

Ballycastle Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105313

Details

Known as	BPC
Status	Received
Registered	2016-08-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	22 Dunamallaght Road Ballycastle Co Antrim BT54 6pb BT54 6PB
Phone	02820762332
Website	www.ballycastlepresbyterianchurch.co.uk

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	£106,983	£85,658	£0	0

Trustees

Name	Role	Appointed
Miss Elizabeth Mccaughan		
Miss Patrica Shirley		
Mr Cecil Redmond		
Mr David Loughrey		
Mr Eric Wilson		
Mr Paul Hayes		
Mrs Olive Bell		
Mrs Roberta Mcbride		
Mrs Valerie Sayers		

Ballycastle Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105313

Accounts



Ballycastle
Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2024

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

NIC 105313

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	57,157	24,427		81,584	87,748
Charitable activities	3	1,300	0		1,300	216
Other trading activities	4	16,176	3,020		19,196	15,772
Investment Income	5	2,177	1,138		3,316	2,997
Other Income	6	1,588	0		1,588	2,373
		-----	-----	-----	-----	-----
Sub Total		78,398	28,585	0	106,983	109,106
Sale of Investments					0	0
Sale of fixed assets					0	0
Loans Received					0	0
		-----	-----	-----	-----	-----
Total Receipts		78,398	28,585	0	106,983	109,106
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	434	0		434	435
Charitable activities	8	46,707	36,386		83,092	70,490
Investment costs					0	0
Other Expenditure	9	613	1,519		2,132	583
		-----	-----	-----	-----	-----
Sub Total		47,753	37,905	0	85,658	71,508
Purchase of Investments					0	0
Purchase of fixed assets					0	0
Loan Repayments					0	0
		-----	-----	-----	-----	-----
Total Payments		47,753	37,905	0	85,658	71,508
		-----	-----	-----	-----	-----
Net receipts / (payments)		30,645	(9,320)	0	21,325	37,598
Transfers between funds		(35)	35		0	0
		-----	-----	-----	-----	-----
Net movement in funds		30,610	(9,285)	0	21,325	37,598
Funds brought forward		40,537	49,967	0	90,504	52,906
		-----	-----	-----	-----	-----
Funds carried forward	12	71,147	40,682	0	111,829	90,504
		=====	=====	=====	=====	=====

**BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	40,537	49,967		90,504	52,906
Net movement in funds	30,610	(9,285)		21,325	37,598
	-----	-----	-----	-----	-----
Bank and Cash at end of year	71,147	40,682	0	111,829	90,504
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				22,895	37,800
Bank Current Accounts				88,934	52,704
				-----	-----
				111,829	90,504
				=====	=====
Fixed Assets – Note 10				4,338,265	4,131,683
Other Assets					
Investments – Note 11				102,185	98,143
Gift Aid receivable on donations				10,700	10,000
Craigmore 2024 Shared Expenses				2,807	0
				-----	-----
				115,692	108,143
				=====	=====
Liabilities					
Congregational Assessment Q1 deferred				0	1,353
				-----	-----
				0	1,353
				=====	=====

Approved by the Kirk Session at a meeting on 12th May 2025 and signed on its behalf by

NAME *G. Glasgow*

NAME *Patricia A. Shirley*

Date *12-5-25*

Date *12-5-25*

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Y/E 31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

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	42,996	14,047		57,043	56,622
Loose collections	3,090	4,457		7,548	6,349
Donations and gifts	2,650	1,357		4,007	5,576
Gift Aid	8,421	3,401		11,821	12,701
Legacies and bequest	0	1,165		1,165	6,500
	-----	-----	-----	-----	-----
	57,157	24,427	0	81,584	87,748
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BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Y/E 31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	1,300	0		1,300	216
Fees from weddings and funerals	0	0		0	0
Fundraising events	0	0		0	0
Membership fees	0	0		0	0
Grants	0	0		0	0
	-----	-----	-----	-----	-----
	1,300	0	0	1,300	216
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	16,176	1,300		17,476	14,072
Trading income	0	1,720		1,720	1,700
	-----	-----	-----	-----	-----
	16,176	3,020	0	19,196	15,772
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	425	141		566	393
General Investment Fund	0	682		682	538
Other investment income	1,752	315		2,067	2,066
	-----	-----	-----	-----	-----
	2,177	1,138	0	3,316	2,997
	-----	-----	-----	-----	-----

