

First Ballymena Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105344

Details

Status	Received
Registered	2016-08-10
Register	View on the Charity Commission for Northern Ireland register

Contact

Address 18-20 Meetinghouse Lane
Ballymena
County Antrim
BT43 7bt
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Phone 07900582833

Email office@firstballymena.org

Website www.firstballymena.org

Activities

Purposes: THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£366,473	£296,101	£-6,692	4

Trustees

Name	Role	Appointed
Mr Alan Montgomery		
Mr Bertie Johnstone		
Mr Colin Russell		
Mr Dennis Hanna		
Mr Geoffrey Lamont		
Mr Hugh James Cameron		
Mr Ivan Mcneill		
Mr James Donaghey		
Mr James R Wylie		
Mr John Mcquitty		
Mr Lyle Mcquitty		
Mr Norman Graham		
Mr Randal Hayes		
Mr Rodney Bryans		
Mr Rodney Wright		
Mr Roland Woods		
Mr Stewart Heaney		
Mr Tommy Heaney		
Mr. J. Maurice Crabbe		
Mrs Catherine Maybin		
Mrs Diane Russell		
Mrs Kay Lorimer		
Rev John Emerson Mcdowell		

First Ballymena Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105344

Accounts

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments from:					
Donations and legacies	2	198,597	136,695	335,292	321,621
Charitable activities	3	898	15,087	15,985	13,247
Other trading activities	4	-	-	-	-
Investments	5	10,790	648	11,438	8,895
Other income	6	158	3,600	3,758	7,014
Total income		210,443	156,030	366,473	350,777
Expenditure on:					
Raising funds	7	(530)	-	(530)	(545)
Charitable activities	8	(148,297)	(141,784)	(290,081)	(277,249)
Other expenditure	9	-	(5,490)	(5,490)	(6,993)
Total expenditure		(148,827)	(147,274)	(296,101)	(284,787)
Net Income		61,616	8,756	70,372	65,990
Transfers between funds	17(iii)	6,295	(6,295)	-	-
Net movement in funds		67,911	2,461	70,372	65,990
Reconciliation of funds:					
Total funds brought forward		242,299	1,859,791	2,102,090	2,036,100
Total funds carried forward		310,210	1,862,252	2,172,462	2,102,090

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

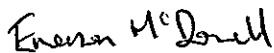
BALANCE SHEET

As at 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets:					
Tangible assets	12	-	1,717,958	1,717,958	1,717,958
Investments	13	12,318	-	12,318	12,260
Total fixed assets		12,318	1,717,958	1,730,276	1,730,218
Current assets:					
Debtors and prepayments	14	7,000	11,460	18,460	16,520
Cash at bank and in hand	15	293,932	136,486	430,418	360,173
Total current assets		300,932	147,946	448,878	376,693
Liabilities:					
Creditors: due within one year	16	(3,040)	(3,652)	(6,692)	(4,821)
Net current assets		297,892	144,294	442,186	371,872
Total assets less current liabilities		310,210	1,862,252	2,172,462	2,102,090
Total net assets		310,210	1,862,252	2,172,462	2,102,090
Funds of the charity					
Unrestricted funds	17	310,210	-	310,210	242,299
Restricted funds	17	-	1,862,252	1,862,252	1,859,791
Total charity funds		310,210	1,862,252	2,172,462	2,102,090

Approved by the Kirk Session at a meeting on 24th March 2026 and signed on its behalf by

Position: Minister



Rev Emerson McDowell

Position: Clerk of Session



Colin Russell

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable accounting standards. While compliance with Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) is not mandatory, account of the guidance contained therein has been taken in the preparation of these accounts.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

PREPARATION OF ACCOUNTS ON A GOING CONCERN BASIS

The Church generally meets its day-to-day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the incoming year and based on these are satisfied that the Church has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

FUND ACCOUNTING

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

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

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

ACCOUNTING POLICIES (cont'd)

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

Governance costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt. No depreciation is charged in the accounts as the assets are kept in good state of repair.

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

ACCOUNTING POLICIES (cont'd)

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Recorded giving	160,934	105,800	266,734	254,750
Loose collections	4,640	11,209	15,849	15,421
Gift Aid	33,023	19,686	52,709	51,450
	<u>198,597</u>	<u>136,695</u>	<u>335,292</u>	<u>321,621</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Income from charitable activities	-	15,087	15,087	12,236
Publications	898	-	898	1,011
	<u>898</u>	<u>15,087</u>	<u>15,985</u>	<u>13,247</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Fundraising events	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Deposit interest	10,444	648	11,092	7,976
General investment fund	288	-	288	280
Gain on revaluation	58	-	58	639
	<u>10,790</u>	<u>648</u>	<u>11,438</u>	<u>8,895</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Grants received	-	3,600	3,600	7,003
Other income	158	-	158	11
	<u>158</u>	<u>3,600</u>	<u>3,758</u>	<u>7,014</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
FWO envelopes	530	-	530	545
	<u>530</u>	<u>-</u>	<u>530</u>	<u>545</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
General Assembly Assessments	15,220	-	15,220	15,421
Presbytery fees	704	-	704	672
Ministry and support staff costs	122,189	16,671	138,860	134,843
Congregational running expenses	7,122	69,094	76,216	65,649
Donations to missions & charities	-	55,572	55,572	58,170
Governance costs	3,062	447	3,509	2,494
	<u>148,297</u>	<u>141,784</u>	<u>290,081</u>	<u>277,249</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Repairs and maintenance	-	5,490	5,490	6,993
	<u>-</u>	<u>5,490</u>	<u>5,490</u>	<u>6,993</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

10. EMPLOYEES

Employment Costs

	2025	2024
	£	£
Wages and Salaries	62,863	47,389

Number of employees

The average number of employees during the year was

	2025	2024
Average number of employees	4	4

There were no employees in receipt of employee benefits in excess of £60,000.

The minister of the congregation is an employee of the Presbyterian Church in Ireland, which is a separate charity, and these costs have not been reflected in the employee costs and average number of employees above. The congregation pays an assessment to the Presbyterian Church in Ireland for the minister. The following amounts were paid during the year:

	Total 2025	Total 2024
	£	£
Minister stipend	46,785	45,203
Associate minister stipend (ceased 31 March 2024)	-	8,058

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career averaged revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were:

	2025	2024
	£	£
Contributions	8,187	12,783

The congregation operates a defined pension contribution scheme for its employees, which is held by an independent scheme manager. The employees have opted out of the scheme and therefore there is no pension charge in the Statement of Financial Activity during the year.

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

12. TANGIBLE FIXED ASSETS

	Building and contents £	Total £
COST OR VALUATION		
At 1 January 2025	1,717,958	1,717,958
Additions	-	-
Disposals	-	-
At 31 December 2025	<u>1,717,958</u>	<u>1,717,958</u>
DEPRECIATION		
At 1 January 2025	-	-
Charge for the year	-	-
Eliminated on disposal	-	-
At 31 December 2025	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 31 December 2025	<u>1,717,958</u>	<u>1,717,958</u>
At 31 December 2024	<u>1,717,958</u>	<u>1,717,958</u>

The assets of the Church comprise:

- Church building, stores, and contents
- Church hall building and contents
- Manse at 19, Galgorm Road, Ballymena

All tangible fixed assets are included in the balance sheet at professional valuations obtained from external independent valuers in 2021. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life currently exceeds 50 years. This is reviewed on an annual basis by the Trustees.

