First Kilraughts Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105402

Details

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

Contact

Address	10 Kilmandil Road Dunloy Ballymena County Antrim Bt44 9bh BT44 9BH
Phone	02827641371

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£153,104	£133,438	£0	2
2024-12-31	£147,908	£147,096	£0	3

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Trustees

Name	Role	Appointed
Mr Arnold Mcclure		
Mr Carl Mcclure		
Mr David Mcmillan		
Mr Derek William Brogan		
Mr Jim Murray		
Mr Maurice Christie		
Mr Miles Kelly		
Mr Samuel Tweed		
Mr Steven Glenn		
Rev Gary Glasgow		

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First Kilraughts Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105402

Accounts

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	NOTE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2025	TOTAL 2024
		£	£	£	£	£
Receipts						
Donations & legacies	2	90,686	37,840	-	128,526	125,691
Charitable activities	3	4,167	17,521	-	21,688	19,522
Investment income	4	2,548	342	-	2,890	2,695
Other income	5	-	-	-	-	-
Total receipts		97,401	55,703	-	153,104	147,908
Payments						
Raising funds	5	580	-	-	580	540
Charitable activities	6	88,846	37,557	-	126,403	146,031
Other expenditure	7	-	6,455	-	6,455	525
Total payments		89,426	44,012	-	133,438	147,096
Net receipts/(payments)		7,975	11,691	-	19,666	812
Transfers between funds		(2,135)	2,135	-	-	-
Net movement in funds		5,840	13,826	-	19,666	812
Reconciliation of funds:						
Total funds brought forward		123,648	48,714	-	172,362	171,550
Deduct non cash/bank related endowment funds		-	-	-	-	-
Total funds carried forward	10	129,488	62,540	-	192,028	172,362

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2025

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Funds Reconciliation					
Total funds brought forward	123,648	48,714	-	172,362	171,550
Net movement in funds	5,840	13,826	-	19,666	812
Total funds carried forward	129,488	62,540	-	192,028	172,362
Bank & cash balances					
Bank current accounts				192,028	172,362
				192,028	172,362
Other assets					
Fixed assets - note 8				3,785,130	3,785,130
Investments - note 9				103,402	94,071
Gift Aid receivable on donations				17,351	18,559
				3,905,883	3,897,760

Approved by the Kirk Session at a meeting on 24/5/26 and signed on its behalf by

Arnold McClure.
Mr Arnold McClure

Maurice Christie
Mr Maurice Christie

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provision 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 & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Recorded giving	69,313	21,765	-	91,078	91,935
Loose collections	2,448	3,506	-	5,954	3,740
Donations and gifts	5,960	6,975	-	12,935	11,611
Gift Aid	12,965	5,594	-	18,559	18,405
	90,686	37,840	-	128,526	125,691

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2025	TOTAL 2024
	£	£	£	£	£
Organisation income	-	15,321	-	15,321	14,107
Fees from weddings & funerals	450	-	-	450	350
Fundraising events	-	-	-	-	-
Sale of study books etc.	1,396	-	-	1,396	1,262
Grants	-	2,200	-	2,200	3,000
Miscellaneous income	2,321	-	-	2,321	803
	4,167	17,521	-	21,688	19,522

4 INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2025	TOTAL 2024
	£	£	£	£	£
Deposit interest	2,056	342	-	2,398	2,395
Investment income	188	-	-	188	180
Other interest	304	-	-	304	120
	2,548	342	-	2,890	2,695

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

5 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
FWO envelopes	580	-	-	580	540
	580	-	-	580	540

6 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
General Assembly Assessments	12,739	-	-	12,739	17,577
Presbytery fees	478	-	-	478	455
Ministry & support staff costs	39,029	-	-	39,029	36,916
Congregational running expenses	35,328	20,281	-	55,609	76,286
Donations to missions & charities	-	17,276	-	17,276	13,597
Governance costs	1,272	-	-	1,272	1,200
	88,846	37,557	-	126,403	146,031

7 OTHER EXPENDITURE

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Manse refurbishment	-	6,455	-	6,455	525
	-	6,455	-	6,455	525

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

8 FIXED ASSETS

The congregation owns the church building, church hall, the stables hall and the associated fixtures, fittings, plant and machinery situated at 56 Moyan Road, Ballymoney. These have a combined insurance value of £3,785,130 (2024 : £3,785,130).
Since 1887 the Congregation hold in trust the Manse, outbuildings and farm situated at Topp Road, Ballymoney, for the use of the Congregation while the minister resides in the Manse.

