

Ballysally Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105410

Details

Status Received

Registered 2016-08-09

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

Contact

Address 28 Glenmanus Road
Portrush
County Londonderry
BT56 8hu
BT56 8HU

Phone 07834515733

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£226,330	£188,281	£0	6

Trustees

Name	Role	Appointed
Charles Edgar		
George Montgomery		
John Coulter		
Jonny Doey		
Nigel Glenny		
Pat Mclester		

Ballysally Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105410

Accounts



Ballysally Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2024

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

NIC 105410

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	88,352	33,443		121,795	132,914
Charitable activities	3	1,525	102,562		104,087	105,704
Other trading activities	4	0	58		58	53
Investment Income	5	0	390		390	321
Other Income	6	0	0		0	3,340
		-----	-----	-----	-----	-----
Sub Total		89,877	136,453	0	226,330	242,332
Sale of Investments					0	
Sale of fixed assets					0	
Loans Received					0	
		-----	-----	-----	-----	-----
Total Receipts		89,877	136,453	0	226,330	242,332
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	143	0		143	143
Charitable activities	8	75,744	112,537		188,281	268,067
Investment costs					0	
Other Expenditure	9	0	235		235	630
		-----	-----	-----	-----	-----
Sub Total		75,886	112,772	0	188,659	268,840
Purchase of Investments					0	
Purchase of fixed assets		3,284			3,284	
Loan Repayments					0	
		-----	-----	-----	-----	-----
Total Payments		79,170	112,772	0	191,943	268,840
		-----	-----	-----	-----	-----
Net receipts / (payments)		10,707	23,681	0	34,388	(26,508)
Transfers between funds		(660)	660		0	0
		-----	-----	-----	-----	-----
Net movement in funds		10,047	24,341	0	34,388	(26,508)
Funds brought forward		101,165	122,040	0	223,205	249,713
		-----	-----	-----	-----	-----
Funds carried forward	11	111,212	146,381	0	257,593	223,205
		=====	=====	=====	=====	=====

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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Funds Reconciliation						
Bank and Cash at start of year	101,165	122,040			223,205	249,713
Net movement in funds	10,047	24,341			34,388	(26,508)
	-----	-----	-----		-----	-----
Bank and Cash at end of year	111,212	146,381	0		257,593	223,205
	=====	=====	=====		=====	=====
Bank & Cash Balances						
Bank Accounts					257,542	223,108
Cash in Hand					51	97
					-----	-----
					257,593	223,205
					=====	=====
Fixed Assets – Note 10					1,717,675	1,717,675
Other Assets						
Gift Aid receivable on donations					20,000	19,000
					-----	-----
					20,000	19,000
					-----	-----
Liabilities						
HMRC payments due					2,779	0
					-----	-----
					2,779	0
					=====	=====

Approved by the Kirk Session at a meeting on 8th September 2025 and signed on its behalf
 by

Name *John Coulter*
 Date *8/9/25*

Name *John J*
 Date *8.9.25*

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Y/E 31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Recorded giving	70,621	20,033			90,653	91,914
Loose collections	1,914	694			2,607	3,847
Donations and gifts	140	7,293			7,433	18,128
Gift Aid	15,677	5,424			21,101	18,025
Legacies and bequest	0	0			0	1,000
	-----	-----	-----		-----	-----
	88,352	33,443	0		121,795	132,914
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Y/E 31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Income from charitable activities	1,525	1,638			3,164	4,084
Fees from weddings and funerals	0	0			0	0
Fundraising events	0	382			382	807
Membership fees	0	778			778	984
Grants	0	99,764			99,764	99,829
	-----	-----	-----		-----	-----
	1,525	102,562	0		104,087	105,704
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Letting of premises	0	0			0	0
Trading income	0	58			58	53
	-----	-----	-----		-----	-----
	0	58	0		58	53
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Bank interest	0	390			390	321
General Investment Fund	0	0			0	0
Other investment income	0	0			0	0
	-----	-----	-----		-----	-----
	0	390	0		390	321
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Y/E 31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Insurance claims	0	0			0	2,500
Other income	0	0			0	840
	-----	-----	-----		-----	-----
	0	0	0		0	3,340
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
FWO envelopes	143	0			143	143
Fundraising events	0	0			0	0
	-----	-----	-----		-----	-----
	143	0	0		143	143
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
General Assembly Assessments	13,067	0			13,067	12,212
Presbytery fees	584	0			584	936
Ministry and support staff costs	37,484	71,265			108,749	110,151
Premises Costs	9,302	2,417			11,719	21,321
Congregational running expenses	12,741	8,883			21,624	25,474
Repairs and Maintenance	2,066	7,570			9,636	64,391
Donations to Missions and charities	0	21,827			21,827	32,982
Governance costs	500	575			1,075	600
	-----	-----	-----		-----	-----
	75,744	112,537	0		188,281	268,067
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Y/E 31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Other Expenditure	0	235			235	630
	-----	-----	-----	-----	-----	-----
	0	235	0		235	630
	-----	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 2 Cloonavin Park, Coleraine, the Church Manse and the associated fixtures, fittings, plant and machinery.