13. INVESTMENTS

	2025 £	2024 £
PCI General Investment	11,327	11,702
Shares in Barclays Bank	991	558
	<u>12,318</u>	<u>12,260</u>
	2025 £	2024 £
Value as at 1 st January 2025	12,260	11,621
Gain on revaluation	58	639
Value as at 31 st December 2025	<u>12,318</u>	<u>12,260</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

14. DEBTORS

	2025	2024
	£	£
Gift aid recoverable	13,000	11,000
Prepayments	5,460	5,520
	<u>18,460</u>	<u>16,520</u>

15. CASH AT BANK AND IN HAND

	2025	2024
	£	£
Cash in hand	430,418	360,173
	<u>430,418</u>	<u>360,173</u>

16. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Other creditors and deferred income	4,652	3,381
Accruals	2,040	1,440
	<u>6,692</u>	<u>4,821</u>

17. FUND BALANCES

(i) Unrestricted Funds

	2025	2024
	£	£
General fund	297,892	230,039
Investments Account	12,318	12,260
	<u>310,210</u>	<u>242,299</u>

(ii) Restricted Funds

	2025	2024
	£	£
Missionary Account	19,566	11,482
Housekeeping Account	13,661	37,426
Property Development Account	1,802,189	1,776,509
Charitable Support Account	3,670	10,112
Tots First Account	992	589
Indoor Bowling Club Account	111	391
First Grace Account	1,915	1,884
First Touch Account	291	465
PW Account	606	907
On The Move Club Account	10	6
Luncheon Club Account	160	117
713 Club Account	3,136	4,582
First Coffee Account	8,249	6,555
Boys Brigade Account	3,618	4,937
Girls Brigade Account	3,626	2,649
Helping Hands Account	201	1,180
Coffee Hub Account	251	-
	<u>1,862,252</u>	<u>1,859,791</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

FUND BALANCES (cont'd)

(iii) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted Funds					
General Fund	230,039	210,385	(148,827)	6,295	297,892
Investments Account	12,260	58	-	-	12,318
	242,299	210,443	(148,827)	6,295	310,210
Restricted Funds					
Missionary Account	11,482	44,561	(36,227)	(250)	19,566
Housekeeping Account	37,426	46,456	(70,571)	350	13,661
Property Development Account	1,776,509	25,770	(90)	-	1,802,189
Charitable Support Account	10,112	15,363	(15,760)	(6,045)	3,670
Tots First Account	589	1,429	(1,026)	-	992
Indoor Bowling Club Account	391	210	(340)	(150)	111
First Grace Account	1,884	60	(29)	-	1,915
First Touch Account	465	100	(379)	105	291
PW Account	907	3,037	(3,338)	-	606
On The Move Club Account	6	109	-	(105)	10
Luncheon Club Account	117	816	(573)	(200)	160
713 Club Account	4,582	1,900	(3,346)	-	3,136
First Coffee Account	6,555	5,789	(4,095)	-	8,249
Boys Brigade Account	4,937	2,800	(4,119)	-	3,618
Girls Brigade Account	2,649	3,698	(2,721)	-	3,626
Helping Hands Account	1,180	1,880	(2,859)	-	201
Coffee Hub Account	-	2,052	(1,801)	-	251
	1,859,791	156,030	(147,274)	(6,295)	1,862,252
Total	2,102,090	366,473	(296,101)	-	2,172,462

Analysis of closing funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets	12,318	1,717,958	1,730,276	1,730,218
Current assets	300,932	147,946	448,878	376,693
Current liabilities	(3,040)	(3,652)	(6,692)	(4,821)
Total funds	310,210	1,862,252	2,172,462	2,102,090

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

18. Related Party Transactions

Rev Emerson McDowell is a trustee of the church. In his capacity as the minister of the congregation he received remuneration of £46,785 and an expenses allowance of £7,388. Pension contributions of £8,187 were also paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). Employer's NIC of £7,088 was paid to the Presbyterian Church in Ireland for the minister.

The following payments were made to Trustees in respect of reimbursement of expenses, Alan Montgomery £80, Rodney Wright £159 and Stephen Lamont £146. John Lorimer, the husband of Kay Lorimer who is a Trustee, was paid £175 in respect of reimbursement of expenses.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

	£
Assessments	15,220
United Appeal	13,100

There were no other related party transactions.

First Ballymena Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105344

Accounts

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:					
Donations and legacies	2	181,426	140,195	321,621	344,197
Charitable activities	3	1,011	12,236	13,247	9,159
Other trading activities	4	-	-	-	4,143
Investments	5	8,365	530	8,895	4,352
Other income	6	11	7,003	7,014	8,346
Total income		190,813	159,964	350,777	370,197
Expenditure on:					
Raising funds	7	(545)	-	(545)	(835)
Charitable activities	8	(158,881)	(118,368)	(277,249)	(260,180)
Other expenditure	9	-	(6,993)	(6,993)	(10,924)
Total expenditure		(159,426)	(125,361)	(284,787)	(271,939)
Net Income		31,387	34,603	65,990	98,258
Transfers between funds	17(iii)	-	-	-	-
Net movement in funds		31,387	34,603	65,990	98,258
Reconciliation of funds:					
Total funds brought forward		210,912	1,825,188	2,036,100	1,937,842
Total funds carried forward		242,299	1,859,791	2,102,090	2,036,100

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

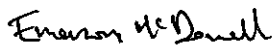
BALANCE SHEET

As at 31 December 2024


	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets:					
Tangible assets	12	-	1,717,958	1,717,958	1,717,958
Investments	13	12,260	-	12,260	11,621
Total fixed assets		12,260	1,717,958	1,730,218	1,729,579
Current assets:					
Debtors and prepayments	14	6,000	10,520	16,520	18,550
Cash at bank and in hand	15	226,419	133,754	360,173	293,165
Total current assets		232,419	144,274	376,693	311,715
Liabilities:					
Creditors: due within one year	16	(2,380)	(2,441)	(4,821)	(5,194)
Net current assets		230,039	141,833	371,872	306,521
Total assets less current liabilities		242,299	1,859,791	2,102,090	2,036,100
Total net assets		242,299	1,859,791	2,102,090	2,036,100
Funds of the charity					
Unrestricted funds	17	242,299	-	242,299	210,912
Restricted funds	17	-	1,859,791	1,859,791	1,825,188
Total charity funds		242,299	1,859,791	2,102,090	2,036,100

Approved by the Kirk Session at a meeting on 25th March 2025 and signed on its behalf by

Position: Minister


Rev Emerson McDowell

Position: Clerk of Session


Colin Russell

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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PREPARATION OF ACCOUNTS ON A GOING CONCERN BASIS

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FUND ACCOUNTING

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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.

INCOMING RESOURCES

Recognition of incoming resources

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- The congregation becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

ACCOUNTING POLICIES (cont'd)

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

Governance costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt. No depreciation is charged in the accounts as the assets are kept in good state of repair.

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

ACCOUNTING POLICIES (cont'd)

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Recorded giving	146,505	108,245	254,750	278,132
Loose collections	4,108	11,313	15,421	12,285
Gift Aid	30,813	20,637	51,450	53,780
	<u>181,426</u>	<u>140,195</u>	<u>321,621</u>	<u>344,197</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Income from charitable activities	-	12,236	12,236	8,457
Publications	1,011	-	1,011	702
	<u>1,011</u>	<u>12,236</u>	<u>13,247</u>	<u>9,159</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Fundraising events	-	-	-	4,143
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,143</u>

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Deposit interest	7,446	530	7,976	3,194
General investment fund	280	-	280	220
Gain on revaluation	639	-	639	938
	<u>8,365</u>	<u>530</u>	<u>8,895</u>	<u>4,352</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Grants received	-	7,003	7,003	4,500
Other income	11	-	11	3,846
	<u>11</u>	<u>7,003</u>	<u>7,014</u>	<u>8,346</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
FWO envelopes	545	-	545	835
	<u>545</u>	<u>-</u>	<u>545</u>	<u>835</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
General Assembly Assessments	15,421	-	15,421	15,120
Presbytery fees	672	-	672	664
Ministry and support staff costs	134,813	30	134,843	115,222
Congregational running expenses	5,926	59,723	65,649	71,547
Donations to missions & charities	-	58,170	58,170	54,949
Governance costs	2,049	445	2,494	2,678
	<u>158,881</u>	<u>118,368</u>	<u>277,249</u>	<u>260,180</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Repairs and maintenance	-	6,993	6,993	10,914
Loss on investment revaluation	-	-	-	10
	<u>-</u>	<u>6,993</u>	<u>6,993</u>	<u>10,924</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

10. EMPLOYEES

Employment Costs

	2024	2023
	£	£
Wages and Salaries	47,389	13,944

Number of employees

The average number of employees during the year was

	2024	2023
Average number of employees	4	1

There were no employees in receipt of employee benefits in excess of £60,000.

The minister and the associate minister of the congregation are employees of the Presbyterian Church in Ireland, which is a separate charity and they have not been reflected in the employee costs and average number of employees above. The congregation pays an assessment to the Presbyterian Church in Ireland for both the minister and the associate minister. The following amounts were paid during the year:

	Total 2024	Total 2023
	£	£
Minister stipend	45,203	29,896
Associate minister stipend (ceased 31 March 2024)	8,058	30,475

11. PENSION COSTS

The ministers of the congregation are members of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career averaged revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were:

	2024	2023
	£	£
Contributions	12,783	14,489

The congregation operates a defined pension contribution scheme for its employees, which is held by an independent scheme manager. The employees have opted out of the scheme and therefore there is no pension charge in the Statement of Financial Activity during the year.

