

# Second Broughshane Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105379

## Details

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**Status** Received

**Registered** 2016-08-10

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

## Contact

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**Address** 11 Rossland Park  
Broughshane  
Ballymena  
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**Website** [www.secondbroughshane.co.uk](http://www.secondbroughshane.co.uk)

## Activities

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

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£282,936	£257,645	£-4,564	5

## Trustees

Name	Role	Appointed
Andrew Brown		
Deirdre Humphreys		
Mr Colin Kennedy		
Mr Colville James George Elliott		
Mr Gavin Lowry		
Mr Geoffrey Stirling		
Mr Gordon David Rea		
Mr Ian Logan		
Mr Ivor Hutchinson		
Mr James Turtle		
Mr John Purdy		
Mr John Kernohan		
Mr John Maurice Ellis		
Mr Kenneth George Mcgall		
Mr Leonard Fenton		
Mr Mark Beattie		
Mr Robert Clifford Ross		
Mr Robert Mccullough Reid		
Mr Samuel George Smyth		
Mr Stephen Brian Livingston		
Mr William Smyth		
Rev Jeffrey Blue		
Wg Humphreys		

**Second Broughshane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105379

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# Accounts

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**Second Broughshane Congregation of the Presbyterian Church - a  
congregation of the Presbyterian Church in Ireland**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2024**

**Registered with the Charity Commission for Northern Ireland (NIC105379)**

## **SECOND BROUGHSHANE 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**

Second Broughshane Congregation of the Presbyterian Church in Ireland  
5 Raceview Road  
Broughshane BT42 4JL

Registered Charity in Northern Ireland (NIC105379)

#### **CHARITY TRUSTEES**

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

William Smyth	Geoffrey Stirling	Samuel George Smyth
Colin Kennedy	Gavin Lowry	Andrew Brown
Robert Clifford Ross	Ivor Hutchinson	Kenneth George McGall
Rev Jeffrey Blue	John Kernohan	Mark Beattie
John Maurice Ellis	Leonard Fenton	Colville James George Elliott
Robert McCullough Reid	Deirdre Humphreys	Gordon David Rea
Stephen Brian Livingston	John Purdy	Ian Logan
James Turtle	W. George Humphreys	

#### **INDEPENDENT EXAMINER**

Ian Johnston A.F.A.  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Avenue  
Ballymena  
Northern Ireland  
BT43 7AA

#### **BANKERS**

Danske Bank  
Ballymena  
1 – 2 Ballymena  
Co. Antrim BT43 7PE

#### **SOLICITORS**

Samuel Cumming & Son  
Solicitors  
39 Lincenhall Street  
Ballymena

## **SECOND BROUGHSHANE 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 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 are held at least 4 times per 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. Second Broughshane 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. At the end of business it is dissolved. 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.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **DESCRIPTION AND PURPOSE**

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

The congregation's mission plan is outlined below:

Second Broughshane is a congregation of approximately 330 families set in a village of about 1,500 houses, population circa 4,000.

In line with General Assembly guidelines and following the pattern of Mission Plan outlined by Ballymena Presbytery the Kirk Session of Second Broughshane have adopted the following Congregational Mission Plan.

Recognising the command of our Lord Jesus Christ to "Go into the world and preach the Gospel" we would acknowledge our duty and responsibility to comply with that command. Following the outpouring of the Holy Spirit at Pentecost, the disciples of Jesus were the first to 'GO' preaching the good news about Jesus Christ to Jew and Gentile.

Beginning at Jerusalem, a great many were converted to Jesus Christ and "they devoted themselves to the apostles teaching and fellowship, to the breaking of bread and prayer" (Acts 2:42). Furthermore, we note how "The Lord added to their number daily those who were being saved."

The command of Jesus and the pattern of the early church is our Biblical basis for Mission.

#### **Content for Mission**

As taught in the Shorter Catechism, "Man's primary purpose is to glorify God and enjoy Him forever". In order to glorify God we would desire to demonstrate God as revealed in the scripture; to proclaim His purpose and work as creator, and Sovereign Lord; to preach of His love for souls as is wonderfully announced in John 3:16 "For God so loved the world that He gave His only Son that whosoever believes in Him should not perish but have everlasting life."

Further to this we commend Jesus Christ, God's Son as Lord of all, the only redeemer of God's elect; the one who came into the world to save sinners by means of His death upon the cross of Calvary. As risen Lord He has taken His place in glory awaiting the consummation of this present age and bringing in the final day of judgement as he ushers in the new heaven and new earth where redeemed souls shall live forever in the presence of their Lord.

#### **Context for Mission**

In the days following Christ the apostles went about preaching and establishing the church. We note how the Apostle Paul founded a church in every town and village as he journeyed. Through his letters he has, by the Holy Spirit's wisdom and grace, given to the church the clear principles and patterns for church government, life and witness.

We acknowledge that we are a part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

As Christ Jesus came into the world so we believe that we are in the world as His ambassadors and it will be our prayer that we might be 'light and salt' as we live, work and witness here for the glory of God.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **Contact for Mission**

As the church of Christ, it is our duty to reach out into the community where we are with the gospel. We must endeavour to make an impact for Christ in this locality. This requires the faithful ministry of the word of God through the various limbs of the congregational body; connecting with the community in projects that minister to its needs; bringing all to God in consistent prayer.

The early church shows us how to 'do church'. (Acts 2:42-47)

1. Their love for the word of God. (Apostles teaching)
2. Their enjoyment of Christian fellowship.
3. Their observance of the sacraments.
4. Their commitment to prayer.
5. Their concern for one another.
6. Their zeal for evangelism

#### **Our response:**

1. We commend, cherish and uphold the preaching and teaching of the Word of God as the primary tool of evangelism and the means for building up the body of Christ.
2. We want to encourage regular attendance at church services and are convinced that the local church is, under God, the ordained means for nurturing believers, training in godliness and equipping for service.
3. Observance of the sacraments and participation in the same is the solemn responsibility of Kirk Session. Those outside of the family of God should be discouraged from participation until they have come to a saving knowledge of Jesus Christ through spiritual new birth. Believers will be encouraged to participate in the Lords' Supper and to present children for baptism in keeping with the covenant promise of God. Session will exercise prayerful oversight at all times being gracious and merciful in matters of discipline as may be required.
4. Prayer is an essential part of Christian life both personally and corporately. Every effort will be made to encourage Christian people to meet for prayer. It is a blessing to share in prayer with others, sharing burdens, praying for the lost of our district and upholding the work of God's kingdom at home and overseas.
5. Not only would we want to have a practical concern for all our members, but we consider it a vital part of church responsibility to be concerned for those in our community who have personal needs. We must endeavour to look out and reach out to the stranger at our door, who might even be the person next door, to whom we can bring help both practically and spiritually. We want to recognise the importance of social action and care.
6. Evangelism is a necessary part of the church; indeed, every Christian is an evangelist. We must carry the gospel with us as witnesses for Christ always ready to give a reason for the hope that is in us. Zeal for evangelism is the fruit of our joy of salvation in Christ.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

The basic work of the Christian church is to preach or share the gospel of Jesus Christ in the power of the Holy Spirit, and to see people converted, transformed and growing to maturity in that gospel.

Jesus said, "Go and make disciples". We need to be pro-active in this task of making disciples. We are to carry the torch of truth that has been handed down through generations. Sharing the gospel by word and deed is our central task in our homes, neighbourhood and church. Our goal for God is that we would make disciples who are genuine followers of Jesus Christ, and not merely be anxious about numbers attending.

#### **What we are doing:**

- Youth organisations for all the community: Boys Brigade, Girls Brigade, Youth Club, Youth Fellowship (SEED)
- Children's work includes Seniors Sunday School, Kid's church, Kids Corner (Sunday evenings) and Summer Holiday Bible club, Junior Christian Endeavour.
- Organisations for adults including Just Sew, Bowls, Coffee Morning; Sunshine Hour, Women Together.
- Bible Study Groups
- P.L.A.Y. Mother and Children's group, drawing from the village and district area.
- Young Adults.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all; an outreach to the neighbourhood.
- A 'Care Team' provides contact with confined elderly members and brings meals to families in times of illness or pressure.
- An annual 'Funday' attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- 'Messy Church' on a Sunday before Christmas contacting families in the area and is very well supported.

#### **Our future plans:**

We aim to develop fresh ways of reaching out to the local community through visitations and by means of events intended to invite and attract more people to 'come and see for themselves' that the church is active today and the gospel is both meaningful and relevant for all.

While recognising that our primary work rests within the context of our local church setting, we nonetheless believe wholeheartedly in the work of mission at large. We will seek to encourage support and actively be involved in worldwide mission. Opportunities prevail for short-term mission teams and there is much to commend these. It is however our prayer that God will be pleased to call and use some from our congregation in the greater service of mission overseas as a vocation. It is an honour for a congregation to be the 'sending church' and to be active in support of those who 'go' in God's name to do His work.

To His great name be all praise honour and glory.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the 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 and prayer meetings and has a wide range of organisations and activities including:

- Sunday School, Children's Church, Kids Corner (Sunday evenings) and Summer Holiday Bible Club
- Bowling Club
- Girls Brigade
- Boys Brigade
- Young Adults
- Junior Christian Endeavour
- Sunshine Hour (for older people)
- Women Together
- Just Sew (sewing group)
- Bible Study Groups
- Frontline Mens Ministry
- P.L.A.Y. – Mother and Children's group.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all and is an outreach to the neighbourhood.
- Annual "Messy Church"
- Annual summer "Funday"

More details are shown in the "Organisations" section of this report.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

Rev Blue has been very faithful and committed in promoting the advancement of the good news of the gospel within our congregational context. Worship services are held both on Sunday mornings and evenings and a mid-week teaching and prayer meeting is held on Wednesday evenings. A highlight of the year was a united teaching week at Easter time when 3 other local congregations joined with us to celebrate and learn from the Easter message. Our special speaker was Gilbert Lennox

2 marriages were conducted during the year and comfort and support was provided to those bereaved.

At 31 December 2024 there were 238 communicant members and 332 families connected with the congregation.

##### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or one of the elders and supported by members of the congregation. The congregation also has a pastoral visitor who makes contact through weekly telephone calls to the sick and housebound.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **Mission and outreach**

At a local level the congregation acknowledge that we are part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

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 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 made financial contributions towards a number of different missionary organisations and mission personnel throughout the year. The congregation regularly prays for these organisations at Sunday services and the midweek prayer meeting.

Missionaries from the congregation are currently serving with Hamsayeh International. The congregation is informed of their work through regular updates in written form and through updates given in church services.

Young people from the congregation usually serve on mission teams in the summer months both at home and overseas.

#### **Presbytery**

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

#### **General Assembly**

The minister along with the representative elder attended the General Assembly in Belfast in June.

#### **Property**

The church building is in reasonable repair; the hall is in good repair.

#### **Organisations**

- Youth Organisations for all the community:
- BB for boys from 5 – 18 years; approximately 80 boys attend weekly
- GB for girls from 4 – 18 years; approximately 100 girls attend weekly
- Youth Fellowship for young people aged 11 upwards; approximately 15 attend fortnightly
- Children's work includes Children's Church; Senior Sunday School and Bible Class. Also, Kids Corner (Sunday evenings); Summer Holiday Bible Club and Junior Christian Endeavour.
- Organisations for adults including Bowling Club, Women Together, Frontline, Young Adults and Just Sew.
- Bible Study Groups

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

- P.L.A.Y. – Mother and Children’s group, drawing from the village and district area. Approximately 30 children with parent/guardian attend.
- A ‘Care Team’ provides contact with confined elderly members and brings meals to families in times of illness or pressure.
- An annual ‘Funday’ attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- ‘Messy Church’ on a Sunday before Christmas contacting families in the area which is very well supported.

