99,198)	(171,614)
		<u>(72,416)</u>	<u>(99,198)</u>	<u>(171,614)</u>
Total Expenditure				
Net movement in funds		52,840	(27,929)	24,911
Reconciliation of funds				
Total funds brought forward		192,391	621,730	814,121
Total funds carried forward	13	<u>245,231</u>	<u>593,801</u>	<u>839,032</u>
		Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		117,682	45,000	162,682
Other trading activities		-	1,455	1,455
		<u>117,682</u>	<u>46,455</u>	<u>164,137</u>
Total income				
Expenditure on:				
Raising funds		(99,538)	(81,245)	(180,783)
Charitable activities		(624)	-	(624)
		<u>(100,162)</u>	<u>(81,245)</u>	<u>(181,407)</u>
Total expenditure				
Net income/(expenditure)		17,520	(34,790)	(17,270)
Net movement in funds		17,520	(34,790)	(17,270)
Reconciliation of funds				
Total funds brought forward		174,871	656,520	831,391
Total funds carried forward	13	<u>192,391</u>	<u>621,730</u>	<u>814,121</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 13.

Ballygrainey Presbyterian Church
(Registration number: 105138)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	662,696	648,745
Current assets			
Cash at bank and in hand	11	182,898	166,282
Creditors: Amounts falling due within one year	12	<u>(6,562)</u>	<u>(906)</u>
Net current assets		<u>176,336</u>	<u>165,376</u>
Net assets		<u>839,032</u>	<u>814,121</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		593,801	621,730
Unrestricted income funds			
Unrestricted funds		<u>245,231</u>	<u>192,391</u>
Total funds	13	<u>839,032</u>	<u>814,121</u>

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 31 May 2023 and signed on their behalf by:



 Mr Peter McGimpsey
 Other officer

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Basis of preparation

Ballygrainey Presbyterian Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land and buildings	5% Straight line
Furniture and equipment	20% Straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	697	8,944	9,641
Gift aid reclaimed	23,897	28,447	52,344
Regular giving and capital donations	99,784	27,074	126,858
Total for 2022	124,378	64,465	188,843
Total for 2021	117,682	45,000	162,682
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	420	3,172	3,592
Gift aid reclaimed	20,020	21,982	42,002
Regular giving and capital donations	97,242	19,846	117,088
	117,682	45,000	162,682

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Events income;			
Other events income	878	6,804	7,682
Total for 2022	878	6,804	7,682
Total for 2021	-	1,455	1,455

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Costs of goods sold		24,537	40,230	64,767
Allocated support costs		26,236	49,486	75,722
Total for 2022		50,773	89,716	140,489
Total for 2021		39,750	71,029	110,779
		Unrestricted funds General £	Restricted funds £	Total 2021 £
Costs of goods sold	Note	12,857	24,771	37,628
Allocated support costs		26,893	46,258	73,151
		39,750	71,029	110,779

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

5 Analysis of governance and support costs

Raising funds expenditure

Costs of trading activities

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2022 £
Central ministry fund	3,208	-	3,208
Widows of ministers fund	668	-	668
Incidental fund	3,241	-	3,241
Prolonged disability fund	534	-	534
Ministerial development fund	307	-	307
Sick supply fund	40	-	40
Church house repairs fund	1,337	-	1,337
Pulpit supply	11,608	-	11,608
Worship resources	1,619	-	1,619
Magazines and literature	613	-	613
Child and youth ministry	204	-	204
Other	1,158	-	1,158
United appeal	-	9,010	9,010
Presbyterian women	-	61	61
Presbyterian orphan and child	-	1,362	1,362
Moderators appeal	-	6,573	6,573
World development appeal	-	1,420	1,420
Earl Haig	-	440	440
Other agencies	-	7,124	7,124
Grants to individuals	-	14,240	14,240
Total for 2022	24,537	40,230	64,767
Total for 2021	12,857	24,771	37,628

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2021 £
Central ministry fund	3,395	-	3,395
Widows of ministers fund	778	-	778
Incidental fund	3,385	-	3,385
Prolonged disability fund	566	-	566
Ministerial development fund	368	-	368
Sick supply fund	57	-	57
Church house repairs fund	1,485	-	1,485
Presbytery fees	158	-	158
Pulpit supply	196	-	196
Worship resources	696	-	696
Magazines and literature	1,142	-	1,142
Other	631	-	631
United appeal	-	8,800	8,800
Presbyterian women	-	55	55
Presbyterian orphan and child	-	852	852
Moderators appeal	-	449	449
Students	-	123	123
World development appeal	-	1,490	1,490
Earl Haig	-	327	327
Other agencies	-	3,497	3,497
Grants to individuals	-	9,178	9,178
	<u>12,857</u>	<u>24,771</u>	<u>37,628</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Other costs for generating funds

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total funds £
Staff & minister costs	2,505	-	2,505
Water rates for Church and halls	200	-	200
Electricity and oil for Church and halls	10,314	-	10,314
Telephone for Church and halls	724	-	724
Insurance	2,872	-	2,872
Repairs etc to Church and halls	1,160	9,482	10,642
Advertising, postage and stationery	1,418	-	1,418
Other professional fees	520	-	520
Volunteer expenses	1,270	-	1,270
Total for 2022	20,983	9,482	30,465
Total for 2021	59,788	10,216	70,004