	£
These have an insurance value of:-	
Church and Church Hall and contents	1,322,931
Building of Manse	394,745
	<u>1,717,676</u>

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	101,165	89,877	79,170	10,707	(660)	111,212
	-----	-----	-----	-----	-----	-----
	101,165	89,877	79,170	10,707	(660)	111,212
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	10,740	14,253	5,546	8,707		19,447
United Appeal	0	0	5,750	(5,750)	5,750	0
World Development Appeal	0	2,686	2,686	0		0
General Missions Fund	2,619	10,031	7,800	2,231	(4,750)	100
Moderator's Appeal	0	936	936	0		0
Christmas Hampers	0	255	315	(60)	60	0
Ambassadors	0	2,091	2,091	0		0
Open Doors	0	1,055	1,055	0		0
Spudbear	0	500	500	0		0
Youth Ministry	76,571	1,390	6,034	(4,644)		71,927
Youth & Community Project	29,856	95,633	71,713	23,920		53,776
Youth Club	1,235	3,411	4,383	(972)	(200)	63
Presbyterian Women	11	694	694	0		11
Girls' Brigade	1,008	2,519	2,270	249	(200)	1,057
PCSP Grant for Lighting	0	999	999	0		0
	-----	-----	-----	-----	-----	-----
	122,040	136,453	112,772	23,681	660	146,381
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	223,205	226,330	191,942	34,388	0	257,593
	=====	=====	=====	=====	=====	=====

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

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

24 October 2025

Ballysally Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105410

Accounts



Ballysally Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2023

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

NIC 105410

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
Donations and legacies	2	97,439	35,476		132,914	143,745
Charitable activities	3	2,862	102,842		105,704	106,995
Other trading activities	4	0	53		53	48
Investment Income	5	0	321		321	58
Other Income	6	840	2,500		3,340	22,514
		-----	-----	-----	-----	-----
Sub Total		101,140	141,192	0	242,332	273,360
Sale of Investments					0	0
Sale of fixed assets					0	0
Loans Received					0	0
		-----	-----	-----	-----	-----
Total Receipts		101,140	141,192	0	242,332	273,360
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	143	0		143	0
Charitable activities	8	92,804	175,264		268,068	199,692
Other Expenditure	9	0	630		630	157
		-----	-----	-----	-----	-----
Sub Total		92,947	175,894	0	268,841	199,849
Purchase of Investments					0	0
Purchase of fixed assets					0	4,158
Loan Repayments					0	0
		-----	-----	-----	-----	-----
Total Payments		92,947	175,894	0	268,841	204,007
		-----	-----	-----	-----	-----
Net receipts / (payments)		8,194	(34,702)	0	(26,508)	69,353
Transfers between funds		(47,396)	47,396		0	0
		-----	-----	-----	-----	-----
Net movement in funds		(39,202)	12,694	0	(26,508)	69,353
Funds brought forward		140,367	109,346	0	249,713	180,360
		-----	-----	-----	-----	-----
Funds carried forward	11	101,165	122,040	0	223,205	249,713
		=====	=====	=====	=====	=====

