

Ballywatt Congregation of the Prebyterian Church in Ireland

Northern Ireland · Charity number 105348

Details

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

Contact

Address	132A Ballybogy Road Ballymoney County Antrim BT53 6pg BT53 6PG
Phone	028 20741532
Email	dradcliffe1265@gmail.com

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	£157,058	£137,454	£0	2
2024-12-31	£134,822	£129,844	£0	2

Trustees

Name	Role	Appointed
Mr Alistair Cochrane		
Mr David Radcliffe		
Mr Drew McClure		
Mr Richard Lyons		
Mr Samuel Sharpe		
Mr Thomas Lyle Nevin		
Mr Timothy Beattie		
Mr William John Campbell		
Mr Winston Taggart		

Ballywatt Congregation of the Prebyterian Church in Ireland

Northern Ireland - Charity number 105348

Accounts

Ballywatt Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2025

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2025

NIC

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
		£	£	£		£	£
Receipts							
Donations and legacies	2	78,856	48,313			127,170	111,996
Charitable activities	3	585	15,472			16,057	14,991
Other trading activities	4	6,000	7,111			13,111	6,500
Investment Income	5	0	202			202	160
Other Income	6	46	500			546	1,066
Sale of Investments						0	110
Sale of fixed assets						0	0
Loans Received						0	0
		-----	-----	-----		-----	-----
Total Receipts		85,487	71,598	0		157,085	134,823
		-----	-----	-----		-----	-----
Payments							
Raising funds	7	424	0			424	455
Charitable activities	8	82,754	54,276			137,030	129,390
		-----	-----	-----		-----	-----
Sub Total		83,178	54,276	0		137,454	129,845
Purchase of Investments			750			750	0
Purchase of fixed assets			7,800			7,800	0
Loan Repayments			6,000			6,000	10,000
		-----	-----	-----		-----	-----
Total Payments		83,178	68,826	0		152,004	139,845
		-----	-----	-----		-----	-----
Net receipts / (payments)		2,309	2,772	0		5,081	(5,022)
Transfers between funds		1,363	(1,363)			0	
		-----	-----	-----		-----	-----
Net movement in funds		3,672	1,409	0		5,081	(5,022)
Funds brought forward		35,071	41,922	0		76,993	82,015
		-----	-----	-----		-----	-----
Funds carried forward	11	38,743	43,331	0		82,074	76,993
		=====	=====	=====		=====	=====

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total	2024
	£	£		£	£		£
Funds Reconciliation							
Bank and Cash at start of year	35,071	41,922			76,993		82,015
Net movement in funds	3,672	1,409			5,081		(5,022)
	-----	-----			-----		-----
Bank and Cash at end of year	38,743	43,331	0		82,074		76,993
	=====	=====	=====		=====		=====
Bank & Cash Balances							
Bank Accounts					82,074		76,993
Cash in Hand					0		0
					-----		-----
					82,074		76,993
					=====		=====
Other Assets							
Fixed Assets – Note 9					6,534,550		6,534,550
Investments – Note 10					5,372		4,698
Gift Aid receivable on donations					14,000		13,500
					-----		-----
					6,553,922		6,552,748
					=====		=====
Liabilities							
Loans					20,000		26,000
					-----		-----
					20,000		26,000
					=====		=====

Approved by the Kirk Session at a meeting on *22/03/26* and signed on its behalf by

Name *Ross Allum*

Name

D Radcliffe

Date *22-03-26*

Date

22/06/2026

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£	£	£	£
Recorded giving	65,671	23,028		88,699	83,693	
Loose collections	1,526	7,082		8,608	8,741	
Donations and gifts	1,365	13,744		15,109	5,293	
Gift Aid	10,295	4,460		14,755	14,269	
Legacies and bequest	0	0		0		
	-----	-----	-----	-----	-----	-----
	78,856	48,313	0	127,170	111,996	
	-----	-----	-----	-----	-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2025

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Income from charitable activities	585	4,200		4,785	5,447
Fees from weddings and funerals	0	0		0	87
Fundraising events	0	2,212		2,212	2,942
Membership fees	0	3,360		3,360	3,315
Grants	0	5,700		5,700	3,200
	-----	-----	-----	-----	-----
	585	15,472	0	16,057	14,991
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Letting of premises	5,600	0		5,600	5,900
Trading income	400	7,111		7,511	600
	-----	-----	-----	-----	-----
	6,000	7,111	0	13,111	6,500
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Bank interest	0	149		149	160
General Investment Fund	0	53		53	0
	-----	-----	-----	-----	-----
	0	202	0	202	160
	-----	-----	-----	-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2025

