

# Magheragall Congregation of Presbyterian Church in Ireland

Northern Ireland · Charity number 105328

## Details

Status	Received
Registered	2016-08-05
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Magheragall Presbyterian Church 102 Glenavy Road Lisburn County Antrim BT28 3xd BT28 3XD
Phone	02892648202
Email	<a href="mailto:amccullough@presbyterianireland.org">amccullough@presbyterianireland.org</a>
Website	<a href="http://magheragallpresbyterianchurch.org.uk">magheragallpresbyterianchurch.org.uk</a>

## 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	£162,510	£135,928	£0	0

## Trustees

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Name	Role	Appointed
Alec Mccullagh		
Alfred Kelly		
Brian Thomson		
Eric Priestley		
Mark Priestley		
Miss Audrey Christie		
Mrs Elizabeth Collins		
Mrs Lindsay Ireland		
Rev Angus Mccullough		
Richard Crothers		
William Anderson		

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**Magheragall Congregation of Presbyterian Church in Ireland**

Northern Ireland - Charity number 105328

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# Accounts

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**MAGHERAGALL PRESBYTERIAN CHURCH**  
CHARITY REGISTRATION NO. NIC105328

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2024**

**MAGHERAGALL PRESBYTERIAN CHURCH****Statement of Financial Activities**

Year ended 31 December 2024

**Receipts and payments account**

	Note	Restricted £	Unrestricted £	2024 £	2023 £
<b>Income from:</b>					
Donations and legacies	2	65,680	89,556	155,236	153,727
Investments	3	165	2,468	2,633	2,462
Other sources	4	100	4,541	4,641	3,194
		_____	_____	_____	_____
<b>Total Income</b>		<b>65,945</b>	<b>96,565</b>	<b>162,510</b>	<b>159,383</b>
		_____	_____	_____	_____
<b>Expenditure on:</b>					
Charitable activities	5	35,832	95,247	131,079	123,286
Establishment costs	6	4,849	-	4,849	54,770
		_____	_____	_____	_____
<b>Total expenditure</b>		<b>40,681</b>	<b>95,247</b>	<b>135,928</b>	<b>178,056</b>
		_____	_____	_____	_____
<b>Net movement in the year</b>		<b>25,264</b>	<b>1,318</b>	<b>26,582</b>	<b>(18,673)</b>
Transfers between funds	7	(2,575)	2,575	-	-
Investments redeemed	8	-	-	-	33,124
Bank and cash balances brought forward		26,718	34,011	60,729	46,278
		_____	_____	_____	_____
<b>Bank and cash balances carried forward</b>		<b>49,407</b>	<b>37,904</b>	<b>87,311</b>	<b>60,729</b>
		=====	=====	=====	=====

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **Notes to Receipts and Payments Account**

**Year ended 31 December 2024**

#### **1. Accounting basis**

The Trustees have elected to prepare the accounts on a receipts and payments basis in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015.

All amounts are recorded in sterling.

#### **2. Donations and legacies**

	Restricted £	Unrestricted £	2024 £	2023 £
Donated for charitable activities	40,964	89,556	130,520	124,632
Donated for establishment costs	24,716	-	24,716	29,095
	<u>65,680</u>	<u>89,556</u>	<u>155,236</u>	<u>153,727</u>
	=====	=====	=====	=====

*Donations include the attaching gift aid tax, where applicable.*

#### **3. Investment income**

	Restricted £	Unrestricted £	2024 £	2023 £
Dividends	165	1,971	2,136	2,193
Interest	-	497	497	269
	<u>165</u>	<u>2,468</u>	<u>2,633</u>	<u>2,462</u>
	=====	=====	=====	=====

#### **4. Other income sources**

	Restricted £	Unrestricted £	2024 £	2023 £
Graveyard	-	4,250	4,250	2,870
Publications	-	260	260	216
Rents	100	31	131	108
	<u>100</u>	<u>4,541</u>	<u>4,641</u>	<u>3,194</u>
	=====	=====	=====	=====

#### **5. Charitable activities**

	Restricted £	Unrestricted £	2024 £	2023 £
Donations to Missions and other charities	11,338	-	11,338	9,944
Sunday school costs	732	-	732	361
United Appeal	5,137	1,489	6,626	6,957
Ministerial costs	-	48,736	48,736	46,905
Central assessments	-	16,772	16,772	15,966
Organisations expenditure	18,502	-	18,502	16,644
Other running costs	123	28,250	28,373	26,509
	<u>35,832</u>	<u>95,247</u>	<u>131,079</u>	<u>123,286</u>
	=====	=====	=====	=====

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **Notes to Receipts and Payments Account**

**Year ended 31 December 2024**

All the charitable activities undertaken are those of a Presbyterian Church in Ireland and for the public benefit.

#### **6. Establishment costs**

	2024	2023
	£	£
Repairs and maintenance – Hall	2,218	1,212
Repairs and maintenance – Church	259	522
Repairs and maintenance – Manse	2,372	40,636
Repairs and maintenance – Graveyard	-	12,400
	<u>4,849</u>	<u>54,770</u>
	=====	=====

#### **7. Transfers between funds**

Transfers made in order to ensure that no restricted fund is in deficit at the year end.