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

12. TANGIBLE FIXED ASSETS

	Building and contents £	Total £
COST OR VALUATION		
At 1 January 2024	1,717,958	1,717,958
Additions	-	-
Disposals	-	-
At 31 December 2024	<u>1,717,958</u>	<u>1,717,958</u>
DEPRECIATION		
At 1 January 2024	-	-
Charge for the year	-	-
Eliminated on disposal	-	-
At 31 December 2024	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 31 December 2024	<u>1,717,958</u>	<u>1,717,958</u>
At 31 December 2023	<u>1,717,958</u>	<u>1,717,958</u>

The assets of the Church comprise:

- Church building, stores, and contents
- Church hall building and contents
- Manse at 19, Galgorm Road, Ballymena

All tangible fixed assets are included in the balance sheet at professional valuations obtained from external independent valuers in 2021. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life currently exceeds 50 years. This is reviewed on an annual basis by the Trustees.

13. INVESTMENTS

	2024 £	2023 £
PCI General Investment	11,702	11,301
Shares in Barclays Bank	558	320
	<u>12,260</u>	<u>11,621</u>
	2024 £	2023 £
Value as at 1 st January 2024	11,621	10,693
Gain/(loss) on revaluation	639	928
Value as at 31st December 2024	<u>12,260</u>	<u>11,621</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

14. DEBTORS

	2024	2023
	£	£
Gift aid recoverable	11,000	13,000
Prepayments	5,520	5,550
	<u>16,520</u>	<u>18,550</u>

15. CASH AT BANK AND IN HAND

	2024	2023
	£	£
Cash in hand	360,173	293,165
	<u>360,173</u>	<u>293,165</u>

16. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Other creditors and deferred income	3,381	3,754
Accruals	1,440	1,440
	<u>4,821</u>	<u>5,194</u>

17. FUND BALANCES

(i) Unrestricted Funds

	2024	2023
	£	£
General fund	230,039	199,291
Investments Account	12,260	11,621
	<u>242,299</u>	<u>210,912</u>

(ii) Restricted Funds

	2024	2023
	£	£
Missionary Account	11,482	4,989
Housekeeping Account	37,426	82,342
Property Development Account	1,776,509	1,706,988
Charitable Support Account	10,112	9,489
Tots First Account	589	228
Catering Account	-	697
Indoor Bowling Club Account	391	445
First Grace Account	1,884	2,313
First Touch Account	465	455
PW Account	907	888
On The Move Club Account	6	7
Luncheon Club Account	117	59
713 Club Account	4,582	4,931
First Coffee Account	6,555	5,319
Boys Brigade Account	4,937	4,309
Girls Brigade Account	2,649	1,237
Helping Hands Account	1,180	492
	<u>1,859,791</u>	<u>1,825,188</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

FUND BALANCES (cont'd)

(iii) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted Funds					
General Fund	199,291	190,174	(159,426)	-	230,039
Investments Account	11,621	639	-	-	12,260
	210,912	190,813	(159,426)	-	242,299
Restricted Funds					
Missionary Account	4,989	47,909	(41,416)	-	11,482
Housekeeping Account	82,342	47,847	(47,474)	(45,289)	37,426
Property Development Account	1,706,988	23,290	(107)	46,338	1,776,509
Charitable Support Account	9,489	15,173	(14,550)	-	10,112
Tots First Account	228	1,290	(929)	-	589
Catering Account	697	2	-	(699)	-
Indoor Bowling Club Account	445	225	(129)	(150)	391
First Grace Account	2,313	112	(541)	-	1,884
First Touch Account	455	75	(125)	60	465
PW Account	888	2,340	(2,321)	-	907
On The Move Club Account	7	119	(60)	(60)	6
Luncheon Club Account	59	793	(535)	(200)	117
713 Club Account	4,931	3,021	(3,370)	-	4,582
First Coffee Account	5,319	6,304	(5,068)	-	6,555
Boys Brigade Account	4,309	4,649	(4,021)	-	4,937
Girls Brigade Account	1,237	4,910	(3,498)	-	2,649
Helping Hands Account	492	1,905	(1,217)	-	1,180
	1,825,188	159,964	(125,361)	-	1,859,791
Total	2,036,100	350,777	(284,787)	-	2,102,090

Analysis of closing funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets	12,260	1,717,958	1,730,218	1,729,579
Current assets	232,419	144,274	376,693	311,715
Current liabilities	(2,380)	(2,441)	(4,821)	(5,194)
Total funds	242,299	1,859,791	2,102,090	2,036,100

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

18. Related Party Transactions

Rev Emerson McDowell is a trustee of the church. In his capacity as the minister of the congregation he received remuneration of £45,203 and an expenses allowance of £7,036. Rev Matthew Boyd was a trustee of the church until 31 March 2024. In his capacity as the associate minister of the congregation he received remuneration of £8,058 and an expenses allowance of £1,349. Pension contributions of £10,849 and £1,934 respectively were also paid by the congregation in respect of them to the Presbyterian Church in Ireland Pension Scheme (2009). Employer's NIC of £6,937 was paid to the Presbyterian Church in Ireland for both ministers. The following payments were made to Trustees in respect of reimbursement of expenses, James Donaghey (£26.21), Rodney Wright (£242.97), Ivan McNeill (£100.00) and Stephen Lamont (£80.48).

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

	£
Assessments	15,421
United Appeal	14,100

There were no other related party transactions.

First Ballymena Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105344

Annual report

**FIRST BALLYMENA 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 2024 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

First Ballymena Congregation of the Presbyterian Church in Ireland
Church Office,
Meetinghouse Lane,
Ballymena,
Co. Antrim
BT43 7BT

Registered Charity in Northern Ireland (NIC105344)

CHARITY TRUSTEES

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

Rev Emerson McDowell	Mr Maurice Crabbe
Rev Matthew Boyd (resigned 31 March 2024)	Mr Dennis Hanna
Mr Harry Clarke	Mr Randal Hayes
Mr Hugh James Cameron	Mr Stewart Heaney
Mr James Donaghey	Mr Tommy Heaney
Mr Norman Graham	Mr Robert Johnstone
Mr Stephen Lamont	Mr Geoffrey Lamont
Mrs Kay Lorimer	Mrs Catherine Maybin
Mr Alan Montgomery	Mr Ivan McNeill
Mr John McQuitty	Mr Lyle McQuitty
Mrs Diane Russell	Mr Colin Russell
Mr Rodney Wright	Mr Roland Woods
Mr Rodney Bryans	Mr James Wylie

PRINCIPAL OFFICE BEARERS

Minister	Rev Emerson McDowell
Clerk of Session	Mr Tommy Heaney (completed his term of office on 31 August 2024)
	Mr Colin Russell (appointed 1 September 2024)
Treasurer	Mrs Jacquie Gilmore
Secretary	Mrs Ruth Gibson

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

INDEPENDENT EXAMINER

John Finnegan
Potter Finnegan Limited
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Ulster Bank Limited
49 Wellington Street,
Ballymena
BT43 6AD

First Trust Bank
78 Wellington Street
Ballymena
BT43 6AF

Nationwide Building Society
70 Wellington Street,
Ballymena
BT43 6AF

Cambridge & Counties Bank,
Chamwood Court,
5B New Walk,
Leicester,
LE1 6TE

Santander
Customer Service Centre
Bootle,
Merseyside,
L30 4GB

United Trust Bank Limited
1 Ropemaker Street
London
EC2Y 9AW

SOLICITORS

Samuel Cumming and Son
39 Linenhall Street
Ballymena
BT43 5AJ

**FIRST BALLYMENA 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 interests of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation, including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session were held on nine occasions in 2024.

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

Presbytery

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

The General Assembly

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

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion. First Ballymena 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 its members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is to have a passion for Jesus Christ and a compassion for people. We aim, by the grace of God, to help people of all ages become disciples of Jesus Christ.