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
Insurance claims	0	0			0	502
Other income	46	500			546	564
	-----	-----	-----		-----	-----
	46	500	0		546	1,066
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
FWO envelopes	424	0			424	455
	-----	-----	-----		-----	-----
	424	0	0		424	455
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
General Assembly Assessments	12,386	0			12,386	15,464
Presbytery fees	471	0			471	456
Ministry and support staff costs	58,283	653			58,936	56,216
Premises Costs	7,647	7,129			14,776	14,577
Congregational running expenses	1,215	15,809			17,023	17,794
Repairs and Maintenance	696	12,510			13,206	11,573
Donations to Missions and charities	920	17,265			18,185	12,675
Governance costs	1,137	909			2,046	635
	-----	-----	-----		-----	-----
	82,754	54,276	0		137,030	129,390
	-----	-----	-----		-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2025

9. FIXED ASSETS

The congregation owns the Church premises situated at 14-26 Ballywatt Road, Coleraine BT52 2LT together with the associated fixtures, fittings, plant and machinery. These have an insurance value of:-

	2025	2024
	£	£
Church	3,701,430	3,701,430
Church Hall	2,066,314	2,066,314
Manse	766,806	766,806
	<u>6,534,550</u>	<u>6,534,550</u>

10. INVESTMENTS

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

	2025	2024
	£	£
Endowment Funds		
PCI General Investment Fund	2,698	2,024
	-----	-----
	2,698	2,024
	-----	-----
Other Investments		
3.5% War Stock	2,674	2,674
	-----	-----
	2,674	2,674
	-----	-----
Fund Summary of Investments		
Unrestricted	4,610	4,698
Stipend	762	0
	-----	-----
	5,372	4,698
	-----	-----

War Stock redemption has been delayed pending proof of ownership.

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2025

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	33,796	84,882	83,178	1,704	1,363	36,863
Funeral Fund	1,275	605	0	605		1,880
	-----	-----	-----	-----	-----	-----
	35,071	85,487	83,178	2,309	1,363	38,743
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	12,028	26,963	34,607	(7,644)		4,384
Adams Farm Fund	0	6,511	0	6,511		6,511
United Appeal	0	6,830	6,830	0		0
World Development Appeal	0	410	410	0		0
Outreach Fund	213	0	30	(30)		183
Royal British Legion	0	354	354	0		0
Christian Aid	0	730	730	0		0
Presbyterian Children's Society	0	522	522	0		0
Cedar and Circle	0	622	622	0		0
Holiday Bible Club Grant	0	500	541	(41)	41	0
Farm	0	600	600	0		0
Minister's Bequests	750	53	803	(750)		0
Girls' Brigade	6,105	9,497	6,802	2,695	(360)	8,440
Boys' Brigade	4,174	4,039	3,595	444		4,618
Bowling Club	1,217	6,070	5,435	635	(669)	1,183
Presbyterian Women	11,817	2,808	3,226	(418)	(300)	11,099
Tea & Tots	106	608	637	(29)		77
Children's Church	796	95	0	95	(500)	391
Youth Fellowship	247	0	42	(42)		205
Children and Youth Support	3,276	0	543	(543)		2,733
Friendship Group	974	2,282	2,155	127	(75)	1,026
Sunday School	59	2,104	342	1,762	500	2,321
Ladies Bible Study	160	0	0	0		160
				0		0
	-----	-----	-----	-----	-----	-----
	41,922	71,598	68,826	2,772	(1,363)	43,331
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	76,993	157,085	152,004	5,081	0	82,074
	=====	=====	=====	=====	=====	=====

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

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

Olive K Wallace ACMA, CGMA

OK Wallace Accountancy and Bookkeeping

101 Coolyvenny Road

Coleraine BT51 3SF

26 March 2026

Ballywatt Congregation of the Prebyterian Church in Ireland

Northern Ireland - Charity number 105348

Accounts

Ballywatt Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2024

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

NIC 105348


	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	78,752	33,244		111,996	106,705
Charitable activities	3	427	14,564		14,990	18,905
Other trading activities	4	5,900	600		6,500	6,600
Investment Income	5	0	160		160	174
Other Income	6	510	555		1,066	116
Sale of Investments		0	110		110	0
Sale of fixed assets		0	0		0	0
Loans Received		0	0		0	0
Total Receipts		85,589	49,233	0	134,822	132,500
Payments						
Raising funds	7	455	0		455	494
Charitable activities	8	83,992	45,397		129,389	147,634
Investment costs		0	0		0	0
Other Expenditure	9	0	0		0	339
Sub Total		84,447	45,397	0	129,844	148,467
Purchase of Investments		0	0		0	0
Purchase of fixed assets		0	0		0	0
Loan Repayments			10,000		10,000	15,000
Total Payments		84,447	55,397	0	139,844	163,467
Net receipts / (payments)		1,142	(6,164)	0	(5,022)	(30,967)
Transfers between funds		1,416	(1,416)		0	0
Net movement in funds		2,558	(7,580)	0	(5,022)	(30,967)
Funds brought forward		32,513	49,502	0	82,015	112,982
Funds carried forward	12	35,071	41,922	0	76,993	82,015