### **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 through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 218 contributors during the year [231 in previous year, 2023] donating a total of £132,045 (£135,090 in previous year, 2023).

Total income of the congregation during the year was £282,936 compared to £286,164 in the previous year.

Total expenditure was £257,645 compared to £277,539 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. 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.

#### **Going Concern**

The activities of the congregation are dependent on on-going contributions from its members. 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 at least three months normal expenditure. At the year-end unrestricted reserves were £95,873 which is well in keeping with this policy. The Trustees

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**TRUSTEES ANNUAL REPORT (cont'd)**

consider it prudent to hold reserves at this level as the funding of its current activities is dependent on the ongoing financial support of its 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 11<sup>th</sup> June 2025 and signed on its behalf by:

Name: Rev Jeffrey Blue

Name: Ivor Hutchinson (Clerk of Session)

Date: 11<sup>th</sup> June 2025

Date: 11<sup>th</sup> June 2025

Signature: 

Signature: 

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of Second Broughshane Presbyterian Church for the year ended 31 December 2024, which are set out on pages 12 to 22.

#### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

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

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

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

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

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

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

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



Ian Johnston (A.F.A)  
Stevenson and Wilson  
Chartered Accountants  
Date: 11<sup>th</sup> June 2025

22-30 Broadway Avenue  
Ballymena  
BT43 7AA

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	167,931	92,040	259,971	262,047
Charitable activities	3	1,217	21,280	22,497	23,050
Investment income	4	451	17	468	467
Other income	5	-	-	-	600
<b>Total incomes</b>		<b>169,599</b>	<b>113,337</b>	<b>282,936</b>	<b>286,164</b>
<b>Expenditure on:</b>					
Raising funds	6	858	-	858	885
Charitable activities	7	135,759	54,201	189,960	194,952
Other expenditure	8	28,594	38,233	66,827	81,702
Purchase of fixed assets		-	-	-	-
<b>Total expenditure</b>		<b>165,211</b>	<b>92,434</b>	<b>257,645</b>	<b>277,539</b>
<b>Net income / (expenditure)</b>		<b>4,388</b>	<b>20,903</b>	<b>25,291</b>	<b>8,625</b>
Transfers between funds		1,678	(1,678)	-	-
<b>Net movement in funds</b>		<b>6,066</b>	<b>19,225</b>	<b>25,291</b>	<b>8,625</b>
Funds brought forward		89,807	3,375,415	3,465,222	3,456,597
<b>Funds carried forward</b>		<b>95,873</b>	<b>3,394,640</b>	<b>3,490,513</b>	<b>3,465,222</b>

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**BALANCE SHEET AS AT 31 DECEMBER 2024**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	11	8,657	3,242,028	3,250,685	3,243,545
<b>Total fixed assets</b>		<u>8,657</u>	<u>3,242,028</u>	<u>3,250,685</u>	<u>3,243,545</u>
<b>Current assets</b>					
Debtors and prepayments	12	28,594	12,968	41,562	33,599
Cash at bank and in hand	13	62,997	139,833	202,830	207,088
<b>Total current assets</b>		<u>91,591</u>	<u>152,801</u>	<u>244,392</u>	<u>240,687</u>
<b>Current liabilities</b>					
Creditors due within one year	14	4,375	189	4,564	19,010
<b>Total current liabilities</b>		<u>4,375</u>	<u>189</u>	<u>4,564</u>	<u>19,010</u>
<b>Net current assets</b>		<u>87,216</u>	<u>152,612</u>	<u>239,828</u>	<u>221,677</u>
<b>Total net assets</b>		<u>95,873</u>	<u>3,394,640</u>	<u>3,490,513</u>	<u>3,465,222</u>
<b>Funds of the charity</b>					
Unrestricted funds	15	95,873	-	95,873	89,807
Restricted funds	15	-	3,394,640	3,394,640	3,375,415
<b>Total charity funds</b>		<u>95,873</u>	<u>3,394,640</u>	<u>3,490,513</u>	<u>3,465,222</u>

Approved by the Kirk Session at a meeting on 11<sup>th</sup> June 2025 and signed on its behalf by

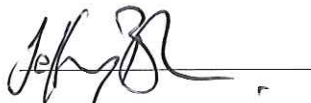
Name: Rev Jeffrey Blue

Name: Ivor Hutchinson

Date: 11<sup>th</sup> June 2025

Date: 11<sup>th</sup> June 2025

Signature:



Signature:



## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2024**

#### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

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.

##### **FUND ACCOUNTING**

Restricted funds comprise 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.

##### **INCOMING RESOURCES**

**(i) 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.

**(ii) 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.

**(iii) Grants and donations**

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

**(iv) 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.

**(v) Contractual income and performance related grants**

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

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **NOTES TO THE ACCOUNTS (cont'd)**

#### **1. ACCOUNTING POLICIES (cont'd)**

- (vi) **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 use by the charity are included in the SoFA as incoming resources when receivable.
- (vii) **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.
- (viii) **Volunteer help**  
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (ix) **Investment income**  
This is included in the accounts when receivable.
- (x) **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**

- (i) **Liability recognition**  
Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.
- (ii) **Governance costs**  
These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
- (iii) **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/(LIABILITIES)**

##### **Tangible Fixed Assets**

The assets of the Church comprise:

- Church building, stores and contents at Raceview Road, Broughshane
- Church hall building and contents at Raceview Road, Broughshane
- Manse at 3 Raceview Road, Broughshane

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**1. ACCOUNTING POLICIES (cont'd)**

Details of historical cost of the above assets purchased prior to 1 January 2018 are not available. This being the case all assets purchased prior to 1 January 2018 are included in the balance sheet at valuation at 1 January 2018. 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 will be reviewed regularly by the Trustees

From 1 January 2018 any tangible fixed assets purchased for use by the church are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £1,000 does not need to be shown as assets and will simply be written off as expenditure in the year of purchase.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Fixtures, fittings and equipment	20% straight line
Computers, software and technical equipment	20% straight line

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held and other short-term highly liquid investments with maturities of three months or less.

**Financial instruments**

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basis financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Recorded giving:				
Loose collections	3,468	7,265	10,733	8,054
Donations and gifts	143,932	73,197	217,129	203,578
Gift Aid	20,531	11,578	32,109	50,415
	-----	-----	-----	-----
	167,931	92,040	259,971	262,047
	-----	-----	-----	-----

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Publications	-	329	329	1,800
Other charitable activities	1,217	16,943	18,160	17,363
Membership fees	-	2,008	2,008	1,887
Grants	-	2,000	2,000	2,000
	----- 1,217	----- 21,280	----- 22,497	----- 23,050

**4. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Deposit interest	451	17	468	467
	----- 451	----- 17	----- 468	----- 467

**5. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Energy Support Scheme	-	-	-	600
	----- -	----- -	----- -	----- 600

**6. COST OF RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
FWO envelopes	858	-	858	825
Gift Aid envelopes	-	-	-	60
	----- 858	----- -	----- 858	----- 885

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
General Assembly Assessments	24,796	4,451	29,247	27,482
Presbytery fees	620	-	620	563
Ministry and support staff costs	95,449	-	95,449	89,280
Congregational running expenses	11,847	5,340	17,187	15,382
Donations to missions & charities	132	44,236	44,368	57,280
Governance costs	2,915	174	3,089	4,965
	----- 135,759	----- 54,201	----- 189,960	----- 194,952

**8. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Utilities	22,698	462	23,160	23,227
Events & catering expenses	575	9,238	9,813	6,640
Stationery & teaching materials	1,240	865	2,105	1,860
Publications	545	329	874	3,100
Other donations	200	2,080	2,280	700
Repairs & maintenance	1,172	23,075	24,247	44,125
Depreciation charge	2,164	2,184	4,348	2,050
	----- 28,594	----- 38,233	----- 66,827	----- 81,702

**9. EMPLOYEES**

	2024	2023
	£	£
<b>Employment Costs</b>		
Wages and salaries	77,981	72,446
Social security costs	6,681	6,422
Pension contributions	10,281	9,792
Expenses allowances	7,036	6,701
	----- 101,979	----- 95,361

**Number of Employees**

The average number of employees during the year was:

	2024	2023
Average number of employees	5	5
	====	====

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

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**10. 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 and the salary paid to the associate minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average re-valued 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	10,281	9,792
	<u>          </u>	<u>          </u>

**11. TANGIBLE FIXED ASSETS**

	Unrestricted Funds Equipment	Restricted Funds Buildings and Contents	Total
	£	£	£
<b>Cost/valuation</b>			
As at 1 <sup>st</sup> January 2024	-	3,245,595	3,245,595
Additions	10,821	667	11,488
	<u>          </u>	<u>          </u>	<u>          </u>
<b>As at 31<sup>st</sup> December 2024</b>	<b>10,821</b>	<b>3,246,262</b>	<b>3,257,083</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
As at 1 <sup>st</sup> January 2024	-	2,050	2,050
Charge for the year	2,164	2,184	4,348
	<u>          </u>	<u>          </u>	<u>          </u>
<b>As at 31<sup>st</sup> December 2024</b>	<b>2,164</b>	<b>4,234</b>	<b>6,398</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Book Value 31<sup>st</sup> December 2024</b>	<b>8,657</b>	<b>3,242,028</b>	<b>3,250,685</b>
	<u>          </u>	<u>          </u>	<u>          </u>
Net Book Value 31 <sup>st</sup> December 2023	-	3,243,545	3,243,545
	<u>          </u>	<u>          </u>	<u>          </u>

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**12. DEBTORS**

	2024	2023
	£	£
Gift Aid recoverable	31,411	31,600
Other debtors	10,151	1,999
	<u>41,562</u>	<u>33,599</u>

**13. CASH AT BANK AND IN HAND**

	2024	2023
	£	£
Bank current accounts	202,730	206,988
Cash in hand	100	100
	<u>202,830</u>	<u>207,088</u>

**14. CREDITORS DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors and accruals	4,564	19,010
	<u>4,564</u>	<u>19,010</u>

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**15. FUND BALANCES AND RECONCILIATION OF FUNDS**

Fund	Balance at start £	Income £	Costs £	Transfer £	Balance at end £
General	89,807	169,599	165,211	1,678	95,873
<b>Unrestricted Funds</b>	<b>89,807</b>	<b>169,599</b>	<b>165,211</b>	<b>1,678</b>	<b>95,873</b>
General	2,099	17,921	17,029	(878)	2,113
Church building and contents	3,243,545	-	2,184	667	3,242,028
Building	38,467	33,336	16,295	-	55,508
Mission	28,418	35,626	29,610	-	34,434
Cemetery	42,857	8,050	6,993	(667)	43,247
Cemetery - Cash	100	-	-	-	100
Bowling Club	1,301	579	133	(200)	1,547
Junior CE	716	495	537	-	674
Play	2,906	729	1,015	-	2,620
Woman Together	1,352	4,838	5,044	(200)	946
BB	2,788	5,406	4,451	(400)	3,343
GB	4,900	6,349	6,220	-	5,029
Hardship Fund	4,996	5	2,088	-	2,913
Point Youth Club	970	3	835	-	138
<b>Restricted Funds</b>	<b>3,375,415</b>	<b>113,337</b>	<b>92,434</b>	<b>(1,678)</b>	<b>3,394,640</b>
<b>Total</b>	<b>3,465,222</b>	<b>282,936</b>	<b>257,645</b>	<b>-</b>	<b>3,490,513</b>

**Analysis of closing funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets	8,657	3,242,028	3,250,685	3,243,545
Current assets	91,591	152,801	244,392	240,687
Current liabilities	(4,375)	(189)	(4,564)	(19,010)
<b>Total funds</b>	<b>95,873</b>	<b>3,394,640</b>	<b>3,490,513</b>	<b>3,465,222</b>

## SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS (cont'd)

#### 16. RELATED PARTY TRANSACTIONS

Rev. Jeffrey Blue is a trustee of the church. In his capacity as the minister of the congregation he received remuneration of £42,838, an expenses allowance of £7,036 and mileage reimbursement of £1,206. Pension contributions of £10,281 were also paid by the congregation in respect of him to the Presbyterian Church in Ireland Pension Scheme (2009). Employer's NIC of £5,627 was paid to the Presbyterian Church in Ireland for the minister. None of the other trustees received any remuneration.

