

# Ballyroney Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105210

## Details

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**Status** Received

**Registered** 2016-08-08

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

## Contact

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**Address** Ballyroney Presbyterian Church  
3 Tirkelly Hill Road  
Ballyroney  
Banbridge  
County Down  
BT32 5ew  
BT32 5EW

**Phone** 02840650582

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## Activities

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**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

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£111,480	£93,391	£0	2

## Trustees

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Name	Role	Appointed
Bobby Stanley		
Mr Colin Murray		
Mr David Peters		
Mr Victor Morrison		
Rev Liam Rutherford		

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**Ballyroney Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105210

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# Accounts

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## 1. ACCOUNTING POLICIES

### BASIS OF FINANCIAL STATEMENTS

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

### FUND ACCOUNTING

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

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

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

## 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Recorded giving					
Loose collections	648.80	3,779.35	0.00	4,428.15	3,472.37
Donations and gifts	49,837.00	18,029.60	0.00	67,866.60	64,980.55
Gift Aid	8,173.07	3,295.19	0.00	11,468.26	10,982.33
Legacies and bequest	0.00	515.00	0.00	515.00	2,320.00
Other	0.00	0.00	0.00	0.00	0.00
	<u>58,658.87</u>	<u>25,619.14</u>	<u>0.00</u>	<u>84,278.01</u>	<u>81,755.25</u>

## 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Income from charitable activities					
Fees from weddings and funerals	0.00	2,200.00	0.00	2,200.00	2,900.00
Fundraising events	0.00	6,904.11	0.00	6,904.11	5,357.00
Membership fees	0.00	7,216.00	0.00	7,216.00	9,230.00
Grants	0.00	5,272.00	0.00	5,272.00	6,200.00
	<u>0.00</u>	<u>21,592.11</u>	<u>0.00</u>	<u>21,592.11</u>	<u>23,687.00</u>

## 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Letting of premises	0.00	0.00	0.00	0.00	0.00
Trading income	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

## 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Deposit interest	0.00	88.19	0.00	88.19	46.15
General investment fund	0.00	10.32	0.00	10.32	1.24
Rents investment properties	0.00	0.00	0.00	0.00	0.00
Other investment income	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>98.51</u>	<u>0.00</u>	<u>98.51</u>	<u>47.39</u>

## 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Insurance claims	0.00	0.00	0.00	0.00	0.00
Other income	4,171.52	1,340.00	0.00	5,511.52	1,499.05
	<u>4,171.52</u>	<u>1,340.00</u>	<u>0.00</u>	<u>5,511.52</u>	<u>1,499.05</u>

## 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
FWO envelopes	603.00	0.00	0.00	603.00	642.00
Fundraising events	0.00	3,590.48	0.00	3,590.48	5,910.20
	<u>603.00</u>	<u>3,590.48</u>	<u>0.00</u>	<u>4,193.48</u>	<u>6,552.20</u>

## 8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
General Assembly Assessments	5,443.00	0.00	0.00	5,443.00	5,260.00
Presbytery Fees	436.00	0.00	0.00	436.00	648.00
Ministry and support staff costs	17,079.74	0.00	0.00	17,079.74	15,969.85
Congregational running expense	25,002.51	23,991.78	0.00	48,994.29	31,977.24
Donations to missions and charities	0.00	17,244.92	0.00	17,244.92	15,192.15
Governance costs	0.00	0.00	0.00	0.00	0.00
	<u>47,961.25</u>	<u>41,236.70</u>	<u>0.00</u>	<u>89,197.95</u>	<u>69,047.24</u>

## 9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Investment properties expenses	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

## 10. FIXED ASSETS

The congregation owns the Church premises and Church Hall situated at 5 Tierkelly Hill Road, Rathfriland, Co Down, BT32 5EW and the manse at 13 Seafin Road, Ballyrone, Banbridge, Co Down, BT32 5EP together with the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,107,297.

**11. INVESTMENTS**

The congregation has no investments.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
General Investment Fund	0.00	0.00	0.00	0.00	0.00
Property	0.00	0.00	0.00	0.00	0.00
Other Investments	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**12. FUND BALANCES**