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

The congregation aims to live out its Mission and Vision by being:

- A Family of God's people who care for each other and enable each other to grow as disciples of Jesus at whatever stage of life they are.
- Invitational – inviting people to follow Jesus and then serve Him in His church and His world.
- Restorational – acknowledging that in our church family and our wider community there are broken, hurting people, and broken, fractured relationships that can be restored and healed through Jesus Christ.

and by:

- Serving – acknowledging that as followers of Jesus we are to serve each other and to serve our world.
- Telling the good news of Jesus to all whom we meet.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. Those who are confined to their home or to a hospital bed and those on holiday can join the morning service via the First Ballymena YouTube webcast. DVDs of the services are distributed to those who have no or limited access to the internet. 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 including:

- First Kids and other children's programmes
- Women Together
- Sports clubs - Bowling
- Luncheon and Coffee clubs
- Youth and Young Adult programmes

ACHIEVEMENTS AND PERFORMANCE

First Ballymena Presbyterian Church has had a blessed year and is pleased to report an increase in its membership from 2023. The growth in young families is particularly pleasing to the point where we now see close to forty children attending worship with their parents on a Sunday morning.

To help develop our Youth and Children's ministry, the Church appointed Miss Molly Cranston to the ministry team as our part-time Youth and Children's Worker in October 2024.

The Church was pleased to welcome fifteen new communicants on profession of faith into full membership of the congregation in November 2024.

Rev. Matthew Boyd stepped down as Associate Minister on 31 March 2024, concluding his five-year tenure. While waiting for a call to a congregation of his own, Matthew continues to be employed on a month to month rolling contract basis, where he faithfully preaches God's word, visits the sick and pastorally supports the young families in the congregation.

Mrs. Diane Russell also retired as our volunteer Pastoral Care Coordinator after ten years of service at the end of March 2024. To augment the ministry team the church appointed Rev. Dr. John Kirkpatrick, former Moderator of P.C.I., to assist with preaching. This has freed up time for the Rev. Emerson and Rev. Matthew to concentrate more on the pastoral care work which was previously carried out by Diane.

At the end of August 2024, Tommy Heaney completed his term of office as Clerk of Session. Session is eternally grateful to Tommy for his leadership over the past eight years. Tommy was succeeded by Colin Russell who took up the position of Clerk on 1st September. Session appointed Geoff Lamont as the Deputy Clerk of Session.

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

In October the congregation elected a new Church Committee. The committee will look after the temporal affairs of the church for the next three years.

The Session will continue to seek God's will to develop His Kingdom through First Ballymena both spiritually and numerically in the days ahead.

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am with an evening service being held on the second and fourth Sunday of each month at 6.30pm. All Sunday services are streamed online with the morning service receiving between 250-500 views each week. Online streaming of services has proved invaluable, enabling the church to remain in contact with the housebound, those on holiday and those who must work and are unable to attend in person.

During the week, discipleship groups provide an opportunity for members to meet for fellowship, to study the scriptures and for a time of prayer. As well as our regular services during the year we acknowledge God's gift of new life in the sacrament of baptism.

During 2024, 1 adult and 6 children were baptised. We conducted 3 marriage services and gave thanks for the lives of the 17 members of our congregation who passed away during the year, seeking to comfort their grieving families. On 31st December 2024 there were 303 communicant members and 318 families connected with the congregation. The average weekly attendance in person is 294 at morning worship with 70 attending in the evening.

All Age Prayer Time

Members meet for prayer in the church hub on the first Wednesday of each month. Several children are involved in the Wednesday prayer time. Prayer topics, including those suggested by the ministry team, focus on the church family, the church organisations, the local community and our missionary projects locally and overseas.

Pastoral care

Members of the congregation who are unable to attend church due to sickness, age or personal crisis are visited on a regular basis by the ministry team, elders or by one of the congregation's pastoral visitors. Pastoral care is also exercised in our discipleship communities as people share and pray together. The Sunday morning service is also webcast and many who are confined to their homes join us through this facility. We also provide food hampers, clothing, and furniture for some in our congregation who find it difficult to make ends meet. Grants from the Presbyterian Children's Society and from the Guys School Trust are applied for on behalf of parents in our congregation who are struggling financially.

Outreach

At local level, the congregation runs a programme entitled First Grace which provides a clothing bank for people in need. First Grace has supported numerous families in our community and surrounding area in 2024. First Grace Ministry works on a referral basis. Since the onset of the cost-of-living crisis, increasing referrals have been made by Social Services, Sure Start, Simon Community and Inter Ethnic forum. First Grace greatly appreciates the support of the local food stores, which donate food which would otherwise go to waste, allowing it to be distributed amongst the community in need.

Helping Hands Hamper Ministry

As a congregation we are passionate about meeting both the practical and spiritual needs of those both within our church family and those living in our local community. One of the ways we seek to do this is through our Helping Hands hamper ministry. We have a monthly food collection. Thanks to the generosity of those who have donated, we have been able to provide over 250 food hampers to families during 2024. From September Helping Hands Ministry is now open every other Wednesday in the church premises to allow the local community to avail of some refreshments while waiting for their hampers.

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

Mission

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College (the Church's training college for ministry students) and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. The congregation also contributes to the denomination's other special appeals. The congregation takes an interest in a wide range of Christian Missions and organisations. Visiting speakers highlight their work in Church services, they are prayed for regularly and financial support is given. In 2024 we supported the following: Majed and Anna Tinawi, Silk Road Ministries, Chiesa Battista (Florence), Saphara (India), Belfast City Mission, Sarah & Bjorn Pederson, Kai Akagi, Care for Cambodia, Abel Tikaz (Hungary), Coaching for Christ, Scripture Union Northern Ireland, E3 for Schools Project in the Ballymena area, Elisha Gufwan, Tear Fund NI and Sports Chaplaincy Ireland. The Church also supported Belfast City Mission through its Christmas toy appeal.

Charities

Through a charity appeal the congregation donates to some local charities. During 2024 we supported The Presbyterian Orphan Children's Society, Air Ambulance Northern Ireland, Crohn's and Colitis Society Northern Ireland Branch, Headway Ballymena and held a retiring collection for the Royal British Legion.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and his representative elder. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The General Assembly took place in June 2024, as outlined earlier. The Rt. Rev. Dr. Richard Murray was installed as moderator on 21st June 2024. Richard Murray is the minister of Drumreagh Presbyterian Church in Co. Antrim.

ORGANISATIONS:

First Kids

On a Sunday morning, our children of pre-school and primary school age go out half-way through our church service to be given age-appropriate bible teaching. The programme each Sunday morning includes worship, prayer, craft work, interactive talks and discussion based on the key teaching points. The aim of First Kids is to help our children to understand the big story of the Bible so that they might have a real and growing relationship with Jesus Christ.

Girls' Brigade

Girls' Brigade Northern Ireland is recognised as a dynamic, relevant, Christ-centred organisation effectively reaching out to all girls to value, nurture and equip them for life. The aim of the Girls' Brigade, being a Christian organisation, international and interdenominational, shall be: To help girls to become followers of the Lord Jesus Christ, and through self-control, reverence, and a sense of responsibility, to find true enrichment of life. As a group we meet weekly on Tuesday evenings between the months of September through to the end of March. All our leaders and girls have really enjoyed our weekly gatherings and full programme of activities, which has included favourite activities such as the kitchen for baking and the sports hall for physical activity. We continue to be thankful for the opportunities we have to work with our girls at First Ballymena GB and pray that our work will help them to "Seek, Serve and Follow Christ."

Boys' Brigade

The Boys' Brigade organisation was formed in 1883 and is a Christian Based organisation for boys aged from 4 to 18 years. The First Ballymena Company was formed in 1932 and is now in its 92nd year. The BB meets each Friday night from the start of September through to the end of March. The company is split into 3 sections; Anchor Boys (P1 to P4 age group - meeting from 7pm to 8pm), Junior Section (P5 to P7 age group - meeting from 7pm to 8pm) and Company Section (Secondary school age group - meeting from 7.30pm to 9.30pm). First Ballymena Boys Brigade has a variety of opportunities which includes games, crafts, and Bible teaching - this being the most important part of our organisation's aims.

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

First Coffee

We meet weekly for tea, coffee, scones, biscuits, and the occasional cake for special celebrations. This group provides the opportunity to socialise in a friendly, relaxed environment and to get to know our church family members and others who join us regularly. We hold an annual Macmillan Coffee Morning and donated £900 in 2024. In May we had our first awayday to the Ards Peninsula when 32 of the group enjoyed a wonderful day of sightseeing, good food and fun together.