9 INVESTMENTS

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

	2025 £	2024 £
125 BP plc 8% preference shares	541	168
300 Canadian Pacific Kansas City Limited shares	164	217
65 PCI Shares General Investment Fund	868	907
Progressive Building Society	4,294	4,294
NFU Mutual Select Investment Plan	11,687	10,594
NFU Mutual Select Investment Plan	57,060	51,725
NFU Mutual Select Investment Plan	23,298	21,119
NI Central Investment for Charities	5,490	5,047
	103,402	94,071

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

10 FUND BALANCES

FUND	BALANCE AT START	RECEIPTS	PAYMENTS	SURPLUS/ DEFICIT	TRANSFER	BALANCE AT END
	£	£	£	£	£	£
Unrestricted funds						
General account	123,648	97,401	89,426	7,975	(2,135)	129,488
	123,648	97,401	89,426	7,975	(2,135)	129,488
Restricted funds						
Sunday School	1,563	192	54	138	5	1,706
Building, repairs & maintenance	32,935	29,783	14,697	15,086	-	48,021
GF association	1,852	2,701	2,498	203	-	2,055
Friendship club	2,209	1,468	2,311	(843)	-	1,366
Youth group	2,474	246	268	(22)	-	2,452
Presbyterian women	1,571	3,651	3,801	(150)	(200)	1,221
Boys' Brigade	1,345	5,549	5,804	(255)	1,486	2,576
Bowling club	579	1,205	1,341	(136)		443
Get Konnected Boys Club	1,486	-	-	-	(1,486)	-
United Appeal	-	6,664	8,581	(1,917)	1,917	-
Presbyterian Childrens Society	-	900	900	-	-	-
Mission Africa	-	981	981	-	-	-
World Development Appeal	-	1,998		1,998	(1,998)	-
Other Mission Support	-	365	2,776	(2,411)	2,411	-
Sibbett Family donation gift aid	2,700	-	-	-		2,700
	48,714	55,703	44,012	11,691	2,135	62,540
Total	172,362	153,104	133,438	19,666	-	192,028

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

11 RELATED PARTY TRANSACTIONS

One of the trustees, the minister of the congregation received remuneration of £27,957 and expenses of £5,171 for acting in that capacity. Pension contributions of £4,892 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). One of the trustees, the church organist and choir master of the congregation received remuneration of £3,900 for acting in that capacity. None of the other trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity
£12,739 for congregational assessments
£6,664 towards the United Appeal

There were no other related party transactions.

First Kilraughts Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105402

Accounts

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2024

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Receipts						
Donations & legacies	2	86,225	39,466	-	125,691	123,285
Charitable activities	3	2,975	16,547	-	19,522	17,374
Investment income	4	2,375	320	-	2,695	866
Other income	5	-	-	-	-	-
Total receipts		91,575	56,333	-	147,908	141,525
Payments						
Raising funds	5	540	-	-	540	515
Charitable activities	6	88,260	57,771	-	146,031	130,123
Other expenditure	7	-	525	-	525	-
Total payments		88,800	58,296	-	147,096	130,638
Net receipts/(payments)		2,775	(1,963)	-	812	10,887
Transfers between funds		384	(384)	-	-	-
Net movement in funds		3,159	(2,347)	-	812	10,887
Reconciliation of funds:						
Total funds brought forward		120,489	51,061	-	171,550	160,663
Deduct non cash/bank related endowment funds		-	-	-	-	-
Total funds carried forward	10	123,648	48,714	-	172,362	171,550

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2024

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Funds Reconciliation					
Total funds brought forward	120,489	51,061	-	171,550	160,663
Net movement in funds	3,159	(2,347)	-	812	10,887
Total funds carried forward	123,648	48,714	-	172,362	171,550
Bank & cash balances					
Bank current accounts				172,362	171,550
				172,362	171,550
Other assets					
Fixed assets - note 8				3,785,130	3,604,886
Investments - note 9				94,071	89,224
Gift Aid receivable on donations				18,559	18,405
				3,897,760	3,712,515

Approved by the Kirk Session at a meeting on 19/8/25 and signed on its behalf by

Mr Arnold McClure

Mr Maurice Christie

NOTES TO THE ACCOUNTS
31 DECEMBER 2024

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provision 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 & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Recorded giving	70,194	21,741	-	91,935	91,336
Loose collections	1,867	1,873	-	3,740	3,651
Donations and gifts	-	11,611	-	11,611	11,109
Gift Aid	14,164	4,241	-	18,405	17,189
	86,225	39,466	-	125,691	123,285

NOTES TO THE ACCOUNTS
31 DECEMBER 2024

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Organisation income	560	13,547	-	14,107	12,939
Fees from weddings & funerals	350	-	-	350	250
Fundraising events	-	-	-	-	535
Sale of study books etc.	1,262	-	-	1,262	1,398
Grants	-	3,000	-	3,000	1,400
Miscellaneous income	803	-	-	803	852
	2,975	16,547	-	19,522	17,374

4 INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2,024	TOTAL 2,023
	£	£	£	£	£
Deposit interest	2,075	320	-	2,395	248
Investment income	180	-	-	180	452
Other interest	120	-	-	120	166
	2,375	320	-	2,695	866

NOTES TO THE ACCOUNTS
31 DECEMBER 2024

5 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2,024 £	TOTAL 2,023 £
FWO envelopes	540	-	-	540	515
	540	-	-	540	515