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	32,513	49,502		82,015	112,982
Net movement in funds	2,558	(7,580)		(5,023)	(30,967)
	-----	-----		-----	-----
Bank and Cash at end of year	35,071	41,922	0	76,993	82,015
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				76,993	82,005
Cash in Hand				0	10
				-----	-----
				76,993	82,015
				=====	=====
Other Assets					
Fixed Assets – Note 10				6,534,550	6,223,382
Investments – Note 11				4,698	4,784
Gift Aid receivable on donations				13,500	14,000
				-----	-----
				6,552,748	6,242,166
				=====	=====
Liabilities					
Loans				26,000	36,000
				-----	-----
				26,000	36,000
				=====	=====

Approved by the Kirk Session at a meeting on *11/03/25* and signed on its behalf by

Name


Name


Date
11/03/25

Date
14/03/25

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Recorded giving	62,718	20,976			83,694	79,779
Loose collections	3,339	5,401			8,741	10,372
Donations and gifts	2,600	2,693			5,293	2,480
Gift Aid	10,095	4,174			14,269	14,074
	-----	-----	-----		-----	-----
	78,752	33,244	0		111,996	106,705
	-----	-----	-----		-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Income from charitable activities	340	5,107			5,447	4,791
Fees from weddings and funerals	87	0			87	250
Fundraising events	0	2,942			2,942	4,073
Membership fees	0	3,315			3,315	3,100
Grants	0	3,200			3,200	6,691
	-----	-----	-----		-----	-----
	427	14,564	0		14,990	18,905
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Letting of premises	5,900	0			5,900	6,000
Trading income	0	600			600	600
	-----	-----	-----		-----	-----
	5,900	600	0		6,500	6,600
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Bank interest	0	160			160	174
General Investment Fund	0	0			0	0
	-----	-----	-----		-----	-----
	0	160	0		160	174
	-----	-----	-----		-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Insurance claims	0	502			502	
Other income	510	53			564	116
	-----	-----	-----		-----	-----
	510	555	0		1,066	116
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
FWO envelopes	455	0			455	460
Fundraising events	0	0			0	34
	-----	-----	-----		-----	-----
	455	0	0		455	494
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
General Assembly Assessments	15,464	0			15,464	14,191
Presbytery fees	456	0			456	454
Ministry and support staff costs	55,616	600			56,216	53,631
Premises Costs	7,604	6,973			14,577	18,123
Congregational running expenses	2,004	15,791			17,794	19,370
Repairs and Maintenance	1,290	10,284			11,573	24,993
Donations to Missions and charities	925	11,750			12,675	15,912
Governance costs	635	0			635	960
	-----	-----	-----		-----	-----
	83,992	45,397	0		129,389	147,634
	-----	-----	-----		-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2024

9. OTHER EXPENDITURE

	Unrestrict ed Funds	Restricted Funds	Endowmen t Funds	Total 2024	Total 2023
	£	£	£	£	£
Other Expenditure	0	0		0	339
	-----	-----	-----	-----	-----
	0	0	0	0	339
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 14-26 Ballywatt Road, Coleraine BT52 2LT together with the associated fixtures, fittings, plant and machinery. These have an insurance value of:-

	2024	2023
	£	£
Church	3,701,430	3,525,172
Church Hall	2,066,314	1,967,918
Manse	766,806	730,292
	<u>6,534,550</u>	<u>6,223,382</u>

11. INVESTMENTS

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

	2024	2023
	£	£
Endowment Funds		
Danske Bank Investments	0	2,000
PCI General Investment Fund	2,024	0
	-----	-----
	2,024	2,000
	-----	-----
Other Investments		
35% War Stock	2,674	2,674
Danske Bank Investments	0	110
	-----	-----
	2,674	2,784
	-----	-----
Fund Summary of Investments		
Unrestricted	4,698	4,674
Stipend	0	110
	-----	-----
	4,698	4,784
	-----	-----

Note

War Stock redemption has been delayed pending proof of ownership.

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	32,013	84,769	84,402	367	1,416	33,796
Funeral Fund	500	820	45	775		1,275
	-----	-----	-----	-----	-----	-----
	32,513	85,589	84,447	1,142	1,416	35,071
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	18,918	20,619	27,509	(6,890)		12,028
United Appeal	0	6,569	6,569	0		0
World Development Appeal	0	430	430	0		0
Outreach Fund	593	0	380	(380)		213
Christian Aid	0	505	505	0		0
Presbyterian Children's Society	0	400	400	0		0
Farm	0	600	600	0		0
Minister's Bequests	640	110	0	110		750
Girls' Brigade	5,692	9,174	8,411	763	(350)	6,105
Boys' Brigade	3,596	3,494	2,916	578		4,174
Bowling Club	1,160	1,241	493	748	(691)	1,217
Presbyterian Women	12,481	2,887	3,251	(364)	(300)	11,817
Tea & Tots	56	690	640	50		106
Children's Church	796	0	0	0		796
Youth Fellowship	346	0	99	(99)		247
Children and Youth Support	3,862	0	586	(586)		3,276
Friendship Group	804	2,079	1,834	245	(75)	974
Sunday School	398	435	774	(339)		59
Ladies Bible Study	160	0	0	0		160
	-----	-----	-----	-----	-----	-----
	49,502	49,233	55,397	(6,164)	(1,416)	41,922
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	82,015	134,822	139,844	(5,022)	0	76,993
	=====	=====	=====	=====	=====	=====