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Y/E 31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Shared Ministerial Expenses	1,588	0			1,588	2,176
Miscellaneous income	0	0			0	197
	-----	-----	-----		-----	-----
	1,588	0	0		1,588	2,373
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
FWO envelopes	434	0			434	435
	-----	-----	-----		-----	-----
	434	0	0		434	435
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
General Assembly Assessments	7,772	0			7,772	6,238
Presbytery fees	452	0			452	452
Ministry and support staff costs	18,032	0			18,032	22,164
Premises Costs	11,891	0			11,891	13,894
Congregational running expenses	3,567	1,166			4,733	3,725
Repairs and Maintenance	4,062	27,197			31,259	11,186
Donations to Missions and charities	400	8,023			8,423	12,531
Governance costs	530	0			530	300
	-----	-----	-----		-----	-----
	46,707	36,386	0		83,092	70,490
	-----	-----	-----		-----	-----

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Y/E 31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowmen t Funds	Total 2024	Total 2023
	£	£	£	£	£
Croaghmore Shared Maintenance 2023 Adj	0	1,519		1,519	0
Investment Property Expenses	613	0		613	583
	-----	-----	-----	-----	-----
	613	1,519	0	2,132	583
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 1 Castle Street, Ballycastle BT54 6BH a manse for the minister, a property for the Sexton and the associated fixtures, and equipment. These have an insurance value of:

	£
Church / Minor Hall	3,095,251
Church Hall	679,101
Manse	366,362
Sexton's House	197,551

	4,338,265

11. INVESTMENTS

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

	2024	2023
	£	£
DfC NICIFC - Route Presbytery	62,511	59,532
DfC NICIFC - M McDowell	11,138	10,771
PCI General Investment Fund -Miss AK Megaw	28,537	27,840
	-----	-----
	102,185	98,143
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BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Y/E 31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	40,537	78,398	47,753	30,645	(35)	71,147
	-----	-----	-----	-----	-----	-----
	40,537	78,398	47,753	30,645	(35)	71,147
	-----	-----	-----	-----	-----	-----
Restricted Funds						
AK Megaw Bequest for Missions	0	682	0	682		682
Property Fund	35,062	14,384	25,430	(11,046)		24,016
United Appeal	0	5,119	5,096	23		23
World Development Appeal	0	832	832	0		0
Stand By Me	0	1,490	0	1,490		1,490
Presbyterian Children's Society	0	817	798	19		19
Tearfund	0	792	0	792		792
Christian Aid	0	25	25	0		0
Scripture Union	0	766	766	0		0
Royal British Legion	0	285	320	(35)	35	0
Graveyard Fund	12,436	2,035	3,286	(1,251)		11,185
Presbyterian Women	1,441	1,357	1,344	13		1,454
Bowling Club	996	0	8	(8)		988
Youth & Children's Fund	32	1	0	1		33
	-----	-----	-----	-----	-----	-----
	49,967	28,585	37,905	(9,320)	35	40,682
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	90,504	106,983	85,658	21,325	0	111,829
	=====	=====	=====	=====	=====	=====

Ballycastle Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105313

Accounts

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

Financial Statements for the year ended 31 December 2023

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

NIC 105313

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
Donations and legacies	2	62,864	24,885	0	87,749	76,545
Charitable activities	3	216	0	0	216	1,650
Other trading activities	4	12,862	2,910	0	15,772	12,670
Investment Income	5	2,039	959	0	2,998	2,471
Other Income	6	657	1,716	0	2,373	1,086
		-----	-----	-----	-----	-----
Sub Total		78,638	30,470	0	109,108	94,422
Sale of Investments		0	0	0	0	0
Sale of Fixed Assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Receipts		78,638	30,470	0	109,108	94,422
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	435	0	0	435	498
Charitable activities	8	49,059	21,433	0	70,492	99,428
Other Expenditure	9	583	0	0	583	544
		-----	-----	-----	-----	-----
Sub Total		50,077	21,433	0	71,510	100,470
Purchase of Investments		0	0	0	0	10,000
Purchase of Fixed Assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Payments		50,077	21,433	0	71,510	110,470
		-----	-----	-----	-----	-----
Net receipts / (payments)		28,561	9,037	0	37,599	(16,048)
Transfers between funds		(264)	264	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		28,297	9,301	0	37,599	(16,048)
Funds brought forward		12,240	40,666	0	52,906	68,954
		-----	-----	-----	-----	-----
Funds carried forward	12	40,537	49,967	0	90,504	52,906
		=====	=====	=====	=====	=====