	Balance at start	Receipt	Payment	Surplus/ (Deficit)	Transfer	Balance at end
<b>Unrestricted Funds</b>						
General Fund	54,272.25	62,830.39	48,564.25	14,266.14	-134.60	68,403.79
	<u>54,272.25</u>	<u>62,830.39</u>	<u>48,564.25</u>	<u>14,266.14</u>	<u>-134.60</u>	<u>68,403.79</u>
<b>Restricted Funds</b>						
Building Fund	127,854.94	15,761.45	9,040.00	6,721.45	-535.20	134,041.19
Congregational Missions & Charities Fun	0.00	7,145.62	7,145.62	0.00	0.00	0.00
Graveyard	15,161.28	4,950.00	5,091.00	-141.00	0.00	15,020.28
Sunday School	1,546.18	429.47	656.75	-227.28	134.60	1,453.50
Bereavement Catering	4,421.78	200.00	41.16	158.84	0.00	4,580.62
Boys Brigade	7,883.46	3,841.76	7,549.64	-3,707.88	0.00	4,175.58
Breakthru	1,081.01	0.00	0.00	0.00	0.00	1,081.01
Female Focus	686.35	3,591.67	3,540.84	50.83	0.00	737.18
Girls Brigade	756.62	5,263.67	3,103.87	2,159.80	0.00	2,916.42
Joint Midweek	288.42	0.00	0.00	0.00	0.00	288.42
Missionary	786.43	722.36	1,200.00	-477.64	535.20	843.99
Youth Club	6,528.23	6,743.76	7,458.30	-714.54	0.00	5,813.69
	<u>166,994.70</u>	<u>48,649.76</u>	<u>44,827.18</u>	<u>3,822.58</u>	<u>134.60</u>	<u>170,951.88</u>
<b>Endowment Funds</b>						
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total</b>	<u><b>221,266.95</b></u>	<u><b>111,480.15</b></u>	<u><b>93,391.43</b></u>	<u><b>18,088.72</b></u>	<u><b>0.00</b></u>	<u><b>239,355.67</b></u>

**Ballyroney Presbyterian Church**

**Statement of Financial Activity Receipts and Payments Account for the year ended 31 December 2024**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
<b>Receipts</b>						
Donations and legacies	2	58,658.87	25,619.14	-	84,278.01	81,755.25
Charitable activities	3	-	21,592.11	-	21,592.11	23,687.00
Other trading activities	4	-	-	-	-	-
Investment Income	5	-	98.51	-	98.51	47.39
Other	6	4,171.52	1,340.00	-	5,511.52	1,499.05
		<u>62,830.39</u>	<u>48,649.76</u>	-	<u>111,480.15</u>	<u>106,988.69</u>
Sale of Investments		-	-	-	-	-
Sale of Fixed Assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-	-	-	-	-
<b>Total Receipts</b>		<b><u>62,830.39</u></b>	<b><u>48,649.76</u></b>	-	<b><u>111,480.15</u></b>	<b><u>106,988.69</u></b>
<b>Payments</b>						
Raising Funds	7	603.00	3,590.48	-	4,193.48	6,552.20
Charitable activities	8	47,961.25	41,236.70	-	89,197.95	69,047.24
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>48,564.25</u>	<u>44,827.18</u>	-	<u>93,391.43</u>	<u>75,599.44</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-	-	-	-	-
<b>Total Payments</b>		<b><u>48,564.25</u></b>	<b><u>44,827.18</u></b>	-	<b><u>93,391.43</u></b>	<b><u>75,599.44</u></b>
Net receipts/payments		14,266.14	3,822.58	-	18,088.72	31,389.25
Transfers between funds		(134.60)	134.60	-	-	-
Net movement in funds		14,131.54	3,957.18	-	18,088.72	31,389.25
Funds brought forward		54,272.25	166,994.70	-	221,266.95	189,877.70
Funds carried forward	12	<b><u>68,403.79</u></b>	<b><u>170,951.88</u></b>	-	<b><u>239,355.67</u></b>	<b><u>221,266.95</u></b>

**Ballyroney Presbyterian Church****Statement of Assets and Liabilities as at 31 December 2024**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
<b>Funds Reconciliation</b>					
Bank and cash at start of year	54,272.25	166,994.70	0.00	221,266.95	189,877.70
Net movement in funds	14,131.54	3,957.18		18,088.72	31,348.61
Bank and cash at end of year	<u>68,403.79</u>	<u>170,951.88</u>	<u>0.00</u>	<u>239,355.67</u>	<u>221,226.31</u>
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				1,344.52	1,334.20
Bank Current Accounts				237,877.05	219,250.81
Cash in Hand				134.10	681.94
				<u>239,355.67</u>	<u>221,266.95</u>
<b>Other Assets</b>					
Fixed Assets	10				
- Church Premises (buildings - valued insured)				3,107,297.00	2,959,328.00
- Fixtures Fittings & Equipment					
- Vehicles					
Investments	11			0.00	0.00
Gift Aid receivable on donations				11,448.55	10,717.95
Enter details of other assets					
				<u>3,118,745.55</u>	<u>2,970,045.95</u>
<b>Liabilities</b>					
Loans					
Enter details of any other liabilities				0.00	0.00
Other					
				<u>0.00</u>	<u>0.00</u>

**Ballyroney Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105210

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# Accounts

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**Ballyroney Presbyterian Church**