On the Move Club

This club is a ladies' walking group (aged 18 plus). It meets on a Monday evening at 7.00pm, September to May, weather permitting. The club walks approximately 3 miles within the town boundary which usually takes an hour. As well as exercise it is a good way to make friends.

Tots First

Meets each Tuesday from 10.00 - 11.30am during term time in the minor hall. It caters for pre-school children and their parents or carers, and a healthy snack is provided each week. Members engage in play activities, artwork, singing and rhymes and have visits from Sure Start twice a year. This provides a safe environment for children and carers to relax and develop friendships.

The Luncheon Club

This club meets on the third Thursday of each month, October to March, providing a three-course meal at a very modest price to the Senior Citizens of the congregation and their friends. This enables the Senior Citizens in our community to meet in a safe comfortable environment and share fellowship together.

First Touch Football

Meets every Monday night from 6.15 - 7.15 pm. We currently have 23 children attending (girls and boys) made up from P5-P7 children. At First Touch we want to coach the kids' football through drills and playing lots of matches and have fun along the way. We also have the privilege of sharing the gospel through different talks.

714 Club

The 714 Club is open during term time for an hour and a half on Saturday nights for youth aged 7 to 14 years. It aims to provide activities that promote confidence, self-esteem and to inspire a love for Christ. The normal format for each night includes football, dodgeball, basketball and netball in sports hall. Table tennis, pool, board games, games consoles and tuck shop are in a smaller hall, along with a chill out area for socialising. A short epilogue is delivered at the end of the night, with up to 50 young people attending.

The Catering Group

This group organises general catering for any functions within the Church. We are blessed with a dedicated team of ladies who volunteer on a regular basis and on occasions at short notice.

Women Together (Formerly P.W.)

In September 2024 the P.W. was rebranded to Women Together. This was to encourage a younger age group. First Ballymena Women Together meets on the second Tuesday of each month in the Minor Hall from September to March. We have speakers who come and share their experiences of life lived through their Christian faith. Women Together continues to support both prayerfully and financially the mission work of our church. The age group is between 30 and 70+ and there is an average of 40 members attending each night.

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

Music Ministry

As a congregation we are blessed to have several musicians and singers who help to lead us in praise during our Sunday services. Some Sundays are choir led while others are led by members of our praise bands. Thanks to the dedication and creativity of our music ministry team, we have continued to find ways to engage our church family in the worship and praise of God each Sunday.

We also have a very active children's / young people's praise group who are regularly involved in leading praise.

Our annual First Light concert raised £6,500 for Cancer Focus NI and in June we held a Summer Sing with the proceeds of this evening (£2,000) being donated to the Big House, Limavady.

The Indoor Bowling Club

The Bowling Club meet from September to March each season. It is pleasing to report that the club continued to play league matches in the past year and the members very much appreciated the opportunity to renew friendships during competitions.

Connected

Meeting on two Saturday nights in the month from 8.30pm to 9.30pm, Connected is an interactive Bible Study Youth Group for those of P7 and Secondary School Age. Using dramas, videos, ice breakers and talks, Connected seeks to teach what the Bible says on topics that young people face every day. This year we are studying "Ten things every teen should ask about Christianity."

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities. We have around 200 volunteers helping in a wide variety of tasks.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the 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 congregational churches and members, or are facilitated through presbyteries, or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known using noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

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

The Kirk Session has had regard to the Commission's Public benefit requirement statutory guidance.

FINANCIAL REVIEW

These financial statements consolidate the income and expenditure for the General account and the other activities of the church organisations.

Overall income has decreased from £370,197 in 2023 to £350,777 in 2024.

The congregation's main source of income is members' contributions through the weekly Free Will Offering. There were 252 contributing families during the year (245 in 2023) donating a total of £146,505 (£133,623 in 2023) to the General account. 40 (2023: 97) families contributed to the Building Fund, making donations of £21,070 (2023: £50,788). 87 families (2023: 89) contributed to the Housekeeping account, making donations of £36,176 (2023: £35,102). Donations to the Mission and Charitable Funds were £42,717 (2023: £41,664).

Expenditure increased from £271,939 in 2023 to £284,787 in 2024. The major items of expenditure are costs in relation to ministry and support staff totalling £134,843 (2023: £115,222) and General Assessments to PCI of £15,421 (2023: £15,120). Congregational running expenses and utility costs have decreased from £71,547 in 2023 to £65,649 in 2024. During the year donations to Missions and Charities of £58,170 were made (2023: £54,949).

At 31 December 2024, the balance sheet is in a healthy position with net assets of £2,102,090 (2023: £2,036,100).

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

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

- select suitable accounting policies and then apply them consistently; and
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1st January 2015)". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

GOING CONCERN

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

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the aim of the Trustees to hold unrestricted reserves equating to eighteen months normal expenditure. At the year-end unrestricted reserves were £242,299. The Trustees consider that the amounts of reserves will be dictated by future donations and planned expenditure. Processes are in place to review both income and expenditure on a monthly basis. Funding of its present activities is dependent on the ongoing financial support of members.

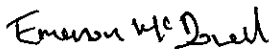
RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of on-going financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 25th March 2025 and signed on its behalf by:

Position: Minister

Position: Clerk of Session



Rev Emerson McDowell



Colin Russell

First Ballymena Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105344

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the Charity for the year ended 31st December 2024, which are set out within this document. As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner's report

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

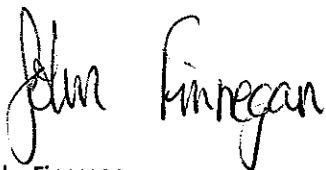
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

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

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

Independent examiner's statement

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



John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

25th March 2025

First Ballymena Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105344

Accounts

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:					
Donations and legacies	2	165,135	179,062	344,197	372,933
Charitable activities	3	702	8,457	9,159	3,989
Other trading activities	4	-	4,143	4,143	4,949
Investments	5	3,610	742	4,352	937
Other income	6	13	8,333	8,346	11,327
Total income		169,460	200,737	370,197	394,135
Expenditure on:					
Raising funds	7	(835)	-	(835)	(1,370)
Charitable activities	8	(140,031)	(120,149)	(260,180)	(218,718)
Other expenditure	9	(10)	(10,914)	(10,924)	(11,545)
Total expenditure		(140,876)	(131,063)	(271,939)	(231,633)
Net Income		28,584	69,674	98,258	162,502
Transfers between funds	17(iii)	1,936	(1,936)	-	-
Net movement in funds		30,520	67,738	98,258	162,502
Reconciliation of funds:					
Total funds brought forward		180,392	1,757,450	1,937,842	1,775,340
Total funds carried forward		210,912	1,825,188	2,036,100	1,937,842

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

As at 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets:					
Tangible assets	12	-	1,717,958	1,717,958	1,717,958
Investments	13	11,621	-	11,621	10,693
Total fixed assets		11,621	1,717,958	1,729,579	1,728,651
Current assets:					
Debtors and prepayments	14	5,000	13,550	18,550	27,529
Cash at bank and in hand	15	196,431	96,734	293,165	262,461
Total current assets		201,431	110,284	311,715	289,990
Liabilities:					
Creditors: due within one year	16	(2,140)	(3,054)	(5,194)	(80,799)
Net current assets		199,291	107,230	306,521	209,191
Total assets less current liabilities		210,912	1,825,188	2,036,100	1,937,842
Total net assets		210,912	1,825,188	2,036,100	1,937,842
Funds of the charity					
Unrestricted funds	17	210,912	-	210,912	180,392
Restricted funds	17	-	1,825,188	1,825,188	1,757,450
Total charity funds		210,912	1,825,188	2,036,100	1,937,842

Approved by the Kirk Session at a meeting on 20th March 2024 and signed on its behalf by

Position: Minister

Position: Clerk of Session


Rev Emerson McDowell


Tom Heaney

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable accounting standards. While compliance with Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) is not mandatory, account of the guidance contained therein has been taken in the preparation of these accounts.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

PREPARATION OF ACCOUNTS ON A GOING CONCERN BASIS

The Church generally meets its day-to-day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the incoming year and based on these are satisfied that the Church has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

FUND ACCOUNTING

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

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

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

ACCOUNTING POLICIES (cont'd)

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

Governance costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt. No depreciation is charged in the accounts as the assets are kept in good state of repair.