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

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

17 March 2025

Ballywatt Congregation of the Prebyterian Church in Ireland

Northern Ireland - Charity number 105348

Accounts

Ballywatt Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2023

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

NIC 105348

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
		£	£	£		£	£
Receipts							
Donations and legacies	2	75,696	31,008			106,704	108,215
Charitable activities	3	696	18,209			18,905	7,535
Other trading activities	4	6,000	600			6,600	8,800
Investment Income	5	0	174			174	234
Other Income	6	116	0			116	37
Sale of Investments						0	0
Sale of fixed assets						0	0
Loans Received						0	0
Total Receipts		82,508	49,991	0		132,499	124,821
Payments							
Raising funds	7	460	34			494	443
Charitable activities	8	87,918	59,716			147,634	112,608
Other Expenditure	9	0	339			339	364
Sub Total		88,378	60,088	0		148,467	113,415
Purchase of Investments						0	0
Purchase of fixed assets						0	0
Loan Repayments			15,000			15,000	0
Total Payments		88,378	75,088	0		163,467	113,415
Net receipts / (payments)		(5,870)	(25,097)	0		(30,967)	11,406
Transfers between funds		(59)	59			0	0
Net movement in funds		(5,929)	(25,038)	0		(30,967)	11,406
Funds brought forward		38,442	74,540	0		112,982	101,576
Funds carried forward	12	32,513	49,502	0		82,015	112,982

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

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Funds Reconciliation						
Bank and Cash at start of year	38,442	74,540			112,982	101,576
Net movement in funds	(5,929)	(25,038)			(30,967)	11,406
	-----	-----			-----	-----
Bank and Cash at end of year	32,513	49,502	0		82,015	112,982
	=====	=====	=====		=====	=====
Bank & Cash Balances						
Bank Accounts					82,005	112,972
Cash in Hand					10	10
					-----	-----
					82,015	112,982
					=====	=====
Other Assets						
Fixed Assets – Note 10					6,223,382	5,789,192
Investments – Note 11					4,784	4,784
Gift Aid receivable on donations					14,000	13,000
					-----	-----
					6,242,166	5,806,976
					=====	=====
Liabilities						
Loans					24,000	39,000
					-----	-----
					24,000	39,000
					=====	=====

Approved by the Kirk Session at a meeting on 19/03/2024 and signed on its behalf by

Name *Ross Lillis*

Name *D. Foddy*

Date *19/03/24*

Date *19/03/24*

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Recorded giving	60,149	19,630			79,779	82,206
Loose collections	3,769	6,601			10,371	7,047
Donations and gifts	2,135	345			2,480	684
Gift Aid	9,642	4,432			14,074	13,278
Legacies and bequest	0	0			0	5,000
	-----	-----	-----		-----	-----
	75,696	31,008	0		106,704	108,215
	-----	-----	-----		-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Income from charitable activities	446	4,345			4,791	2,937
Fees from weddings and funerals	250	0			250	100
Fundraising events	0	4,073			4,073	693
Membership fees	0	3,100			3,100	2,725
Grants	0	6,691			6,691	1,080
	-----	-----	-----		-----	-----
	696	18,209	0		18,905	7,535
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Letting of premises	6,000	0			6,000	8,200
Trading income	0	600			600	600
	-----	-----	-----		-----	-----
	6,000	600	0		6,600	8,800
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Bank interest	0	174			174	234
	-----	-----	-----		-----	-----
	0	174	0		174	234
	-----	-----	-----		-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Other income	116	0			116	37
	-----	-----	-----		-----	-----
	116	0	0		116	37
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
FWO envelopes	460	0			460	443
Fundraising events	0	34			34	0
	-----	-----	-----		-----	-----
	460	34	0		494	443
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
General Assembly Assessments	14,191	0			14,191	13,899
Presbytery fees	454	0			454	416
Ministry and support staff costs	53,031	600			53,631	50,666
Premises Costs	11,484	6,639			18,123	22,104
Congregational running expenses	3,898	15,472			19,370	9,740
Repairs and Maintenance	1,680	23,313			24,993	2,127
Donations to Missions and charities	2,220	13,692			15,912	13,356
Governance costs	960	0			960	300
	-----	-----	-----		-----	-----
	87,918	59,716	0		147,634	112,608
	-----	-----	-----		-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2023