The following Trustees received amounts in reimbursement for expenses they incurred in connection with their duties during the year as follows:

	2024	2023
	£	£
Mark Beattie	930	1,017
Ian Logan	605	2,210
Rev. Jeffrey Blue	1,624	683
Clifford Ross	-	98
Colville Elliott	187	115
Hazel Kernohan	160	-
Jean McGall	214	-
Stephen Livingston	83	-
Sharon Kennedy	1,501	-
Rosemary Ross	13	-

Expenditure in the Statement of Financial Activity includes the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

	2024	2023
	£	£
Assessments	14,515	13,947
United Appeal	9,948	13,753
Moderator's Appeal	-	2,732

The congregation contributed £620 (2023: £562) towards Presbytery Assessments during the year.

There were no other related party transactions.

#### 17. CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

**Second Broughshane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105379

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# Accounts

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**Second Broughshane Congregation of the Presbyterian Church - a  
congregation of the Presbyterian Church in Ireland**

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

**Registered with the Charity Commission for Northern Ireland (NIC105379)**

## **SECOND BROUGHSHANE 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**

Second Broughshane Congregation of the Presbyterian Church in Ireland  
5 Raceview Road  
Broughshane BT42 4JL

Registered Charity in Northern Ireland (NIC105379)

### **CHARITY TRUSTEES**

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

William Smyth	Leonard Fenton
Colin Kennedy	Deirdre Humphreys
Robert Clifford Ross	John Purdy
Rev Jeffrey Blue	W. George Humphreys
John Maurice Ellis	Samuel George Smyth
Robert McCullough Reid	Andrew Brown
Stephen Brian Livingston	Kenneth George McGall
James Turtle	Mark Beattie
Geoffrey Stirling	Colville James George Elliott
Gavin Lowry	Gordon David Rea
Ivor Hutchinson	Ian Logan
John Kernohan	

### **INDEPENDENT EXAMINER**

Ian Johnston A.F.A.  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Avenue  
Ballymena  
Northern Ireland  
BT43 7AA

### **BANKERS**

Danske Bank  
Ballymena  
1 – 2 Ballymena  
Co. Antrim BT43 7PE

### **SOLICITORS**

Samuel Cumming & Son  
Solicitors  
39 Linenhall Street  
Ballymena

## **SECOND BROUGHSHANE 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 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 are held at least 4 times per 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. Second Broughshane 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. At the end of business it is dissolved. 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.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **DESCRIPTION AND PURPOSE**

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

The congregation's mission plan is outlined below:

Second Broughshane is a congregation of approximately 340 families set in a village of about 1,500 houses, population circa 4,000.

In line with General Assembly guidelines and following the pattern of Mission Plan outlined by Ballymena Presbytery the Kirk Session of Second Broughshane have adopted the following Congregational Mission Plan.

Recognising the command of our Lord Jesus Christ to "Go into the world and preach the Gospel" we would acknowledge our duty and responsibility to comply with that command. Following the outpouring of the Holy Spirit at Pentecost, the disciples of Jesus were the first to 'GO' preaching the good news about Jesus Christ to Jew and Gentile.

Beginning at Jerusalem, a great many were converted to Jesus Christ and "they devoted themselves to the apostles teaching and fellowship, to the breaking of bread and prayer" (Acts 2:42). Furthermore, we note how "The Lord added to their number daily those who were being saved."

The command of Jesus and the pattern of the early church is our Biblical basis for Mission.

#### **Content for Mission**

As taught in the Shorter Catechism, "Man's primary purpose is to glorify God and enjoy Him forever". In order to glorify God we would desire to demonstrate God as revealed in the scripture; to proclaim His purpose and work as creator, and Sovereign Lord; to preach of His love for souls as is wonderfully announced in John 3:16 "For God so loved the world that He gave His only Son that whosoever believes in Him should not perish but have everlasting life."

Further to this we commend Jesus Christ, God's Son as Lord of all, the only redeemer of God's elect; the one who came into the world to save sinners by means of His death upon the cross of Calvary. As risen Lord He has taken His place in glory awaiting the consummation of this present age and bringing in the final day of judgement as he ushers in the new heaven and new earth where redeemed souls shall live forever in the presence of their Lord.

#### **Context for Mission**

In the days following Christ the apostles went about preaching and establishing the church. We note how the Apostle Paul founded a church in every town and village as he journeyed. Through his letters he has, by the Holy Spirit's wisdom and grace, given to the church the clear principles and patterns for church government, life and witness.

We acknowledge that we are a part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

As Christ Jesus came into the world so we believe that we are in the world as His ambassadors and it will be our prayer that we might be 'light and salt' as we live, work and witness here for the glory of God.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **Contact for Mission**

As the church of Christ, it is our duty to reach out into the community where we are with the gospel. We must endeavour to make an impact for Christ in this locality. This requires the faithful ministry of the word of God through the various limbs of the congregational body; connecting with the community in projects that minister to it's needs; bringing all to God in consistent prayer.

The early church shows us how to 'do church'. (Acts 2:42-47)

1. Their love for the word of God. (Apostles teaching)
2. Their enjoyment of Christian fellowship.
3. Their observance of the sacraments.
4. Their commitment to prayer.
5. Their concern for one another.
6. Their zeal for evangelism

#### **Our response:**

1. We commend, cherish and uphold the preaching and teaching of the Word of God as the primary tool of evangelism and the means for building up the body of Christ.
2. We want to encourage regular attendance at church services and are convinced that the local church is, under God, the ordained means for nurturing believers, training in godliness and equipping for service.
3. Observance of the sacraments and participation in the same is the solemn responsibility of Kirk Session. Those outside of the family of God should be discouraged from participation until they have come to a saving knowledge of Jesus Christ through spiritual new birth. Believers will be encouraged to participate in the Lords' Supper and to present children for baptism in keeping with the covenant promise of God. Session will exercise prayerful oversight at all times being gracious and merciful in matters of discipline as may be required.
4. Prayer is an essential part of Christian life both personally and corporately. Every effort will be made to encourage Christian people to meet for prayer. It is a blessing to share in prayer with others, sharing burdens, praying for the lost of our district and upholding the work of God's kingdom at home and overseas.
5. Not only would we want to have a practical concern for all our members, but we consider it a vital part of church responsibility to be concerned for those in our community who have personal needs. We must endeavour to look out and reach out to the stranger at our door, who might even be the person next door, to whom we can bring help both practically and spiritually. We want to recognise the importance of social action and care.
6. Evangelism is a necessary part of the church; indeed, every Christian is an evangelist. We must carry the gospel with us as witnesses for Christ always ready to give a reason for the hope that is in us. Zeal for evangelism is the fruit of our joy of salvation in Christ.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

The basic work of the Christian church is to preach or share the gospel of Jesus Christ in the power of the Holy Spirit, and to see people converted, transformed and growing to maturity in that gospel.

Jesus said, "Go and make disciples". We need to be pro-active in this task of making disciples. We are to carry the torch of truth that has been handed down through generations. Sharing the gospel by word and deed is our central task in our homes, neighbourhood and church. Our goal for God is that we would make disciples who are genuine followers of Jesus Christ, and not merely be anxious about numbers attending.

#### **What we are doing:**

- Youth organisations for all the community: Boys Brigade, Girls Brigade, Youth Club, Youth Fellowship (SEED)
- Children's work includes Seniors Sunday School, Kid's church, Kids Corner (Sunday evenings) and Summer Holiday Bible club, Junior Christian Endeavour.
- Organisations for adults
- Bible Study Groups
- P.L.A.Y. Mother and Children's group, drawing from the village and district area.
- Young Adults.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all an outreach to the neighbourhood.
- A 'Care Team' provides contact with confined elderly members and brings meals to families in times of illness or pressure.
- An annual 'Funday' attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- 'Messy Church' on a Sunday before Christmas contacting families in the area and is very well supported.

#### **Our future plans:**

We aim to develop fresh ways of reaching out to the local community through visitations and by means of events intended to invite and attract more people to 'come and see for themselves' that the church is active today and the gospel is both meaningful and relevant for all.

While recognising that our primary work rests within the context of our local church setting, we nonetheless believe wholeheartedly in the work of mission at large. We will seek to encourage support and actively be involved in worldwide mission. Opportunities prevail for short-term mission teams and there is much to commend these. It is however our prayer that God will be pleased to call and use some from our congregation in the greater service of mission overseas as a vocation. It is an honour for a congregation to be the 'sending church' and to be active in support of those who 'go' in God's name to do His work.

To His great name be all praise honour and glory.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the 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 and has a wide range of organisations and activities including:

- Sunday School, Children's Church, Kids Corner (Sunday evenings) and Summer Holiday Bible Club
- Bowling Club
- Girls Brigade
- Boys Brigade
- Young Adults
- Junior Christian Endeavour
- Sunshine Hour (for older people)
- Women Together
- Just Sew (sewing group)
- Bible Study Groups
- P.L.A.Y. – Mother and Children's group.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all and is an outreach to the neighbourhood.
- Annual "Messy Church"
- Annual summer "Funday"

More details are shown in the "Organisations" section of this report.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

The congregation were very glad that 2023 represented the first full year since Covid when worship and organisations were able to return largely to normal. It also represented the first full year of ministry and service of our new minister, Rev Jeffrey Blue, who had been installed in August of the previous year. Rev Blue has been very faithful and committed in promoting the advancement of the good news of the gospel within our congregational context. Worship services are held both on Sunday mornings and evenings and a mid-week teaching and prayer meeting is held on Wednesday evenings. A highlight of the year was a united teaching week at Easter time when 3 other local congregations joined with us to celebrate and learn from the Easter message. Our special speaker was the Rev Dr Stafford Carson.

1 marriage was conducted during the year and comfort and support was provided to those bereaved.

At 31 December 2023 there were 237 communicant members and 335 families connected with the congregation.

##### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or one of the elders and supported by members of the congregation. The congregation also has a pastoral visitor who makes contact through weekly telephone calls to the sick and housebound.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **Mission and outreach**

At a local level the congregation acknowledge that we are part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

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 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 made financial contributions towards a number of different missionary organisations and mission personnel throughout the year. The congregation regularly prays for these organisations at Sunday services and the midweek prayer meeting.

Missionaries from the congregation are currently serving with Hamsayeh International. The congregation is informed of their work through regular updates in written form and through updates given in church services.