#### **8. Investments redeemed**

	2024	2023
	£	£
2,612 shares in PCI General Investment Fund	-	33,124
	=====	=====

#### **9. Fixed Assets**

The congregation owns the undernoted property:

- All the church property situated at School Lane, Upper Ballinderry, Lisburn, BT28 2NT including all fixtures, fittings, plant and equipment.
- Manse, outbuildings, grounds and land at 102 Glenavy Road, Lisburn, BT28 3XD
- Small portion of land at Tansy Road, Upper Ballinderry, Lisburn, currently leased to Tansy Mission Hall at a peppercorn rent.

These assets have an insured value of £3,659,325 (2023: £3,310,007).

#### **10. Investments**

The congregation has the following investments, shown at market valuation:

	2024	2023
	£	£
PCI General Investment Fund	75,529	73,453
Other	367	682
	<u>75,896</u>	<u>74,135</u>
	=====	=====

**MAGHERAGALL PRESBYTERIAN CHURCH**

**Statement of Assets and Liabilities**

**Year ended 31 December 2024**

**Bank and cash balances**

	2024	2023
	£	£
Bank deposit accounts	44,401	16,809
Bank current accounts	42,588	43,060
Cash in hand	322	860
	<u>87,311</u>	<u>60,729</u>
	=====	=====


**Other assets**

Fixed assets – Note 9	3,659,325	3,310,007
Investments – Note 10	75,896	74,135
	-----	-----
	<u>3,735,221</u>	<u>3,384,142</u>
	=====	=====

**Liabilities**

There are no liabilities	-	-
	-----	-----

The Receipts and Payments Account and Statement of Assets and Liabilities were approved at a meeting of Trustees of the charity on 7<sup>th</sup> May 2025 and authorised for issue.

  
\_\_\_\_\_  
Rev A A McCullough  
Chairperson

  
\_\_\_\_\_  
A I McCullagh  
Treasurer

**Magheragall Congregation of Presbyterian Church in Ireland**

Northern Ireland - Charity number 105328

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# Accounts

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**MAGHERAGALL PRESBYTERIAN CHURCH**  
CHARITY REGISTRATION NO. NIC105328

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2023**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF MAGHERAGALL PRESBYTERIAN CHURCH**

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 2 to 5.

This report is made solely to the charity's Trustees, as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by the law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.

**Respective Responsibilities of Trustees and Examiner**

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

- Examine the financial statements
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)9b) of the Act; and
- State whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined the charity's financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the 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 financial statements, and seeking explanations from you as Trustees concerning any such matters.

**Independent examiner's statement**

I have completed my examination for the year ended 31<sup>st</sup> December 2023 and no matter has come to my attention which gives me reasonable cause to believe that, in any material respect

- 1) the requirements to keep accounting records and prepare accounts which accord with those accounting records have not been met and
- 2) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed: 

S J Givan FCA  
KOiOS NAVIG Ltd  
Chartered Accountants  
7 Delamont  
5 Dundela Park  
Belfast  
BT4 1PH

Dated: 22nd April 2024

**MAGHERAGALL PRESBYTERIAN CHURCH****Statement of Financial Activities****Year ended 31 December 2023****Receipts and payments account**

	Note	Restricted £	Unrestricted £	2023 £	2022 £
<b>Income from:</b>					
Donations and legacies	2	65,797	87,930	153,727	133,393
Investments	3	687	1,775	2,462	2,301
Other sources	4	80	3,114	3,194	3,565
		-----	-----	-----	-----
<b>Total Income</b>		<b>66,564</b>	<b>92,819</b>	<b>159,383</b>	<b>139,259</b>
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	5	32,050	91,236	123,286	113,808
Establishment costs	6	54,770	-	54,770	11,991
Investments		-	-	-	3,000
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>86,820</b>	<b>91,236</b>	<b>178,056</b>	<b>128,799</b>
		-----	-----	-----	-----
<b>Net movement in the year</b>		<b>(20,256)</b>	<b>1,583</b>	<b>(18,673)</b>	<b>10,460</b>
Transfers between funds	7	(2,734)	2,734	-	-
Investments redeemed	8	-	33,124	33,124	-
Bank and cash balances brought forward		49,708	(3,430)	46,278	35,818
		-----	-----	-----	-----
<b>Bank and cash balances carried forward</b>		<b>26,718</b>	<b>34,011</b>	<b>60,729</b>	<b>46,278</b>
		=====	=====	=====	=====

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **Notes to Receipts and Payments Account**

**Year ended 31 December 2023**

#### **1. Accounting basis**

The Trustees have elected to prepare the accounts on a receipts and payments basis in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015.

All amounts are recorded in sterling.

#### **2. Donations and legacies**

	Restricted £	Unrestricted £	2023 £	2022 £
Donated for charitable activities	36,702	87,930	124,632	106,585
Donated for establishment costs	29,095	-	29,095	25,808
Legacy – Rev R D Larmour dec'd	-	-	-	1,000
	<u>65,797</u>	<u>87,930</u>	<u>153,727</u>	<u>133,393</u>
	=====	=====	=====	=====

*Donations include the attaching gift aid tax, where applicable.*

#### **3. Investment income**

	Restricted £	Unrestricted £	2023 £	2022 £
Dividends	687	1,506	2,193	2,274
Interest	-	269	269	27
	<u>687</u>	<u>1,775</u>	<u>2,462</u>	<u>2,301</u>
	=====	=====	=====	=====

#### **4. Other income sources**

	Restricted £	Unrestricted £	2023 £	2022 £
Graveyard	-	2,870	2,870	2,775
Publications	-	216	216	210
Rents	80	28	108	485
Sundry	-	-	-	95
	<u>80</u>	<u>3,114</u>	<u>3,194</u>	<u>3,565</u>
	=====	=====	=====	=====