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	140,367	109,346		249,713	180,360
Net movement in funds	(39,202)	12,694		(26,508)	69,353
	-----	-----	-----	-----	-----
Bank and Cash at end of year	101,165	122,040	0	223,205	249,713
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				223,108	249,663
Cash in Hand				97	50
				-----	-----
				223,205	249,713
				=====	=====
Fixed Assets – Note 10				1,717,675	1,597,838
Other Assets					
Gift Aid receivable on donations				19,000	19,000
HMRC overpayment				0	2,844
				-----	-----
				19,000	21,844
				-----	-----

Approved by the Kirk Session at a meeting on 22nd April 2024 and signed on its behalf by

[Name] *Nigel Quinn*
 [Date] *22 APRIL 2024*

[Name] *[Signature]*
 [Date] *22/04/24*

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
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 to prepare its accounts on a receipts and payments basis, in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£	£	£	£
Recorded giving	71111	20803			91914	81810
Loose collections	2308	1539			3847	8369
Donations and gifts	10815	7314			18129	34390
Gift Aid	13204	4821			18,025	19176
Legacies and bequests	0	1000			1000	0
	-----	-----	-----	-----	-----	-----
	97439	35476	0		132914	143745
	-----	-----	-----	-----	-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Income from charitable activities	2,862	1,223			4,085	3,595
Fundraising events	0	807			807	437
Membership fees	0	984			984	688
Grants	0	99,829			99,829	102,275
	-----	-----	-----		-----	-----
	2,862	102,842	0		105,704	106,995
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Trading income	0	53			53	48
	-----	-----	-----		-----	-----
	0	53	0		53	48
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Bank interest	0	321			321	58
	-----	-----	-----		-----	-----
	0	321	0		321	58
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Insurance claims	0	2,500			2,500	22,500
Other income	840	0			840	14
	-----	-----	-----		-----	-----
	840	2,500	0		3,340	22,514
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
FWO envelopes	143	0			143	0
	-----	-----	-----		-----	-----
	143	0	0		143	0
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
General Assembly Assessments	12,212	0			12,212	10,196
Presbytery fees	936	0			936	444
Ministry and support staff costs	32,286	77,865			110,151	126,143
Premises Costs	21,321	0			21,321	3,697
Congregational running expenses	14,354	11,120			25,474	29,276
Repairs and Maintenance	2,116	62,276			64,391	10,149
Donations to Missions and charities	8,979	24,003			32,982	19,287
Governance costs	600	0			600	500
	-----	-----	-----		-----	-----
	92,804	175,264	0		268,068	199,692
	-----	-----	-----		-----	-----

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Other Expenditure	0	630			630	157
	-----	-----	-----		-----	-----
	0	630	0		630	157
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

10. FIXED ASSETS

The congregation owns the Church premises situated at 2 Cloonavin Park, Coleraine, the Church Manse and the associated fixtures, fittings, plant and machinery.

These have an insurance value of:-	£
Church and Church Hall and contents	1,322,931
Building of Manse	394,744
	<u>1,717,675</u>

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	140,367	101,140	92,946	8,194	(47,396)	101,165
	-----	-----	-----	-----	-----	-----
	140,367	101,140	92,946	8,194	(47,396)	101,165
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	11,308	16,041	62,276	(46,235)	45,667	10,740
United Appeal	0		5,400	(5,400)	5,400	0
World Development Appeal	0	1,973	1,973	0		0
General Missions Fund	3,987	12,188	8,156	4,032	(5,400)	2,619
Moderator's Appeal	0	3,743	3,743	0		0
Christmas Hampers	0	260	740	(480)	480	0
Flower Fund	212	0	212	(212)		0
America Fest	0	750	800	(50)	50	0
Ambassadors	0	1,565	1,565	0		0
Open Doors	0	555	555	0		0
King's Coronation Fund	0	300	399	(99)	99	0
Youth Ministry	78,062	6,521	8,012	(1,491)		76,571
Youth & Community Project	13,632	90,403	74,179	16,224		29,856
Youth Club	199	3,236	2,000	1,236	(200)	1,235
Presbyterian Women	653	584	1,226	(642)		11
Girls' Brigade	1,293	3,073	4,658	(1,585)	1,300	1,008
	-----	-----	-----	-----	-----	-----
	109,346	141,192	175,894	(34,702)	47,396	122,040
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	249,713	242,332	268,840	(26,508)	0	223,205
	=====	=====	=====	=====	=====	=====