6 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2,024 £	TOTAL 2,023 £
General Assembly Assessments	17,577	-	-	17,577	14,775
Presbytery fees	455	-	-	455	434
Ministry & support staff costs	36,916	-	-	36,916	35,903
Congregational running expenses	32,112	44,174	-	76,286	60,046
Donations to missions & charities	-	13,597	-	13,597	17,825
Governance costs	1,200	-	-	1,200	1,140
	88,260	57,771	-	146,031	130,123

7 OTHER EXPENDITURE

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2,024 £	TOTAL 2,023 £
Manse refurbishment	-	525	-	525	-
	-	525	-	525	-

NOTES TO THE ACCOUNTS
31 DECEMBER 2024

8 FIXED ASSETS

The congregation owns the church building, church hall, the stables hall and the associated fixtures, fittings, plant and machinery situated at 56 Moyan Road, Ballymoney. These have a combined insurance value of £3,785,130 (2023 : £3,604,886).
Since 1887 the Congregation hold in trust the Manse, outbuildings and farm situated at Topp Road, Ballymoney, for the use of the Congregation while the minister resides in the Manse.

9 INVESTMENTS

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

	2024 £	2023 £
125 BP plc 8% preference shares	168	167
300 Canadian Pacific Railway Company shares	217	237
65 PCI Shares General Investment Fund	907	866
Progressive Building Society	4,294	4,294
NFU Cautious Portfolio Fund	10,594	10,002
NFU Cautious Portfolio Fund	51,725	48,834
NFU Mutual Select Investment Plan	21,119	19,943
NI Central Investment for Charities	5,047	4,881
	94,071	89,224

NOTES TO THE ACCOUNTS
31 DECEMBER 2024

10 FUND BALANCES

FUND	BALANCE AT START	RECEIPTS	PAYMENTS	SURPLUS/ DEFICIT	TRANSFER	BALANCE AT END
	£	£	£	£	£	£
Unrestricted funds						
General account	120,489	91,575	88,800	2,775	384	123,648
	120,489	91,575	88,800	2,775	384	123,648
Restricted funds						
Sunday School	1,394	164	-	164	5	1,563
Building, repairs & maintenance	34,356	28,184	29,605	(1,421)	-	32,935
GF association	837	3,474	2,459	1,015	-	1,852
Friendship club	2,380	1,692	1,863	(171)	-	2,209
Youth group	2,781	254	561	(307)	-	2,474
Presbyterian women	1,911	3,359	3,499	(140)	(200)	1,571
Boys' Brigade	3,066	4,237	5,958	(1,721)	-	1,345
Bowling club	393	1,586	1,101	485	(300)	578
Get Konnected Boys Club	1,243	1,862	1,618	244		1,487
United Appeal	-	8,098	6,760	1,338	(1,338)	-
Presbyterian Childrens Society	-	826	826	-	-	-
Mission Africa	-	1,196	1,196	-	-	-
World Development Appeal	-	849	884	(35)	35	-
Other Mission Support	-	552	1,966	(1,414)	1,414	-
Sibbett Family donation gift aid	2,700	-	-	-		2,700
	51,061	56,333	58,296	(1,963)	(384)	48,714
Total	171,550	147,908	147,096	812	-	172,362

NOTES TO THE ACCOUNTS
31 DECEMBER 2024

11 RELATED PARTY TRANSACTIONS

One of the trustees, the minister of the congregation received remuneration of £27,011 and expenses of £4,926 for acting in that capacity. Pension contributions of £6,483 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). One of the trustees, the church organist and choir master of the congregation received remuneration of £3,900 for acting in that capacity. None of the other trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity
£17,577 for congregational assessments
£6,760 towards the United Appeal

There were no other related party transactions.

First Kilraughts Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105402

Accounts

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2023

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Receipts						
Donations & legacies	2	90,757	32,528	0	123,285	207,838
Charitable activities	3	4,754	12,620	0	17,374	17,071
Investment income	4	618	248	0	866	5,610
Total receipts		96,129	45,396	0	141,525	230,519
Payments						
Raising funds	5	515	0	0	515	517
Charitable activities	6	92,004	38,119	0	130,123	93,425
Other expenditure	7	0	0	0	0	50,058
Total payments		92,519	38,119	0	130,638	144,000
Net receipts/(payments)		3,610	7,277	0	10,887	86,519
Transfers between funds		(21,314)	21,314	0	0	0
Net movement in funds		(17,704)	28,591	0	10,887	86,519
Reconciliation of funds:						
Total funds brought forward		138,193	22,470	0	160,663	74,144
Deduct non cash/bank related endowment funds		0	0	0	0	0
Total funds carried forward	10	120,489	51,061	0	171,550	160,663

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
Funds Reconciliation					
Total funds brought forward	138,193	22,470	0	160,663	74,144
Net movement in funds	(17,704)	28,591	0	10,887	86,519
Total funds carried forward	120,489	51,061	0	171,550	160,663

Bank & cash balances		
Bank current accounts	171,550	160,663
	171,550	160,663
Other assets		
Fixed assets - note 8	3,604,886	3,196,289
Investments - note 9	89,224	83,116
Gift Aid receivable on donations	18,405	17,327
	3,712,515	3,296,732