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2021 £
Staff & minister costs	49,419	-	49,419
Water rates for Church and halls	55	-	55
Electricity and oil for Church and halls	3,718	-	3,718
Telephone for Church and halls	744	-	744
Insurance	2,271	-	2,271
Repairs etc to Church and halls	1,844	10,216	12,060
Advertising, postage and stationery	1,326	-	1,326
Bank interest	40	-	40
Volunteer expenses	371	-	371
	59,788	10,216	70,004

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Other resources expended

	Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2022 £
Other ministry support staff		24,076	-	24,076
Depreciation		1,127	49,486	50,613
Rates and ground rent for Manse		1,033	-	1,033
		<u>26,236</u>	<u>49,486</u>	<u>75,722</u>
		Unrestricted funds General £	Restricted funds £	Total 2021 £
Other ministry support staff		21,307	-	21,307
Depreciation		4,565	46,258	50,823
Rates and ground rent for Manse		1,021	-	1,021
		<u>26,893</u>	<u>46,258</u>	<u>73,151</u>
		Unrestricted funds General £	Total funds £	
Independent examiner fees				
Examination of the financial statements			660	660
Total for 2022			<u>660</u>	<u>660</u>
Total for 2021			<u>624</u>	<u>624</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	2,074	38,050
Social security costs	16	3,787
Other staff costs	415	7,582
	<u>2,505</u>	<u>49,419</u>

No employee received emoluments of more than £60,000 during the year

8 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>660</u>	<u>624</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	925,166	22,826	947,992
Additions	64,564	-	64,564
At 31 December 2022	<u>989,730</u>	<u>22,826</u>	<u>1,012,556</u>
Depreciation			
At 1 January 2022	277,548	21,699	299,247
Charge for the year	49,486	1,127	50,613
At 31 December 2022	<u>327,034</u>	<u>22,826</u>	<u>349,860</u>
Net book value			
At 31 December 2022	<u>662,696</u>	<u>-</u>	<u>662,696</u>
At 31 December 2021	<u>647,618</u>	<u>1,127</u>	<u>648,745</u>

11 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	182,898	166,282
Bank overdrafts	(6,562)	(738)
Cash and cash equivalents in statement of cash flows	<u>176,336</u>	<u>165,544</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank overdrafts	6,562	738
Other taxation and social security	-	168
	<u>6,562</u>	<u>906</u>

Ballygrainey Presbyterian Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

13 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	192,391	125,256	(72,416)	245,231
Restricted funds	<u>621,730</u>	<u>71,269</u>	<u>(99,198)</u>	<u>593,801</u>
Total funds	<u>814,121</u>	<u>196,525</u>	<u>(171,614)</u>	<u>839,032</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
General	(174,871)	(117,682)	100,162	(192,391)
Restricted	<u>(656,520)</u>	<u>(46,455)</u>	<u>81,245</u>	<u>(621,730)</u>
Total funds	<u>(831,391)</u>	<u>(164,137)</u>	<u>181,407</u>	<u>(814,121)</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	64,564	598,132	662,696
Current assets	146,642	36,256	182,898
Current liabilities	<u>(6,562)</u>	<u>-</u>	<u>(6,562)</u>
Total net assets	<u>204,644</u>	<u>634,388</u>	<u>839,032</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	1,127	647,618	648,745
Current assets	132,137	34,145	166,282
Current liabilities	<u>(906)</u>	<u>-</u>	<u>(906)</u>
Total net assets	<u>132,358</u>	<u>681,763</u>	<u>814,121</u>

Ballygrainey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105138

Annual report



BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105138)

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Ballygrainey Congregation of the Presbyterian Church in Ireland
461 Gransha Road
Bangor
Co Down
BT19 7PX

Registered Charity in Northern Ireland (NIC105138)

CHARITY TRUSTEES

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

Rev Graeme Kennedy*	Alex McMaster
Rachel Boyle	Lyn McMaster
Leslie Cree	Valerie Scott
David Donnan	Mervyn Shaw
Robert Houston	William Spence
Trevor Magowan	James Turtle
Elizabeth Matthews	Keith Young
Brian McDowell	

* Resigned 21 January 2022

PRINCIPAL OFFICE BEARERS

Minister: Rev Graeme Kennedy*
Clerk of Session: Mr Brian McDowell
Congregational Secretary: Mr Bert Houston
Treasurer: Mr Peter McGimpsey

INDEPENDENT EXAMINER

Hamilton, Morris, Waugh
34 Dufferin Avenue
Bangor
Co Down BT20 3AA

BANKERS

Ulster Bank
Killeen Avenue
Bangor
Co Down BT19 1NB

SOLICITORS

Russell & Company
11 Lower Mary Street
Newtownards
Co Down
BT23 4JJ

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 Session 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 congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk Session are held once a month, or as appropriate.

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

Presbytery

Under the 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. Ballygrainey Presbyterian Church has been assigned to the Ards 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.