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

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

23 April 2024

Ballysally Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105410

Annual report

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105410)

**BALLYSALLY 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

Ballysally congregation of the Presbyterian Church in Ireland
25 Ballysally Road, Coleraine BT52 2QA

Registered Charity in Northern Ireland (NIC105410)

CHARITY TRUSTEES

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

Rev Dr John Coulter
Mr Charles Edgar
Mrs Patricia McLester

Mr Jonathan Doey
Mr Nigel Glenny
Mr George Montgomery

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Dr John Coulter
Mr Jonathan Doey
Mr Graham Todd

INDEPENDENT EXAMINER

OK Wallace, 101 Coolyvenny Road, Coleraine BT513SF

BANKERS

Ulster Bank, The Diamond, Coleraine BT521DP

SOLICITORS

Anderson & Co 2-4 Dunmore Street, Coleraine BT521AD

BALLYSALLY 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 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 five times each year and as appropriate.

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

Presbytery

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

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

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.

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

The congregations mission purposes are *To Care for people and share good news; to grow together in spiritual maturity; and to develop an ongoing ministry for Christ in Ballysally.*

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*

BALLYSALLY 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 four 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 and prayer meetings and has a wide range of organisations including

- Girl's Brigade
- Men's Night
- Woman's Night
- Tea & Tots
- Homework Club
- Footsteps
- Kid's Club
- Youth Club
- Max Youth Group

The congregation is an active partner in the Ballysally Integrated Nurturing Project, working with other groups to help address the high levels of social deprivation in the community of Ballysally. The Project is financed by the Dept for Communities to respond to social need and during 2023 our contribution to the BINP was funded by a grant of £90,402 and during the same period we made payments of £74,179 on salaries, programme costs and running costs up to the end of December 2023. The funding allowed us to employ two full-time and two part-time Youth & Community workers and to provide a wide range of programmes and activities designed to address social need. Programmes included a project to support young people at risk of suspension or exclusion from school; a visitation programme providing support for vulnerable families; the provision of Health Awareness sessions addressing key health issues in the community; a visitation programme and club to support senior citizens in the community and an opportunity for volunteers to develop skills and experience which would better equip them for the employment market.

Our objectives are to

- 1 Share the good news about Jesus Christ and support and encourage all those who are trying to live as disciples of Jesus Christ.
- 2 To support and encourage the social, emotional, spiritual, physical and educational development of marginalized children, young people and adults living in the Ballysally area
- 3 To provide appropriate pastoral care to vulnerable individuals with particular social needs eg addictions, family crisis, bereavement, young people at risk of involvement in crime, vandalism or paramilitarism, and to support and encourage them to make positive and healthy life choices.

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11am, and at 6.30pm on the last Sunday in the month, although during 2023 we did not meet for the 6:30pm service. During the week our Going Deeper programme provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. As well as our regular services during the year we gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 113 communicant members and 140 families connected with the congregations. The average weekly attendance at morning worship was 85.

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.

Mission and outreach

At a local level the congregation seeks to care for people and share the good news about Jesus through the range of activities and programmes mentioned above. In the past year we also offered a pre-Easter programme including litter picking, a fun day, high tea for senior citizens and an Easter -egg hunt; a week of football coaching for children, young people and adults in July; a week of youth activities in the community and in local schools; and a week of activities for children and teenagers in August. In light of the cost of living crisis the congregation provided food vouchers at a cost of £8980 to all households with a recognised connection to the congregation and its organisations.

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

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

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

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 were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland to be held in Assembly Buildings, Belfast, in June.

Property

During 2023 we carried out a refurbishment of the manse costing £59347. Alternative accommodation was provided for the Minister and his family while the work was being carried out at a cost of £1950. Electricity payments for the church were higher than usual at £16540 due to a sequence of under estimated bills. Arrangements have been made to ensure access for meter readers in future.