Approved by the Kirk Session at a meeting on 17/6/24 and signed on its behalf by

Arnold McClure.
.....
Mr Arnold McClure

Maurice Christie
.....
Mr Maurice Christie

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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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 & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Recorded giving	75,471	15,865	0	91,336	84,698
Loose collections	2,013	1,638	0	3,651	2,044
Donations and gifts	200	10,909	0	11,109	103,343
Gift Aid	13,073	4,116	0	17,189	17,753
	90,757	32,528	0	123,285	207,838

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Organisation income	1,719	11,220	0	12,939	13,325
Fees from weddings & funerals	250	0	0	250	300
Fundraising events	535	0	0	535	0
Sale of study books etc.	1,398	0	0	1,398	1,309
Grants	0	1,400	0	1,400	1,600
Miscellaneous income	852	0	0	852	537
	4,754	12,620	0	17,374	17,071

4 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Deposit interest	0	248	0	248	367
Investment income	452	0	0	452	5,235
Other interest	166	0	0	166	8
	618	248	0	866	5,610

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

5 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
FWO envelopes	515	0	0	515	517
	515	0	0	515	517

6 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
General Assembly Assessments	14,775	0	0	14,775	8,991
Presbytery fees	434	0	0	434	578
Ministry & support staff costs	35,903	0	0	35,903	3,170
Congregational running expenses	37,934	22,112	0	60,046	61,999
Donations to missions & charities	1,818	16,007	0	17,825	17,571
Governance costs	1,140	0	0	1,140	1,116
	92,004	38,119	0	130,123	93,425

7 OTHER EXPENDITURE

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Manse refurbishment	0	-	0	-	50,058
	0	-	0	-	50,058

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

8 FIXED ASSETS

The congregation owns the church building, church hall, the stables hall and the associated fixtures, fittings, plant and machinery situated at 56 Moyan Road, Ballymoney. These have a combined insurance value of £3,604,886 (£3,196,289 - 2022).
Since 1887 the Congregation hold in trust the Manse, outbuildings and farm situated at Topp Road, Ballymoney, for the use of the Congregation while the minister resides in the Manse.

9 INVESTMENTS

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

	2023 £	2022 £
125 BP plc 8% preference shares	167	191
300 Canadian Pacific Railway Company shares	237	224
65 PCI Shares General Investment Fund as at	866	794
Progressive Building Society	4,294	4,294
NFU Cautious Portfolio Fund	10,002	9,267
NFU Cautious Portfolio Fund	48,834	45,244
NFU Mutual Select Investment Plan	19,943	18,489
NI Central Investment for Charities	4,881	4,613
	89,224	83,116

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

10 FUND BALANCES

FUND	BALANCE AT START	RECEIPTS	PAYMENTS	SURPLUS/ DEFICIT	TRANSFER	BALANCE AT END
	£	£	£	£	£	£
Unrestricted funds						
General account	138,193	96,129	92,519	3,610	(21,314)	120,489
	138,193	96,129	92,519	3,610	(21,314)	120,489
Restricted funds						
Sunday School	1,788	156	555	(399)	5	1,394
Building, repairs & maintenance	4,492	21,241	11,598	9,643	20,221	34,356
GF association	1,300	1,463	1,926	(463)	0	837
Friendship club	1,631	1,049	300	749	0	2,380
Youth group	3,150	0	369	(369)	0	2,781
Presbyterian women	2,047	3,636	3,572	64	(200)	1,911
Boys' Brigade	3,687	3,680	4,301	(621)	0	3,066
Bowling club	487	1,147	941	206	(300)	393
Get Konnected Boys Club	1,188	1,230	1,175	55	0	1,243
United Appeal	0	7,534	8,147	(613)	613	0
Presbyterian Childrens Society	0	852	852	0	0	0
Mission Africa	0	964	964	0	0	0
World Development Appeal	0	1,051	1,060	(9)	9	0
Other Mission Support	0	1,393	2,359	(966)	966	0
Sibbett Family donation	0					0
gift aid	2,700	0	0	0	0	2,700
	22,470	45,396	38,119	7,277	21,314	51,061
Total	160,663	141,525	130,638	10,887	0	171,550

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

11 RELATED PARTY TRANSACTIONS

One of the trustees, the minister of the congregation received remuneration of £25,725 and expenses of £4,691 for acting in that capacity. Pension contributions of £6,174 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). One of the trustees, the church organist and choir master of the congregation received remuneration of £3,600 for acting in that capacity. None of the other trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity
£14,775 for congregational assessments
£8,147 towards the United Appeal

There were no other related party transactions.