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

ACCOUNTING POLICIES (cont'd)

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Recorded giving	133,623	144,509	278,132	294,339
Loose collections	3,460	8,825	12,285	10,044
Gift Aid	28,052	25,728	53,780	60,971
Legacies and bequest	-	-	-	7,579
	<u>165,135</u>	<u>179,062</u>	<u>344,197</u>	<u>372,933</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Income from charitable activities	-	8,457	8,457	3,314
Publications	702	-	702	675
	<u>702</u>	<u>8,457</u>	<u>9,159</u>	<u>3,989</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fundraising events	-	4,143	4,143	4,949
	<u>-</u>	<u>4,143</u>	<u>4,143</u>	<u>4,949</u>

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Deposit interest	2,452	742	3,194	708
General investment fund	220	-	220	229
Gain on revaluation	938	-	938	-
	<u>3,610</u>	<u>742</u>	<u>4,352</u>	<u>937</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Grants received	-	4,500	4,500	3,265
Retirement gift	-	-	-	4,970
Other income	13	3,833	3,846	3,092
	<u>13</u>	<u>8,333</u>	<u>8,346</u>	<u>11,327</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
FWO envelopes	835	-	835	1,370
	<u>835</u>	<u>-</u>	<u>835</u>	<u>1,370</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
General Assembly Assessments	15,120	-	15,120	15,222
Presbytery fees	664	-	664	696
Ministry and support staff costs	115,222	-	115,222	89,072
Congregational running expenses	6,933	64,614	71,547	54,669
Donations to missions & charities	-	54,949	54,949	56,310
Governance costs	2,092	586	2,678	2,749
	<u>140,031</u>	<u>120,149</u>	<u>260,180</u>	<u>218,718</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Repairs and maintenance	-	10,914	10,914	5,585
Retirement gift	-	-	-	4,972
Loss on investment revaluation	10	-	10	988
	<u>10</u>	<u>10,914</u>	<u>10,924</u>	<u>11,545</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

10. EMPLOYEES

Employment Costs

	2023	2022
	£	£
Wages and Salaries	13,944	13,755

Number of employees

The average number of employees during the year was

	2023	2022
Average number of employees	1	1

There were no employees in receipt of employee benefits in excess of £60,000.

The minister and the associate minister of the congregation are employees of the Presbyterian Church in Ireland, which is a separate charity and they have not been reflected in the employee costs and average number of employees above. The congregation pays an assessment to the Presbyterian Church in Ireland for both the minister and the associate minister. The following amounts were paid during the year:

	Total 2023	Total 2022
	£	£
Minister stipend	29,896	14,419
Associate minister stipend	30,475	28,746

11. PENSION COSTS

The ministers of the congregation are members of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career averaged revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were:

	2023	2022
	£	£
Contributions	14,489	10,359

The congregation operates a defined pension contribution scheme for its employees, which is held by an independent scheme manager. The employee opted out of the scheme and therefore there is no pension charge in the Statement of Financial Activity during the year.

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

12. TANGIBLE FIXED ASSETS

	Building and contents £	Total £
COST OR VALUATION		
At 1 January 2023	1,717,958	1,717,958
Additions	-	-
Disposals	-	-
At 31 December 2023	<u>1,717,958</u>	<u>1,717,958</u>
DEPRECIATION		
At 1 January 2023	-	-
Charge for the year	-	-
Eliminated on disposal	-	-
At 31 December 2023	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 31 December 2023	<u>1,717,958</u>	<u>1,717,958</u>
At 31 December 2022	<u>1,717,958</u>	<u>1,717,958</u>

The assets of the Church comprise:

- Church building, stores, and contents
- Church hall building and contents
- Manse at 19, Galgorm Road, Ballymena

All tangible fixed assets are included in the balance sheet at professional valuations obtained from external independent valuers in 2021. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life currently exceeds 50 years. This is reviewed on an annual basis by the Trustees.

13. INVESTMENTS

	2023 £	2022 £
PCI General Investment	11,301	10,363
Shares in Barclays Bank	320	330
	<u>11,621</u>	<u>10,693</u>
	2023 £	2022 £
Value as at 1 st January 2023	10,693	11,681
Gain/(loss) on revaluation	928	(988)
Value as at 31 st December 2023	<u>11,621</u>	<u>10,693</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

14. DEBTORS

	2023	2022
	£	£
Gift aid recoverable	13,000	17,000
Prepayments	5,550	10,529
	<u>18,550</u>	<u>27,529</u>

15. CASH AT BANK AND IN HAND

	2023	2022
	£	£
Cash in hand	293,165	262,461
	<u>293,165</u>	<u>262,461</u>

16. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Other creditors and deferred income	3,754	4,359
Accruals	1,440	1,440
Interest free loans from members of the congregation	-	75,000
	<u>5,194</u>	<u>80,799</u>

17. FUND BALANCES

(i) Unrestricted Funds

	2023	2022
	£	£
General fund	199,291	169,699
Investments Account	11,621	10,693
	<u>210,912</u>	<u>180,392</u>

(ii) Restricted Funds

	2023	2022
	£	£
Missionary Account	4,989	5,929
Housekeeping Account	82,342	95,318
Property Development Account	1,706,988	1,625,928
Charitable Support Account	9,489	8,874
Tots First Account	228	230
Catering Account	697	622
Indoor Bowling Club Account	445	460
First Grace Account	2,313	2,039
First Touch Account	455	450
PW Account	888	609
On The Move Club Account	7	4
Luncheon Club Account	59	64
Sunday School Account	-	2,035
713 Club Account	4,931	4,380
First Coffee Account	5,319	3,216
Boys Brigade Account	4,309	4,478
Girls Brigade Account	1,237	2,402
Helping Hands Account	492	412
	<u>1,825,188</u>	<u>1,757,450</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

FUND BALANCES (cont'd)

(iii) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted Funds					
General Fund	169,699	168,522	(140,866)	1,936	199,291
Investments Account	10,693	938	(10)	-	11,621
	<u>180,392</u>	<u>169,460</u>	<u>(140,876)</u>	<u>1,936</u>	<u>210,912</u>
Restricted Funds					
Missionary Account	5,929	39,852	(40,292)	(500)	4,989
Housekeeping Account	95,318	49,166	(62,392)	250	82,342
Property Development Account	1,625,928	81,283	(223)	-	1,706,988
Charitable Support Account	8,874	12,883	(12,268)	-	9,489
Tots First Account	230	604	(606)	-	228
Catering Account	622	105	(30)	-	697
Indoor Bowling Club Account	460	315	(180)	(150)	445
First Grace Account	2,039	258	(484)	500	2,313
First Touch Account	450	-	(60)	65	455
PW Account	609	2,694	(2,415)	-	888
On The Move Club Account	4	133	(65)	(65)	7
Luncheon Club Account	64	664	(569)	(100)	59
Sunday School Account	2,035	-	(10)	(2,025)	-
713 Club Account	4,380	2,540	(1,989)	-	4,931
First Coffee Account	3,216	4,182	(2,079)	-	5,319
Boys Brigade Account	4,478	2,940	(3,109)	-	4,309
Girls Brigade Account	2,402	2,378	(3,632)	89	1,237
Helping Hands Account	412	740	(660)	-	492
	<u>1,757,450</u>	<u>200,737</u>	<u>(131,063)</u>	<u>(1,936)</u>	<u>1,825,188</u>
Total	<u>1,937,842</u>	<u>370,197</u>	<u>(271,939)</u>	<u>-</u>	<u>2,036,100</u>

Analysis of closing funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets	11,621	1,717,958	1,729,579	1,728,651
Current assets	201,431	110,284	311,715	289,990
Current liabilities	(2,140)	(3,054)	(5,194)	(80,799)
Total funds	<u>210,912</u>	<u>1,825,188</u>	<u>2,036,100</u>	<u>1,937,842</u>

FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

18. Related Party Transactions

Rev Emerson McDowell is a trustee of the church. In his capacity as the minister of the congregation he received remuneration of £29,896 and an expenses allowance of £4,653. Rev Matthew Boyd is a trustee of the church. In his capacity as the associate minister of the congregation he received remuneration of £30,475 and an expenses allowance of £5,637. Pension contributions of £7,175 and £7,314 respectively were also paid by the congregation in respect of them to the Presbyterian Church in Ireland Pension Scheme (2009). Employer's NIC of £7,533 was paid to the Presbyterian Church in Ireland for both ministers. The following payments were made to Trustees in respect of reimbursement of expenses, James Donaghy (£181.60), Rodney Wright (£319.72), Ivan McNeill (£793.40), Tom Heaney (£290.00) Kay Lorimer (£218.58) and Stephen Lamont (£174.87).