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total	2023 Total £	2022 £
Funds Reconciliation						
Bank and Cash at start of year	12,240	40,666	0	52,906	68,954	
Net movement in funds	28,297	9,301	0	37,598	(16,048)	
	-----	-----	-----	-----	-----	-----
Bank and Cash at end of year	40,537	49,967	0	90,504	52,906	
	=====	=====	=====	=====	=====	=====
Bank & Cash Balances						
Bank Deposit Accounts				37,800	32,589	
Bank Current Accounts				52,704	20,317	
				-----	-----	-----
				90,504	52,906	
				=====	=====	=====
Fixed Assets – Note 10				4,131,683	3,843,427	
Other Assets – Note 11						
Investments				98,143	91,978	
Gift Aid Receivable on Donations				10,000	10,000	
				-----	-----	-----
				108,143	101,978	
				=====	=====	=====
Liabilities						
Due to the coronavirus pandemic, it was uncertain when congregations would be able to meet again. It was anticipated that this would have a negative impact on a congregation's regular income. As a result, the congregation was granted permission to defer 50% of Quarter 1 of the Congregational Assessment in 2021. This year, £4059.84 was repaid, leaving an outstanding balance of £1353.27.						
Congregational Assessment Q1 deferred				1,353	5,413	
				-----	-----	-----
				1,353	5,413	
				=====	=====	=====

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

NAME *[Signature]*

NAME *Patricia A. Shirley*

Date *05/05/24*

Date *05/05/24*

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

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	42,536	14,087	0	56,623	54,736
Loose collections	3,410	2,940	0	6,350	8,765
Donations and gifts	1,474	4,102	0	5,576	684
Gift Aid	8,945	3,756	0	12,701	12,360
Legacies and bequest	6,500	0	0	6,500	0
	-----	-----	-----	-----	-----
	62,864	24,885	0	87,749	76,545
	-----	-----	-----	-----	-----

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
Income from charitable activities	216	0	0	216	165
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	1,485
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	216	0	0	216	1,650
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
Letting of premises	12,862	1,210	0	14,072	10,768
Trading income	0	1,700	0	1,700	1,902
	-----	-----	-----	-----	-----
	12,862	2,910	0	15,772	12,670
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
Deposit interest	286	107	0	393	121
General Investment Fund	0	538	0	538	2,350
Other investment income	1,752	314	0	2,067	0
	-----	-----	-----	-----	-----
	2,039	959	0	2,997	2,471
	-----	-----	-----	-----	-----

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

6. OTHER INCOME

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
Shared ministerial expenses	657	1,519	0	2,176	0
Miscellaneous income	0	197	0	197	1,086
	-----	-----	-----	-----	-----
	657	1,716	0	2,373	1,086
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
FWO envelopes	435	0	0	435	426
Fundraising events	0	0	0	0	72
	-----	-----	-----	-----	-----
	435	0	0	435	498
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
General Assembly Assessments	6,238	0	0	6,238	10,318
Presbytery fees	453	0	0	453	441
Ministry and support staff costs	22,164	0	0	22,164	39,657
Premises Costs	13,894	0	0	13,894	19,173
Repairs and Maintenance	1,228	9,960	0	11,188	11,584
Congregational running expenses	3,252	472	0	3,724	2,643
Donations to Missions and charities	1,530	11,001	0	12,531	15,312
Governance costs	300	0	0	300	300
	-----	-----	-----	-----	-----
	49,059	21,433	0	70,492	99,428
	-----	-----	-----	-----	-----

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

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Loan Interest	0	0	0	0	0
Investment Property Expenses	583	0	0	583	544
	-----	-----	-----	-----	-----
	583	0	0	583	544
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 1 Castle Street, Ballycastle BT54 6BH a manse for the minister, a property for the Sexton and the associated fixtures, and equipment. These have an insurance value of:

	£
Church / Minor Hall	2,947,858
Church Hall	646,764
Manse	348,917
Sexton's House	188,144