Organisations

Girl's Brigade normally meets weekly on Monday evening and has an average attendance of 45 girls aged from 5-18 years. The lively programme includes games, crafts, singing, cookery, sports, stories, drama and discussion.

A new programme for women started in 2022 continued to involve around 20 women from the church and the wider community. The programme includes speakers and discussion on a range of issues relating to the Christian faith and recreational events and activities to promote friendship and community.

Men's Night meets monthly on Tuesday evening and has an average attendance of 20 men. The programme includes recreational activities such as pool, darts, table tennis and bowls, outings and talks on men's health and aspects of the Christian faith.

Tea and Tots is a toddler and carer group which meets weekly on Wednesday morning and has an average attendance of 20 carers and their children. The programme includes time for the children to play and the carers to chat and enjoy a cup of tea.

Homework Club meets weekly on Wednesday afternoon and has an average attendance of 50 primary school aged children. The children are supported and encouraged to complete their homework and then there is time for organised games and juice and biscuits.

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

Kids Club is a club for primary school aged children which meets weekly and has an average attendance of 35 children. The programme consists of games, singing, bible stories and quizzes

Youth Club meets weekly on Friday evening and has an average attendance of 40 young people aged 11-18 years. The programme includes a range of recreational activities such as pool, table tennis, football, netball, volleyball, computer games, music and occasional talks on health and wellbeing issues for young people.

Max is an interactive magazine based programme combining fun, friendship and an exploration of the current issues and concerns facing young people. It meets weekly on Sunday evening and has an average attendance of 15 young people aged 11 to 18 years.

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.

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. In 2023 there were 72 contributing families during the year (69 in 2022) donating a total of £86,623 (£63,391 in 2022).

Total Income of the congregation during the year was £242,332 compared to £273,360 in the previous year. The main reason for the change was a general increase in giving to all aspects of the work of the church and the payment from our insurance claim for the replacement of the main hall roof.

Total expenditure increased from £199,849 in 2022 to £268,841 in 2023.

**BALLYSALLY 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 generally accepted accounting practice.

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

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

Approved by the Kirk Session at a meeting on 22nd April 2024 and signed on its behalf by

[Name] *Nigel Quinn*
[Date] *22 APRIL 2024*

[Name] *John Montgomery*
[Date] *22/04/24*

Ballysally Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105410

Annual return

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

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

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

23 April 2024

Ballysally Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105410

Accounts



Ballysally Congregation
of the
Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2021

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2021

NIC 105410

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
		£	£	£	£	£
Receipts						
Donations and legacies	2	73,883	32,803		106,686	80,414
Charitable activities	3	886	77,789		78,675	99,764
Other trading activities	4	0	46		46	46
Investment Income	5	0	3		3	333
Other Income	6	0	644		644	200
		-----	-----	-----	-----	-----
Sub Total		74,769	111,285	0	186,054	180,757
Sale of Investments					0	
Sale of fixed assets					0	
Loans Received					0	
		-----	-----	-----	-----	-----
Total Receipts		74,769	111,285	0	186,054	180,757
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	280	0		280	876
Charitable activities	8	56,405	113,829		170,235	165,280
Investment costs					0	
Other Expenditure	9	0	1,086		1,086	0
		-----	-----	-----	-----	-----
Sub Total		56,685	114,916	0	171,601	166,156
Purchase of Investments					0	
Purchase of fixed assets			4,400		4,400	1,200
Loan Repayments					0	
		-----	-----	-----	-----	-----
Total Payments		56,685	119,316	0	176,001	167,356
		-----	-----	-----	-----	-----
Net receipts / (payments)		18,084	(8,031)	0	10,053	13,401
Transfers between funds		(1,286)	1,286		0	0
		-----	-----	-----	-----	-----
Net movement in funds		16,798	(6,745)	0	10,053	13,401
Funds brought forward		105,557	64,750	0	170,307	156,906
		-----	-----	-----	-----	-----
Funds carried forward	11	122,355	58,005	0	180,360	170,307
		=====	=====	=====	=====	=====