#### **5. Charitable activities**

	Restricted £	Unrestricted £	2023 £	2022 £
Donations to Missions and other charities	9,944	-	9,944	11,017
Sunday school costs	361	-	361	139
United Appeal	5,021	1,936	6,957	6,791
Ministerial costs	-	46,905	46,905	44,310
Central assessments	-	15,966	15,966	16,155
Organisations expenditure	16,644	-	16,644	12,758
Other running costs	80	26,429	26,509	22,638
	<u>32,050</u>	<u>91,236</u>	<u>123,286</u>	<u>113,808</u>
	=====	=====	=====	=====

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **Notes to Receipts and Payments Account**

**Year ended 31 December 2023**

All the charitable activities undertaken are those of a Presbyterian Church in Ireland and for the public benefit.

#### **6. Establishment costs**

	2023	2022
	£	£
Repairs and maintenance – Hall	1,212	10,561
Repairs and maintenance – Church	522	1,346
Repairs and maintenance – Manse	40,636	84
Repairs and maintenance – Graveyard	12,400	-
	<u>54,770</u>	<u>11,991</u>
	=====	=====

#### **7. Transfers between funds**

Transfers made in order to ensure that no restricted fund is in deficit at the year end.

#### **8. Investments redeemed**

	2023	2022
	£	£
2,612 shares in PCI General Investment Fund	33,124	-
	=====	=====

#### **9. Fixed Assets**

The congregation owns the undernoted property:

- All the church property situated at School Lane, Upper Ballinderry, Lisburn, BT28 2NT including all fixtures, fittings, plant and equipment.
- Manse, outbuildings, grounds and land at 102 Glenavy Road, Lisburn, BT28 3XD
- Small portion of land at Tansy Road, Upper Ballinderry, Lisburn, currently leased to Tansy Mission Hall at a peppercorn rent.

These assets have an insured value of £3,310,007 (2022: £3,241,927).

#### **10. Investments**

The congregation has the following investments, shown at market valuation:

	2023	2022
	£	£
PCI General Investment Fund	73,453	99,295
Other	682	363
	<u>74,135</u>	<u>99,658</u>
	=====	=====

**MAGHERAGALL PRESBYTERIAN CHURCH**

**Statement of Assets and Liabilities**

**Year ended 31 December 2023**

**Bank and cash balances**

	2023	2022
	£	£
Bank deposit accounts	16,809	12,715
Bank current accounts	43,060	32,720
Cash in hand	860	843
	<u>60,729</u>	<u>46,278</u>
	=====	=====

**Other assets**

Fixed assets – Note 9	3,310,007	3,241,927
Investments – Note 10	74,135	99,658
	-----	-----
	<u>3,384,142</u>	<u>3,341,585</u>
	=====	=====

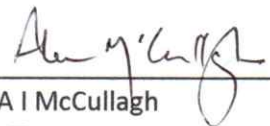
**Liabilities**

There are no liabilities	-	-
	-----	-----

The Receipts and Payments Account and Statement of Assets and Liabilities were approved at a meeting of Trustees of the charity on 22nd April 2024 and authorised for issue.



Rev A A McCullough  
Chairperson



A I McCullagh  
Treasurer

## **MAGHERAGALL PRESBYTERIAN CHURCH**

The following pages, 7-14, do not form part of the Annual Accounts and are provided for information only.

The figures shown have however, been incorporated into the Annual Accounts, (pages 2-5) on which the congregation's Independent Examiner has given his report.



## MAGHERAGALL PRESBYTERIAN CHURCH

### General Account – EXPENDITURE Year ended 31 December 2023

		2023	2022
	% inc(dec)	£	£
<b>Ministerial costs:</b>			
Salary	5.0	35,074.24	33,404.04
Motor expenses	5.0	4,020.00	3,829.00
Ministerial duties	5.0	2,681.00	2,553.00
National insurance thereon	(0.3)	925.00	927.75
Endowments to minister	(3.8)	51.22	53.19
National insurance	3.1	3,653.50	3,543.00
Cost of living uplift		500.00	-
Pulpit supplies	4.4	401.00	384.50
<b>Assessments</b>			
Pension fund	5.0	8,417.75	8,017.00
Central Ministry Fund	(9.8)	2,345.00	2,599.00
Widows of Ministers Fund	(11.5)	479.00	541.00
Incidental Fund	(4.3)	1,918.00	2,004.00
Assembly Buildings External Works	(1.6)	1,066.00	1,083.00
Student Bursary Fund	(17.2)	852.00	1,029.00
Ministerial Development Fund	(14.4)	213.00	249.00
Prolonged Disability Fund	10.6	479.00	433.00
Sick Supply Fund	(36.3)	21.00	33.00
Apprenticeship Levy	4.8	175.00	167.00
Presbytery fees	(17.9)	754.10	918.19
<b>Pianist &amp; assistants</b>		2,160.00	630.00
<b>United Appeal (Target £6,957)</b>	2.4	6,957.00	6,791.00
<b>Manse</b>			
Rates	6.6	1,124.39	1,054.64
<b>Heat and light:</b>			
Church	(2.9)	3,752.76	3,864.03
Hall	15.8	9,689.59	8,362.40
<b>Insurances (changed to monthly payments in Oct 2022)</b>		3,192.58	1,046.07
<b>Printing and stationery</b>			
Inks, paper, postage etc		27.00	56.89
FWO envelopes	4.8	542.88	517.73
Annual reports	3.8	162.00	156.00
<b>Other costs:</b>			
Water charges	(39.8)	201.53	334.95
Graveyard - maintenance	(15.0)	2,259.00	2,657.80
Copyright licences	7.0	414.00	387.00
Bank and investment charges		82.40	82.00
Bank interest		-	308.67
Independent Examiner's fee	23.5	210.00	170.00
Repair to communion server		-	40.00