First Kilraughts Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105402

Annual report

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

First Kilraughts congregation of the Presbyterian Church in Ireland
56 Moyan Road, Carnageeragh, Ballymoney, BT53 8NX

Registered Charity in Northern Ireland (NIC105402)

CHARITY TRUSTEES

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

Rev Gary Glasgow
Mr Derek Brogan
Mr Maurice Christie
Mr Steven Glenn
Mr Miles Kelly
Mr Arnold McClure
Mr Carl McClure
Mr David McMillan
Mr Jim Murray
Mr Samuel Tweed

PRINCIPAL OFFICE BEARERS

Minister	Rev Gary Glasgow
Clerk of Session	Mr Maurice Christie
Treasurer	Miss Lilian Elliott

INDEPENDENT EXAMINER

Mr James Wallace, D T Carson & Co., Chartered Accountants, 51-53 Thomas Street, Ballymena, BT43 6AZ

BANKERS

Danske Bank, 6 High St, Ballymoney BT53 6AD

SOLICITORS

Thomas Taggart and Sons, 27 Church Street, Ballymoney, BT53 6HS

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 congregations. 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 twice in each year or as appropriate.

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

Presbytery

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

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

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

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

We summarise this in the statement 'To know Christ and to make Him known'.

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

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed twice 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 and Prayer meetings and has a wide range of organisations including

- Sunday School
- Youth Group
- Bowling Club
- Boys' Brigade
- Friendship Club
- Presbyterian Women's Group
- Women's Bible Study
- *Get Konnected* Boys Club
- G.F. Association

N.B. Members of the congregation are also involved in a week of outreach through our Holiday Bible Club activities at First Kilraughts, and Coaching for Christ – see page 7 of this report.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

During 2023 the Congregation met for worship each Sunday at 12.00 noon. Special services, e.g., Communion Thanksgiving, Harvest Thanksgiving and Carol Services were held at 7.30 pm. We met along with Ballyweaney Presbyterian for a joint Good Friday Evening Service. Praise was led by a large church choir, accompanied by pipe organ/piano and sometimes a musical group (instrumental). Children's Church facilities were available each Sunday. Mid-week prayer meetings are held every fortnight apart from July and August, when we meet for prayer at 3.00 p.m. on the first Sunday of those months. Creche facilities during morning services were started up again in March.

We also gave thanks for faithful service and sought to comfort those who were bereaved during the year through funeral services.

At 31 December 2023 there were 140 communicant members and 156 families connected with the congregation. The average weekly attendance at morning worship was 110.

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 other visitors from the congregation. A CD/DVD Ministry provides copies of the morning service and special services for those members, and most Services are also uploaded to Facebook, along with prayer points, words of encouragement and Church news.

Mission and outreach

At a local level the congregation reaches out to the wider community by inviting **all** to come and join them for worship and also to come and participate in the many groups and activities that the church provides. The Church supported the following missions and agencies during the year: Mission Africa, Presbyterian Children's Society, Royal National Institute for the Blind, Earl Haig Fund, Christian Aid, World Development Appeal and the Samaritan's Purse Shoe Box Appeal. The Congregation supports Ballymoney Foodbank with a monthly collection of food items.

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

Presbytery

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

General Assembly

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

Property

Final work on the Manse refurbishment was completed including painting, plumbing, electrical work, as well as fencing and drainage on the Manse land.

Brief reports from Organisations: January - December

Kilraughts Friendship Club is a group for "seniors" which meets on the third Tuesday of each month from September – April, attended by members of the congregation and the wider community. A varied programme of speakers addressed the group and the December programme included a Christmas lunch in The Robinson Hall.

The Boys' Brigade Company at First Kilraughts (2nd Route) met from January to March completing the 2022/23 season with a Display in March. Anchor Boys, Junior Section and Company Section meet each Monday evening with a varied programme including Scripture, games and PE, challenges and Battalion competitions. The 2023/24 season began in October. The whole Company had their Enrolment Service in November.

Sunday School met on Sunday mornings at 11.00 – 11.45 a.m. each week apart from July and August and began each week with a short time of worship. There was an average attendance of 15-20 children and young people, aged 5 – 18. Children followed a Sunday School Teacher led programme called "The Gospel Project" showing kids the big picture from God's story. The children took part in the Sunday School/Children's day Service in June.

The Youth Fellowship of approximately 16 teenagers met monthly from January to April and then again from September to December, using PCI material as a basis for their programme in developing their faith. The young folk took part in their Service in June and enjoyed a barbeque in July.

Presbyterian Women's Group meet on the second Tuesday of each month from September with a Service in March. Average attendance: 24 ladies. Meetings have included various activities and speakers aiming to encourage and to get alongside each other in faith, living for Jesus. A 'Fit for Life' programme runs during the month of May where an exercise programme is combined with an epilogue, culminating on a beach walk on the final night. A Bible Study was held on the first Tuesday each month on the theme of Contentment.

The Girls Fellowship Association meet weekly from May to October from 7.00 – 8.30 p.m. for girls aged 4 to 15 years. 30 girls attended. Our theme for Bible study was *The Fruit of the Spirit*. We also had times for crafts, baking, flower arranging, litter picking and games. The group raised £640 for Air Ambulance through a 'colour run' event.

Bowling Club

This group usually meets every week from September to April, on Thursday nights with 26 members (7 of whom are Juniors). The club entered a number of league matches and had their annual dinner for the 2022-23 season in the Lodge Hotel in April. The 2023-24 season began in September.