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2021

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2021	Total 2020
	£	£	£	£	£	£
Funds Reconciliation						
Bank and Cash at start of year	105,557	64,750		170,307		156,906
Net movement in funds	16,798	(6,745)		10,053		13,401
	-----	-----	-----	-----		-----
Bank and Cash at end of year	122,355	58,005	0	180,360		170,307
	=====	=====	=====	=====		=====
Bank & Cash Balances						
Bank Accounts				180,241		170,178
Cash in Hand				119		129
				-----		-----
				180,360		170,307
				=====		=====
Fixed Assets – Note 10				1,486,351		1,415,582
Other Assets						
Gift Aid receivable on donations				13,000		13,000
Enter details of any other assets				-----		-----
				13,000		13,000
				-----		-----

Approved by the Kirk Session at a meeting on

and signed on its behalf by

Name *John Coulter*

Name *Janeth B*

Date *17/5/22*

Date *17.5.22*

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 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 to prepare its accounts on a receipts and payments basis, in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Recorded giving	58,346	19,987		78,333	60,054
Loose collections	798	3,037		3,835	2,943
Donations and gifts	5,000	6,200		11,200	3,337
Gift Aid	9,739	3,579		13,318	14,080
Legacies and bequest	0	0		0	
	-----	-----	-----	-----	-----
	73,883	32,803	0	106,686	80,414
	-----	-----	-----	-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2021

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2021	Total 2020
	£	£	£		£	£
Income from charitable activities	886	671			1,557	3,793
Fees from weddings and funerals	0	0			0	0
Fundraising events	0	0			0	799
Membership fees	0	124			124	273
Grants	0	76,994			76,994	94,899
	-----	-----	-----		-----	-----
	886	77,789	0		78,675	99,764
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2021	Total 2020
	£	£	£		£	£
Letting of premises	0	0			0	0
Trading income	0	46			46	46
	-----	-----	-----		-----	-----
	0	46	0		46	46
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2021	Total 2020
	£	£	£		£	£
Bank interest	0	3			3	333
General Investment Fund	0	0			0	
Other investment income	0	0			0	
	-----	-----	-----		-----	-----
	0	3	0		3	333
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2021

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2021	Total 2020
	£	£	£		£	£
Insurance claims	0	0			0	0
Other income	0	644			644	200
	-----	-----	-----		-----	-----
	0	644	0		644	200
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2021	Total 2020
	£	£	£		£	£
FWO envelopes	280	0			280	876
Fundraising events	0	0			0	0
	-----	-----	-----		-----	-----
	280	0	0		280	876
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2021	Total 2020
	£	£	£		£	£
General Assembly Assessments	10,078	0			10,078	10,853
Presbytery fees	289	0			289	235
Ministry and support staff costs	30,679	68,357			99,036	94,938
Premises Costs	4,510	616			5,125	7,695
Congregational running expenses	7,060	7,108			14,168	10,584
Repairs and Maintenance	3,289	19,780			23,070	30,055
Donations to Missions and charities	0	17,969			17,969	10,420
Governance costs	500	0			500	500
	-----	-----	-----		-----	-----
	56,405	113,829	0		170,235	165,280
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2021

9. OTHER EXPENDITURE

	Unrestrict ed Funds	Restricted Funds	Endowmen t Funds	Total 2021	Total 2020
	£	£	£	£	£
Loan Interest	0	0		0	
Other Expenditure	0	1,086		1,086	
	-----	-----	-----	-----	-----
	0	1,086	0	1,086	0
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 2 Cloonavin Park, Coleraine, the Church Manse and the associated fixtures, fittings, plant and machinery.