	4,131,683

11. INVESTMENTS

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

	2023	2022
	£	£
Endowment Funds		
Dfc NICIFC - Route Presbytery	59,532	56,269
Dfc NICIFC - M. McDowell	10,771	10,180
GIF - Miss AK Megaw	27,840	25,529
	-----	-----
	98,143	91,978
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BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	12,240	78,638	50,077	28,561	(264)	40,537
	-----	-----	-----	-----	-----	-----
	12,240	78,638	50,077	28,561	(264)	40,537
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Miss AK Megaw Bequest (Mission)	0	538	538	0	0	0
Property Fund	28,553	14,807	8,298	6,509	0	35,062
United Appeal	0	5,181	5,445	(264)	264	0
Students' Bursary Fund	0	5	5	0	0	0
World Development Appeal	0	849	849	0	0	0
Stand By Me	0	1,240	1,240	0	0	0
Presbyterian Children's Society	0	828	828	0	0	0
Moderator's Appeal	0	410	410	0	0	0
Tearfund	0	495	495	0	0	0
Main Hall Kitchen Fund	0	1,500	1,500	0	0	0
Graveyard Fund	10,662	2,014	240	1,774	0	12,436
Presbyterian Women	407	2,603	1,569	1,034	0	1,441
Bowling Club	1,012	0	16	(16)	0	996
Youth & Children's Fund	32	0	0	0	0	32
	-----	-----	-----	-----	-----	-----
	40,666	30,470	21,433	9,037	264	49,967
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	52,906	109,108	71,510	37,598	0	90,504
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13. RELATED PARTY TRANSACTIONS

One of the Trustees, the minister of the congregation, received remuneration of £2,277 and expenses of £414 for acting in that capacity. Pension contributions of £546 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, or expenses during the year in connection with their duties apart from the reimbursement of expenses laid out by them wholly and exclusively on behalf of the congregation. There were no other related party transactions.

Ballycastle Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105313

Annual report

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

Trustees Annual Report for the year ended 31 December 2023

Registered Charity in Northern Ireland (NIC105313)

**BALLYCASTLE 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

Ballycastle congregation of the Presbyterian Church in Ireland

1 Castle Street
Ballycastle
Co. Antrim
BT54 6BH

Registered Charity in Northern Ireland (NIC105313)

CHARITY TRUSTEES

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

Mrs Olive Bell	Mr David Finlay
Miss Patricia Shirley	Mrs Roberta McBride
Miss Elizabeth McCaughan	Mr Cecil Redmond
Mr Eric Wilson	Mr David Loughrey
Mrs Valerie Sayers	Mr Andrew Todd
Mr Paul Hayes	

PRINCIPAL OFFICE BEARERS

Convener	Rev Gary Glasgow
Clerk of Session	Miss Patricia Shirley
Treasurer	Mrs Kerry Porter

INDEPENDENT EXAMINER

Olive K Wallace ACMA, CGMA
101 Coolyvenny Road
Englishtown
Coleraine
Co. Londonderry
BT51 3SF

BANKERS

Danske Bank
24-26 Ann Street
Ballycastle
Co. Antrim
BT54 6AD

SOLICITORS

Greer, Hamilton & Gailey (Inc. Murphy Carey)
27 High Street
Ballymoney
Co. Antrim
BT53 6AJ

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk Session are held bi-monthly from September to May 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 to be called to the office of ruling elder can be proposed either by the congregation or by the Kirk Session. Ruling elders are formally elected if they obtain two-thirds or more 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. Ballycastle congregation of the Presbyterian Church has been assigned to the Route 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 representative elders appointed by the Kirk Session of their respective 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.

**BALLYCASTLE 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.

Ballycastle 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 congregation's Vision Statement is: To see the congregation being built up again with more young people – while continuing to meet the needs of our many older members. To become more outward looking and community orientated, going beyond a maintenance mentality and radically seeking to obey the commission of Jesus to go out into the world and make disciples, living out our faith in the service of others. We seek to do this by:

Honouring God

Serving God

Making Disciples

The congregation's Purpose Statement states its objectives are:

- To deepen the faith and commitment of and Christian fellowship among existing and new members.
- To spread the Good News to the permanent and transient (holiday) community in Ballycastle.
- To spread the Good News to the world at large through support for Christian work in Ireland and overseas.
- To be confident enough in our own faith & fellowship to be able to welcome ALL visitors and newcomers to our fellowship whether believers or seekers.