## MAGHERAGALL PRESBYTERIAN CHURCH

### General Account – EXPENDITURE (continued) Year ended 31 December 2023

		2023	2022
	% inc(dec)	£	£
<b>Other costs (cont'd):</b>			
Heralds	10.8	216.00	195.00
Internet & website	6.7	730.58	684.65
Kitchen & cleaning supplies		417.59	60.00
Hygiene/sanitary disposal contract		91.48	94.32
Jubilee Celebration expenses		-	85.89
Fun Day expenses		-	344.83
Harvest lunch & expenses		-	142.73
		-----	-----
<b>TOTAL EXPENDITURE</b>		<b>96,256.58</b>	<b>89,834.27</b>
		-----	-----
<b>SURPLUS/(DEFICIT) FOR YEAR</b>		<b>4,215.32</b>	<b>(4,706.17)</b>
Transfer to Donations Account		(150.00)	(250.00)
Transfer from Praise Group account		251.14	-
<b>Balance/(Deficit) brought forward</b>		<b>(3,429.88)</b>	<b>1,526.29</b>
		-----	-----
<b>Balance/(Deficit) carried forward</b>		<b>886.58</b>	<b>(3,429.88)</b>
		=====	=====

## Property Maintenance

<b>Balance b/forward</b>	<b>29,319.69</b>		
Investment income	630.54	HALL:	
Harvest	6,550.00	Fire extinguisher service	140.00
Tax refunds thereon	1,155.00	Maintenance contracts:	
Envelopes, s/o's etc	16,622.60	Security/Fire systems	672.00
Tax refunds thereon	2,835.00	Tint film applied to windows	400.00
Sale of Christmas baubles	5.00		-----
Sale of chairs	120.00		1,212.00
Donation – in memory of the late Margaret Priestley	1,000.00	MANSE:	-----
Donation – in memory of the late Ivan Kelly	250.00	Grounds & fence maintenance	400.00
In lieu of flowers - the late Margaret Hollinger	545.00	Kitchen & cloakroom refurbishment and replacement	36,276.00
Donation – Badminton Club	401.00	Electrics upgrade re above	3,960.00
Porch jar – loose change	12.58		-----
Transfer from Manse Fund	150.00		40,636.00
		CHURCH:	-----
		Gully & spout cleaning & hedge cutting	122.25
		Vacuum cleaner repaired	22.95
		Boiler serviced	258.00
		Fire extinguisher service	19.00
			-----
			422.20
			-----
		GRAVEYARD EXTENSION:	
		Drainage work, levelling and pathway installation	12,400.00
			-----
		<b>Balance c/forward</b>	<b>4,926.21</b>
			-----
	59,596.41		59,596.41
	=====		=====

### Manse Fund

<b>Balance b/forward</b>	<b>150.00</b>	Transfer to Property Maintenance	150.00
	=====		=====

### Manse Land Account

Conacre	80.00	Paid to minister	80.00
	=====		=====

### Communications Ministry

<b>Balance b/forward</b>	<b>232.77</b>	<b>Balance c/forward</b>	<b>232.77</b>
	=====		=====

**Sundries account**

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<b>Balance b/forward:</b>		<b>Balance c/forward</b>	
Bequests to be invested	2,999.80		2,999.80
	=====		=====

**Praise Group**

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<b>Balance b/forward</b>	<b>351.14</b>	Contribution to equipment	100.00
		Transfer to General Account	251.14
	-----		-----
	351.14		351.14
	=====		=====

**Donations Account**

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<b>Balance b/forward</b>	<b>1.13</b>	Presbyterian Children's Society	
Children's Society collections	1,125.00		1,380.00
Tax refunds thereon	135.00	Poppy Appeal	216.00
World Development Appeal	790.00	World Development Appeal	987.50
Tax refunds thereon	197.50	TEAR Fund	1,803.75
TEAR Fund	1,455.00	Turkey/Syria earthquake appeal	150.00
Tax refunds thereon	348.75	Lord Enniskillen Memorial	
Remembrance Day collection	216.00	Orange Society	122.55
Orange service	242.55	PCI stand at Balmoral Show	200.00
Turkey/Syria earthquake appeal	150.00	Lisburn Foodbank	20.00
Investment income	3.90		
Donation for foodbank	20.00		
Christmas choir	53.00		
Transfer from General Account	150.00	<b>Balance c/forward</b>	<b>8.03</b>
	-----		-----
	4,887.83		4,887.83
	=====		=====

**Sunday School Account**

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<b>Balance b/forward</b>	<b>2,389.92</b>	Easter eggs	25.00
Collections	360.00	Prizes/speaker	283.10
		Christmas selection boxes	53.00
		<b>Balance c/forward</b>	<b>2,388.82</b>
	-----		-----
	2,749.92		2,749.92
	=====		=====