9. OTHER EXPENDITURE

	Unrestrict ed Funds	Restricted Funds	Endowmen t Funds	Total 2023	Total 2022
	£	£	£	£	£
Other Expenditure	0	339		339	364
	-----	-----	-----	-----	-----
	0	339	0	339	364
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 14-26 Ballywatt Road, Coleraine BT52 2LT together with the associated fixtures, fittings, plant and machinery. These have an insurance value of:-

	2023	2022
	£	£
Church	3,525,172	3,279,229
Church Hall	1,967,918	1,830,622
Manse	730,292	679,341
	<u>6,223,382</u>	<u>5,789,192</u>

11. INVESTMENTS

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

	2023	2022
	£	£
Endowment Funds		
Danske Bank Investments	2,000	2,000
Other investments		
	-----	-----
	2,000	2,000
	-----	-----
Other Investments		
3.5% War Stock	2,674	2,674
Danske Bank Investments	110	110
	-----	-----
	2,784	2,784
	-----	-----
Fund Summary of Investments		
Unrestricted	4,674	4,674
Stipend	110	110
	-----	-----
	4,784	4,784
	-----	-----

War Stock redemption has been delayed pending proof of ownership.

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	38,442	82,008	88,378	(6,370)	(59)	32,013
Funeral Fund	0	500	0	500		500
	-----	-----	-----	-----	-----	-----
	38,442	82,508	88,378	(5,870)	(59)	32,513
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	43,678	20,434	45,194	(24,760)		18,918
United Appeal	0	5,484	6,530	(1,046)	1,046	0
World Development Appeal	0	260	260	0		0
Outreach Fund	623	0	30	(30)		593
Royal British Legion	0	476	559	(83)	83	0
Christian Aid	0	587	587	0		0
MERF Appeal - Turkey & Syria	0	1,410	1,410	0		0
Moderator's Appeal	0	452	452	0		0
Farm	0	600	600	0		0
Minister's Bequests	640	0	0	0		640
Girls' Brigade	5,731	7,535	7,224	311	(350)	5,692
Boys' Brigade	4,032	2,892	3,328	(436)		3,596
Bowling Club	1,089	1,000	234	766	(695)	1,160
Presbyterian Women	11,682	5,921	5,172	749	50	12,481
Tea & Tots	96	595	635	(40)		56
Children's Church	963	60	227	(167)		796
Youth Fellowship	336	120	110	10		346
Children and Youth Support	4,511	0	649	(649)		3,862
Friendship Group	559	2,024	1,704	320	(75)	804
Sunday School	440	141	183	(42)		398
Ladies Bible Study	160	0	0	0		160
	-----	-----	-----	-----	-----	-----
	74,540	49,991	75,088	(25,097)	59	49,502
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	112,982	132,499	163,466	(30,967)	0	82,015
	=====	=====	=====	=====	=====	=====

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

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008have not been met or
- (2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.

Olive K Wallace

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

10 April 2024

Ballywatt Congregation of the Prebyterian Church in Ireland

Northern Ireland - Charity number 105348

Annual report

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

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

Registered Charity in Northern Ireland (NIC105348)

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Ballywatt congregation of the Presbyterian Church in Ireland
Ballywatt Road
Coleraine
BT52 2LT

Registered Charity in Northern Ireland (NIC105348)

CHARITY TRUSTEES

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

Mr J Campbell (Clerk)	Mr A Cochrane
Mr S Keys	Mr R Lyons
Mr D McClure	Mr T Nevin
Mr W Taggart	Mr S Sharpe
Mr T Beattie	Mr David Radcliffe
Rev R Collins (Minister)	

PRINCIPAL OFFICE BEARERS

Minister	Rev Ross Collins
Clerk of Session	Mr John Campbell
Treasurer	Mr David Radcliffe

INDEPENDENT EXAMINER

Mrs Olive Wallace

BANKERS

**Danske Bank
The Diamond
Coleraine**

SOLICITORS

**Macauley & Wray
35 New Row
Coleraine
BT52 1AH**

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

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

Presbytery

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

The General Assembly

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

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

DESCRIPTION AND PURPOSE

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

Ballywatt congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purposes is; by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

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

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

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings, small group meetings and has a wide range of organisations including:

- Sunday School
- Children's Church
- Youth Fellowship
- Tea and Tots
- Bowling Club
- Boys' Brigade
- Girls' Brigade
- Friendship Group
- Presbyterian Women

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

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and 7.00pm on the first Sunday of the Month. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at 4 Sacraments of Baptism, we conducted 1 marriage service and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 182 communicant members and 106 of families connected with the congregations. The average weekly attendance at morning worship is 112.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

Mission and outreach

At a local level the congregation actively reaches out to the local community through the various organisations, children, youth and adult groups. In recent years we have run a children's Holiday Bible Club and supported members of our church to engage in mission both locally and overseas.

We have ongoing partnership during the summer months with the C.S.S.M. team and the New Horizon Livewire Team who use our facilities. We also gave donations to external missions and agencies such as; Christian Aid, Presbyterian Children's Society, Royal British Legion, Moderators Appeal, Belfast City Mission and PCI Missions Home and Overseas.