Young people from the congregation usually serve on mission teams in the summer months both at home and overseas.

#### **Presbytery**

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

#### **General Assembly**

The minister along with the representative elder attended the General Assembly in Belfast in June.

#### **Property**

The church building is in reasonable repair; the hall is in good repair.

#### **Organisations**

- Youth Organisations for all the community:
- BB for boys from 5 – 18 years; approximately 80 boys attend weekly
- GB for girls from 4 – 18 years; approximately 100 girls attend weekly
- Youth Fellowship for young people aged 11 upwards; approximately 15 attend fortnightly
- Children's work includes Children's Church; Senior Sunday School and Bible Class. Also, Kids Corner (Sunday evenings); Summer Holiday Bible Club and Junior Christian Endeavour.
- Organisations for adults including Bowling Club, Women Together, Young Adults and Just Sew.
- Bible Study Groups

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

- P.L.A.Y. – Mother and Children’s group, drawing from the village and district area. Approximately 30 children with parent/guardian attend.
- A ‘Care Team’ provides contact with confined elderly members and brings meals to families in times of illness or pressure.
- An annual ‘Funday’ attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- ‘Messy Church” on a Sunday before Christmas contacting families in the area which is very well supported.

### **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 through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 231 contributors during the year [221 in previous year, 2022] donating a total of £135,090 (£116,121 in previous year, 2022).

Total income of the congregation during the year was £286,164 compared to £231,703 in the previous year.

Total expenditure was £277,539 compared to £270,081 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. 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.

#### **Going Concern**

The activities of the congregation are dependent on on-going contributions from its members. 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 at least three months normal expenditure. At the year-end unrestricted reserves were £89,807 which is well in keeping with this policy. The Trustees

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**TRUSTEES ANNUAL REPORT (cont'd)**

consider it prudent to hold reserves at this level as the funding of its current activities is dependent on the ongoing financial support of its 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 18<sup>th</sup> June 2024 and signed on its behalf by:

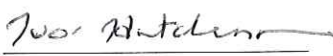
Name: Rev Jeffrey Blue

Name: Ivor Hutchinson (Clerk of Session)

Date: 18<sup>th</sup> June 2024

Date: 18<sup>th</sup> June 2024

Signature: 

Signature: 

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of Second Broughshane Presbyterian Church for the year ended 31 December 2023, which are set out on pages 12 to 22.

#### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

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

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

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

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

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

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

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



Ian Johnston (A.F.A)  
Stevenson and Wilson  
Chartered Accountants  
Date: 18<sup>th</sup> June 2024

22-30 Broadway Avenue  
Ballymena  
BT43 7AA

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	171,345	90,702	262,047	209,082
Charitable activities	3	730	22,320	23,050	21,692
Investment income	4	451	16	467	565
Other income	5	600	-	600	364
<b>Total incomes</b>		<b>173,126</b>	<b>113,038</b>	<b>286,164</b>	<b>231,703</b>
<b>Expenditure on:</b>					
Raising funds	6	885	-	885	785
Charitable activities	7	137,890	57,062	194,952	145,588
Other expenditure	8	27,081	54,621	81,702	88,514
Purchase of fixed assets		-	-	-	35,194
<b>Total expenditure</b>		<b>165,856</b>	<b>111,683</b>	<b>277,539</b>	<b>270,081</b>
<b>Net income / (expenditure)</b>		<b>7,270</b>	<b>1,355</b>	<b>8,625</b>	<b>(38,378)</b>
Transfers between funds		(10,817)	10,817	-	-
<b>Net movement in funds</b>		<b>(3,547)</b>	<b>12,172</b>	<b>8,625</b>	<b>(38,378)</b>
Funds brought forward		93,354	3,363,243	3,456,597	3,494,975
<b>Funds carried forward</b>		<b>89,807</b>	<b>3,375,415</b>	<b>3,465,222</b>	<b>3,456,597</b>

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**BALANCE SHEET AS AT 31 DECEMBER 2023**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	11	-	3,243,545	3,243,545	3,235,344
<b>Total fixed assets</b>		-	<u>3,243,545</u>	<u>3,243,545</u>	<u>3,235,344</u>
<b>Current assets</b>					
Debtors and prepayments	12	21,481	12,118	33,599	-
Cash at bank and in hand	13	71,740	135,348	207,088	221,253
<b>Total current assets</b>		<u>93,221</u>	<u>147,466</u>	<u>240,687</u>	<u>221,253</u>
<b>Current liabilities</b>					
Creditors due within one year	14	3,414	15,596	19,010	-
<b>Total current liabilities</b>		<u>3,414</u>	<u>15,596</u>	<u>19,010</u>	<u>-</u>
<b>Net current assets</b>		<u>89,807</u>	<u>131,870</u>	<u>221,677</u>	<u>221,253</u>
<b>Total net assets</b>		<u>89,807</u>	<u>3,375,415</u>	<u>3,465,222</u>	<u>3,456,597</u>
<b>Funds of the charity</b>					
Unrestricted funds	15	89,807	-	89,807	93,354
Restricted funds	15	-	3,375,415	3,375,415	3,363,243
<b>Total charity funds</b>		<u>89,807</u>	<u>3,375,415</u>	<u>3,465,222</u>	<u>3,456,597</u>

Approved by the Kirk Session at a meeting on 18<sup>th</sup> June 2024 and signed on its behalf by

Name: Rev Jeffrey Blue

Name: Ivor Hutchinson

Date: 18<sup>th</sup> June 2024

Date: 18<sup>th</sup> June 2024

Signature:



Signature:



## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023**

#### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

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.

##### **FUND ACCOUNTING**

Restricted funds comprise 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.

##### **INCOMING RESOURCES**

**(i) 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.

**(ii) 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.

**(iii) Grants and donations**

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

**(iv) 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.

**(v) Contractual income and performance related grants**

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

## SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS (cont'd)

#### 1. ACCOUNTING POLICIES (cont'd)

- (vi) **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 use by the charity are included in the SoFA as incoming resources when receivable.
- (vii) **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.
- (viii) **Volunteer help**  
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (ix) **Investment income**  
This is included in the accounts when receivable.
- (x) **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

- (i) **Liability recognition**  
Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.
- (ii) **Governance costs**  
These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
- (iii) **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/(LIABILITIES)

##### Tangible Fixed Assets

The assets of the Church comprise:

- Church building, stores and contents at Raceview Road, Broughshane
- Church hall building and contents at Raceview Road, Broughshane
- Manse at 3 Raceview Road, Broughshane

## SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS (cont'd)

#### 1. ACCOUNTING POLICIES (cont'd)

Details of historical cost of the above assets purchased prior to 1 January 2018 are not available. This being the case all assets purchased prior to 1 January 2018 are included in the balance sheet at valuation at 1 January 2018. 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 will be reviewed regularly by the Trustees

From 1 January 2018 any tangible fixed assets purchased for use by the church are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £1,000 does not need to be shown as assets and will simply be written off as expenditure in the year of purchase.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Fixtures, fittings and equipment	20% straight line
Computers, software and technical equipment	20% straight line

#### Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held and other short-term highly liquid investments with maturities of three months or less.

#### Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basis financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

#### 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Recorded giving:				
Loose collections	3,634	4,420	8,054	2,058
Donations and gifts	135,090	68,488	203,578	173,458
Gift Aid	32,621	17,794	50,415	33,566
	-----	-----	-----	-----
	171,345	90,702	262,047	209,082
	-----	-----	-----	-----

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Publications	-	1,800	1,800	709
Other charitable activities	730	16,633	17,363	10,249
Membership fees	-	1,887	1,887	1,734
Grants	-	2,000	2,000	9,000
	-----	-----	-----	-----
	730	22,320	23,050	21,692
	-----	-----	-----	-----

**4. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Deposit interest	451	16	467	565
	-----	-----	-----	-----
	451	16	467	565
	-----	-----	-----	-----

**5. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Refund from SSE Airtricity Energy Support Scheme	-	-	-	364
	600	-	600	-
	-----	-----	-----	-----
	600	-	600	364
	-----	-----	-----	-----

**6. COST OF RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
FWO envelopes	825	-	825	785
Gift Aid envelopes	60	-	60	-
	-----	-----	-----	-----
	885	-	885	785
	-----	-----	-----	-----

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
General Assembly Assessments	23,739	3,743	27,482	20,835
Presbytery fees	563	-	563	602
Ministry and support staff costs	89,280	-	89,280	58,220
Congregational running expenses	11,329	4,053	15,382	17,822
Donations to missions & charities	8,200	49,080	57,280	45,655
Governance costs	4,779	186	4,965	2,454
	----- 137,890	----- 57,062	----- 194,952	----- 145,588

**8. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Utilities	21,211	2,016	23,227	23,445
Events & catering expenses	885	5,755	6,640	1,027
Stationery & teaching materials	948	912	1,860	344
Publications	1,840	1,260	3,100	1,675
Other donations	700	-	700	2,500
Repairs & maintenance	1,497	42,628	44,125	59,523
Depreciation charge	-	2,050	2,050	-
	----- 27,081	----- 54,621	----- 81,702	----- 88,514

**9. EMPLOYEES**

	2023	2022
	£	£
<b>Employment Costs</b>		
Wages and salaries	62,654	40,604
Social security costs	6,422	2,952
Pension contributions	9,792	3,484
Expenses allowances	6,701	2,384
	----- 85,569	----- 49,424

**Number of Employees**

The average number of employees during the year was:

	2023	2022
Average number of employees	5	4
	====	====

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

## SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS (cont'd)

#### 10. 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 and the salary paid to the associate minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average re-valued 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	9,792	3,484
	<u>          </u>	<u>          </u>

#### 11. TANGIBLE FIXED ASSETS

	Buildings and Contents	Total
	£	£
<b>Cost/valuation</b>		
As at 1 <sup>st</sup> January 2023	3,235,344	3,235,344
Additions	10,251	10,251
	<u>          </u>	<u>          </u>
<b>As at 31<sup>st</sup> December 2023</b>	<b>3,245,595</b>	<b>3,245,595</b>
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
As at 1 <sup>st</sup> January 2023	-	-
Charge for the year	2,050	2,050
	<u>          </u>	<u>          </u>
<b>As at 31<sup>st</sup> December 2023</b>	<b>2,050</b>	<b>2,050</b>
	<u>          </u>	<u>          </u>
<b>Net Book Value 31<sup>st</sup> December 2023</b>	<b>3,243,545</b>	<b>3,243,545</b>
	<u>          </u>	<u>          </u>
Net Book Value 31 <sup>st</sup> December 2022	3,235,344	3,235,344
	<u>          </u>	<u>          </u>

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**12. DEBTORS**

	2023	2022
	£	£
Gift Aid recoverable	31,600	-
Other debtors	1,999	-
	-----	---
	<u>33,599</u>	-
	=====	===

**13. CASH AT BANK AND IN HAND**

	2023	2022
	£	£
Bank current accounts	206,988	221,153
Cash in hand	100	100
	-----	-----
	<u>207,088</u>	<u>221,253</u>
	=====	=====

**14. CREDITORS DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors and accruals	19,010	-
	-----	---
	<u>19,010</u>	-
	=====	===