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

	£
Assessments	15,120
United Appeal	13,500

There were no other related party transactions.

First Ballymena Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105344

Annual report

**FIRST BALLYMENA 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 Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

First Ballymena Congregation of the Presbyterian Church in Ireland
Church Office,
Meetinghouse Lane,
Ballymena,
Co. Antrim
BT43 7BT

Registered Charity in Northern Ireland (NIC105344)

CHARITY TRUSTEES

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

Rev Emerson McDowell (Installed as minister on 21 st April 2023)	Mr Maurice Crabbe
Rev Norman Cameron (vacancy Convenor until 20 th April 2023)	Mr Dennis Hanna
Rev Matthew Boyd	Mr Randal Hayes
Mr Hugh James Cameron	Mr Stewart Heaney
Mr James Donaghey	Mr Tom Heaney
Mr Norman Graham	Mr Robert Johnstone
Mr Stephen Lamont	Mr Geoffrey Lamont
Mrs Kay Lorimer	Mrs Catherine Maybin
Mr Alan Montgomery	Mr Ivan McNeill
Mr John McQuitty	Mr Lyle McQuitty
Mrs Diane Russell	Mr Colin Russell
Mr Rodney Wright	Mr Roland Woods
Mr Rodney Bryans	Mr James Wylie
Mr Harry Clarke	

PRINCIPAL OFFICE BEARERS

Minister	Rev Emerson McDowell (Installed as minister on 21st April 2023)
Convenor Vacancy Minister	Rev Norman Cameron (finished term as vacancy convenor on 20th April 2023)
Associate Minister	Rev Matthew Boyd
Clerk of Session	Mr Tom Heaney
Treasurer	Mrs Jacquie Gilmore
Secretary	Mrs Ruth Gibson

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

INDEPENDENT EXAMINER

John Finnegan
Potter Finnegan Limited
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Ulster Bank Limited
49 Wellington Street,
Ballymena
BT43 6AD

First Trust Bank
78 Wellington Street
Ballymena
BT43 6AF

Nationwide Building Society
70 Wellington Street,
Ballymena
BT43 6AF

Cambridge & Counties Bank,
Chamwood Court,
5B New Walk,
Leicester,
LE1 6TE

Santander
Customer Service Centre
Bootle,
Merseyside,
L30 4GB

United Trust Bank Limited
1 Ropemaker Street
London
EC2Y 9AW

SOLICITORS

Samuel Cumming and Son
39 Linenhall Street
Ballymena
BT43 5AJ

**FIRST BALLYMENA 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 interests of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation, including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

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

Presbytery

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

The General Assembly

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

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion. First Ballymena 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 its members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is to have a passion for Jesus Christ and a compassion for people. We aim, by the grace of God, to help people of all ages become disciples of Jesus Christ.

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

The congregation aims to live out its Mission and Vision by being:

- A Family of God's people who care for each other and enable each other to grow as disciples of Jesus at whatever stage of life they are.
- Invitational – inviting people to follow Jesus and then serve Him in His church and His world.
- Restorational – acknowledging that in our church family and our wider community there are broken, hurting people, and broken, fractured relationships that can be restored and healed through Jesus Christ.
and by:
- Serving – acknowledging that as followers of Jesus we are to serve each other and to serve our world.
- Telling the good news of Jesus to all whom we meet.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. Those who are confined to their home or to a hospital bed and those on holiday can join the morning service via the First Ballymena YouTube webcast. DVDs of the services are distributed to those who have no or limited access to the internet. 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 including:

- First Kids and other children's programmes
- Presbyterian Women
- Sports clubs - Bowling
- Luncheon and Coffee clubs
- Youth and Young Adult Programmes

ACHIEVEMENTS AND PERFORMANCE

On 21st April 2023, Rev Emerson McDowell was installed as Minister of First Ballymena Presbyterian Church. There was a large congregation made up of members of Ballylinney Presbyterian Church, family and friends of the McDowell family and members of First Ballymena Congregation. Following the service of installation, during which Rev Alistair Bates (Moderator of Presbytery), Rev Joseph Andrews (Clerk of Presbytery), Rev Norman Cameron, Rev Jeffrey Blue, Rev Richard Morrison, and Rev Darren McCorrison took part, there were several speeches and presentations to the McDowell family and Rev Norman and Mrs Cameron. This was followed by supper served by the ladies of First Ballymena Church.

Rev Emerson McDowell led morning worship for the first time as minister of First Ballymena on Sunday 23rd April 2023.

Eleven new members took their first communion in 2023 and over forty individuals attended an Alpha Course.

All borrowings from the Building Project have now been completely repaid. We give thanks to God for the blessing of this early repayment with a total giving in excess of £1.9 million pounds.

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

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am with an evening service being held on the second and fourth Sunday of each month at 6.30pm. All Sunday services are streamed online with the morning service receiving between 250-500 views each week. Online streaming of services has proved invaluable, enabling the church to remain in contact with the housebound, those on holiday and those who have to work and are unable to attend in person.

During the week, discipleship groups provide an opportunity for members to meet for fellowship, to study the scriptures and for a time of prayer. As well as our regular services during the year we acknowledge God's gift of new life in the sacrament of baptism.

During 2023, 4 families brought their children for baptism. We conducted 1 marriage service and gave thanks for the lives of the 23 members of our congregation who have passed away during the year, seeking to comfort their grieving families. On 31st December 2023 there were 299 communicant members and 306 families connected with the congregation. The average weekly attendance in person is 245 at morning worship with 60 attending in the evening.

Family Prayer Time

It is encouraging to see the commitment of members of the congregation who have been committed to 24-hour prayer on a Thursday once each month. Many of the members of this group meet for prayer also in the church building on the Wednesday immediately prior to the 24-hour prayer day. A number of children are also involved in Wednesday prayer time, using creative crafts to communicate their prayers. Prayer topics come from the Without Walls organisation and others from the Ministry team which are specifically focused on the church family and the local community.

Pastoral care

Members of the congregation who are unable to attend church due to sickness, age or personal crisis are visited on a regular basis by the ministry team, Pastoral Care Co-Ordinator, elders or by one of the congregation's pastoral visitors. Pastoral care is also exercised in our discipleship communities as people share and pray together. The Sunday morning service is also webcast and many who are confined to their homes join us through this facility. We also provide food hampers, clothing, and furniture for some in our congregation who find it difficult to make ends meet. Grants from the Presbyterian Children's Society and from the Guys School Trust are applied for on behalf of parents in our congregation who are struggling financially. Mrs. Diane Russell is the Pastoral Care Co-Ordinator.

Outreach

At local level, the congregation runs a programme entitled First Grace which provides a clothing bank for people in need. First Grace has supported more than 50 families in our community and surrounding area in 2023. First Grace Ministry works on a referral basis. Since the onset of the cost-of-living crisis, increasing referrals have been made by Social Services, Sure Start, Simon Community and Inter Ethnic forum. First Grace greatly appreciates the support of the local food stores, which donate food which would otherwise go to waste, allowing it to be distributed amongst the community in need.

Helping Hands Hamper Ministry

As a congregation we are passionate about meeting both the practical and spiritual needs of those both within our church family and those living in our local community. One of the ways we seek to do this is through our Helping Hands hamper ministry. We have a monthly food collection. Thanks to the generosity of those who have donated, we have been able to provide over 250 food hampers to families during 2023.

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

Mission

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College (the Church's training college for ministry students), and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. The congregation also contributes to the denomination's other special appeals. The congregation takes an interest in a wide range of Christian Missions and organisations. They are prayed for, and financial support is given. In 2023 we supported the following: Silk Road Ministries, Chiesa Battista (Florence), Majed and Anna Tinawi (Poland), Saphara (India), The Salvation Army, Belfast City Mission, Dublin Christian Mission, Glencairn City Mission, Jubilee Farm, Sarah Pederson, Care for Cambodia, First Grace Ministries, Abel Tikazi (Hungary), Gianluca Imperitura (Agape Italy), Coaching for Christ and Elisha Gufwan (Nigeria). We also provided funding to support the creation of wells to provide clean water for villages in Ekwendeni.