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

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

Presbytery

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

General Assembly

The minister and one of our elders was nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

During the year we continued to maintain the interior and exterior of the property and invested in LED lights.

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

Organisations

- Sunday School and Bible Class – runs weekly in our church hall from September through to May and consists of approximately 25 young people.
- Youth Fellowship – runs fortnightly from September through to May and consists of approximately 8 young people.
- Tea and Tots – runs on Tuesday mornings from September through to June and consists of approximately 25 careers and 30 children. We held a coffee morning to raise funds and our annual outing was to the Jet Centre.
- Bowling Club – the club meets Tuesday and Thursday evenings and competes in the Bushmills League. There are approximately 25 members. On a Tuesday afternoon a social group of approximately 14 meets for non-competitive bowls.
- Boys' Brigade – runs on a Friday evening when three sections meet, consisting of approximately 30 boys and 8 officers and helpers.
- Girls' Brigade - runs on a Friday evening with the company sections (16 Juniors, 6 Seniors and 7 Brigaders) and our 30 Explorers. Week by week each section completes ongoing badge-work presented by dedicated leaders who tailor the programme to suit their girls. Games and food were enjoyed by everyone at the annual Christmas parties. Eight staff members and two Brigaders help out regularly.
- Friendship Group – six times a year the group meet on a Wednesday afternoon with a guest speaker followed by tea. They also organise a summer outing and Christmas dinner.
- Presbyterian Women – the ladies meet 6 times a year on a Tuesday evening and the meetings consisted of a variety of demonstrations and talks.

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.

PUBLIC BENEFIT STATEMENT

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

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

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known using noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 113 contributors during the year [134, 2022] donating a total of £60,149 (£60,361, 2022).

Total Income of the congregation during the year was £132,499, compared to £124,821 the previous year and the total expenditure increased from £113,415 in 2022 to £148,467 in 2023.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 19/03/24 and signed on its behalf by:

Name:

Foss Bellus

Date:

19/03/24

Name:

D Radcliffe

Date:

19/03/24

Ballywatt Congregation of the Prebyterian Church in Ireland

Northern Ireland - Charity number 105348

Annual return

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

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008have not been met or
- (2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.

Olive K Wallace

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

10 April 2024

Ballywatt Congregation of the Prebyterian Church in Ireland

Northern Ireland - Charity number 105348

Accounts

Ballywatt Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2022

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

NIC 105348

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Donations and legacies	2	76,161	32,055		108,215	102,339
Charitable activities	3	1,076	6,458		7,535	11,646
Other trading activities	4	8,200	600		8,800	3,336
Investment Income	5	0	234		234	216
Other Income	6	37	0		37	1,237
Sale of Investments					0	
Sale of fixed assets					0	
Loans Received					0	
Total Receipts		85,474	39,347	0	124,821	118,774
Payments						
Raising funds	7	443	0		443	1,020
Charitable activities	8	84,004	28,604		112,608	103,849
Investment costs					0	
Other Expenditure	9	0	364		364	0
Sub Total		84,447	28,968	0	113,415	104,869
Purchase of Investments					0	
Purchase of fixed assets					0	
Loan Repayments					0	20,000
Total Payments		84,447	28,968	0	113,415	124,869
Net receipts / (payments)		1,027	10,379	0	11,406	(6,095)
Transfers between funds		(3,442)	3,442		0	0
Net movement in funds		(2,415)	13,821	0	11,406	(6,095)
Funds brought forward		40,857	60,719	0	101,576	107,671
Funds carried forward	12	38,442	74,540	0	112,982	101,576

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

As at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Funds Reconciliation					
Bank and Cash at start of year	40,857	60,719		101,576	107,671
Net movement in funds	(2,415)	13,821		11,406	(6,095)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	38,442	74,540	0	112,982	101,576
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				112,972	101,566
Cash in Hand				10	10
				-----	-----
				112,982	101,576
				=====	=====
Other Assets					
Fixed Assets – Note 10				5,789,192	5,385,295
Investments – Note 11				4,784	4,784
Gift Aid receivable on donations				13,000	15,000
				-----	-----
				5,806,976	5,405,079
				=====	=====
Liabilities					
Loans				39,000	39,000
				-----	-----
				39,000	39,000
				=====	=====

Approved by the Kirk Session at a meeting on [enter date] and signed on its behalf by