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's 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 and has a wide range of organisations, some of whom have suspended their activities or operated under restricted programs:

- Sunday School & Bible Class
- Bowling Club
- Presbyterian Women (PW)
- Tuesday Morning Coffee Morning
- Weekly Prayer Meeting
- Regular Bible Studies

As a charitable organisation we are only too willing to assist other local charities by providing them with a meeting place to operate from, namely:

- Coleraine Area Child Contact Centre (Ballycastle Branch);
- Alcoholics Anonymous AA (NI);
- Fitness Club.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation regularly meets for morning worship each Sunday at 11.30am. Weekly Prayer Meetings provide an opportunity for members to meet together for fellowship, to study the scriptures and for prayer.

As of 31 December 2023, there were 130 communicant members and 100 families connected with the congregation the year: resulting in a total of 170 persons claiming connection with the church. The average weekly attendance at morning worship was forty to sixty persons.

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

Pastoral Care

The minister and elders visit members of the congregation who are unable to attend church due to sickness or age on a regular basis.

Mission and Outreach

Prior to the Covid-19 outbreak, at a local level the congregation provided a monthly Tuesday Morning Coffee Morning, outreach and services provided during the annual Lammas Fair in August. The congregation also hosts the annual SUNI CSSM Bible Club for Primary School children on its premises in the first week of August where approximately 150 children attend throughout the week. The congregation actively supports the work of Ballycastle Church Action (BCA) in partnership with the congregations of St. Patrick's & St Brigid's, Holy Trinity and St James'. The BCA facilitates five annual ecumenical services within the local community each year along with an individual one-off event. The congregation through the BCA support and facilitate the local Good Morning Ballycastle network and the Ballycastle Foodbank; the need of whose services have never been greater due to restricted personal income and unemployment issues during by the Covid-19 pandemic and most recently, the economic crisis.

The congregation facilitates other outside agencies and charities that work within our community e.g., Causeway Coast and Glens Borough Council's 'Be Safe' week, Inspire Mental Health, Slimming World, a local fitness club, U3A and Causeway Peace Group.

The congregation supports the United Appeal for Mission, which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on 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, pastoral care and social action projects.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

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

Presbytery

Our minister and one of the elders elected by the Kirk Session represented the congregation at the regular meetings of Route Presbytery throughout the year. 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 during the first week of June.

Property

The Congregational Committee has supervised and conducted a number of maintenance and improvement programmes with regard to property upkeep, namely the reinstatement of the church wall and railing, and its painting. This has greatly improved the aesthetics of the church frontage overall. The hedges in the manse gardens were also addressed by a church work team. The Congregational Committee wish to acknowledge the tremendous work and time commitment of all the volunteers and organisers for these projects.

Volunteers

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

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

PUBLIC BENEFIT STATEMENT

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

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

Generally, the above benefits are delivered locally by 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 notice boards, 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.

**BALLYCASTLE 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. There were 89 contributors during the year (88 in previous year, 2022) donating a total of £54,891 (£54,336 in previous year, 2022).

Total income of the congregation during the year was £109,106 compared to £94,422 in the previous year.

Total expenditure decreased from £110,470 to £71,508.

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.

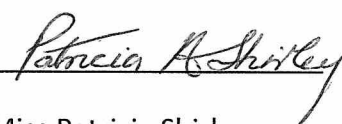
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for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

Approved by the Kirk Session on 5th May 2024 and signed on its behalf by



Rev Gary Glasgow

5th May 2024



Miss Patricia Shirley

5th May 2024

Ballycastle Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105313

Annual return

Independent examiner's report to the trustees of Ballycastle Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.

Olive K Wallace

Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF

13 May 2024

Ballycastle Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105313

Accounts

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

Financial Statements for the year ended 31 December 2022

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

NIC 105313

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Donations and legacies	2	54,447	22,097	0	76,544	79,819
Charitable activities	3	165	1,485	0	1,650	4,836
Other trading activities	4	10,770	1,900	0	12,670	7,376
Investment Income	5	1,896	575	0	2,471	2,393
Other Income	6	452	634	0	1,086	435
		-----	-----	-----	-----	-----
Sub Total		67,730	26,692	0	94,422	94,859
Sale of Investments		0	0	0	0	0
Sale of Fixed Assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Receipts		67,730	26,692	0	94,422	94,859
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	498	0	0	498	426
Charitable activities	8	74,554	24,874	0	99,428	77,595
Other Expenditure	9	544	0	0	544	590
		-----	-----	-----	-----	-----
Sub Total		75,596	24,874	0	100,470	78,611
Purchase of Investments		0	10,000	0	10,000	0
Purchase of Fixed Assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Payments		75,596	34,874	0	110,470	78,611
		-----	-----	-----	-----	-----
Net receipts / (payments)		(7,866)	(8,182)	0	(16,048)	16,248
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		(7,866)	(8,182)	0	(16,048)	16,248
Funds brought forward		20,106	48,848	0	68,954	52,706
		-----	-----	-----	-----	-----
Funds carried forward	13	12,240	40,666	0	52,906	68,954
		=====	=====	=====	=====	=====

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Funds Reconciliation					
Bank and Cash at start of year	20,106	48,848	0	68,954	52,706
Net movement in funds	(7,866)	(8,182)	0	(16,048)	16,248
	-----	-----	-----	-----	-----
Bank and Cash at end of year	12,240	40,666	0	52,906	68,954
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				32,589	47,721
Bank Current Accounts				20,317	21,233
				-----	-----
				52,906	68,954
				=====	=====
Fixed Assets – Note 10				3,843,427	3,575,280
Other Assets – Note 11					
Investments				66,449	64,081
Gift Aid Receivable on Donations				10,000	10,000
				-----	-----
				76,449	74,081
				=====	=====
Liabilities					
Loans				0	0
Congregational Assessment Deferred - Note 12				5,413	5,413
Other				0	0
				-----	-----
				5,413	5,413
				=====	=====

Approved by the Kirk Session at a meeting on 5th September 2023 and signed on its behalf by

NAME *Andrew Allan*

NAME *Patricia A. Shirley*

Date *05 SEP 2023*

Date *5th September, 2023.*

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

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	42,483	12,252	0		54,736	53,885
Loose collections	4,153	4,611	0		8,764	3,514
Donations and gifts	111	573	0		684	1,142
Gift Aid	7,700	4,661	0		12,360	10,658
Legacies and bequest	0	0	0		0	10,620
	-----	-----	-----		-----	-----
	54,447	22,097	0		76,544	79,819
	-----	-----	-----		-----	-----

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Income from charitable activities	165	0	0		165	21
Fees from weddings and funerals	0	0	0		0	0
Fundraising events	0	1,485	0		1,485	4,815
Membership fees	0	0	0		0	0
Grants	0	0	0		0	0
	165	1,485	0		1,650	4,836

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Letting of premises	10,768	0	0		10,768	4,176
Trading income	2	1,900	0		1,902	3,200
	10,770	1,900	0		12,670	7,376

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Deposit interest	104	16	0		121	63
General Investment Fund	1,792	558	0		2,350	2,330
Other investment income	0	0	0		0	0
	1,896	575	0		2,471	2,393

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Shared ministerial expenses	452	634	0	1,086	435
	<u>452</u>	<u>634</u>	<u>0</u>	<u>1,086</u>	<u>435</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	426	0	0	426	426
Fundraising events	72	0	0	72	0
	<u>498</u>	<u>0</u>	<u>0</u>	<u>498</u>	<u>426</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	10,318	0	0	10,318	9,424
Presbytery fees	441	0	0	441	513
Ministry and support staff costs	39,657	0	0	39,657	34,203
Premises Costs	19,173	0	0	19,173	11,228
Repairs and Maintenance	547	11,038	0	11,584	7,792
Congregational running expenses	1,889	754	0	2,643	2,205
Donations to Missions and charities	2,230	13,082	0	15,312	12,230
Governance costs	300	0	0	300	0
	<u>74,554</u>	<u>24,874</u>	<u>0</u>	<u>99,429</u>	<u>77,595</u>

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Loan Interest	0	0	0		0	0
Other Expenditure	544	0	0		544	590
	-----	-----	-----		-----	-----
	544	0	0		544	590
	-----	-----	-----		-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 1 Castle Street, Ballycastle BT54 6BH a manse for the minister, a property for the Sexton and the associated fixtures, and equipment. These have an insurance value of:

	£
Church / Minor Hall	2,742,194
Church Hall	601,641
Manse	324,574
Sexton's House	175,018

	3,843,427

11. INVESTMENTS

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

	2022	2021
	£	£
Endowment Funds		
Dfc NICIFC - Route Pres.	56,269	64,081
Dfc NICIFC - M. McDowell	10,180	0
	-----	-----
	66,449	64,081
	-----	-----
Gift Aid Receivable on Donations		
Gift Aid Receivable	10,000	10,000
	-----	-----
	10,000	10,000
	-----	-----

12. CURRENT LIABILITIES

Due to the coronavirus pandemic, it was uncertain when congregations would be able to meet again. It was anticipated that this would have a negative impact on a congregation's regular income. As a result, the congregation was granted permission to defer 50% of Quarter 1 of the Congregational Assessment in 2021. This outstanding amount still remains.

	2022	2021
	£	£
Congregational Assessment deferred	5,413	5,413
	-----	-----
	5,413	5,413
	-----	-----

BALLYCASTLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

13. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	20,106	67,730	75,596	(7,866)	0	12,240
	-----	-----	-----	-----	-----	-----
	20,106	67,730	75,596	(7,866)	0	12,240
	-----	-----	-----	-----	-----	-----
Restricted Funds						
AK Megaw Bequest for Missions	0	558	558	0	0	0
Property Fund	36,402	13,386	21,235	(7,849)	0	28,553
Students' Bursary Fund	0	531	531	0	0	0
United Appeal	0	5,074	5,074	0	0	0
World Development Appeal	0	669	669	0	0	0
Stand By Me	0	1,240	1,240	0	0	0
Presbyterian Children's Society	0	790	790	0	0	0
Moderator's Appeal	0	1,970	1,970	0	0	0
Graveyard Fund	8,962	1,900	200	1,700	0	10,662
Presbyterian Women	115	573	281	292	0	407
Bowling Club	1,028	1	17	(16)	0	1,012
Girls' Brigade	1,219	0	1,219	(1,219)	0	0
Youth & Children's Fund	1,122	0	1,090	(1,090)	0	32
	-----	-----	-----	-----	-----	-----
	48,848	26,692	34,874	(8,182)	0	40,666
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	68,954	94,422	110,470	(16,048)	0	52,906
	=====	=====	=====	=====	=====	=====

14. RELATED PARTY TRANSACTIONS

One of the Trustees, the minister of the congregation, received remuneration of £25,500 and expenses of £4,455 for acting in that capacity. Pension contributions of £6,121 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, or expenses during the year in connection with their duties apart from the reimbursement of expenses laid out by them wholly and exclusively on behalf of the congregation. There were no other related party transactions.

Ballycastle Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105313

Annual report

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

Trustees Annual Report for the year ended 31 December 2022

Registered Charity in Northern Ireland (NIC105313)

BALLYCASTLE 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

Ballycastle congregation of the Presbyterian Church in Ireland

1 Castle Street
Ballycastle
Co. Antrim
BT54 6BH

Registered Charity in Northern Ireland (NIC105313)

CHARITY TRUSTEES

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

Mrs Olive Bell

Mr David Finlay

Miss Patricia Shirley

Mrs Roberta McBride

Miss Elizabeth McCaughan

Mr Cecil Redmond

Mr Eric Wilson

Mr David Loughrey

Mrs Valerie Sayers

Mr Andrew Todd

Mr Paul Hayes

PRINCIPAL OFFICE BEARERS

Minister

Rev John Philip Stanbridge

Clerk of Session

Miss Patricia Shirley

Treasurer

Mrs Kerry Porter

INDEPENDENT EXAMINER

Olive K Wallace ACMA, CGMA
101 Coolyvenny Road
Englishtown
Coleraine
Co. Londonderry
BT51 3SF

BANKERS

Danske Bank
24-26 Ann Street
Ballycastle
Co. Antrim
BT54 6AD

SOLICITORS

Greer, Hamilton & Gailey (Inc. Murphy Carey)
27 High Street
Ballymoney
Co. Antrim
BT53 6AJ

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk Session are held bi-monthly from September to May 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 to be called to the office of ruling elder can be proposed either by the congregation or by the Kirk Session. Ruling elders are formally elected if they obtain two-thirds or more 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. Ballycastle congregation of the Presbyterian Church has been assigned to the Route 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 representative elders appointed by the Kirk Session of their respective 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.