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**15. FUND BALANCES AND RECONCILIATION OF FUNDS**

<b>Fund</b>	<b>Balance at start</b>	<b>Income</b>	<b>Costs</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£
General	93,354	173,126	165,856	(10,817)	89,807
<b>Unrestricted Funds</b>	<b>93,354</b>	<b>173,126</b>	<b>165,856</b>	<b>(10,817)</b>	<b>89,807</b>
General	246	22,788	23,101	2,166	2,099
Church building and contents	3,235,344	-	2,050	10,251	3,243,545
Building	44,691	28,760	35,984	1,000	38,467
Mission	18,400	32,000	25,173	3,191	28,418
Cemetery	44,012	7,225	8,380	-	42,857
Cemetery - Cash	100	-	-	-	100
Bowling Club	1,632	2	133	(200)	1,301
Junior CE	477	270	31	-	716
Sunshine Hours	568	-	1	(567)	-
Play	2,869	752	715	-	2,906
Woman Together	888	3,159	2,693	(2)	1,352
S.E.T.	233	-	1	(232)	-
BB	1,569	9,430	7,911	(300)	2,788
GB	3,482	6,399	4,981	-	4,900
Mid-Week Fellowship	4,999	5	8	-	4,996
Man 2 Man	1,218	-	6	(1,212)	-
Catering	1,435	2,025	269	(3,191)	-
Point Youth Club	993	223	246	-	970
Youth Fellowship - SNATCH	87	-	-	(87)	-
<b>Restricted Funds</b>	<b>3,363,243</b>	<b>113,038</b>	<b>111,683</b>	<b>10,817</b>	<b>3,375,415</b>
<b>Total</b>	<b>3,456,597</b>	<b>286,164</b>	<b>277,539</b>	<b>-</b>	<b>3,465,222</b>

**Analysis of closing funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	£	£	£	£
Fixed assets	-	3,243,545	3,243,545	3,235,344
Current assets	93,221	147,466	240,687	221,253
Current liabilities	(3,414)	(15,596)	(19,010)	-
<b>Total funds</b>	<b>89,807</b>	<b>3,375,415</b>	<b>3,465,222</b>	<b>3,456,597</b>

## SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS (cont'd)

#### 16. RELATED PARTY TRANSACTIONS

Rev. Jeffrey Blue is a trustee of the church. In his capacity as the minister of the congregation he received remuneration of £40,798, an expenses allowance of £6,701 and mileage reimbursement of £1,097. Pension contributions of £9,792 were also paid by the congregation in respect of him to the Presbyterian Church in Ireland Pension Scheme (2009). Employer's NIC of £5,368 was paid to the Presbyterian Church in Ireland for the minister. None of the other trustees received any remuneration.

The following Trustees received amounts in reimbursement for expenses they incurred in connection with their duties during the year as follows:

	2023	2022
	£	£
Mark Beattie	1,017	-
Ian Logan	2,210	-
Rev. Jeffrey Blue	683	-
Clifford Ross	98	503
Colville Elliott	115	-
Ivor Hutchinson	-	1,187

Expenditure in the Statement of Financial Activity includes the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

	2023	2022
	£	£
Assessments	13,947	13,669
United Appeal	13,753	12,102
Moderator's Appeal	2,732	3,790

The congregation contributed £562 (2022: £602) towards Presbytery Assessments during the year.

There were no other related party transactions.

#### 17. CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

**Second Broughshane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105379

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# Annual report

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## **SECOND BROUGHSHANE 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**

Second Broughshane Congregation of the Presbyterian Church in Ireland  
5 Raceview Road  
Broughshane BT42 4JL

Registered Charity in Northern Ireland (NIC105379)

### **CHARITY TRUSTEES**

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

William Smyth	Leonard Fenton
Colin Kennedy	Deirdre Humphreys
Robert Clifford Ross	John Purdy
Rev Jeffrey Blue	W. George Humphreys
John Maurice Ellis	Samuel George Smyth
Robert McCullough Reid	Andrew Brown
Stephen Brian Livingston	Kenneth George McGall
James Turtle	Mark Beattie
Geoffrey Stirling	Colville James George Elliott
Gavin Lowry	Gordon David Rea
Ivor Hutchinson	Ian Logan
John Kernohan	

### **INDEPENDENT EXAMINER**

Ian Johnston A.F.A.  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Avenue  
Ballymena  
Northern Ireland  
BT43 7AA

### **BANKERS**

Danske Bank  
Ballymena  
1 – 2 Ballymena  
Co. Antrim BT43 7PE

### **SOLICITORS**

Samuel Cumming & Son  
Solicitors  
39 Linenhall Street  
Ballymena

## **SECOND BROUGHSHANE 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 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 are held at least 4 times per 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. Second Broughshane 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. At the end of business it is dissolved. 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.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **DESCRIPTION AND PURPOSE**

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

The congregation's mission plan is outlined below:

Second Broughshane is a congregation of approximately 340 families set in a village of about 1,500 houses, population circa 4,000.

In line with General Assembly guidelines and following the pattern of Mission Plan outlined by Ballymena Presbytery the Kirk Session of Second Broughshane have adopted the following Congregational Mission Plan.

Recognising the command of our Lord Jesus Christ to "Go into the world and preach the Gospel" we would acknowledge our duty and responsibility to comply with that command. Following the outpouring of the Holy Spirit at Pentecost, the disciples of Jesus were the first to 'GO' preaching the good news about Jesus Christ to Jew and Gentile.

Beginning at Jerusalem, a great many were converted to Jesus Christ and "they devoted themselves to the apostles teaching and fellowship, to the breaking of bread and prayer" (Acts 2:42). Furthermore, we note how "The Lord added to their number daily those who were being saved."

The command of Jesus and the pattern of the early church is our Biblical basis for Mission.

#### **Content for Mission**

As taught in the Shorter Catechism, "Man's primary purpose is to glorify God and enjoy Him forever". In order to glorify God we would desire to demonstrate God as revealed in the scripture; to proclaim His purpose and work as creator, and Sovereign Lord; to preach of His love for souls as is wonderfully announced in John 3:16 "For God so loved the world that He gave His only Son that whosoever believes in Him should not perish but have everlasting life."

Further to this we commend Jesus Christ, God's Son as Lord of all, the only redeemer of God's elect; the one who came into the world to save sinners by means of His death upon the cross of Calvary. As risen Lord He has taken His place in glory awaiting the consummation of this present age and bringing in the final day of judgement as he ushers in the new heaven and new earth where redeemed souls shall live forever in the presence of their Lord.

#### **Context for Mission**

In the days following Christ the apostles went about preaching and establishing the church. We note how the Apostle Paul founded a church in every town and village as he journeyed. Through his letters he has, by the Holy Spirit's wisdom and grace, given to the church the clear principles and patterns for church government, life and witness.

We acknowledge that we are a part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

As Christ Jesus came into the world so we believe that we are in the world as His ambassadors and it will be our prayer that we might be 'light and salt' as we live, work and witness here for the glory of God.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **Contact for Mission**

As the church of Christ, it is our duty to reach out into the community where we are with the gospel. We must endeavour to make an impact for Christ in this locality. This requires the faithful ministry of the word of God through the various limbs of the congregational body; connecting with the community in projects that minister to it's needs; bringing all to God in consistent prayer.

The early church shows us how to 'do church'. (Acts 2:42-47)

1. Their love for the word of God. (Apostles teaching)
2. Their enjoyment of Christian fellowship.
3. Their observance of the sacraments.
4. Their commitment to prayer.
5. Their concern for one another.
6. Their zeal for evangelism

#### **Our response:**

1. We commend, cherish and uphold the preaching and teaching of the Word of God as the primary tool of evangelism and the means for building up the body of Christ.
2. We want to encourage regular attendance at church services and are convinced that the local church is, under God, the ordained means for nurturing believers, training in godliness and equipping for service.
3. Observance of the sacraments and participation in the same is the solemn responsibility of Kirk Session. Those outside of the family of God should be discouraged from participation until they have come to a saving knowledge of Jesus Christ through spiritual new birth. Believers will be encouraged to participate in the Lords' Supper and to present children for baptism in keeping with the covenant promise of God. Session will exercise prayerful oversight at all times being gracious and merciful in matters of discipline as may be required.
4. Prayer is an essential part of Christian life both personally and corporately. Every effort will be made to encourage Christian people to meet for prayer. It is a blessing to share in prayer with others, sharing burdens, praying for the lost of our district and upholding the work of God's kingdom at home and overseas.
5. Not only would we want to have a practical concern for all our members, but we consider it a vital part of church responsibility to be concerned for those in our community who have personal needs. We must endeavour to look out and reach out to the stranger at our door, who might even be the person next door, to whom we can bring help both practically and spiritually. We want to recognise the importance of social action and care.
6. Evangelism is a necessary part of the church; indeed, every Christian is an evangelist. We must carry the gospel with us as witnesses for Christ always ready to give a reason for the hope that is in us. Zeal for evangelism is the fruit of our joy of salvation in Christ.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

The basic work of the Christian church is to preach or share the gospel of Jesus Christ in the power of the Holy Spirit, and to see people converted, transformed and growing to maturity in that gospel.

Jesus said, "Go and make disciples". We need to be pro-active in this task of making disciples. We are to carry the torch of truth that has been handed down through generations. Sharing the gospel by word and deed is our central task in our homes, neighbourhood and church. Our goal for God is that we would make disciples who are genuine followers of Jesus Christ, and not merely be anxious about numbers attending.

#### **What we are doing:**

- Youth organisations for all the community: Boys Brigade, Girls Brigade, Youth Club, Youth Fellowship (SEED)
- Children's work includes Seniors Sunday School, Kid's church, Kids Corner (Sunday evenings) and Summer Holiday Bible club, Junior Christian Endeavour.
- Organisations for adults
- Bible Study Groups
- P.L.A.Y. Mother and Children's group, drawing from the village and district area.
- Young Adults.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all an outreach to the neighbourhood.
- A 'Care Team' provides contact with confined elderly members and brings meals to families in times of illness or pressure.
- An annual 'Funday' attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- 'Messy Church' on a Sunday before Christmas contacting families in the area and is very well supported.

#### **Our future plans:**

We aim to develop fresh ways of reaching out to the local community through visitations and by means of events intended to invite and attract more people to 'come and see for themselves' that the church is active today and the gospel is both meaningful and relevant for all.

While recognising that our primary work rests within the context of our local church setting, we nonetheless believe wholeheartedly in the work of mission at large. We will seek to encourage support and actively be involved in worldwide mission. Opportunities prevail for short-term mission teams and there is much to commend these. It is however our prayer that God will be pleased to call and use some from our congregation in the greater service of mission overseas as a vocation. It is an honour for a congregation to be the 'sending church' and to be active in support of those who 'go' in God's name to do His work.

To His great name be all praise honour and glory.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the 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 and has a wide range of organisations and activities including:

- Sunday School, Children's Church, Kids Corner (Sunday evenings) and Summer Holiday Bible Club
- Bowling Club
- Girls Brigade
- Boys Brigade
- Young Adults
- Junior Christian Endeavour
- Sunshine Hour (for older people)
- Women Together
- Just Sew (sewing group)
- Bible Study Groups
- P.L.A.Y. – Mother and Children's group.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all and is an outreach to the neighbourhood.
- Annual "Messy Church"
- Annual summer "Funday"

More details are shown in the "Organisations" section of this report.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

The congregation were very glad that 2023 represented the first full year since Covid when worship and organisations were able to return largely to normal. It also represented the first full year of ministry and service of our new minister, Rev Jeffrey Blue, who had been installed in August of the previous year. Rev Blue has been very faithful and committed in promoting the advancement of the good news of the gospel within our congregational context. Worship services are held both on Sunday mornings and evenings and a mid-week teaching and prayer meeting is held on Wednesday evenings. A highlight of the year was a united teaching week at Easter time when 3 other local congregations joined with us to celebrate and learn from the Easter message. Our special speaker was the Rev Dr Stafford Carson.