[Name] *Ross Collins*

[Name] *D Radcliffe*

[Date] *14 / 02 / 23*

[Date] *14 / 02 / 23*

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving	60,361	21,845		82,206	78,304
Loose collections	1,292	5,755		7,047	1,990
Donations and gifts	530	154		684	6,395
Gift Aid	8,977	4,301		13,278	15,650
Legacies and bequest	5,000	0		5,000	0
	-----	-----	-----	-----	-----
	76,161	32,055	0	108,215	102,339
	-----	-----	-----	-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Income from charitable activities	726	2,211			2,937	5,368
Fees from weddings and funerals	100	0			100	0
Fundraising events	0	693			693	1,862
Membership fees	0	2,725			2,725	2,366
Grants	250	830			1,080	2,050
	-----	-----	-----		-----	-----
	1,076	6,458	0		7,535	11,646
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Letting of premises	8,200	0			8,200	2,800
Trading income	0	600			600	536
	-----	-----	-----		-----	-----
	8,200	600	0		8,800	3,336
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Bank interest	0	234			234	216
	-----	-----	-----		-----	-----
	0	234	0		234	216
	-----	-----	-----		-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
Other income	37	0			37	1,237
	-----	-----	-----		-----	-----
	37	0	0		37	1,237
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
FWO envelopes	443	0			443	428
Fundraising events	0	0			0	592
	-----	-----	-----		-----	-----
	443	0	0		443	1,020
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2022	Total 2021
	£	£	£		£	£
General Assembly Assessments	13,899	0			13,899	15,088
Presbytery fees	416	0			416	353
Ministry and support staff costs	50,066	600			50,666	48,206
Premises Costs	15,914	6,189			22,104	13,329
Congregational running expenses	2,489	7,252			9,741	13,329
Repairs and Maintenance	0	2,127			2,127	2,398
Donations to Missions and charities	920	12,436			13,356	10,846
Governance costs	300	0			300	300
	-----	-----	-----		-----	-----
	84,004	28,604	0		112,608	103,849
	-----	-----	-----		-----	-----

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2022

9. OTHER EXPENDITURE

	Unrestrict ed Funds	Restricted Funds	Endowmen t Funds	Total 2022	Total 2021
	£	£	£	£	£
Other Expenditure	0	364		364	0
	-----	-----	-----	-----	-----
	0	364	0	364	0
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 14-26 Ballywatt Road, Coleraine BT52 2LT together with the associated fixtures, fittings, plant and machinery. These have an insurance value of:-

	2,022	2,021
	£	£
Church	3,279,229	3,050,446
Church Hall	1,830,622	1,702,904
Manse	679,341	631,945
	<u>5,789,192</u>	<u>5,385,295</u>

11. INVESTMENTS

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

	2,022	2,021
	£	£
Endowment Funds		
Danske Bank Investments	2,000	2,000
Other investments		
	-----	-----
	2,000	2,000
	-----	-----
Other Investments		
3.5% War Stock	2,674	2,674
Danske Bank Investments	110	110
	-----	-----
	2,784	2,784
	-----	-----
Fund Summary of Investments		
Unrestricted	4,674	4,674
Stipend	110	110
	-----	-----
	4,784	4,784
	-----	-----

War Stock redemption has been delayed pending proof of ownership.

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	40,857	85,474	84,447	1,027	(3,442)	38,442
	-----	-----	-----	-----	-----	-----
	40,857	85,474	84,447	1,027	(3,442)	38,442
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Fund	32,532	19,713	8,567	11,146		43,678
United Appeal	0	6,151	6,168	(17)	17	0
World Development Appeal	0	400	400	0		0
Outreach Fund	753	0	130	(130)		623
Royal British Legion	0	432	432	0		0
Christian Aid	0	448	448	0		0
Presbyterian Children's Society	0	651	651	0		0
Moderator's Appeal	0	2,260	2,260	0		0
Queen's Platinum Jubilee Fund	0	750	750	0		0
Farm	0	600	600	0		0
Minister's Bequests	640	0	0	0		640
Girls' Brigade	7,543	2,239	3,726	(1,487)	(325)	5,731
Boys' Brigade	3,821	1,345	1,134	211		4,032
Bowling Club	616	1,310	137	1,173	(700)	1,089
Presbyterian Women	12,407	1,045	1,270	(225)	(500)	11,682
Tea & Tots	46	496	446	50		96
Children's Church	662	301	0	301		963
Youth Fellowship	300	100	64	36		336
Children & Youth Support	0	0	489	(489)	5,000	4,511
Friendship Group	660	1,106	1,157	(51)	(50)	559
Sunday School	579	0	139	(139)		440
Ladies Bible Study	160	0	0	0		160
	-----	-----	-----	-----	-----	-----
	60,719	39,347	28,968	10,379	3,442	74,540
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	101,576	124,821	113,415	11,406	0	112,982
	=====	=====	=====	=====	=====	=====

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

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

13 April 2023

Ballywatt Congregation of the Prebyterian Church in Ireland

Northern Ireland - Charity number 105348

Annual report

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105348)

BALLYWATT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Ballywatt congregation of the Presbyterian Church in Ireland
Ballywatt Road
Coleraine
BT52 2LT

Registered Charity in Northern Ireland (NIC105348)

CHARITY TRUSTEES

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

Mr J Campbell (Clerk)	Mr A Cochrane
Mr S Keys	Mr R Lyons
Mr D McClure	Mr T Nevin
Mr W Taggart	Mr S Sharpe
Mr T Beattie	Mr David Radcliffe
Rev R Collins (Minister)	