### 1<sup>st</sup> Magheragall Boys Brigade

<b>Balance b/forward</b>	<b>3,002.99</b>	BB Headquarters fees	2,437.50
Membership fees	1,975.00	Light & heat	500.00
Educ Authority grant	2,000.00	Officer training	65.00
Loose change for charity	138.50	Children's Cancer Charity	138.50
Uniforms	242.00	Display expenses	1,005.85
Display receipts	661.00	Recruitment expenses	23.15
Enrolment service	258.30	Uniforms	310.88
For activities	105.00	Activities & crafts	1,015.45
Bank interest	38.48	Donation – Operation Shoeboxes	30.00
		Training - boys	230.50
		<b>Balance c/forward</b>	<b>2,664.44</b>
	<hr/>		<hr/>
	8,421.27		8,421.27
	=====		=====

### Magheragall Girls' Brigade

<b>Balance b/forward</b>	<b>5,182.32</b>	Equipment	106.86
Educ Authority grant	1,800.00	Costumes	332.84
G B Week	1,775.00	Badge expenses	400.92
Membership fees	941.00	Craft materials	145.53
Uniform sales	1,522.50	Ink & stationery	107.74
Display receipts	595.50	Uniforms	932.90
		Display costs	1,693.34
		District fee	20.00
		Light & Heat	600.00
		GBNI fees	1,032.36
		Outings, parties etc	445.14
		Gifts	49.95
		Courses	250.00
		Security doorbell	27.99
		Unspent grant repaid	157.69
		<b>Balance c/forward</b>	<b>5,513.06</b>
	<hr/>		<hr/>
	11,816.32		11,816.32
	=====		=====

### Bowling Club

<b>Balance b/forward</b>	<b>2,100.77</b>	Bank charges	46.87
Members subs	320.00	Donation – Friends of the Cancer Centre	2,120.00
Concert receipts	900.00	I I B A fees	90.00
Hog Roast	1,200.00	Ticket printing	79.20
Zone events – Hall hire	400.00	Sundry event expenses	91.95
League teams charity donations	2,120.00	Polycups, biscuits etc	65.31
		Light & heat	300.00
		<b>Balance c/forward</b>	<b>4,247.44</b>
	<hr/>		<hr/>
	7,040.77		7,040.77
	=====		=====

**Recreational Badminton**

<b>Balance b/forward</b>	<b>125.00</b>	<b>Balance c/forward</b>	<b>125.00</b>
	=====		=====

**Hilltop Friends**

<b>Balance b/forward</b>	<b>1,875.48</b>	Speakers	585.00
Subscriptions	634.00	Food	517.12
Lisburn & Castlereagh		Gifts	251.30
City Council	1,672.00	Craft materials	648.97
For outings	2,790.00	Donation – Friends of the Cancer Centre	315.00
For Friends of the Cancer Centre	315.00	Outings	2,841.15
Donations	485.00	Bank fees	64.65
		Boccia	75.00
		Stationery, photos etc	41.81
		Rent, heat & light	290.00
		<b>Balance c/forward</b>	<b>2,141.48</b>
	<hr/>		<hr/>
	7,771.48		7,771.48
	=====		=====

**Knitting Circle**

<b>Balance b/forward</b>	<b>73.83</b>	Heat & light	100.00
Subscriptions	104.00	Food	39.80
Proceeds – Coffee Morning	1,445.76	Donations:	
		Down BB re Uganda	400.00
		Helping Hands, Markethill	475.00
		Project Romania	475.00
		<b>Balance c/forward</b>	<b>133.79</b>
	<hr/>		<hr/>
	1,623.59		1,623.59
	=====		=====

**Badminton Club**

<b>Balance b/forward</b>	<b>872.75</b>	Club affiliation – BI	17.50
Fees	373.00	Members affiliation – BI	233.75
		League fees	30.00
		Shuttles etc	33.00
		Donation – property maintenance	401.00
		Light & Heat	67.00
		<b>Balance c/forward</b>	<b>463.50</b>
	<hr/>		<hr/>
	1,245.75		1,245.75
	=====		=====

**Youth Club**

<b>Balance b/forward</b>	<b>70.00</b>	<b>Balance c/forward</b>	<b>70.00</b>
	=====		=====

**Mums & Toddlers**

<b>Balance b/forward</b>	<b>455.08</b>	<b>Balance c/forward</b>	<b>455.08</b>
	=====		=====

**P W**

<b>Balance c/forward</b>	<b>264.10</b>	<b>Donations:</b>	
Investment income:		Mission Fund	1,010.66
Mrs Edith Larmour dec'd	53.04	Presby Children's Society	100.00
Tea money	141.00	Light & heat	150.00
Mission box collections	1,010.66	Donation – Church funds	626.00
Stew lunch	626.00	Speakers	100.00
		<b>Balance c/forward</b>	<b>108.14</b>
	-----		-----
	<b>2,094.80</b>		<b>2,094.80</b>
	=====		=====

**Men's Group**

<b>Balance b/forward</b>	<b>241.20</b>	<b>Balance c/forward</b>	<b>241.20</b>
	=====		=====

**Magheragall Congregation of Presbyterian Church in Ireland**

Northern Ireland - Charity number 105328

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# Annual report

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**MAGHERAGALL PRESBYTERIAN CHURCH**  
CHARITY REGISTRATION NO, NIC105328

**TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2023**

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **TRUSTEES' ANNUAL REPORT**

**Year ended 31 December 2023**

The Trustees have pleasure in presenting their report and receipts and payments account for the year ended 31 December 2023 together with a statement of assets and liabilities at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Magheragall Presbyterian Church  
9 School Lane  
Upper Ballinderry  
Lisburn, Co Antrim  
BT28 2NT

Registered Charity in Northern Ireland (NIC 105328)

### **CHARITY TRUSTEES**

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

J Adair, W G Anderson, M A Christie, M E F H Collins, R A Crothers, E L Ireland, A J Kelly, A I McCullagh, Rev A A McCullough, M Priestley, R A Priestley and B Thomson.

### **PRINCIPAL OFFICE BEARERS**

Minister	- Rev Angus A McCullough
Clerk of Session	- William G Anderson
Congregational Secretary	- Richard A Crothers
Treasurer	- Alexander I McCullagh

### **INDEPENDENT EXAMINER**

Stephen J Givan FCA  
KOiOS NAVIG Ltd  
Chartered Accountants  
7 Delamont  
5 Dundela Park  
Belfast  
BT4 1PH

### **SOLICITORS**

W G Maginess & Son  
68 Bow Street  
Lisburn, Co Antrim  
BT28 1AL

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **TRUSTEES' ANNUAL REPORT *cont'd***

**Year ended 31 December 2023**

#### **PRINCIPAL ACTIVITIES AND OBJECTS**

The principal activity remains the making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion and thereby providing a public benefit which flows from the purposes of the church, including spiritual and moral development and care for those in the community who are sick, disabled or bereaved.

#### **GOVERNANCE**

Magheragall Presbyterian Church is governed by the Kirk Session who are the charity Trustees. The governing document is The Code, the book of the constitution and government of the Presbyterian Church in Ireland. The Kirk Session has delegated the temporal affairs of the congregation, including administering all funds and property belonging to the congregation, to the Congregational Committee. The Kirk Session members are ex-officio members of the Congregational Committee.

#### **REVIEW**

The Trustees are content that the objects of the church are being delivered in line with the public benefit guidance issued by Charity Commission for N I. The church is open to all and there is no harm flowing from the purposes of the charity. No private benefits ensue other than to the Minister but these are considered incidental to and necessary for the work of the church.

During 2023 most of our organisations returned to normal activities and numbers were encouraging. A determined effort has been made to encourage a return to and stimulate growth in the Sunday school (re-named 'BLAST') and to recruit leaders and helpers.

In 2023 the donations and contributions income for the general charitable activities of the church increased by 16.9% to £124,632. Investment income increased by 7.0% to £2,462.

The expenditure on charitable activities increased by 8.3% to £123,286 and establishment expenses increased from £11,991 to £54,770 reflecting major internal repair and refurbishment to the manse kitchen and cloakroom (£40,636) and the laying out of the graveyard extension (£12,400).

The Trustees are grateful to the many volunteers who give their time to the charity through serving on committees and working within the organisations of the church.

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **TRUSTEES' ANNUAL REPORT *cont'd*** **Year ended 31 December 2023**

#### **FUTURE PLANS**

The Trustees will continue to work to provide a Christian witness in the community.

#### **RISK MANAGEMENT**

The Trustees regularly consider the reputational and financial risks that might arise and review protocols and procedures in place to mitigate those risks.

#### **TRUSTEES' 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 is less than £250,000 the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments 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.

#### **RESULTS**

The net expenditure for the year was £18,673 compared with net income of £10,460 in the previous year

By order of the Trustees



Rev A A McCullough  
Chair

Approved by the Trustees on 22nd April 2024

**Magheragall Congregation of Presbyterian Church in Ireland**

Northern Ireland - Charity number 105328

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# Annual return

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**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF MAGHERAGALL PRESBYTERIAN CHURCH**

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 2 to 5.

This report is made solely to the charity's Trustees, as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by the law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.

**Respective Responsibilities of Trustees and Examiner**

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

- Examine the financial statements
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)9b) of the Act; and
- State whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined the charity's financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the 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 financial statements, and seeking explanations from you as Trustees concerning any such matters.

**Independent examiner's statement**

I have completed my examination for the year ended 31<sup>st</sup> December 2023 and no matter has come to my attention which gives me reasonable cause to believe that, in any material respect

- 1) the requirements to keep accounting records and prepare accounts which accord with those accounting records have not been met and
- 2) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed: 

S J Givan FCA  
KOiOS NAVIG Ltd  
Chartered Accountants  
7 Delamount  
5 Dundela Park  
Belfast  
BT4 1PH

Dated: 22nd April 2024

**Magheragall Congregation of Presbyterian Church in Ireland**

Northern Ireland - Charity number 105328

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# Accounts

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**MAGHERAGALL PRESBYTERIAN CHURCH**  
CHARITY REGISTRATION NO. NIC105328

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2022**

**MAGHERAGALL PRESBYTERIAN CHURCH****Statement of Financial Activities****Year ended 31 December 2022****Receipts and payments account**