1 marriage was conducted during the year and comfort and support was provided to those bereaved.

At 31 December 2023 there were 237 communicant members and 335 families connected with the congregation.

##### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or one of the elders and supported by members of the congregation. The congregation also has a pastoral visitor who makes contact through weekly telephone calls to the sick and housebound.

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **Mission and outreach**

At a local level the congregation acknowledge that we are part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

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 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 made financial contributions towards a number of different missionary organisations and mission personnel throughout the year. The congregation regularly prays for these organisations at Sunday services and the midweek prayer meeting.

Missionaries from the congregation are currently serving with Hamsayeh International. The congregation is informed of their work through regular updates in written form and through updates given in church services.

Young people from the congregation usually serve on mission teams in the summer months both at home and overseas.

#### **Presbytery**

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

#### **General Assembly**

The minister along with the representative elder attended the General Assembly in Belfast in June.

#### **Property**

The church building is in reasonable repair; the hall is in good repair.

#### **Organisations**

- Youth Organisations for all the community:
- BB for boys from 5 – 18 years; approximately 80 boys attend weekly
- GB for girls from 4 – 18 years; approximately 100 girls attend weekly
- Youth Fellowship for young people aged 11 upwards; approximately 15 attend fortnightly
- Children's work includes Children's Church; Senior Sunday School and Bible Class. Also, Kids Corner (Sunday evenings); Summer Holiday Bible Club and Junior Christian Endeavour.
- Organisations for adults including Bowling Club, Women Together, Young Adults and Just Sew.
- Bible Study Groups

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

- P.L.A.Y. – Mother and Children’s group, drawing from the village and district area. Approximately 30 children with parent/guardian attend.
- A ‘Care Team’ provides contact with confined elderly members and brings meals to families in times of illness or pressure.
- An annual ‘Funday’ attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- ‘Messy Church” on a Sunday before Christmas contacting families in the area which is very well supported.

### **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 through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 231 contributors during the year [221 in previous year, 2022] donating a total of £135,090 (£116,121 in previous year, 2022).

Total income of the congregation during the year was £286,164 compared to £231,703 in the previous year.

Total expenditure was £277,539 compared to £270,081 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. 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.

#### **Going Concern**

The activities of the congregation are dependent on on-going contributions from its members. 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 at least three months normal expenditure. At the year-end unrestricted reserves were £89,807 which is well in keeping with this policy. The Trustees

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**TRUSTEES ANNUAL REPORT (cont'd)**

consider it prudent to hold reserves at this level as the funding of its current activities is dependent on the ongoing financial support of its 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 18<sup>th</sup> June 2024 and signed on its behalf by:


Name: Rev Jeffrey Blue

Name: Ivor Hutchinson (Clerk of Session)

Date: 18<sup>th</sup> June 2024

Date: 18<sup>th</sup> June 2024

Signature: 

Signature: 

**Second Broughshane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105379

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# Annual return

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## **SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of Second Broughshane Presbyterian Church for the year ended 31 December 2023, which are set out on pages 12 to 22.

#### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

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

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

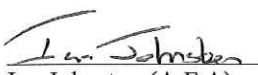
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

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

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

  
Ian Johnston (A.F.A)  
Stevenson and Wilson  
Chartered Accountants  
Date: 18<sup>th</sup> June 2024

22-30 Broadway Avenue  
Ballymena  
BT43 7AA

**Second Broughshane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105379

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# Accounts

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**Second Broughshane Congregation of the Presbyterian Church - a  
congregation of the Presbyterian Church in Ireland**

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

**Registered with the Charity Commission for Northern Ireland (NIC105379)**

## **SECOND BROUGHSHANE 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.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Second Broughshane Congregation of the Presbyterian Church in Ireland  
5 Raceview Road  
Broughshane BT42 4JL

Registered Charity in Northern Ireland (NIC105379)

### **CHARITY TRUSTEES**

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

William Smyth	Leonard Fenton
Colin Kennedy	Deirdre Humphreys
Robert Clifford Ross	John Purdy
Rev Jeffrey Blue (installed as minister August 2022)	W. George Humphreys
John Maurice Ellis	Samuel George Smyth
Robert McCullough Reid	Andrew Brown
Stephen Brian Livingston	Kenneth George McGall
James Turtle	Mark Beattie
Geoffrey Stirling	Colville James George Elliott
Gavin Lowry	Gordon David Rea
Ivor Hutchinson	Ian Logan
John Kernohan	

### **INDEPENDENT EXAMINER**

Ian Johnston A.F.A.  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Avenue  
Ballymena  
Northern Ireland  
BT43 7AA

### **BANKERS**

Danske Bank  
Ballymena  
1 – 2 Ballymena  
Co. Antrim BT43 7PE

### **SOLICITORS**

Samuel Cumming & Son  
Solicitors  
39 Linenhall Street  
Ballymena

## **SECOND BROUGHSHANE 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 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 are held at least 4 times per 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. Second Broughshane 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. At the end of business it is dissolved. 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.

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

### **DESCRIPTION AND PURPOSE**

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

The congregation's mission plan is outlined below:

Second Broughshane is a congregation of approximately 340 families set in a village of about 1,500 houses, population circa 4,000.

In line with General Assembly guidelines and following the pattern of Mission Plan outlined by Ballymena Presbytery the Kirk Session of Second Broughshane have adopted the following Congregational Mission Plan.

Recognising the command of our Lord Jesus Christ to "Go into the world and preach the Gospel" we would acknowledge our duty and responsibility to comply with that command. Following the outpouring of the Holy Spirit at Pentecost, the disciples of Jesus were the first to 'GO' preaching the good news about Jesus Christ to Jew and Gentile.

Beginning at Jerusalem, a great many were converted to Jesus Christ and "they devoted themselves to the apostles teaching and fellowship, to the breaking of bread and prayer" (Acts 2:42). Furthermore, we note how "The Lord added to their number daily those who were being saved."

The command of Jesus and the pattern of the early church is our Biblical basis for Mission.

### **Content for Mission**

As taught in the Shorter Catechism, "Man's primary purpose is to glorify God and enjoy Him forever". In order to glorify God we would desire to demonstrate God as revealed in the scripture; to proclaim His purpose and work as creator, and Sovereign Lord; to preach of His love for souls as is wonderfully announced in John 3:16 "For God so loved the world that He gave His only Son that whosoever believes in Him should not perish but have everlasting life."

Further to this we commend Jesus Christ, God's Son as Lord of all, the only redeemer of God's elect; the one who came into the world to save sinners by means of His death upon the cross of Calvary. As risen Lord He has taken His place in glory awaiting the consummation of this present age and bringing in the final day of judgement as he ushers in the new heaven and new earth where redeemed souls shall live forever in the presence of their Lord.

### **Context for Mission**

In the days following Christ the apostles went about preaching and establishing the church. We note how the Apostle Paul founded a church in every town and village as he journeyed. Through his letters he has, by the Holy Spirit's wisdom and grace, given to the church the clear principles and patterns for church government, life and witness.

We acknowledge that we are a part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

As Christ Jesus came into the world so we believe that we are in the world as His ambassadors and it will be our prayer that we might be 'light and salt' as we live, work and witness here for the glory of God.

## SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

### Contact for Mission

As the church of Christ, it is our duty to reach out into the community where we are with the gospel. We must endeavour to make an impact for Christ in this locality. This requires the faithful ministry of the word of God through the various limbs of the congregational body; connecting with the community in projects that minister to it's needs; bringing all to God in consistent prayer.

The early church shows us how to 'do church'. (Acts 2:42-47)

1. Their love for the word of God. (Apostles teaching)
2. Their enjoyment of Christian fellowship.
3. Their observance of the sacraments.
4. Their commitment to prayer.
5. Their concern for one another.
6. Their zeal for evangelism

### Our response:

1. We commend, cherish and uphold the preaching and teaching of the Word of God as the primary tool of evangelism and the means for building up the body of Christ.
2. We want to encourage regular attendance at church services and are convinced that the local church is, under God, the ordained means for nurturing believers, training in godliness and equipping for service.
3. Observance of the sacraments and participation in the same is the solemn responsibility of Kirk Session. Those outside of the family of God should be discouraged from participation until they have come to a saving knowledge of Jesus Christ through spiritual new birth. Believers will be encouraged to participate in the Lords' Supper and to present children for baptism in keeping with the covenant promise of God. Session will exercise prayerful oversight at all times being gracious and merciful in matters of discipline as may be required.
4. Prayer is an essential part of Christian life both personally and corporately. Every effort will be made to encourage Christian people to meet for prayer. It is a blessing to share in prayer with others, sharing burdens, praying for the lost of our district and upholding the work of God's kingdom at home and overseas.
5. Not only would we want to have a practical concern for all our members, but we consider it a vital part of church responsibility to be concerned for those in our community who have personal needs. We must endeavour to look out and reach out to the stranger at our door, who might even be the person next door, to whom we can bring help both practically and spiritually. We want to recognise the importance of social action and care.
6. Evangelism is a necessary part of the church; indeed, every Christian is an evangelist. We must carry the gospel with us as witnesses for Christ always ready to give a reason for the hope that is in us. Zeal for evangelism is the fruit of our joy of salvation in Christ.

The basic work of the Christian church is to preach or share the gospel of Jesus Christ in the power of the Holy Spirit, and to see people converted, transformed and growing to maturity in that gospel.

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

Jesus said, "Go and make disciples". We need to be pro-active in this task of making disciples. We are to carry the torch of truth that has been handed down through generations. Sharing the gospel by word and deed is our central task in our homes, neighbourhood and church. Our goal for God is that we would make disciples who are genuine followers of Jesus Christ, and not merely be anxious about numbers attending.

### **What we are doing (assuming no pandemic restrictions are in place):**

- Youth organisations for all the community: Boys Brigade, Girls Brigade, Youth Club, Youth Fellowship (SEED)
- Children's work includes Seniors Sunday School, Kid's church, Kids Corner (Sunday evenings) and Summer Holiday Bible club, Junior Christian Endeavour.
- Organisations for adults
- Bible Study Groups
- P.L.A.Y. Mother and Children's group, drawing from the village and district area.
- Young Adults.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all an outreach to the neighbourhood.
- A 'Care Team' provides contact with confined elderly members and brings meals to families in times of illness or pressure.
- An annual 'Funday' attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- 'Messy Church' on a Sunday before Christmas contacting families in the area and is very well supported.

### **Our future plans:**

We aim to develop fresh ways of reaching out to the local community through visitations and by means of events intended to invite and attract more people to 'come and see for themselves' that the church is active today and the gospel is both meaningful and relevant for all.

While recognising that our primary work rests within the context of our local church setting, we nonetheless believe wholeheartedly in the work of mission at large. We will seek to encourage support and actively be involved in worldwide mission. Opportunities prevail for short-term mission teams and there is much to commend these. It is however our prayer that God will be pleased to call and use some from our congregation in the greater service of mission overseas as a vocation. It is an honour for a congregation to be the 'sending church' and to be active in support of those who 'go' in God's name to do His work.

To His great name be all praise honour and glory.