These have an insurance value of:-	£
Church and Church Hall and contents	1,144,766
Building of Manse	<u>341,585</u>
	1,486,351

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2021

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	105,557	74,769	56,685	18,084	(1,286)	122,355
	-----	-----	-----	-----	-----	-----
	105,557	74,769	56,685	18,084	(1,286)	122,355
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	(2,418)	13,550	24,180	(10,630)	150	(12,898)
United Appeal	0		4,600	(4,600)	4,600	0
World Development Appeal	391	2,498	2,889	(391)		0
General Missions Fund	1,015	14,366	8,500	5,866	(4,600)	2,281
Moderator's Appeal				0		0
Ambassadors		900	900	0		0
Open Doors		500	500	0		0
Christmas Hampers	0	150	605	(455)	455	0
Flower Fund	212			0		212
Imre (Romania Church)				0		0
Youth Romania Trip				0		0
Youth Ministry	46,902	1,103	0	1,103		48,005
Youth & Community Project	16,963	75,394	74,210	1,184		18,147
Youth Club	483	2,125	903	1,222	(100)	1,605
Presbyterian Women	101	639	640	(1)		100
Footsteps	82	0	0	0		82
Girls' Brigade	1,019	60	1,389	(1,329)	781	471
	-----	-----	-----	-----	-----	-----
	64,750	111,285	119,316	(8,031)	1,286	58,005
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	170,307	186,054	176,001	10,053	0	180,360
	=====	=====	=====	=====	=====	=====

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

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

Olive K Wallace

Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF
18 May 2022

Ballysally Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105410

Annual report

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2021**

Registered Charity in Northern Ireland (NIC105410)

**BALLYSALLY 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 2021 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Ballysally congregation of the Presbyterian Church in Ireland
25 Ballysally Road, Coleraine BT52 2QA

Registered Charity in Northern Ireland (NIC105410)

CHARITY TRUSTEES

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

Rev Dr John Coulter	Mr Jonathan Doey
Mr Charles Edgar	Mr Nigel Glenny
Mrs Patricia McLester	Mr George Montgomery

PRINCIPAL OFFICE BEARERS

Minister	Rev Dr John Coulter
Clerk of Session	Mr Jonathan Doey
Treasurer	Mr Graham Todd

INDEPENDENT EXAMINER

OK Wallace, 101 Coolyvenny Road, Coleraine BT513SF

BANKERS

Ulster Bank, The Diamond, Coleraine BT521DP

SOLICITORS

Anderson & Co 2-4 Dunmore Street, Coleraine BT521AD

BALLYSALLY 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 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 five times each year and as appropriate.

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

Presbytery

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

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

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.

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

The congregations mission purposes are *To Care for people and share good news; to grow together in spiritual maturity; and to develop an ongoing ministry for Christ in Ballysally.*

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*

BALLYSALLY 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 four 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 and prayer meetings and has a wide range of organisations including

- Girl's Brigade
- Presbyterian Women
- Men's Night
- Tea & Tots
- Homework Club
- Footsteps
- Kid's Club
- Youth Club
- Max Youth Group

The congregation is an active partner in the Ballysally Integrated Nurturing Project working with other groups to help address the high levels of social deprivation in the community of Ballysally. The Project is financed by the Dept for Communities to respond to social need and during 2021 our contribution to the BINP was funded by a grant of £75,393 and during the same period we made payments of £74,209 on salaries, programme costs and running costs up to the end of December 2021. The funding allowed us to employ two full-time and two part-time Youth & Community workers and to provide a wide range of programmes and activities designed to address social need. Programmes included a project to support young people at risk of suspension or exclusion from school; a visitation programme providing support for vulnerable families; the provision of Health Awareness sessions addressing key health issues in the community; a visitation programme and club to support senior citizens in the community and an opportunity for volunteers to develop skills and experience which would better equip them for the employment market.

Our objectives are to

- 1 Share the good news about Jesus Christ and support and encourage all those who are trying to live as disciples of Jesus Christ.
- 2 To support and encourage the social, emotional, spiritual, physical and educational development of marginalized children, young people and adults living in the Ballysally area
- 3 To provide appropriate pastoral care to vulnerable individuals with particular social needs eg addictions, family crisis, bereavement, young people at risk of involvement in crime, vandalism or paramilitarism, and to support and encourage them to make positive and healthy life choices.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11am, and at 6.30pm on the last Sunday in the month. During the week our Going Deeper programme provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. Services were seriously disrupted during 2021 because of the Covid-19 restrictions and for long periods we had to provide services and midweek meetings online rather than in person. For an extended period in-person worship when we were able to provide it was restricted to half the congregation coming on alternate weeks.