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.

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

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

Ballygrainey 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, by the grace of God, to be a Biblical, Christ centred community, loving Jesus and others, serving Jesus and others and sharing Jesus with others.

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward-Looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

ACTIVITIES AND OBJECTIVES

The congregation usually met for worship every Sunday and visitors were welcomed to join. The Sacrament of the Lord's Supper was observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ were admitted to the Lord's Supper. The congregation held a number of Bible Study and Prayer meetings and has a wide range of organisations including:

- Presbyterian Women
- Sunday School
- Boys Brigade
- Young Life
- Konnect
- Seniors Fellowship
- Mothers and Toddlers Group
- Bowling Club

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation normally met for worship each Sunday at 11.00am. Evening services were curtailed during the period of vacancy. A midweek meeting on the 1st and 3rd Wednesdays each month at 7.30pm provided an opportunity for members to come together for fellowship, to study the Scriptures, and for a time of prayer.

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

At 31 December 2022 there were 224 communicant members and 205 families connected with the congregation. The average weekly attendance at Sunday morning worship was 150.

Pastoral Care

Members of the congregation who were unable to attend church due to sickness or age were visited on a regular basis by the vacancy convener, elders, Deaconess, and other members.

Mission and Outreach

At a local level the congregation seeks to impact and support the community through allowing use of its facilities and resources, supporting the North Down Foodbank and through the spreading of the Good News of the Gospel. An annual outreach to local children, the Holiday Bible Club was unable to be held in August in the Green Road Community Centre.

At a wider level, the congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland (contributing £9,010 in 2022). This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributed to the denominations annual World Development Appeal (£1,420 in 2022), the Moderator's appeals (£6,573 in 2022), and other special appeals throughout the year. The congregation also supported a number of external missions and agencies amounting to a total of £7,124.

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Presbytery

The congregation was represented at the regular meetings of Ards Presbytery by the vacancy convener and one of the elders. This provided an important link between the congregation and the wider structures of the church.

General Assembly

Along with the vacancy convener, one of our elders was nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

The Church Committee continued to provide oversight and maintenance of our suite of buildings to ensure they remained fit for purpose. In addition, general maintenance was carried out to the church buildings and halls during the year. Necessary maintenance and repairs were also carried out in the manse throughout the year.

Organizations

- Sunday School (Lighthouse Club) - approx. 35 children attended on a weekly basis, during the Sunday morning services.
- Konnect – approx. 9 attended a midweek meeting for children and young people.
- Young Life - approx. 45 teens attended each Saturday night, and enjoyed a varied programme of games, activities, Bible reflections and refreshments.
- Mothers and Toddlers (Tweenies) - a safe environment where people from the congregation and local community could come with their children, interact with others, relax and socialize. There were on average 25 infants with accompanying mums, grannies and child-minders attending each Wednesday between 10am and 12 noon.
- Bowling Club - The Club met each Thursday evening, holding tournaments as well as playing home and away fixtures against other local clubs.
- Boys' Brigade - There were over 30 boys registered in our BB Company which met on Friday nights. A range of activities was offered each week, including life skills, Bible study and sports activities.
- Presbyterian Women (PW) - The 35 members of PW met every month to listen to various visiting speakers and enjoy activities together.
- Thursday Afternoon Fellowship met fortnightly except during the summer. Up to 25 senior ladies and men enjoyed fellowship and activities including guest speakers, music and quizzes.

Non-members of the congregation were always very welcome to attend any of these organisations.

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who gave freely of their time by serving on committees and helping with organizations 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 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.

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. Contributing families during the year donated a total of £99,784 [£97,242 in previous year, 2021].

Total Income of the congregation (including appeals and bequests) during the year 2022 was £196,525 compared to £164,137 in the previous year.

Total expenditure (including that of organizations) was £171,614 during 2022 compared to £181,407 in 2021.

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 the 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.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented 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.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

BALLYGRAINEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Approved by the Kirk Session at a meeting on Tuesday 6th June 2023 and signed on its behalf by:

Brian McDowell
(Clerk of Session)

Date: 6th June 2023

Bert Houston
(Congregational Secretary)

Date: 6th June 2023

Ballygrainey Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105138

Annual return

Ballygrainey Presbyterian Church

Independent Examiner's Report to the trustees of Ballygrainey Presbyterian Church

I report to the trustees on my examination of the accounts of Ballygrainey Presbyterian Church for the year ended 31 December 2022.

Responsibilities and basis of report

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charities 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 considered of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning such matters.

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

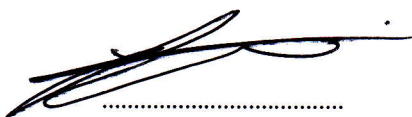
1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for proper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

Ballygrainey Presbyterian Church

Independent Examiner's Report to the trustees of Ballygrainey Presbyterian Church (continued)

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 Direction of the Charity Commission of Northern Ireland, I have found no matters that require drawing to your attention.



.....
Philip Nixon ACA
Independent examiner
Hamilton Morris Waugh

34 Dufferin Avenue
Bangor
Co Down
BT20 3AA

31 May 2023