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

### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the 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 and has a wide range of organisations and activities including:

- Sunday School, Children's Church, Kids Corner (Sunday evenings) and Summer Holiday Bible Club
- Youth Club
- Bowling Club
- Girls Brigade
- Boys Brigade
- Youth Club
- Young Adults
- Junior Christian Endeavour
- Sunshine Hour (for older people)
- Women Together
- Just Sew (sewing group)
- Bible Study Groups
- P.L.A.Y. – Mother and Children's group.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all and is an outreach to the neighbourhood.
- Annual "Messy Church"
- Annual summer "Funday"

More details are shown in the "Organisations" section of this report.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

At the start of 2022 Rev Philip Thompson, minister from Connor Presbyterian church was still in place as the vacancy convenor; having been appointed by the presbytery following the retirement of Rev. Alistair Beattie. Rev. Thompson organised pulpit supply for the Sunday services; chaired meetings of the Kirk Session and Committee and led the congregation through the vacancy process.

Many of the groups and organisations were able to meet during the first part of 2022 and adapted to the changing covid guidance from the government and the Presbyterian Church.

Following a congregational meeting in May 2022 the Rev. Jeffrey Blue was called to be the next minister and he was installed as minister in August 2022.

In September 2022 evening services resumed; due to covid and the vacancy, evening services had not been held since 2020.

We are thankful that due to the easing of covid restrictions that the majority of our groups and organisations were able to meet with limited restrictions from September onwards.

1 marriage was conducted during the year and comfort and support was provided to those bereaved within the restrictions in force.

At 31 December 2022 there were 224 communicant members and 337 families connected with the church.

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

### **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. Unfortunately, due to Covid 19 restrictions this has been extremely limited and pastoral care has mainly been by telephone conversation, pastoral letters, and cards.

### **Mission and outreach**

At a local level the congregation acknowledge that we are part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

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 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.

### **Presbytery**

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

### **General Assembly**

The vacancy convenor along with the representative elder attended the General Assembly in Belfast in June.

### **Property**

The church building is in reasonable repair; the hall is in good repair. Before the arrival of the Rev. Jeffrey Blue a new kitchen; bathroom and ensuite was fitted in the manse and it was completely redecorated.

### **Organisations**

- Youth Organisations for all the community:
- BB for boys from 5 – 18 years; over 100 boys attend weekly
- GB for girls from 4 – 18 years; over 120 girls attend weekly
- Youth Club for boys and girls aged 11 upwards; approximately 30 attend fortnightly
- Youth Fellowship for young people aged 11 upwards; approximately 15 attend fortnightly
- Children's work includes Children's Church; Senior Sunday School and Bible Class. Also Kids Corner (Sunday evenings); Summer Holiday Bible Club and Junior Christian Endeavour.
- Organisations for adults including Bowling Club, Women Together, Young Adults and Just Sew.
- Bible Study Groups
- P.L.A.Y. – Mother and Children's group, drawing from the village and district area. Approximately 40 children with parent/guardian attend.
- A 'Care Team' provides contact with confined elderly members and brings meals to families in times of illness or pressure.

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

- An annual 'Funday' attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- 'Messy Church' on a Sunday before Christmas contacting families in the area which is very well supported.

### **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 through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 221 contributors during the year [227 in previous year, 2021] donating a total of £116,121 (£111,402 in previous year, 2021).

Total income of the congregation during the year was £231,703 compared to £211,575 in the previous year.

Total expenditure was £270,081 compared to £182,002 in 2021.

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

**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 United Kingdom Generally Accepted Accounting Practice.

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

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

Approved by the Kirk Session at a meeting on 9<sup>th</sup> May 2023 and signed on its behalf by:

Name: Rev Jeffrey Blue

Name: Ivor Hutchinson (Clerk of Session)

Date: 09/05/2023

Date: 09/05/2023

Signature: 

Signature: 

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of Second Broughshane congregation for the year ended 31 December 2022, which are set out on pages 11 to 16.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

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

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

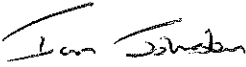
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

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

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

  
Ian Johnston (A.F.A)

Stevenson and Wilson

Chartered Accountants

Date: 9<sup>th</sup> May 2023

22-30 Broadway Avenue

Ballymena

BT43 7AA

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	141,730	67,352	-	209,082	186,759
Charitable activities	3	235	21,457	-	21,692	7,647
Other trading activities	4	-	-	-	-	-
Investment Income	5	555	10	-	565	560
Other	6	364	-	-	364	16,609
<b>Total Receipts</b>		<b>142,884</b>	<b>88,819</b>	<b>-</b>	<b>231,703</b>	<b>211,575</b>
<b>Payments</b>						
Raising funds	7	785	-	-	785	755
Charitable activities	8	90,874	54,714	-	145,588	148,962
Other	9	28,711	59,803	-	88,514	28,495
Purchase of fixed assets		35,194	-	-	35,194	3,790
<b>Total Payments</b>		<b>155,564</b>	<b>114,517</b>	<b>-</b>	<b>270,081</b>	<b>182,002</b>
Net receipts / (payments)		(12,680)	(25,698)	-	(38,378)	29,573
Transfers between funds		(1,281)	1,281	-	-	-
Net movement in funds		(13,961)	(24,417)	-	(38,378)	29,573
Funds brought forward		107,315	152,316	-	259,631	230,058
Funds carried forward	12	93,354	127,899	-	221,253	259,631

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	107,315	152,316	-	259,631	230,058
Net movement in funds	(12,826)	(25,552)	-	(38,378)	29,573
	-----	-----	-----	-----	-----
Bank and Cash at end of year	94,489	126,764	-	221,253	259,631
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				221,153	259,531
Cash in Hand				100	100
				-----	-----
				221,253	259,631
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10				3,235,344	3,235,344
Heating oil stock				1,800	1,210
Investments – Note 11				-	-
Debtor - Gift Aid				18,877	24,693
				-----	-----
				3,256,021	3,261,247
				=====	=====
<b>Liabilities</b>					
				2,016	2,016
				=====	=====

Approved by the Kirk Session at a meeting on 9<sup>th</sup> May 2023 and signed on its behalf by

Name: Rev Jeffrey Blue

Name: Ivor Hutchinson

Date: 9<sup>th</sup> May 2023

Date: 9<sup>th</sup> May 2023

Signature:



Signature:



**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**FUND ACCOUNTING**

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

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

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

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:					
Loose collections	1,393	665	-	2,058	801
Donations and gifts	117,327	56,131	-	173,458	157,993
Gift Aid	23,010	10,556	-	33,566	27,965
	-----	-----	-----	-----	-----
	141,730	67,352	-	209,082	186,759
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Publications	-	709	-	709	72
Other charitable activities	235	10,014	-	10,249	7,120
Membership fees	-	1,734	-	1,734	318
Grants	-	9,000	-	9,000	137
	-----	-----	-----	-----	-----
	235	21,457	-	21,692	7,647
	-----	-----	-----	-----	-----

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	555	10	-	565	560
	-----	-----	-----	-----	-----
	555	10	-	565	560
	-----	-----	-----	-----	-----

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Refund from SSE Airtricity	364	-	-	364	-
Furlough monies	-	-	-	-	10,459
Retirement gift collection	-	-	-	-	6,150
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	364	-	-	364	16,609
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**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	785	-	-	785	755
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	785	-	-	785	755
	-----	-----	-----	-----	-----

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022**

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	17,153	3,682	-	20,835	20,484
Presbytery fees etc.	602	-	-	602	731
Ministry and support staff costs	58,220	-	-	58,220	59,624
Congregational running expenses	11,417	6,405	-	17,822	15,751
Donations to missions & charities	1,200	44,455	-	45,655	48,557
Governance costs	2,282	172	-	2,454	3,815
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	90,874	54,714	-	145,588	148,962
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**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Utilities	23,363	82	-	23,445	14,675
Events & catering expenses	-	1,027	-	1,027	-
Stationery & teaching materials	344	-	-	344	166
Publications	1,135	540	-	1,675	1,404
Other donations	2,500	-	-	2,500	-
Repairs & maintenance	1,369	58,154	-	59,523	12,250
	-----	-----	-----	-----	-----
	28,711	59,803	-	88,514	28,495
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 5 Raceview Road Broughshane and the associated fixtures, fittings and equipment. These have an insurance value of £3,235,344 at the 31<sup>st</sup> December 2017.

**11. INVESTMENTS**

Historically the Church invested funds with the Presbyterian Mutual Society which went into administration in 2008. The congregation was advised in a letter dated 27th January 2021 from the Joint Supervisors of the Presbyterian Mutual Society Limited in Scheme of Arrangement that the Scheme is to be concluded. The Joint Supervisors have advised that "Given the outstanding capital balance due to Department of Enterprise Trade and Investment as at 30th September 2020 under the £175 million loan (which has first priority over all realisations) of some £60.75 million there is an anticipated shortfall in the final repayment to the Department. It is envisaged this position will not change during the remaining period to the end of the Scheme. As a result of this anticipated shortfall, there will be no further repayment to any other class of creditor or member". In light of this the congregational committee has agreed to write off the balance outstanding of £11,672.

**SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022 (cont'd)**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
General	107,315	142,884	155,564	(12,680)	(1,281)	93,354
<b>Unrestricted Funds</b>	<b>107,315</b>	<b>142,884</b>	<b>155,564</b>	<b>(12,680)</b>	<b>(1,281)</b>	<b>93,354</b>
General	72	19,911	21,318	(1,407)	1,581	246
Building	74,909	23,355	53,573	(30,218)	-	44,691
Mission	18,287	21,779	22,175	(396)	509	18,400
Cemetery	42,475	6,052	4,515	1,537	-	44,012
Cemetery - Cash	100	-	-	-	-	100
Bowling Club	1,679	363	110	253	(300)	1,632
Junior CE	537	100	160	(60)	-	477
Sunshine Hours	574	-	6	(6)	-	568
Play	2,966	323	420	(97)	-	2,869
Woman Together	1,942	407	1,461	(1,054)	-	888
S.E.T.	242	1	10	(9)	-	233
BB	229	5,487	4,147	1,340	-	1,569
GB	4,076	5,457	6,051	(594)	-	3,482
Mid-Week Fellowship	275	5,341	108	5,233	(509)	4,999
Man 2 Man	1,226	-	8	(8)	-	1,218
Catering	1,443	-	8	(8)	-	1,435
Point Youth Club	1,197	243	447	(204)	-	993
Youth Fellowship - SNATCH	87	-	-	-	-	87
<b>Restricted Funds</b>	<b>152,316</b>	<b>88,819</b>	<b>114,517</b>	<b>(25,698)</b>	<b>1,281</b>	<b>127,899</b>
<b>Endowment Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>259,631</b>	<b>231,703</b>	<b>270,081</b>	<b>(38,378)</b>	<b>-</b>	<b>221,253</b>

**Second Broughshane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105379

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# Annual report

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## **SECOND BROUGHSHANE 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.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Second Broughshane Congregation of the Presbyterian Church in Ireland  
5 Raceview Road  
Broughshane BT42 4JL

Registered Charity in Northern Ireland (NIC105379)

### **CHARITY TRUSTEES**

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

William Smyth	Leonard Fenton
Colin Kennedy	Deirdre Humphreys
Robert Clifford Ross	John Purdy
Rev Jeffrey Blue (installed as minister August 2022)	W. George Humphreys
John Maurice Ellis	Samuel George Smyth
Robert McCullough Reid	Andrew Brown
Stephen Brian Livingston	Kenneth George McGall
James Turtle	Mark Beattie
Geoffrey Stirling	Colville James George Elliott
Gavin Lowry	Gordon David Rea
Ivor Hutchinson	Ian Logan
John Kernohan	

### **INDEPENDENT EXAMINER**

Ian Johnston A.F.A.  
Stevenson and Wilson  
Chartered Accountants  
22-30 Broadway Avenue  
Ballymena  
Northern Ireland  
BT43 7AA

### **BANKERS**

Danske Bank  
Ballymena  
1 – 2 Ballymena  
Co. Antrim BT43 7PE

### **SOLICITORS**

Samuel Cumming & Son  
Solicitors  
39 Linenhall Street  
Ballymena

## **SECOND BROUGHSHANE 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 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 are held at least 4 times per 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. Second Broughshane 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. At the end of business it is dissolved. 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.