**Statement of Financial Activity Receipts and Payments Account for the year ended 31 December 2023**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
<b>Receipts</b>						
Donations and legacies	2	55,288.62	26,466.63	-	81,755.25	80,780.56
Charitable activities	3	1,662.00	22,025.00	-	23,687.00	19,092.62
Other trading activities	4	-	-	-	-	4,500.00
Investment Income	5	-	47.39	-	47.39	10.67
Other	6	1,281.55	217.50	-	1,499.05	520.36
		<u>58,232.17</u>	<u>48,756.52</u>	-	<u>106,988.69</u>	<u>104,904.21</u>
Sale of Investments		-	-	-	-	-
Sale of Fixed Assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Receipts</b>		<b><u>58,232.17</u></b>	<b><u>48,756.52</u></b>	<b>-</b>	<b><u>106,988.69</u></b>	<b><u>104,904.21</u></b>
<b>Payments</b>						
Raising Funds	7	642.00	5,910.20	-	6,552.20	3,351.32
Charitable activities	8	44,016.01	25,031.23	-	69,047.24	69,306.28
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>44,658.01</u>	<u>30,941.43</u>	-	<u>75,599.44</u>	<u>72,657.60</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Payments</b>		<b><u>44,658.01</u></b>	<b><u>30,941.43</u></b>	<b>-</b>	<b><u>75,599.44</u></b>	<b><u>72,657.60</u></b>
Net receipts/payments		13,574.16	17,815.09	-	31,389.25	32,246.61
Transfers between funds		<u>(40.64)</u>	<u>40.64</u>	-	<u>-</u>	<u>-</u>
Net movement in funds		13,533.52	17,855.73	-	31,389.25	32,246.61
Funds brought forward		<u>40,738.73</u>	<u>149,138.97</u>	-	<u>189,877.70</u>	<u>157,631.09</u>
Funds carried forward	12	<b><u>54,272.25</u></b>	<b><u>166,994.70</u></b>	<b>-</b>	<b><u>221,266.95</u></b>	<b><u>189,877.70</u></b>

**Ballyroney Presbyterian Church**  
**Statement of Assets and Liabilities as at 31 December 2023**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
<b>Funds Reconciliation</b>					
Bank and cash at start of year	40,738.73	149,138.97	0.00	189,877.70	157,631.09
Net movement in funds	13,533.52	17,855.73		31,389.25	32,246.61
Bank and cash at end of year	<u>54,272.25</u>	<u>166,994.70</u>	0.00	<u>221,266.95</u>	<u>189,877.70</u>
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				1,334.20	1,332.96
Bank Current Accounts				219,250.81	188,236.69
Cash in Hand				681.94	308.05
				<u>221,266.95</u>	<u>189,877.70</u>
<b>Other Assets</b>					
Fixed Assets	10				
- Church Premises (buildings - valued insured)				2,959,328.00	2,752,865.23
- Fixtures Fittings & Equipment					
- Vehicles					
Investments	11			0.00	0.00
Gift Aid receivable on donations				10,717.95	10,678.74
Enter details of other assets					
				<u>2,970,045.95</u>	<u>2,763,543.97</u>
<b>Liabilities</b>					
Loans					
Enter details of any other liabilities				0.00	0.00
Other					
				<u>0.00</u>	<u>0.00</u>

## 1. ACCOUNTING POLICIES

### BASIS OF FINANCIAL STATEMENTS

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

### FUND ACCOUNTING

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

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

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

## 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Recorded giving					
Loose collections	317.15	3,155.22	0.00	3,472.37	6,629.61
Donations and gifts	47,377.60	17,602.95	0.00	64,980.55	62,587.31
Gift Aid	7,593.87	3,388.46	0.00	10,982.33	10,403.64
Legacies and bequest	0.00	2,320.00	0.00	2,320.00	1,160.00
Other	0.00	0.00	0.00	0.00	0.00
	<u>55,288.62</u>	<u>26,466.63</u>	<u>0.00</u>	<u>81,755.25</u>	<u>80,780.56</u>

## 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Income from charitable activities					
Fees from weddings and funerals	0.00	2,900.00	0.00	2,900.00	2,610.00
Fundraising events	462.00	4,895.00	0.00	5,357.00	3,804.62
Membership fees	0.00	9,230.00	0.00	9,230.00	9,360.00
Grants	1,200.00	5,000.00	0.00	6,200.00	3,318.00
	<u>1,662.00</u>	<u>22,025.00</u>	<u>0.00</u>	<u>23,687.00</u>	<u>19,092.62</u>

## 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Letting of premises	0.00	0.00	0.00	0.00	4,500.00
Trading income	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,500.00</u>

## 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Deposit interest	0.00	46.15	0.00	46.15	10.54
General investment fund	0.00	1.24	0.00	1.24	0.13
Rents investment properties	0.00	0.00	0.00	0.00	0.00
Other investment income	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>47.39</u>	<u>0.00</u>	<u>47.39</u>	<u>10.67</u>

## 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Insurance claims	0.00	0.00	0.00	0.00	0.00
Other income	1,281.55	217.50	0.00	1,499.05	520.36
	<u>1,281.55</u>	<u>217.50</u>	<u>0.00</u>	<u>1,499.05</u>	<u>520.36</u>