'Get Konnected' Boys Club

This summer activity club for boys aged 8 – 14 met at different locations, for a range of events, on the last Friday of each month from May – August.

N.B.

(1) Summer Outreach events

During the first week of June the Church held outreach events at the Church – *Kids at Kilraughts* for P1-P3, and *Coaching for Christ* (with their trained staff) at Knockahollet Primary school (P4-P7). Three of our young folks served on Summer outreach teams with Scripture Union and Exodus.

(2) Volunteers

The trustees wish to again acknowledge their deep appreciation of the members of the congregation who gave freely of their time by serving on committees and helping with organisations and other Church activities. They also wish to thank the generosity of the congregation in their givings to allow the Church to meet its aims and objectives in ministering to the community, e.g. the monthly support of Ballymoney Foodbank.

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 136 contributors during the year, (114 in previous year) donating a total of £75,471 (£66,299 in previous year).

Total Income of the congregation during the year was £141,525 compared to £230,519 in the previous year.

Total expenditure decreased from £144,000 in 2022 to £130,638 in 2023.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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.

TRUSTEES ANNUAL REPORT (cont'd)

Approved by the Kirk Session at a meeting on 17/6/2024 and signed on its behalf by:

Arnold McClure.

Mr Arnold McClure

Date: 17th June 2024

Maurice Christie

Mr Maurice Christie

Date: 17th June 2024

First Kilraughts Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105402

Annual return

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2023, which are set out on pages 11 to 18.

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 our 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. The 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.

James Wallace

Mr James Wallace
D T Carson & Co
Chartered Accountants
Registered Auditor
51-53 Thomas Street
Ballymena
BT43 6AZ

Date: 25/6/24

First Kilraughts Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105402

Accounts

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2022

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Receipts						
Donations & legacies	2	173,140	34,698	0	207,838	123,448
Charitable activities	3	3,443	13,628	0	17,071	10,652
Investment income	4	5,243	367	0	5,610	471
Total receipts		181,826	48,693	0	230,519	134,571
Payments						
Raising funds	5	517	0	0	517	488
Charitable activities	6	57,736	35,689	0	93,425	120,448
Other expenditure	7	0	50,058	0	50,058	30,000
Total payments		58,253	85,747	0	144,000	150,936
Net receipts/(payments)		123,573	(37,054)	0	86,519	(16,365)
Transfers between funds		(18,703)	18,703	0	0	0
Net movement in funds		104,870	(18,351)	0	86,519	(16,365)
Reconciliation of funds:						
Total funds brought forward		33,323	40,821	0	74,144	90,509
Deduct non cash/bank related endowment funds		0	0	0	0	0
Total funds carried forward	10	138,193	22,470	0	160,663	74,144

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2022

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Funds Reconciliation					
Total funds brought forward	33,323	40,821	0	74,144	90,509
Net movement in funds	104,870	(18,351)	0	86,519	(16,365)
Total funds carried forward	138,193	22,470	0	160,663	74,144
Bank & cash balances					
Bank current accounts				160,663	74,144
				160,663	74,144
Other assets					
Fixed assets - note 8				3,196,289	2,973,292
Investments - note 9				83,116	97,294
Gift Aid receivable on donations				17,327	17,753
				3,296,732	3,088,339

Approved by the Kirk Session at a meeting on 24/7/23 and signed on its behalf by

Arnold McClure.
Mr Arnold McClure

Maurice Christie
Mr Maurice Christie

24th July 2023

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provision 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 & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Recorded giving	70,114	14,584	0	84,698	89,890
Loose collections	504	1,540	0	2,044	947
Donations and gifts	89,135	14,208	0	103,343	16,154
Gift Aid	13,387	4,366	0	17,753	16,457
	173,140	34,698	0	207,838	123,448

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Organisation income	1,297	12,028	0	13,325	8,388
Fees from weddings & funerals	300	0	0	300	950
Sale of study books etc.	1,309	0	0	1,309	1,018
Grants	0	1,600	0	1,600	0
Miscellaneous income	537	0	0	537	296
	3,443	13,628	0	17,071	10,652

4 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Deposit interest	0	367	0	367	229
Investment income	5,235	0	0	5,235	231
Other interest	8	0	0	8	11
	5,243	367	0	5,610	471

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

5 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
FWO envelopes	517	0	0	517	488
	517	0	0	517	488

6 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
General Assembly Assessments	8,991	0	0	8,991	14,682
Presbytery fees	578	0	0	578	698
Ministry & support staff costs	3,170	0	0	3,170	36,555
Congregational running expenses	40,311	21,688	0	61,999	54,828
Donations to missions & charities	3,570	14,001	0	17,571	12,587
Governance costs	1,116	0	0	1,116	1,098
	57,736	35,689	0	93,425	120,448

7 OTHER EXPENDITURE

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Loans	0	0	0	0	30,000
Manse refurbishment	0	50,058	0	50,058	-
	0	50,058	0	50,058	30,000

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

8 FIXED ASSETS

The congregation owns the church building, church hall, the stables hall and the associated fixtures, fittings, plant and machinery situated at 56 Moyan Road, Ballymoney. These have a combined insurance value of £3,196,289 (£2,973,292 - 2021).
Since 1887 the Congregation hold in trust the Manse, outbuildings and farm situated at Topp Road, Ballymoney, for the use of the Congregation while the minister resides in the Manse.