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

### **DESCRIPTION AND PURPOSE**

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

The congregation's mission plan is outlined below:

Second Broughshane is a congregation of approximately 340 families set in a village of about 1,500 houses, population circa 4,000.

In line with General Assembly guidelines and following the pattern of Mission Plan outlined by Ballymena Presbytery the Kirk Session of Second Broughshane have adopted the following Congregational Mission Plan.

Recognising the command of our Lord Jesus Christ to "Go into the world and preach the Gospel" we would acknowledge our duty and responsibility to comply with that command. Following the outpouring of the Holy Spirit at Pentecost, the disciples of Jesus were the first to 'GO' preaching the good news about Jesus Christ to Jew and Gentile.

Beginning at Jerusalem, a great many were converted to Jesus Christ and "they devoted themselves to the apostles teaching and fellowship, to the breaking of bread and prayer" (Acts 2:42). Furthermore, we note how "The Lord added to their number daily those who were being saved."

The command of Jesus and the pattern of the early church is our Biblical basis for Mission.

### **Content for Mission**

As taught in the Shorter Catechism, "Man's primary purpose is to glorify God and enjoy Him forever". In order to glorify God we would desire to demonstrate God as revealed in the scripture; to proclaim His purpose and work as creator, and Sovereign Lord; to preach of His love for souls as is wonderfully announced in John 3:16 "For God so loved the world that He gave His only Son that whosoever believes in Him should not perish but have everlasting life."

Further to this we commend Jesus Christ, God's Son as Lord of all, the only redeemer of God's elect; the one who came into the world to save sinners by means of His death upon the cross of Calvary. As risen Lord He has taken His place in glory awaiting the consummation of this present age and bringing in the final day of judgement as he ushers in the new heaven and new earth where redeemed souls shall live forever in the presence of their Lord.

### **Context for Mission**

In the days following Christ the apostles went about preaching and establishing the church. We note how the Apostle Paul founded a church in every town and village as he journeyed. Through his letters he has, by the Holy Spirit's wisdom and grace, given to the church the clear principles and patterns for church government, life and witness.

We acknowledge that we are a part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

As Christ Jesus came into the world so we believe that we are in the world as His ambassadors and it will be our prayer that we might be 'light and salt' as we live, work and witness here for the glory of God.

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

### **Contact for Mission**

As the church of Christ, it is our duty to reach out into the community where we are with the gospel. We must endeavour to make an impact for Christ in this locality. This requires the faithful ministry of the word of God through the various limbs of the congregational body; connecting with the community in projects that minister to it's needs; bringing all to God in consistent prayer.

The early church shows us how to 'do church'. (Acts 2:42-47)

1. Their love for the word of God. (Apostles teaching)
2. Their enjoyment of Christian fellowship.
3. Their observance of the sacraments.
4. Their commitment to prayer.
5. Their concern for one another.
6. Their zeal for evangelism

### **Our response:**

1. We commend, cherish and uphold the preaching and teaching of the Word of God as the primary tool of evangelism and the means for building up the body of Christ.
2. We want to encourage regular attendance at church services and are convinced that the local church is, under God, the ordained means for nurturing believers, training in godliness and equipping for service.
3. Observance of the sacraments and participation in the same is the solemn responsibility of Kirk Session. Those outside of the family of God should be discouraged from participation until they have come to a saving knowledge of Jesus Christ through spiritual new birth. Believers will be encouraged to participate in the Lords' Supper and to present children for baptism in keeping with the covenant promise of God. Session will exercise prayerful oversight at all times being gracious and merciful in matters of discipline as may be required.
4. Prayer is an essential part of Christian life both personally and corporately. Every effort will be made to encourage Christian people to meet for prayer. It is a blessing to share in prayer with others, sharing burdens, praying for the lost of our district and upholding the work of God's kingdom at home and overseas.
5. Not only would we want to have a practical concern for all our members, but we consider it a vital part of church responsibility to be concerned for those in our community who have personal needs. We must endeavour to look out and reach out to the stranger at our door, who might even be the person next door, to whom we can bring help both practically and spiritually. We want to recognise the importance of social action and care.
6. Evangelism is a necessary part of the church; indeed, every Christian is an evangelist. We must carry the gospel with us as witnesses for Christ always ready to give a reason for the hope that is in us. Zeal for evangelism is the fruit of our joy of salvation in Christ.

The basic work of the Christian church is to preach or share the gospel of Jesus Christ in the power of the Holy Spirit, and to see people converted, transformed and growing to maturity in that gospel.

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

Jesus said, "Go and make disciples". We need to be pro-active in this task of making disciples. We are to carry the torch of truth that has been handed down through generations. Sharing the gospel by word and deed is our central task in our homes, neighbourhood and church. Our goal for God is that we would make disciples who are genuine followers of Jesus Christ, and not merely be anxious about numbers attending.

### **What we are doing (assuming no pandemic restrictions are in place):**

- Youth organisations for all the community: Boys Brigade, Girls Brigade, Youth Club, Youth Fellowship (SEED)
- Children's work includes Seniors Sunday School, Kid's church, Kids Corner (Sunday evenings) and Summer Holiday Bible club, Junior Christian Endeavour.
- Organisations for adults
- Bible Study Groups
- P.L.A.Y. Mother and Children's group, drawing from the village and district area.
- Young Adults.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all an outreach to the neighbourhood.
- A 'Care Team' provides contact with confined elderly members and brings meals to families in times of illness or pressure.
- An annual 'Funday' attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- 'Messy Church' on a Sunday before Christmas contacting families in the area and is very well supported.

### **Our future plans:**

We aim to develop fresh ways of reaching out to the local community through visitations and by means of events intended to invite and attract more people to 'come and see for themselves' that the church is active today and the gospel is both meaningful and relevant for all.

While recognising that our primary work rests within the context of our local church setting, we nonetheless believe wholeheartedly in the work of mission at large. We will seek to encourage support and actively be involved in worldwide mission. Opportunities prevail for short-term mission teams and there is much to commend these. It is however our prayer that God will be pleased to call and use some from our congregation in the greater service of mission overseas as a vocation. It is an honour for a congregation to be the 'sending church' and to be active in support of those who 'go' in God's name to do His work.

To His great name be all praise honour and glory.

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

### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the 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 and has a wide range of organisations and activities including:

- Sunday School, Children's Church, Kids Corner (Sunday evenings) and Summer Holiday Bible Club
- Youth Club
- Bowling Club
- Girls Brigade
- Boys Brigade
- Youth Club
- Young Adults
- Junior Christian Endeavour
- Sunshine Hour (for older people)
- Women Together
- Just Sew (sewing group)
- Bible Study Groups
- P.L.A.Y. – Mother and Children's group.
- The Cornerstone: 'cafe' style coffee morning is an open door to welcome all and is an outreach to the neighbourhood.
- Annual "Messy Church"
- Annual summer "Funday"

More details are shown in the "Organisations" section of this report.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

At the start of 2022 Rev Philip Thompson, minister from Connor Presbyterian church was still in place as the vacancy convenor; having been appointed by the presbytery following the retirement of Rev. Alistair Beattie. Rev. Thompson organised pulpit supply for the Sunday services; chaired meetings of the Kirk Session and Committee and led the congregation through the vacancy process.

Many of the groups and organisations were able to meet during the first part of 2022 and adapted to the changing covid guidance from the government and the Presbyterian Church.

Following a congregational meeting in May 2022 the Rev. Jeffrey Blue was called to be the next minister and he was installed as minister in August 2022.

In September 2022 evening services resumed; due to covid and the vacancy, evening services had not been held since 2020.

We are thankful that due to the easing of covid restrictions that the majority of our groups and organisations were able to meet with limited restrictions from September onwards.

1 marriage was conducted during the year and comfort and support was provided to those bereaved within the restrictions in force.

At 31 December 2022 there were 224 communicant members and 337 families connected with the church.

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

### **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. Unfortunately, due to Covid 19 restrictions this has been extremely limited and pastoral care has mainly been by telephone conversation, pastoral letters, and cards.

### **Mission and outreach**

At a local level the congregation acknowledge that we are part of the universal church of Jesus Christ situated in the village of Broughshane with a responsibility to be the light of the world in this area and district; notwithstanding the presence of sister congregations in the neighbourhood with whom we would seek to work in harmony as opportunity allows.

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 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.

### **Presbytery**

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

### **General Assembly**

The vacancy convenor along with the representative elder attended the General Assembly in Belfast in June.

### **Property**

The church building is in reasonable repair; the hall is in good repair. Before the arrival of the Rev. Jeffrey Blue a new kitchen; bathroom and ensuite was fitted in the manse and it was completely redecorated.

### **Organisations**

- Youth Organisations for all the community:
- BB for boys from 5 – 18 years; over 100 boys attend weekly
- GB for girls from 4 – 18 years; over 120 girls attend weekly
- Youth Club for boys and girls aged 11 upwards; approximately 30 attend fortnightly
- Youth Fellowship for young people aged 11 upwards; approximately 15 attend fortnightly
- Children's work includes Children's Church; Senior Sunday School and Bible Class. Also Kids Corner (Sunday evenings); Summer Holiday Bible Club and Junior Christian Endeavour.
- Organisations for adults including Bowling Club, Women Together, Young Adults and Just Sew.
- Bible Study Groups
- P.L.A.Y. – Mother and Children's group, drawing from the village and district area. Approximately 40 children with parent/guardian attend.
- A 'Care Team' provides contact with confined elderly members and brings meals to families in times of illness or pressure.

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

- An annual 'Funday' attracts large numbers from the community, an opportunity to share our Christian friendship and faith, and to invite to church services, organisations and events.
- 'Messy Church" on a Sunday before Christmas contacting families in the area which is very well supported.

### **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 through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

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

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

### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 221 contributors during the year [227 in previous year, 2021] donating a total of £116,121 (£111,402 in previous year, 2021).

Total income of the congregation during the year was £231,703 compared to £211,575 in the previous year.

Total expenditure was £270,081 compared to £182,002 in 2021.

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

**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 United Kingdom Generally Accepted Accounting Practice.

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

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

Approved by the Kirk Session at a meeting on 9<sup>th</sup> May 2023 and signed on its behalf by:

Name: Rev Jeffrey Blue

Name: Ivor Hutchinson (Clerk of Session)

Date: 09/05/2023

Date: 09/05/2023

Signature: Jeffrey Blue

Signature: Ivor Hutchinson

**Second Broughshane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105379

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# Annual return

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## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SECOND BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of Second Broughshane congregation for the year ended 31 December 2022, which are set out on pages 11 to 16.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

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

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

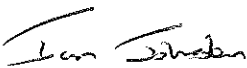
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

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

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



Ian Johnston (A.F.A)

Stevenson and Wilson

Chartered Accountants

Date: 9<sup>th</sup> May 2023

22-30 Broadway Avenue

Ballymena

BT43 7AA