	Note	Restricted £	Unrestricted £	2022 £	2021 £
<b>Income from:</b>					
Donations and legacies	2	58,180	75,213	133,393	148,127
Investments	3	840	1,461	2,301	2,093
Other sources	4	60	3,505	3,565	485
		_____	_____	_____	_____
<b>Total Income</b>		<b>59,080</b>	<b>80,179</b>	<b>139,259</b>	<b>150,705</b>
		_____	_____	_____	_____
<b>Expenditure on:</b>					
Charitable activities	5	28,898	84,910	113,808	110,828
Establishment costs	6	11,991	-	11,991	3,190
Capital projects	7	-	-	-	2,491
Investments	8	3,000	-	3,000	-
		_____	_____	_____	_____
<b>Total expenditure</b>		<b>43,889</b>	<b>84,910</b>	<b>128,799</b>	<b>116,509</b>
		_____	_____	_____	_____
<b>Net movement in the year</b>		<b>15,191</b>	<b>(4,731)</b>	<b>10,460</b>	<b>34,196</b>
Transfers between funds	9	225	(225)	-	-
Bank and cash balances brought forward		34,292	1,526	35,818	1,622
		_____	_____	_____	_____
<b>Bank and cash balances carried forward</b>		<b>49,708</b>	<b>(3,430)</b>	<b>46,278</b>	<b>35,818</b>
		=====	=====	=====	=====

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **Notes to Receipts and Payments Account**

**Year ended 31 December 2022**

#### **1. Accounting basis**

The Trustees have elected to prepare the accounts on a receipts and payments basis in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015.

All amounts are recorded in sterling.

#### **2. Donations and legacies**

	Restricted £	Unrestricted £	2022 £	2021 £
Donated for capital costs	-	-	-	38,649
Donated for charitable activities	32,372	74,213	106,585	109,478
Donated for establishment costs	25,808	-	25,808	-
Legacy – Rev R D Larmour dec'd	-	1,000	1,000	1,000
	<u>58,180</u>	<u>75,213</u>	<u>133,393</u>	<u>148,127</u>
	=====	=====	=====	=====

*Donations include the attaching gift aid tax, where applicable*

#### **3. Investment income**

	Restricted £	Unrestricted £	2022 £	2021 £
Dividends	840	1,434	2,274	2,075
Interest	-	27	27	18
	<u>840</u>	<u>1,461</u>	<u>2,301</u>	<u>2,093</u>
	=====	=====	=====	=====

#### **4. Other income sources**

	Restricted £	Unrestricted £	2022 £	2021 £
Graveyard	-	2,775	2,775	350
Publications	-	210	210	-
Rents	60	425	485	85
Sundry	-	95	95	50
	<u>60</u>	<u>3,505</u>	<u>3,565</u>	<u>485</u>
	=====	=====	=====	=====

#### **5. Charitable activities**

	Restricted £	Unrestricted £	2022 £	2021 £
Donations to Missions and other charities	11,017	-	11,017	17,293
Sunday school costs	139	-	139	169
United Appeal	4,924	1,867	6,791	6,340
Ministerial costs	-	44,310	44,310	43,713
Central assessments	-	16,155	16,155	15,600
Organisations expenditure	12,758	-	12,758	11,884
Other running costs	60	22,578	22,638	15,829
	<u>28,898</u>	<u>84,910</u>	<u>113,808</u>	<u>110,828</u>
	=====	=====	=====	=====

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **Notes to Receipts and Payments Account**

**Year ended 31 December 2022**

All the charitable activities undertaken are those of a Presbyterian Church in Ireland and for the public benefit.

#### **6. Establishment costs**

	2022	2021
	£	£
Repairs and maintenance – Hall	10,561	1,386
Repairs and maintenance – Church	1,346	1,502
Repairs and maintenance – Manse	84	302
	<u>11,991</u>	<u>3,190</u>
	=====	=====

#### **7. Capital costs**

	2022	2021
	£	£
New hall facility	-	2,491
	=====	=====

*The capital project was completed in 2021*

#### **8. Investment additions**

	2022	2021
	£	£
251 shares in PCI General Investment Fund	3,000	-
	=====	=====

#### **9. Transfers between funds**

Transfers made in order to ensure that no restricted fund is in deficit at the year end.

#### **10. Fixed Assets**

The congregation owns the undernoted property:

- All the church property situated at School Lane, Upper Ballinderry, Lisburn, BT28 2NT including all fixtures, fittings, plant and equipment.
- Manse, outbuildings, grounds and land at 102 Glenavy Road, Lisburn, BT28 3XD
- Small portion of land at Tansy Road, Upper Ballinderry, Lisburn, currently leased to Tansy Mission Hall at a peppercorn rent.

These assets have an insured value of £3,241,927 (2021: £3,015,747).

**MAGHERAGALL PRESBYTERIAN CHURCH**

**Notes to Receipts and Payments Account**

**Year ended 31 December 2022**

**11. Investments**

The congregation has the following investments, shown at market valuation:

	2022	2021
	£	£
PCI General Investment Fund	99,295	104,830
Other	363	367
	<u>99,658</u>	<u>105,197</u>
	=====	=====
Restricted	41,207	44,898
Unrestricted	58,451	60,299
	<u>99,658</u>	<u>105,197</u>
	=====	=====

*£3,000 was invested in PCI General Investment Fund during the year*

**MAGHERAGALL PRESBYTERIAN CHURCH**


**Statement of Assets and Liabilities**

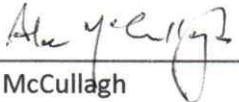
**Year ended 31 December 2022**

**Bank and cash balances**

	2022	2021
	£	£
Bank deposit accounts	12,715	34,218
Bank current accounts	32,720	25,697
Cash in hand	843	638
	<u>46,278</u>	<u>60,553</u>
Bank loans	-	(24,735)
	<u>46,278</u>	<u>35,818</u>
	=====	=====
<b>Other assets</b>		
Fixed assets – Note 10	3,241,927	3,015,747
Investments – Note 11	99,658	105,197
	-----	-----
	<u>3,341,585</u>	<u>3,120,944</u>
	=====	=====
<b>Liabilities</b>		
There are no liabilities	-	-
	=====	=====

The Receipts and Payments Account and Statement of Assets and Liabilities were approved at a meeting of Trustees of the charity on 19th April 2023 and authorised for issue.

  
Rev A A McCullough  
Chairperson

  
A I McCullagh  
Treasurer

**Magheragall Congregation of Presbyterian Church in Ireland**

Northern Ireland - Charity number 105328

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# Annual report

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**MAGHERAGALL PRESBYTERIAN CHURCH**  
CHARITY REGISTRATION NO, NIC105328

**TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2022**

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **TRUSTEES' ANNUAL REPORT**

**Year ended 31 December 2022**

The Trustees have pleasure in presenting their report and receipts and payments account for the year ended 31 December 2022 together with a statement of assets and liabilities at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Magheragall Presbyterian Church  
9 School Lane  
Upper Ballinderry  
Lisburn, Co Antrim  
BT28 2NT

Registered Charity in Northern Ireland (NIC 105328)

### **CHARITY TRUSTEES**

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

J Adair, W G Anderson, M A Christie, M E F H Collins, R A Crothers, E L Ireland, A J Kelly, A I McCullagh, Rev A A McCullough, M Priestley, R A Priestley and B Thomson.

### **PRINCIPAL OFFICE BEARERS**

Minister	- Rev Angus A McCullough
Clerk of Session	- William G Anderson
Congregational Secretary	- Richard A Crothers
Treasurer	- Alexander I McCullagh

### **INDEPENDENT EXAMINER**

Stephen J Givan FCA  
KOiOS NAVIG Ltd  
Chartered Accountants  
7 Delamount  
5 Dundela Park  
Belfast  
BT4 1PH

### **SOLICITORS**

W G Maginess & Son  
68 Bow Street  
Lisburn, Co Antrim  
BT28 1AL

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **TRUSTEES' ANNUAL REPORT *cont'd***

**Year ended 31 December 2022**

#### **PRINCIPAL ACTIVITIES AND OBJECTS**

The principal activity remains the making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion and thereby providing a public benefit which flows from the purposes of the church, including spiritual and moral development and care for those in the community who are sick, disabled or bereaved.

#### **GOVERNANCE**

Magheragall Presbyterian Church is governed by the Kirk Session who are the charity Trustees. The governing document is The Code, the book of the constitution and government of the Presbyterian Church in Ireland. The Kirk Session has delegated the temporal affairs of the congregation, including administering all funds and property belonging to the congregation, to the Congregational Committee. The Kirk Session members are ex-officio members of the Congregational Committee.

#### **REVIEW**

The Trustees are content that the objects of the church are being delivered in line with the public benefit guidance issued by Charity Commission for N I. The church is open to all and there is no harm flowing from the purposes of the charity. No private benefits ensue other than to the Minister but these are considered incidental to and necessary for the work of the church.

During 2022 most of our organisations returned to normal activities and whilst some of them saw a drop in numbers others showed an increase. Sunday worship also returned to normal although numbers in attendance were, on average, slightly down on pre-covid times.

In 2022 the donations and contributions income for the general charitable activities of the church decreased by 2.6% to £106,585. Investment income increased by 9.9% to £2,301.

The expenditure on charitable activities increased by 2.7% to £113,808 and establishment expenses increased from £3,190 to £11,991, largely due to repairs to wall and railings at the front of the church and hall facility.

The Trustees are grateful to the many volunteers who give their time to the charity through serving on committees and working within the organisations of the church.

## **MAGHERAGALL PRESBYTERIAN CHURCH**

### **TRUSTEES' ANNUAL REPORT *cont'd*** **Year ended 31 December 2022**

#### **FUTURE PLANS**

The Trustees will continue to work to provide a Christian witness in the community. We intend to complete work on a graveyard extension during 2023.

#### **RISK MANAGEMENT**

The Trustees regularly consider the reputational and financial risks that might arise and review protocols and procedures in place to mitigate those risks.

#### **TRUSTEES' 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 is less than £250,000 the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments 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.

#### **RESULTS**

The net receipts for the year was £10,460 compared with £34,196 in the previous year

By order of the Trustees



Rev A A McCullough  
Chair

Approved by the Trustees on 19th April 2023

**Magheragall Congregation of Presbyterian Church in Ireland**

Northern Ireland - Charity number 105328

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# Annual return

---

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF MAGHERAGALL PRESBYTERIAN CHURCH**

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on pages 2 to 6.

This report is made solely to the charity's Trustees, as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by the law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.

**Respective Responsibilities of Trustees and Examiner**

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

- Examine the financial statements
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)9b) of the Act; and
- State whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined the charity's financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the 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 financial statements, and seeking explanations from you as Trustees concerning any such matters.

**Independent examiner's statement**

I have completed my examination for the year ended 31<sup>st</sup> December 2022 and no matter has come to my attention which gives me reasonable cause to believe that, in any material respect

- 1) the requirements to keep accounting records and prepare accounts which accord with those accounting records have not been met and
- 2) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed:



S J Givan FCA  
KOiOS NAVIG Ltd  
Chartered Accountants  
7 Delamont  
5 Dundela Park  
Belfast  
BT4 1PH

Dated: 19th April 2023