## 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
FWO envelopes	642.00	0.00	0.00	642.00	623.00
Fundraising events	0.00	5,910.20	0.00	5,910.20	2,728.32
	<u>642.00</u>	<u>5,910.20</u>	<u>0.00</u>	<u>6,552.20</u>	<u>3,351.32</u>

## 8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
General Assembly Assessments	5,260.00	0.00	0.00	5,260.00	4,862.00
Presbytery Fees	648.00	0.00	0.00	648.00	463.00
Ministry and support staff costs	15,969.85	0.00	0.00	15,969.85	13,560.60
Congregational running expense	22,138.16	9,839.08	0.00	31,977.24	35,427.12
Donations to missions and charities	0.00	15,192.15	0.00	15,192.15	14,993.56
Governance costs	0.00	0.00	0.00	0.00	0.00
	<u>44,016.01</u>	<u>25,031.23</u>	<u>0.00</u>	<u>69,047.24</u>	<u>69,306.28</u>

## 9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Investment properties expenses	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

## 10. FIXED ASSETS

The congregation owns the Church premises and Church Hall situated at 5 Tierkelly Hill Road, Rathfriland, Co Down, BT32 5EW and the manse at 13 Seafin Road, Ballyrone, Banbridge, Co Down, BT32 5EP together with the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,959,328.

**11. INVESTMENTS**

The congregation has no investments.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
General Investment Fund	0.00	0.00	0.00	0.00	0.00
Property	0.00	0.00	0.00	0.00	0.00
Other Investments	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**12. FUND BALANCES**

	Balance at start	Receipt	Payment	Surplus/ (Deficit)	Transfer	Balance at end
<b>Unrestricted Funds</b>						
General Fund	40,738.73	58,232.17	44,658.01	13,574.16	-40.64	54,272.25
	<u>40,738.73</u>	<u>58,232.17</u>	<u>44,658.01</u>	<u>13,574.16</u>	<u>-40.64</u>	<u>54,272.25</u>
<b>Restricted Funds</b>						
Building Fund	115,534.37	12,993.25	0.00	12,993.25	-672.68	127,854.94
Congregational Missions & Charities Fun	0.00	6,835.02	7,307.86	-472.84	472.84	0.00
Graveyard	13,807.54	6,180.00	4,826.26	1,353.74	0.00	15,161.28
Sunday School	1,759.76	795.41	1,056.84	-261.43	47.85	1,546.18
Badminton Club	7.21	0.00	0.00	0.00	-7.21	0.00
Bereavement Catering	4,421.78	0.00	0.00	0.00	0.00	4,421.78
Bowling Club	472.84	0.00	0.00	0.00	-472.84	0.00
Boys Brigade	4,844.94	7,291.17	4,786.87	2,504.30	534.22	7,883.46
Breakthru	1,081.01	0.00	0.00	0.00	0.00	1,081.01
Female Focus	1,545.52	2,125.94	2,985.11	-859.17	0.00	686.35
Girls Brigade	930.54	4,252.84	3,892.54	360.30	-534.22	756.62
Joint Midweek	288.42	0.00	0.00	0.00	0.00	288.42
Missionary	533.75	580.00	1,000.00	-420.00	672.68	786.43
Youth Club	3,911.29	7,702.89	5,085.95	2,616.94	0.00	6,528.23
	<u>149,138.97</u>	<u>48,756.52</u>	<u>30,941.43</u>	<u>17,815.09</u>	<u>40.64</u>	<u>166,994.70</u>
<b>Endowment Funds</b>						
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total</b>	<b><u>189,877.70</u></b>	<b><u>106,988.69</u></b>	<b><u>75,599.44</u></b>	<b><u>31,389.25</u></b>	<b><u>0.00</u></b>	<b><u>221,266.95</u></b>

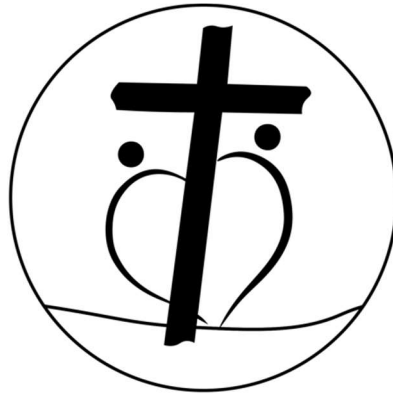
**Ballyroney Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105210

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# Annual report

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**Ballyroney**  
PRESBYTERIAN CHURCH

**BALLYRONEY CONGREGATION  
OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**BALLYRONEY 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**

Ballyroney Congregation of the Presbyterian Church in Ireland  
3 Tierkelly Hill Road, Ballyroney, Banbridge, BT32 5EW

Registered Charity in Northern Ireland (NIC105210)

**CHARITY TRUSTEES**

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

Rev. George McClelland (Vacancy Convenor)	Colin Murray
Victor Morrison	Raymond Ringland
David Peters	Bobby Stanley

**PRINCIPAL OFFICE BEARERS**

Minister	Vacant
Clerk of Session	Victor Morrison
Treasurer	Grace McBurney

**INDEPENDENT EXAMINER**

Harry Baxter, 88 Ballyward Road, Castlewellan BT31 9PS

**BANKERS**

Ulster Bank, Newry (B) Branch, 86 Hill Street, Newry, Co Down, BT34 1BT

**SOLICITORS**

Fisher & Fisher, 1 Newry Street, Rathfriland, BT34 5PY

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

**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 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 a minimum of four times a year.