Through a charity appeal the congregation donates to some local charities. During 2023 we supported The Presbyterian Orphan Children's Society, Children's Hospice Northern Ireland, Riding for Disabled Association and The Samaritans Ballymena Branch.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our two ministers and their representative elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The General Assembly took place in June 2023, as outlined earlier. The Rt. Rev. Dr. Sam Mawhinney was installed as moderator on 21st June 2023. Sam Mawhinney is the minister of Adelaide Road Presbyterian Church in Dublin.

ORGANISATIONS:

First Kids

On a Sunday morning, our children of pre-school and primary school age go out half-way through our church service to be given age-appropriate bible teaching. The programme each Sunday morning, includes worship, prayer, craft work, interactive talks and discussion based on the key teaching points. The aim of First Kids is to help our children to understand the big story of the Bible so that they might have a real and growing relationship with Jesus Christ.

Girls Brigade

Girls' Brigade Northern Ireland is recognised as a dynamic, relevant, Christ-centred organisation effectively reaching out to all girls to value, nurture and equip them for life. The aim of the Girls' Brigade, being a Christian organisation, international and interdenominational, shall be: To help girls to become followers of the Lord Jesus Christ, and through self-control, reverence, and a sense of responsibility, to find true enrichment of life. As a group we meet weekly on Tuesday evenings between the months of September through to the end of March. All our leaders and girls have really enjoyed our weekly gatherings and full programme of activities, which has included favourite activities such as the kitchen for baking and the sports hall for physical activity. We continue to be thankful for the opportunities we have to work with our girls at First Ballymena GB, and pray that our work will help them to "Seek, Serve and Follow Christ".

Boys' Brigade

The Boys' Brigade organisation was formed in 1883 and is a Christian Based organisation for boys aged from 4 to 18 years. The First Ballymena Company was formed in 1932 and is now in its 91st year. The BB meets each Friday night from the start of September through to the end of March. The company is split into 3 sections; Anchor Boys (P1 to P4 age group - meeting from 7pm to 8pm), Junior Section (P5 to P7 age group - meeting from 7pm to 8pm) and Company Section (Secondary school age group - meeting from 7.30pm to 9.30pm). First Ballymena Boys Brigade has a variety of opportunities which includes games, crafts, and Bible teaching - this being the most important part of our organisation's aims.

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

First Coffee

We meet weekly for tea, coffee, scones, biscuits, and the occasional cake for special celebrations. This provides the opportunity to socialise in a friendly, relaxed environment and to get to know our church family members and others who join us regularly. We hold an annual Macmillan Coffee Morning and donated £850 in 2023.

On the Move Club

This club is a ladies' walking group (aged 18 plus). It meets on a Monday evening at 7.00pm, September to May, weather permitting. The club walks approximately 3 miles within the town boundary which usually takes 1 hour. As well as exercise it is a good way to make friends.

Tots First

Meets each Tuesday from 10.00 - 11.30am during term time in the minor hall. It caters for pre-school children and their parents or carers, and a healthy snack is provided each week. Members engage in play activities, artwork, singing and rhymes and have visits from Sure Start twice a year. This provides a safe environment for children and carers to relax and develop friendships.

The Luncheon Club

This club meets on the third Thursday of each month, October to March, providing a three-course meal at a very modest price to the Senior Citizens of the congregation and their friends. This enables the Senior Citizens in our community to meet in a safe comfortable environment and share fellowship together.

First Touch Football

Meets every Monday night from 6.15 - 7.15 pm. We currently have 23 children attending (girls and boys) made up from P5-P7 children. At First Touch we want to coach the kids' football through drills and playing lots of matches and have fun along the way. We also have the privilege of sharing the gospel through different talks.

714 Club

The 714 Club is open during term time for an hour and a half on Saturday nights for youth aged 7 – 14 years. It aims to provide activities that promote confidence, self-esteem and to inspire a love for Christ. The normal format for each night includes football, dodgeball, basketball & netball in sports hall. Table tennis, pool, board games, games consoles & tuck shop are in a smaller hall, along with a chill out area for socialising. A short epilogue is delivered at the end of the night, with up to 50 young people attending.

The Catering Group

This group organises general catering for any functions within the Church. We are blessed with a dedicated team of ladies who volunteer on a regular basis and on occasions at short notice.

Presbyterian Women (PW)

First Ballymena PW meets on the second Tuesday of each month in the Minor Hall from September to March. We have speakers who come and share their experiences of life lived through their Christian faith. The PW continues to support both prayerfully and financially the mission work of our church. The age group is between 40 and 70+ and an average of 35 members attending each night.

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

Music Ministry

As a congregation we are blessed to have several musicians and singers who help to lead us in praise during our Sunday services. Some Sundays are choir led while others are led by members of our praise bands. Thanks to the dedication and creativity of our music ministry team, we have continued to find ways to engage our church family in the worship and praise of God each Sunday.

We also have a very active children's / young people's praise group who are regularly involved in leading praise.

Our annual First Light concert raised £6,300 for the Cancer Fund for Children.

The Indoor Bowling Club

The Bowling Club met from January to March 2023 and then recommenced the 2023/2024 season in September. It is pleasing to report that the club continued to play league matches in the past year and the members very much appreciated the opportunity to renew friendships during competitions.

Connected

Meeting on two Saturday nights in the month from 8.30pm to 9.30pm, Connected is an interactive Bible Study Youth Group for those of P7 and Secondary School Age. Using dramas, videos, ice breakers and talks, Connected seeks to teach what the Bible says on topics that young people face every day. This year we are studying "Stories Jesus Told".

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities. We have around 200 volunteers helping in a wide variety of tasks.

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

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

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

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

The Kirk Session has had regard to the Commission's Public benefit requirement statutory guidance.

FINANCIAL REVIEW

These financial statements consolidate the income and expenditure for the General account and the other activities of the church organisations.

Overall income has decreased from £394,135 in 2022 to £370,197 in 2023.

The congregation's main source of income is members' contributions through the weekly Free Will Offering. There were 245 contributing families during the year (271 in 2022) donating a total of £133,623 (£127,955 in 2022) to the General account. 97 (2022: 168) families contributed to the Building Fund, making donations of £50,788 (2022: £87,666). 89 families (2022: 86) contributed to the Housekeeping account, making donations of £35,102 (2022: £35,683). 62 families (2022: 76) contributed to the Mission and Charitable funds, making donations of £41,664 (2022: £35,046).

Expenditure increased from £231,633 in 2022 to £271,939 in 2023. The major items of expenditure are costs in relation to ministry and support staff totalling £94,531 (2022: £74,229) and General Assessments to PCI of £35,811 (2022: £30,065). Congregational running expenses and utility costs have increased from £54,669 in 2022 to £71,547 in 2023. During the year donations to Missions and Charities of £54,949 were made (2022: £56,310).

At 31 December 2023, the balance sheet is in a healthy position with net assets of £2,036,100 (2022: £1,937,842).

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

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

- select suitable accounting policies and then apply them consistently; and
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1st January 2015)". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

GOING CONCERN

We were delighted to be able to fully repay the interest free loans for the building project from members of the congregation in 2023. The congregational finances remain strong. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments, which will arise in the year from the date of signing this report, and, subject to the continuing support from members to fund, on an on-going basis, the congregation's current activities and other financial commitments.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the aim of the Trustees to hold unrestricted reserves equating to eighteen months normal expenditure. At the year-end unrestricted reserves were £210,912. The Trustees consider that the amounts of reserves will be dictated by future donations and planned expenditure. Processes are in place to review both income and expenditure on a monthly basis. Funding of its present activities is dependent on the ongoing financial support of members.

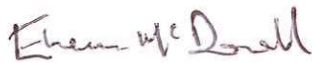
RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of on-going financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 20th March 2024 and signed on its behalf by:

Position: Minister

Position: Clerk of Session



Rev Emerson McDowell



Tom Heaney

First Ballymena Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105344

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FIRST BALLYMENA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the Charity for the year ended 31st December 2023, which are set out within this document. As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner's report

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

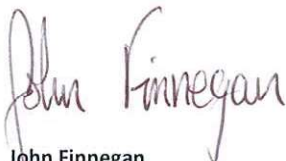
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

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

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

Independent examiner's statement

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



John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

20th March 2024