As well as our regular services during the year we gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2021 there were 114 communicant members and 139 families connected with the congregations. The average week's attendance at morning worship was 90 when the whole congregation was able to be present.

BALLYSALLY 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 or one of the elders.

Mission and outreach

At a local level the congregation seeks to care for people and share the good news about Jesus through the range of activities and programmes mentioned above. In previous years we also offered a Street Reach programme in April involving young people in three days of litter picking, mural painting and gardening; a week of football coaching for children, young people and adults in June; a week of youth activities in the community and in local schools; and a week of activities for children and teenagers in August. However, due to the Covid pandemic all our in-person activities were severely restricted this year and we had to rely on Zoom, social media, and telephone calls to maintain contact and provide a basic level of support to our members and others associated with our congregation.

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

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

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

Presbytery

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

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland to be held in Assembly Buildings, Belfast, in June. However this was cancelled due to Covid restrictions

Property

During 2021 we replaced lights and radiators and doors in the main hall, repaired an exterior wall in the minor hall together with some general repairs and replaced the lawn mower at a total cost of £24,000.

Organisations

Girl's Brigade normally meets weekly on Monday evening and has an average attendance of 70 girls aged from 5-18 years. The lively programme includes games, crafts, singing, cookery, sports, stories, drama and discussion. However due to Coronavirus restrictions all activities were severely curtailed apart from a limited online provision and a limited in-person provision from October to Dacember.

Presbyterian Women meets monthly on Tuesday evening and has an average attendance of 15 women. The programme includes speakers and discussion on a range of issues relating to the Christian faith. Unfortunately there were no meetings of PW this year due to due to Coronavirus restrictions.

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

Men's Night meets monthly on Tuesday evening and has an average attendance of 20 men. The programme includes recreational activities such as pool, darts, table tennis and bowls, outings and talks on men's health and aspects of the Christian faith. Unfortunately due to Coronavirus restrictions all activities were severely curtailed.

Tea and Tots is a toddler and carer group which meets weekly on Wednesday morning and has an average attendance of 20 carers and their children. The programme includes time for the children to play and the carers to chat and enjoy a cup of tea. Unfortunately due to Coronavirus restrictions all activities were severely curtailed.

Homework Club meets weekly on Wednesday afternoon and has an average attendance of 55 primary school aged children. The children are supported and encouraged to complete their homework and then there is time for organised games and juice and biscuits. Unfortunately due to Coronavirus restrictions all activities were severely curtailed.

Kids Club is a club for primary school aged children which meets weekly and has an average attendance of 35 children. The programme consists of games, singing, bible stories and quizzes. Due to Coronavirus restrictions most activities were delivered online with a curtailed provision from October to December.

Youth Club meets weekly on Friday evening and has an average attendance of 30 young people aged 11-18 years. The programme includes a range of recreational activities such as pool, table tennis, football, netball, volleyball, computer games, music and occasional talks on health and wellbeing issues for young people. Unfortunately due to Coronavirus restrictions all activities were severely curtailed.

Max is an interactive magazine based programme combining fun, friendship and an exploration of the current issues and concerns facing young people. It meets weekly on Sunday evening and has an average attendance of 15 young people aged 11 to 18 years. Due to Coronavirus restrictions all activities were delivered online with a curtailed provision from October to December.

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.

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

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.

BALLYSALLY 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. In 2021 there were 66 contributing families during the year (82 in 2020) donating a total of £58,346 (£45,987 in 2020).

Total Income of the congregation during the year was £186,054 compared to £180,757 in the previous year. The main reason for the change was a general increase in giving to all aspects of the work of the church.

Total expenditure increased from £167,356 in 2020 to £171,601 and included replacement of the lights, radiators and doors in the main hall.

**BALLYSALLY 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 generally accepted accounting practice.

As the congregations 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 17th May 2022 and signed on its behalf by

[Name] *John Coulter*

[Date] 17/5/22

[Name] *John J*

[Date] 17.5.22

Ballysally Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105410

Annual return

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

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

have not been met or

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

Olive K Wallace

Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF
18 May 2022