PRINCIPAL OFFICE BEARERS

Minister	Rev Ross Collins
Clerk of Session	Mr John Campbell
Treasurer	Mr David Radcliffe

INDEPENDENT EXAMINER

Mrs Olive Wallace

BANKERS

**Danske Bank
The Diamond
Coleraine**

SOLICITORS

**Macauley & Wray
35 New Row
Coleraine
BT52 1AH**

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

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

Presbytery

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

The General Assembly

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

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

DESCRIPTION AND PURPOSE

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

Ballywatt congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purposes is; by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

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

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

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings, small group meetings and has a wide range of organisations including:

- Sunday School
- Children's Church
- Youth Fellowship
- Tea and Tots
- Bowling Club
- Boys' Brigade
- Girls' Brigade
- Friendship Group
- Presbyterian Women

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

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and 7.00pm on the first Sunday of the Month. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at 4 Sacraments of Baptism, we conducted 2 marriage service and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 182 communicant members and 134 of families connected with the congregations. The average weekly attendance at morning worship is 112.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

Mission and outreach

At a local level the congregation actively reaches out to the local community through the various organisations, children, youth and adult groups. In recent years we have run a children's Holiday Bible Club and supported members of our church to engage in mission both locally and overseas.

We have ongoing partnership during the summer months with the C.S.S.M. team and the New Horizon Livewire Team who use our facilities. We also gave donations to external missions and agencies such as; Christian Aid, Presbyterian Children's Society, Royal British Legion, Moderators Appeal, Belfast City Mission and PCI Missions Home and Overseas.

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

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

Presbytery

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

General Assembly

The minister and one of our elders was nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

During the year we continued to maintain the interior and exterior of the property.

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

Organisations

- Sunday School and Bible Class – runs weekly in our church hall from September through to May and consists of approximately 30 young people.
- Youth Fellowship – runs fortnightly from September through to May and consists of approximately 10 young people.
- Tea and Tots – runs on Tuesday mornings from September through to June and consists of approximately 25 careers and 30 children. We held a coffee morning to raise funds and our annual outing was to the Jet Centre.
- Bowling Club – the club meets Tuesday and Thursday evenings and competes in the Bushmills League. There are approximately 25 members. On a Tuesday afternoon a social group of approximately 14 meets for non-competitive bowls.
- Boys' Brigade – runs on a Friday evening when three sections meet, consisting of approximately 30 boys and 8 officers and helpers.
- Girls' Brigade - During the year the Girls' Brigade Company met the challenges of a 'blended approach', alternating Zoom with in-person Friday nights at the Church Hall. Covid-19 has affected many families and despite the problems faced, everyone worked together to keep each other safe. The GB leaders have risen to these challenges with creativity & enthusiasm and are grateful to parents and friends who have helped in different ways. The session ended in April with our 32 Explorers and 25 Company girls receiving their badges and awards at a family Celebration in the Church. Seven members & former members were awarded DofE certificates and one girl received her Brigader Brooch. A cheque for £450 was presented to Peter Rollins representing Ballymoney Food Bank. This was part of the £940 total raised for the Food Bank by Brigaders through a variety of fund-raising initiatives. Summer outings were enjoyed by each section: Explorers had fun in the Joey Dunlop Centre soft play followed by a party lunch; Juniors spent a lovely evening meeting and walking North Coast Alpacas with the Lyons family; the older girls and leaders had a good evening's craic playing mini-golf at the Jet Centre. Since September the company sections (16 Juniors, 6 Seniors and 7 Brigaders) have been meeting in-person each Friday night, while our 30 Explorers continue to meet alternate weeks via Zoom. Week by week each section completes ongoing badge-work presented by dedicated leaders who tailor the programme to suit their girls. Games and food were enjoyed by everyone at the annual Christmas parties. Eight staff members and two Brigaders help out regularly; and at the recent wedding of one of the officers, some girls provided a wonderful surprise by forming a Guard of Honour at the Church door.
- Friendship Group – six times a year the group meet on a Wednesday afternoon with a guest speaker followed by tea. They also organise a summer outing and Christmas dinner.
- Presbyterian Women – the ladies meet 6 times a year on a Tuesday evening and the meetings consisted of a variety of demonstrations and talks.

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.

PUBLIC BENEFIT STATEMENT

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

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

standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known using noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 134 contributors during the year [141, 2021] donating a total of £60,361 (£56,594, 2021). Total Income of the congregation during the year was £124,821, compared to £118,772 the previous year and the total expenditure decreased from £124,876 in 2021 to £113,415 in 2022.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on 21/03/23 and signed on its behalf by:

Name: 

Date: 31/03/2023

Name: 

Date: 01/04/2023

Ballywatt Congregation of the Prebyterian Church in Ireland

Northern Ireland - Charity number 105348

Annual return

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

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

13 April 2023