9 INVESTMENTS

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

	2022 £	2021 £
125 BP plc 8% preference shares	191	203
300 Canadian Pacific Railway Company shares	224	273
65 PCI Shares General Investment Fund as at	794	866
Progressive Building Society	4,294	4,294
NFU Cautious Portfolio Fund	9,267	11,015
NFU Cautious Portfolio Fund	45,244	53,782
NFU Mutual Select Investment Plan	18,489	21,608
NI Central Investment for Charities	4,613	5,254
	83,116	97,294

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

10 FUND BALANCES

FUND	BALANCE AT START	RECEIPTS	PAYMENTS	SURPLUS/ DEFICIT	TRANSFER	BALANCE AT END
	£	£	£	£	£	£
Unrestricted funds						
General account	33,323	181,826	58,253	123,573	(18,703)	138,193
	33,323	181,826	58,253	123,573	(18,703)	138,193
Restricted funds						
Sunday School	1,653	113	148	(35)	170	1,788
Building, repairs & maintenance	25,419	25,322	63,454	(38,132)	17,205	4,492
GF association	1,388	979	1,237	(258)	170	1,300
Friendship club	1,576	1,210	1,155	55	0	1,631
Youth group	2,363	0	213	(213)	1,000	3,150
Presbyterian women	1,874	2,987	2,814	173	0	2,047
Boys' Brigade	1,822	3,400	1,705	1,695	170	3,687
Bowling club	891	797	601	196	(600)	487
Get Konnected Boys Club	1,135	652	769	(117)	170	1,188
United Appeal	0	7,762	7,804	(42)	42	0
Presbyterian Childrens Society	0	824	824	0	0	0
Mission Africa	0	915	1,115	(200)	200	0
World Development Appeal	0	864	835	29	(29)	0
Other Mission Support	0	2,868	3,073	(205)	205	0
Sibbett Family donation	0					0
gift aid	2,700	0	0	0	0	2,700
	40,821	48,693	85,747	(37,054)	18,703	22,470
Total	74,144	230,519	144,000	86,519	0	160,663

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

11 RELATED PARTY TRANSACTIONS

One of the trustees, the minister of the congregation received remuneration of £2,450 and expenses of £446 for acting in that capacity. Pension contributions of £588 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). One of the trustees, the church organist and choir master of the congregation received remuneration of £3,600 for acting in that capacity. None of the other trustees received any remuneration or expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity
£8,991 for congregational assessments
£7,804 towards the United Appeal

There were no other related party transactions.

First Kilraughts Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105402

Annual report

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

First Kilraughts congregation of the Presbyterian Church in Ireland
56 Moyan Road, Carnageeragh, Ballymoney, BT53 8NX

Registered Charity in Northern Ireland (NIC105402)

CHARITY TRUSTEES

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

Rev Gary Glasgow (installed 25th November 2022)
Mr Derek Brogan
Mr Maurice Christie
Mr Steven Glenn
Mr Miles Kelly
Mr Arnold McClure
Mr Carl McClure
Mr David McMillan
Mr Jim Murray
Mr Robert Patterson (retired from eldership March 2022)
Mr Samuel Tweed

PRINCIPAL OFFICE BEARERS

Minister	Rev Gary Glasgow (installed Nov. 2022)
Clerk of Session	Mr Maurice Christie
Treasurer	Mrs Betty Robinson (retired March 2022)
	Miss Lilian Elliott (appointed March 2022)

INDEPENDENT EXAMINER

Mr James Wallace, D T Carson & Co., Chartered Accountants, 51-53 Thomas Street, Ballymena, BT43 6AZ

BANKERS

Danske Bank, 6 High St, Ballymoney BT53 6AD

SOLICITORS

Thomas Taggart and Sons, 27 Church Street, Ballymoney, BT53 6HS

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 congregations. 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 twice in each year or as appropriate.

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

Presbytery

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

The General Assembly

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

DESCRIPTION AND PURPOSE

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

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

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

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

We summarise this in the statement 'To know Christ and to make Him known'.

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

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed twice 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 and Prayer meetings and has a wide range of organisations including

- Sunday School
- Youth Group
- Bowling Club
- Boys' Brigade
- Friendship Club
- Presbyterian Women's Group
- Women's Bible Study
- *Get Konnected* Boys Club
- Girls Fellowship Association

N.B. Members of the congregation are also involved in a week of outreach through our Holiday Bible Club activities at First Kilraughts, and Coaching for Christ – see page 5 of this report

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

From January to March, Worship was led each Sunday at 11.30 a.m., then from the first Sunday in April 2022, the Service time was changed to 12.00 noon. Special services, e.g., Communion Thanksgiving, Harvest Thanksgiving and Carol Services were held at 7.30pm. Praise was led by a large church choir, accompanied by pipe organ/piano and sometimes a musical group (instrumental). Children's Church facilities were available each Sunday. Mid-week prayer meetings are held every fortnight apart from July and August, where we meet for prayer at 3.00 p.m. on the first Sunday of those months.