**BALLYCASTLE 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.

Ballycastle 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 congregation's Vision Statement is: To see the congregation being built up again with more young people – while continuing to meet the needs of our many older members. To become more outward looking and community orientated, going beyond a maintenance mentality and radically seeking to obey the commission of Jesus to go out into the world and make disciples, living out our faith in the service of others. We seek to do this by:

Honouring God

Serving God

Making Disciples

The congregation's Purpose Statement states its objectives are:

- To deepen the faith and commitment of and Christian fellowship among existing and new members.
- To spread the Good News to the permanent and transient (holiday) community in Ballycastle.
- To spread the Good News to the world at large through support for Christian work in Ireland and overseas.
- To be confident enough in our own faith & fellowship to be able to welcome ALL visitors and newcomers to our fellowship whether believers or seekers.

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's 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 and has a wide range of organisations, some of whom have suspended their activities or operated under restricted programs:

- Sunday School & Bible Class
- Bowling Club
- Presbyterian Women (PW)
- Tuesday Morning Coffee Morning
- Weekly Prayer Meeting
- Regular Bible Studies

As a charitable organisation we are only too willing to assist other local charities by providing them with a meeting place to operate from, namely:

- Coleraine Area Child Contact Centre (Ballycastle Branch);
- Alcoholics Anonymous AA (NI);
- Fitness Club.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation regularly meets for morning worship each Sunday at 11.30am. Weekly Prayer Meetings provide an opportunity for members to meet together for fellowship, to study the scriptures and for prayer.

As of 31 December 2022, there were 145 communicant members and 117 families connected with the congregation the year: resulting in a total of 197 persons claiming connection with the church. The average weekly attendance at morning worship was forty to sixty persons.

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

Pastoral Care

The minister and elders visit members of the congregation who are unable to attend church due to sickness or age on a regular basis.

Mission and Outreach

Prior to the Covid-19 outbreak, at a local level the congregation provided a monthly Tuesday Morning Coffee Morning, outreach and services provided during the annual Lammas Fair in August. The congregation also hosts the annual SUNI CSSM Bible Club for Primary School children on its premises in the first week of August where approximately 150 children attend throughout the week. The congregation actively supports the work of Ballycastle Church Action (BCA) in partnership with the congregations of St. Patrick's & St Brigid's, Holy Trinity and St James'. The BCA facilitates five annual ecumenical services within the local community each year along with individual one-off event. All of these BCA services ceased throughout 2021, but we are hopeful to renew these services in 2023. The congregation through the BCA support and facilitate the local Good Morning Ballycastle network and the Ballycastle Foodbank; the need of whose services have never been greater due to restricted personal income and unemployment issues during by the Covid-19 pandemic and most recently, the economic crisis.

The congregation facilitates other outside agencies and charities that work within our community e.g., Causeway Coast and Glens Borough Council's 'Be Safe' week, Inspire Mental Health, Slimming World, a local fitness club, U3A and Causeway Peace Group.

The congregation supports the United Appeal for Mission, which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on 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, pastoral care and social action projects.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

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

Presbytery

Our minister and one of the elders elected by the Kirk Session represented the congregation at the regular meetings of Route Presbytery throughout the year. 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 during the first week of June.

Property

The Congregational Committee has supervised and conducted a number of maintenance and improvement programmes with regard to property upkeep, namely the reinstatement of the church wall and railing, and its painting. This has greatly improved the aesthetics of the church frontage overall. The hedges in the manse gardens were also addressed by a church work team. The Congregational Committee wish to acknowledge the tremendous work and time commitment of all the volunteers and organisers for these projects.

Volunteers

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

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

PUBLIC BENEFIT STATEMENT

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

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

Generally, the above benefits are delivered locally by 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 notice boards, 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.

**BALLYCASTLE 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. There were 88 contributors during the year (88 in previous year, 2021) donating a total of £54,336 (£48,243 in previous year, 2021).

Total income of the congregation during the year was £94,422 compared to £94,859 in the previous year.

Total expenditure increased from £78,611 to £110,470.

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 on 5th September 2023 and signed on its behalf by



Rev Dr Andre Alves Areias

5th September 2023



Miss Patricia Shirley

5th September 2023

Ballycastle Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105313

Annual return

Independent examiner's report to the trustees of Ballycastle Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.

Olive K Wallace

Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF

19 May 2023