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. Ballyroney congregation of the Presbyterian Church has been assigned to the Iveagh 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 the congregation.

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

**The General Assembly**

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

**DESCRIPTION AND PURPOSE**

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

Ballyroney Congregation of the 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 congregations mission purpose is in total dependence on God, we seek to grow in grace and knowledge of our Lord Jesus Christ and present the message of the gospel to God's people and our community.

*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*

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**TRUSTEES ANNUAL REPORT**

**ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is 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 are admitted to the Lord's Supper. The congregation holds regular bible study meetings, prayer times and has a wide range of organisations including

- Sunday School
- Youth Club
- Bowling Club
- Girls' Brigade
- Boys' Brigade
- Female Focus Group (Women's Ministry)
- Youth Fellowship

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer**

The congregation normally meets for worship each Sunday at 11.50am. During the week the Bible Study provides an opportunity for members to meet 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 with the Sacrament of Baptism and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 114 communicant members and 119 families connected with the congregations. The average week attendance at morning worship is 96.

**Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or elders.

**Mission and outreach**

In 2023 the congregation supported Centre Ministries, Leprosy Mission, Poppy Appeal (Earl Haig Fund), Presbyterian Children's Society, missionaries in Poland (Majed & Anna Tinawi) and Child Evanelism Fellowship.

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

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

The congregation also contributes to the denominations special appeals.

**Presbytery**

The congregation was represented at the regular 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.

**Property**

During the year we carried out routine maintenance.

**Organisations**

***Bible Study***

We meet each Wednesday night for Bible Study in the church halls. Every other week is a joint meeting with Drumlee.

***Prayer Time***

We held several prayer times for our congregation. These included Women's Prayer Time, Midweek Prayer Time and weekly prayer time before our morning service.

***Sunday School***

Our Sunday School met before church services each Sunday morning at 11.00am. On average 22 children attended. We teach from God's word and use Go teach Material and the Westminster Shorter

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

Catechism. During the year we took part in the church Carol Service and had a Children's Day Service in June.

***Youth Club***

Ballyroney Youth Club is structured to meet every other Saturday night from September until March. There is a wide range of activities available. The evening closes with an epilogue when the children hear from God's Word.

***Girls' Brigade***

Our Girls Brigade meet each Tuesday night. There is approximately 90 girls and 18 leaders. The aim of the Girls Brigade is to sow the seed of the gospel in the lives of young girls, to seek serve and follow Christ.

***Boys' Brigade***

Ballyroney Boy's Brigade exists to point boys to Jesus Christ through the teaching of God's Word and to promote habits of obedience, reverence, discipline, and self-respect and all that tends toward true Christian manliness. There are three groups, Anchor Boys, Junior Section and Company Section.

***Bowling Club***

Bowling club did not meet this year.

***Female Focus***

Our Female Focus is a Women's ministry group who meet regularly for fellowship. The meetings include praise, testimony, guest speakers and ministry from God's Word.

***Youth Fellowship***

Youth fellowship did not meet this year.

***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.

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**TRUSTEES ANNUAL REPORT**

**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 using 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.

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**TRUSTEES ANNUAL REPORT**

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 112 contributors during the year (109 in previous year, 2022] donating a total of £47,377.60 (£46,374.00) in previous year, (2022).

Total Income of the congregation during the year was £106,988.69 compared to £104,904.21 in the previous year.

Total expenditure increased from £72,657.60 to £75,599.44.

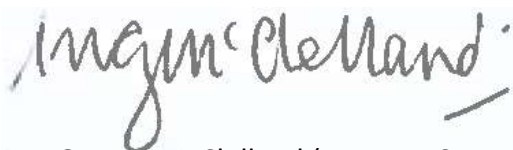
**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

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

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

Approved by the Kirk Session at a meeting on 14 October 2024 and signed on its behalf by



Rev George McClelland (Vacancy Convenor)



Mr Victor Morrison (Elder)

**Ballyroney Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105210

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# Annual return

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## **Independent examiner's report to the trustees of Ballyrone Presbyterian Church**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023, which are as published in the Annual Report.

### ***Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### ***Basis of independent examiner's report***

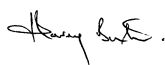
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. My role is to state whether any material matters have come to my attention giving me cause to believe:

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

### ***Independent examiner's statement***

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

Signed:



Name:	Harry Baxter
Relevant professional qualification or body:	Not Required
Address:	88 Ballyward Road, Castlewellan BT31 9PS
Date:	26 <sup>th</sup> March 2024

**Ballyroney Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105210

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# Accounts

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## Ballyroney Presbyterian Church

### Statement of Financial Activity Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
<b>Receipts</b>						
Donations and legacies	2	55,023.68	25,756.88	-	80,780.56	75,016.81
Charitable activities	3	405.00	18,687.62	-	19,092.62	10,193.00
Other trading activities	4	4,500.00	-	-	4,500.00	-
Investment Income	5	-	10.67	-	10.67	17.77
Other	6	520.36	-	-	520.36	2,341.27
		<u>60,449.04</u>	<u>44,455.17</u>	<u>-</u>	<u>104,904.21</u>	<u>87,568.85</u>
Sale of Investments		-	-	-	-	-
Sale of Fixed Asset		-	-	-	-	-
Loans Received		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Receipts</b>		<b><u>60,449.04</u></b>	<b><u>44,455.17</u></b>	<b><u>-</u></b>	<b><u>104,904.21</u></b>	<b><u>87,568.85</u></b>
<b>Payments</b>						
Raising Funds	7	623.00	2,728.32	-	3,351.32	659.80
Charitable activities	8	37,055.12	32,251.16	-	69,306.28	76,600.39
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>37,678.12</u>	<u>34,979.48</u>	<u>-</u>	<u>72,657.60</u>	<u>77,260.19</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Payments</b>		<b><u>37,678.12</u></b>	<b><u>34,979.48</u></b>	<b><u>-</u></b>	<b><u>72,657.60</u></b>	<b><u>77,260.19</u></b>
Net receipts/payments		22,770.92	9,475.69	-	32,246.61	10,308.66
Transfers between funds		(105.38)	105.38	-	-	-
Net movement in funds		22,665.54	9,581.07	-	32,246.61	10,308.66
Funds brought forward		18,073.19	139,557.90	-	157,631.09	147,322.43
Funds carried forward	12	<b><u>40,738.73</u></b>	<b><u>149,138.97</u></b>	<b><u>-</u></b>	<b><u>189,877.70</u></b>	<b><u>157,631.09</u></b>

**Statement of Assets and Liabilities as at 31 December 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
<b>Funds Reconciliation</b>					
Bank and cash at start of year	18,073.19	139,557.90	0.00	157,631.09	147,322.43
Net movement in funds	22,665.54	9,581.07		32,246.61	10,308.66
Bank and cash at end of year	<u>40,738.73</u>	<u>149,138.97</u>	0.00	<u>189,877.70</u>	<u>157,631.09</u>
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				1,332.96	1,332.83
Bank Current Accounts				188,236.69	156,172.20
Cash in Hand				308.05	126.06
				<u>189,877.70</u>	<u>157,631.09</u>
<b>Other Assets</b>					
Fixed Assets	10				
- Church Premises (buildings - valued insured)				2,752,865.23	2,560,804.87
- Fixtures Fittings & Equipment					
- Vehicles					
Investments	11			0.00	0.00
Gift Aid receivable on donations				10,678.74	10,403.64
Enter details of other assets					
				<u>2,763,543.97</u>	<u>2,571,208.51</u>
<b>Liabilities</b>					
Loans					
Enter details of any other liabilities				0.00	0.00
Other					
				<u>0.00</u>	<u>0.00</u>

## Notes to the Accounts 31 December 2022

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

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

#### FUND ACCOUNTING

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

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

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

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Recorded giving					
Loose collections	606.16	6,023.45	0.00	6,629.61	1,228.30
Donations and gifts	46,374.00	16,213.31	0.00	62,587.31	63,980.50
Gift Aid	8,043.52	2,360.12	0.00	10,403.64	9,808.01
Legacies and bequest	0.00	1,160.00	0.00	1,160.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
	<u>55,023.68</u>	<u>25,756.88</u>	<u>0.00</u>	<u>80,780.56</u>	<u>75,016.81</u>

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Income from charitable activities					
Fees from weddings and funerals	0.00	2,610.00	0.00	2,610.00	1,580.00
Fundraising events	405.00	3,399.62	0.00	3,804.62	608.00
Membership fees	0.00	9,360.00	0.00	9,360.00	3,595.00
Grants	0.00	3,318.00	0.00	3,318.00	4,410.00
	<u>405.00</u>	<u>18,687.62</u>	<u>0.00</u>	<u>19,092.62</u>	<u>10,193.00</u>

### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Letting of premises	4,500.00	0.00	0.00	4,500.00	0.00
Trading income	0.00	0.00	0.00	0.00	0.00
	<u>4,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,500.00</u>	<u>0.00</u>

## 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Deposit interest	0.00	10.54	0.00	10.54	7.68
General investment fund	0.00	0.13	0.00	0.13	10.09
Rents investment properties	0.00	0.00	0.00	0.00	0.00
Other investment income	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>10.67</u>	<u>0.00</u>	<u>10.67</u>	<u>17.77</u>

## 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Insurance claims	0.00	0.00	0.00	0.00	0.00
Other income	520.36	0.00	0.00	520.36	2,341.27
	<u>520.36</u>	<u>0.00</u>	<u>0.00</u>	<u>520.36</u>	<u>2,341.27</u>

## 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
FWO envelopes	623.00	0.00	0.00	623.00	623.00
Fundraising events	0.00	2,728.32	0.00	2,728.32	36.80
	<u>623.00</u>	<u>2,728.32</u>	<u>0.00</u>	<u>3,351.32</u>	<u>659.80</u>

## 8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
General Assembly Assessments	4,862.00	0.00	0.00	4,862.00	10,546.00
Presbytery Fees	463.00	0.00	0.00	463.00	299.00
Ministry and support staff costs	13,460.60	100.00	0.00	13,560.60	34,974.75
Congregational running expense	18,269.52	17,157.60	0.00	35,427.12	22,243.59
Donations to missions and charities	0.00	14,993.56	0.00	14,993.56	8,537.05
Governance costs	0.00	0.00	0.00	0.00	0.00
	<u>37,055.12</u>	<u>32,251.16</u>	<u>0.00</u>	<u>69,306.28</u>	<u>76,600.39</u>

## 9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Investment properties expenses	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

## 10. FIXED ASSETS

The congregation owns the Church premises and Church Hall situated at 5 Tierkelly Hill Road, Rathfriland, Co Down, BT32 5EW and the manse at 13 Seafin Road, Ballyroney, Banbridge, Co Down, BT32 5EP together with the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,752,865.23

## 11. INVESTMENTS

The congregation has no investments.

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
General Investment Fund	0.00	0.00	0.00	0.00	0.00
Property	0.00	0.00	0.00	0.00	0.00
Other Investments	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

## 12. FUND BALANCES

	<b>Balance at start</b>	<b>Receipt</b>	<b>Payment</b>	<b>Surplus/ (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
<b>Unrestricted Funds</b>						
General Fund	18,073.19	60,449.04	37,678.12	22,770.92	-105.38	40,738.73
	<u>18,073.19</u>	<u>60,449.04</u>	<u>37,678.12</u>	<u>22,770.92</u>	<u>-105.38</u>	<u>40,738.73</u>
<b>Restricted Funds</b>						
Building Fund	106,322.50	12,595.50	2,790.00	9,805.50	-593.63	115,534.37
Congregational Missions & Charities Fun	0.00	9,405.57	9,510.95	-105.38	105.38	0.00
Graveyard	13,283.61	4,780.00	4,256.07	523.93		13,807.54
Sunday School	1,994.87	432.98	668.09	-235.11		1,759.76
Badminton Club	7.21	0.00	0.00	0.00		7.21
Bereavement Catering	4,686.70	0.00	264.92	-264.92		4,421.78
Bowling Club	472.84	0.00	0.00	0.00		472.84
Boys Brigade	829.13	7,956.39	3,940.58	4,015.81		4,844.94
Breakthru	959.70	121.31	0.00	121.31		1,081.01
Female Focus	533.31	1,265.97	253.76	1,012.21		1,545.52
Girls Brigade	1,504.33	4,018.62	4,592.41	-573.79		930.54
Joint Midweek	288.42	0.00	0.00	0.00		288.42
JOY Lunch	0.00	0.00	0.00	0.00		0.00
Missionary	714.62	25.50	800.00	-774.50	593.63	533.75
Youth Club	7,960.66	3,853.33	7,902.70	-4,049.37		3,911.29
	<u>139,557.90</u>	<u>44,455.17</u>	<u>34,979.48</u>	<u>9,475.69</u>	<u>105.38</u>	<u>149,138.97</u>
<b>Endowment Funds</b>						
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total</b>	<u><b>157,631.09</b></u>	<u><b>104,904.21</b></u>	<u><b>72,657.60</b></u>	<u><b>32,246.61</b></u>	<u><b>0.00</b></u>	<u><b>189,877.70</b></u>

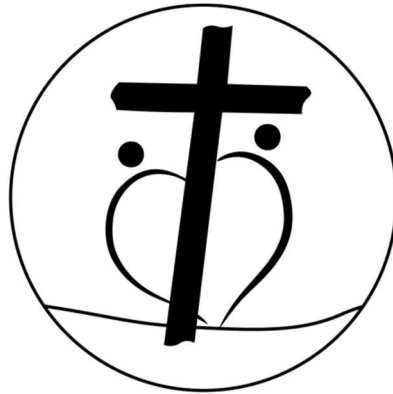
**Ballyroney Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105210

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# Annual report

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**Ballyroney**  
PRESBYTERIAN CHURCH

**BALLYRONEY CONGREGATION  
OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**BALLYRONEY 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**

Ballyroney Congregation of the Presbyterian Church in Ireland  
3 Tierkelly Hill Road, Ballyroney, Banbridge, BT32 5EW

Registered Charity in Northern Ireland (NIC105210)

**CHARITY TRUSTEES**

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

Rev. George McClelland (Vacancy Convenor)	Colin Murray
Victor Morrison	Raymond Ringland
David Peters	Bobby Stanley

**PRINCIPAL OFFICE BEARERS**

Minister	Vacant
Clerk of Session	Colin Murray
Treasurer	Grace McBurney

**INDEPENDENT EXAMINER**

Harry Baxter, 88 Ballyward Road, Castlewellan BT31 9PS

**BANKERS**

Ulster Bank, Newry (B) Branch, 86 Hill Street, Newry, Co Down, BT34 1BT

**SOLICITORS**

Fisher & Fisher, 1 Newry Street, Rathfriland, BT34 5PY

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

**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 a minimum of four times a year.

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. Ballyroney congregation of the Presbyterian Church has been assigned to the Iveagh 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 the congregation.

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**TRUSTEES ANNUAL REPORT**

**The General Assembly**

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

**DESCRIPTION AND PURPOSE**

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

Ballyroney Congregation of the 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 congregations mission purpose is in total dependence on God, we seek to grow in grace and knowledge of our Lord Jesus Christ, and present the message of the gospel to God's people and our community.

*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*

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

**ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is 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 are admitted to the Lord's Supper. The congregation holds regular bible study meetings, prayer times and has a wide range of organisations including

- Sunday School
- Youth Club
- Bowling Club
- Girls' Brigade
- Boys' Brigade
- Female Focus Group (Women's Ministry)
- Youth Fellowship

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer**

The congregation normally meets for worship each Sunday at 11.50am. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

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

At 31 December 2022 there were 114 communicant members and 125 families connected with the congregations. The average week attendance at morning worship is 94.

**Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or elders.

**Mission and outreach**

In 2022 the congregation supported Centre Ministries, Tear Fund, Poppy Appel, Presbyterian Children's Society and missionaries in Poland.

The congregation also 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 a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**TRUSTEES ANNUAL REPORT**

personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations special appeals.

**Presbytery**

The congregation was represented at the regular 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.

**Property**

During the year we carried out routine maintenance.

**Organisations**

***Bible Study***

We meet each Wednesday night for Bible Study in the church halls. Every other week is a joint meeting with Drumlee.

***Prayer Time***

We held a number of prayer times for our congregation. These included Women's Prayer Time, Midweek Prayer Time and weekly prayer time before our morning service.

***Sunday School***

Our Sunday School met before church services each Sunday morning at 11am. On average 22 children attended. We teach from God's word and use Go teach Material and the Westminster Shorter Catechism. During the year we took part in the church Carol Service and had a Children's Day Service in June.

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

***Youth Club***

Ballyroney Youth Club is structured to meet every other Saturday night from September until March. There is a wide range of activities available. The evening closes with an epilogue when the children hear from God's Word.

***Girls' Brigade***

Our Girls Brigade meet each Tuesday night. There is approximately 90 girls and 18 leaders. The aim of the Girls Brigade is to sow the seed of the gospel in the lives of young girls, to seek serve and follow Christ.

***Boys' Brigade***

Ballyroney Boy's Brigade exists to point boys to Jesus Christ through the teaching of God's Word and to promote habits of obedience, reverence, discipline, and self-respect and all that tends toward true Christian manliness. There are three groups, Anchor Boys, Junior Section and Company Section.

***Bowling Club***

Bowling club did not meet this year.

***Female Focus***

Our Female Focus is a Women's ministry group who meet regularly for fellowship. The meetings include praise, testimony, guest speakers and ministry from God's Word.

***Youth Fellowship***

Youth fellowship did not meet this year.

***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.

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

**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.

**BALLYRONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 109 contributors during the year (110 in previous year, 2021] donating a total of £46,374.00 (£49,835.00) in previous year, (2021).

Total Income of the congregation during the year was £104,904.21 compared to £87,568.85 in the previous year.

Total expenditure decreased from £77,260.19 to £72,657.60.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 21 September 2023 and signed on its behalf by

Rev George McClelland (Vacancy Convenor)

Mr Victor Morrison (Elder)



**Ballyroney Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105210

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# Annual return

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## **Independent examiner's report to the trustees of Ballyrone Presbyterian Church**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2022, which are as published in the Annual Report.

### ***Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### ***Basis of independent examiner's report***

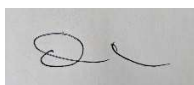
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. My role is to state whether any material matters have come to my attention giving me cause to believe:

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

### ***Independent examiner's statement***

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

Signed:



Name:

Harry Baxter

Relevant professional qualification or body:

Not Required

Address:

88 Ballyward Road, Castlewellan BT31 9PS

Date:

20<sup>th</sup> June 2023