We also gave thanks for faithful service and sought to comfort those who were bereaved during the year through funeral services.

At 31 December 2022 there were 200 communicant members and 150 families connected with the congregation. The average weekly attendance at morning worship was 110.

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 other visitors from the congregation. A CD/DVD Ministry provides copies of the morning service and special services for those members, and most Services are also uploaded to Facebook, along with prayer points, words of encouragement and Church news.

Mission and outreach

At a local level the congregation reaches out to the wider community by inviting **all** to come and join them for worship and also to come and participate in the many groups and activities that the church provides. The Church supported the following missions and agencies during the year: Mission Africa, Presbyterian Children's Society, Royal National Institute for the Blind, Earl Haig Fund, Christian Aid, World Development Fund, Moderator's Appeal for Ukraine, Samaritan's Purse Show Box Appeal and the Students' Bursary Fund.

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

Presbytery

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

General Assembly

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

Property

The total refurbishment of the manse, in preparation for the installation of our new minister, was carried out during the year; also fencing the manse farmland and hedging of the Church Car Park.

Brief reports from Organisations: January - December

Kilraughts Friendship Club is a group for "seniors" which meets on the third Tuesday of each month from September – April, attended by members of the congregation and the wider community. A varied programme of speakers addressed the group and the December programme included a Christmas lunch in The Robinson Hall.

The Boys' Brigade Company at First Kilraughts (2nd Route) met from January to March completing the 2021/22 season with a Parents' Evening and Prize Distribution in the Church building in April. Anchor Boys, Junior Section and Company Section meet each Monday evening with a varied programme including Scripture, games and PE, challenges and Battalion competitions. The 2022/23 season began in October.

Sunday School meet on Sunday mornings at 10.45 – 11.45 a.m. each week apart from July and August and began each week with a short time of worship. There was an average attendance of 15-20 children and young people, aged 5 – 18. Children followed a Sunday School Teacher led programme called "The Gospel Project" showing kids the big picture from God's story. On occasions a speaker is invited or an 'Open Sunday School' is held.

The Youth Fellowship of approximately 8 teenagers met monthly from January to April using the 'Steady' resource (from The Big House (Ireland), Limavady). In the winter season YF members attended a Youth Rally in Ballymoney.

Presbyterian Women's Group meet on the second Tuesday of each month from September with a Service in March. Average attendance: 24 ladies. Meetings have included various activities and speakers aiming to encourage and to get alongside each other in faith, living for Jesus. A 'Fit for Life' programme runs during the month of May where an exercise programme is combined with an epilogue, culminating on a beach walk on the final night. A Bible Study was held on the first Tuesday each month.

The Girls Fellowship Association meet weekly from May to October from 7.00 – 8.30 p.m. for girls aged 4 to 15 years. 30 girls attended. Our theme for Bible study was *The Fruit of the Spirit*. We also had times for crafts, baking, flower arranging, litter picking and games.

Bowling Club

This group usually meets every week from September to April, on Thursday nights with 26 members (7 of whom are Juniors). The club entered a number of league matches and had their annual dinner for the 2021-22 season in the Lodge Hotel in April.

'Get Konnected' Boys Club

This summer activity club for boys aged 8 – 14 met at different locations, for a range of events, on the last Friday of each month from May – August.

N.B.

(1) Summer Outreach events

During the first week of June the Church held outreach events at the Church – *Kids at Kilraughts* for P1-P3, and *Coaching for Christ* (with their trained staff) at Knockahollet Primary school (P4-P7). Two of our young folks served on Summer outreach teams with Scripture Union and Exodus.

(2) Volunteers

The trustees wish to again acknowledge their deep appreciation of the members of the congregation who gave freely of their time by serving on committees and helping with organisations and other Church activities. They also wish to thank the generosity of the congregation in their givings to allow the Church to meet its aims and objectives in ministering to the community, e.g. the monthly support of Ballymoney Foodbank.

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 114 contributors during the year, (122 in previous year) donating a total of £66,299 (£69,032 in previous year).
Total Income of the congregation during the year was £230,519, compared to £134,571 in the previous year.
Total expenditure decreased from £150,936 in 2021 to £144,000 in 2022.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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.

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

Approved by the Kirk Session at a meeting on 24/7/2023 and signed on its behalf by:

Arnold McClure

Mr Arnold McClure

Date: 24TH July 2023.

Maurice Christie

Mr Maurice Christie

Date: 24th July 2023.

First Kilraughts Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105402

Annual return

FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF FIRST KILRAUGHTS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2022, which are set out on pages 11 to 17.

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 our 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. The 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.

Mr James Wallace
D T Carson & Co
Chartered Accountants
Registered Auditor
51-53 Thomas Street
Ballymena
BT43 6AZ

Date: