

Ballywillan Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105543

Details

Status Received

Registered 2016-08-10

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

Contact

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Portstewart
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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: Asylum seekers/refugees, Ethnic minorities, Ex-offenders and prisoners, General public, Overseas/developing countries

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£391,461	£593,814	£-73	6

Trustees

Name	Role	Appointed
Miss Anne Taylor		
Miss Mary Dunlop		
Mr Andrew Bingham		
Mr Andrew Drennan		
Mr Angus Iliff		
Mr Bill Houston		
Mr Bonnar Clarke		
Mr David Cameron		
Mr David Conway		
Mr Geoff Hagan		
Mr Graeme Mckimm		
Mr Matthew Drennan		
Mr Robert Nevin		
Mr Robert Wilson		
Mr Ron Mccartney		
Mr Victor Sinclair		
Mr William Campbell		
Mrs Christine Dunlop		
Mrs Elizabeth Houston		
Mrs Judith Adams		
Mrs Lindsey Taggart Hagan		
Mrs Liz Mcauley		
Mrs Margaret Wilson		
Mrs Pamela Howe		

Ballywillan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105543

Accounts

Ballywillan Presbyterian Church

Statement of Financial Activities including Income and Expenditure Account

for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	219,031	166,395	385,426	203,058	133,170	336,228
Investments	4	4,481	1,456	5,937	2,754	1,774	4,528
Other Income	5	98	0	98	114	855	969
Total Income		223,610	167,851	391,461	205,926	135,799	341,725
Expenditure on:							
Charitable Activities	6	150,528	443,286	593,814	211,468	114,681	326,149
Net (outgoing)/incoming resources before transfers		73,082	(275,435)	(202,353)	(5,542)	21,118	15,576
Gross transfers between funds		10,693	(10,693)	0	(1,063)	1,063	0
Net (expenditure)/income for the year/ Net movement in funds		83,775	(286,128)	(202,353)	(6,605)	22,181	15,576
Fund balances at 1 January 2024		5,573,473	354,537	5,928,010	5,580,078	332,356	5,912,434
Fund balances at 31 December 2024		5,657,248	68,409	5,725,657	5,573,473	354,537	5,928,010

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from contributing activities.

Ballywillan Presbyterian Church
Balance Sheet
As at 31 December 2024

		2024		2023	
		£	£	£	£
	Notes				
Fixed Assets					
Tangible Assets	10		5,265,934		5,255,547
Current Assets					
Cash at bank and in hand		459,796		674,655	
Creditors: Amounts falling due within one year	12	(73)		(2,192)	
			<u>459,723</u>		<u>672,463</u>
			<u>5,725,657</u>		<u>5,928,010</u>
Income Funds					
Restricted Funds	13		68,409		354,537
Unrestricted funds			<u>5,657,248</u>		<u>5,573,473</u>
			<u>5,725,657</u>		<u>5,928,010</u>

The financial statement were approved by the Trustees on _____

Judith Adams
 (pp Liz McAuley)

Liz McAuley
 Trustee

Robert Wilson

Robert Wilson
 Trustee

Ballywillan Presbyterian Church

Notes to the Financial Statements

for the year ended 31 December 2024

1 Accounting policies

Charity information

Ballywillan Presbyterian Church is an unincorporated entity governed by a Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the church's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The church is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the church.

1.4 Income

Income is recognised when the church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Ballywillan Presbyterian Church

Notes to the Financial Statements (continued)

for the year ended 31 December 2024

1 Accounting policies

(continued)

1.5 Expenditure

These accounts for the year ended 31 December 2024 for the Ballywillan Presbyterian Church are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0%
Fixtures and fittings	4% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the church's contractual obligations expire or are discharged or cancelled.

Ballywillan Presbyterian Church

Notes to the Financial Statements (continued)

for the year ended 31 December 2024

1 Accounting policies

(continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
Donations and gifts	212,783	102,893	315,676	309,986
Other	6,248	63,502	69,750	26,242
	<u>219,031</u>	<u>166,395</u>	<u>385,426</u>	<u>336,228</u>
For the year ended 31 December 2023	<u>203,058</u>	<u>127,389</u>		<u>336,228</u>

4 Income from investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Interest Receivable	<u>4,481</u>	<u>1,456</u>	<u>5,937</u>	<u>2,754</u>	<u>1,774</u>	<u>4,528</u>

Ballywillan Presbyterian Church
Notes to the Financial Statements (continued)
for the year ended 31 December 2024

5 Other Income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other Income	<u>98</u>	<u>0</u>	<u>98</u>	<u>114</u>	<u>855</u>	<u>969</u>

6 Charitable activities

	2024 £	2023 £
Staff costs	64,517	104,575
Depreciation and impairment	21,001	24,058
Cleaning and catering	180	297
Missions and other	125,370	99,955
Repairs and maintenance	295,207	37,954
Insurance	7,301	6,942
Heat and light	15,714	15,249
Admin costs	6,216	6,497
Stationery and printing	3,142	4,445
Rates	1,176	223
Financial Charges	110	163
Educations and books		
General expenses	<u>53,879</u>	<u>28,791</u>
	<u>593,814</u>	<u>329,150</u>
Analysis by fund		
Unrestricted funds	150,528	211,468
Restricted Funds	<u>443,286</u>	<u>114,681</u>
	<u>593,814</u>	<u>326,149</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the church during the year for their role as a Trustee.

Ballywillan Presbyterian Church

Notes to the Financial Statements (continued)

for the year ended 31 December 2024

8 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number

<u>4</u>	<u>5</u>
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Employment Costs

2024	2023
£	£

Wages and salaries

<u>64,517</u>	<u>104,575</u>
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No employee received remuneration in excess of £60,000

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

9 Taxation

The charity is exempt from taxations on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and Fittings £	Total £
Cost			
At 1 January 2024	4,761,903	660,071	5,421,974
Additions	<u>0</u>	<u>31,388</u>	<u>31,388</u>
At 31 December 2024	<u>4,761,903</u>	<u>691,459</u>	<u>5,453,362</u>
Depreciation and impairment			
At 1 January 2024	0	166,427	166,427
Depreciation charged in the year	<u>0</u>	<u>21,001</u>	<u>21,001</u>
At 31 December 2024	<u>0</u>	<u>187,428</u>	<u>187,428</u>
Carrying Amount			
At 31 December 2024	<u>4,761,903</u>	<u>504,031</u>	<u>5,265,934</u>
At 31 December 2023	<u>4,761,903</u>	<u>493,644</u>	<u>5,255,547</u>

11 Loans and overdrafts

2024	2023
£	£

Credit card

<u>9</u>	<u>212</u>
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Payable within one year

<u>9</u>	<u>212</u>
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Ballywillan Presbyterian Church

Notes to the Financial Statements (continued)

for the year ended 31 December 2024

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
	<u>354,537</u>	<u>167,851</u>	<u>(443,286)</u>	<u>(10,693)</u>	<u>68,409</u>
Previous year	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
	<u>332,356</u>	<u>135,799</u>	<u>(114,681)</u>	<u>1,063</u>	<u>354,537</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
	<u>5,573,473</u>	<u>223,610</u>	<u>(150,528)</u>	<u>10,693</u>	<u>5,657,248</u>
Previous year	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
	<u>5,580,078</u>	<u>205,926</u>	<u>(211,468)</u>	<u>(1,063)</u>	<u>5,573,473</u>

Ballywillan Presbyterian Church
Notes to the Financial Statements (continued)
for the year ended 31 December 2024

15 Analysis of net asset between funds

	Unrestricted Funds	Restricted Funds	Total
	2024	2024	2024
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible assets	5,265,934	0	5,265,934
Current assets/(liabilities)	<u>391,314</u>	<u>68,409</u>	<u>459,723</u>
	<u>5,657,248</u>	<u>68,409</u>	<u>5,725,657</u>

	Unrestricted Funds	Restricted Funds	Total
	2023	2023	2023
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Tangible assets	5,255,547	0	5,255,547
Current assets/(liabilities)	<u>317,926</u>	<u>354,537</u>	<u>672,463</u>
	<u>5,573,473</u>	<u>354,537</u>	<u>5,928,010</u>

16 Related party transactions

A manse and related expenses have been provided for the Minister.

Ballywillan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105543

Accounts

Draft Financial Statements at 23 July 2024 at 14:34:59
BALLYWILLAN PRESBYTERIAN CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	203,058	133,170	336,228	192,235	127,399	319,634
Investments	4	2,754	1,774	4,528	1,162	426	1,588
Other income	5	114	855	969	-	-	-
Total income		205,926	135,799	341,725	193,397	127,825	321,222
Expenditure on:							
Charitable activities	6	211,468	114,681	326,149	(211,462)	(164,728)	376,190
Net (outgoing)/incoming resources before transfers		(5,542)	21,118	15,576	(18,065)	(36,903)	(54,968)
Gross transfers between funds		(1,063)	1,063	-	3,256	(3,256)	-
Net (expenditure)/income for the year/ Net movement in funds		(6,605)	22,181	15,576	(14,809)	(40,159)	(54,968)
Fund balances at 1 January 2023		5,580,078	332,356	5,912,434	5,594,887	372,514	5,967,401
Fund balances at 31 December 2023		5,573,473	354,537	5,928,010	5,580,078	332,355	5,912,433

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Draft Financial Statements at 23 July 2024 at 14:34:59
BALLYWILLAN PRESBYTERIAN CHURCH


BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		5,255,547		5,258,872
Current assets					
Cash at bank and in hand		674,655		653,715	
Creditors: amounts falling due within one year	12	(2,192)		(154)	
Net current assets			672,463		653,561
Total assets less current liabilities			5,928,010		5,912,433
Income funds					
Restricted funds	13		354,537		332,355
Unrestricted funds			5,573,473		5,580,078
			5,928,010		5,912,433

The financial statements were approved by the Trustees on 22 Aug 2024


 Liz McAuley
 Trustee


 Robert Wilson
 Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Ballywillan Presbyterian Church is an unincorporated entity governed by a Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the church's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The church is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the church.

1.4 Income

Income is recognised when the church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

These accounts for the year ended 31 December 2023 for the Ballywillan Presbyterian Church are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0%
Fixtures and fittings	4% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the church's contractual obligations expire or are discharged or cancelled.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies **(Continued)**

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	200,515	109,471	309,986	302,423
Other	2,543	23,699	26,242	17,211
	<u>203,058</u>	<u>133,170</u>	<u>336,228</u>	<u>319,634</u>
For the year ended 31 December 2022	<u>192,235</u>	<u>127,399</u>		<u>319,634</u>

4 Income from investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Interest receivable	<u>2,754</u>	<u>1,774</u>	<u>4,528</u>	<u>1,162</u>	<u>426</u>	<u>1,588</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Other income	114	855	969	-	-	-

6 Charitable activities

	2023 £	2022 £
Staff costs	101,575	116,019
Depreciation and impairment	24,058	23,145
Cleaning and catering	297	523
Missions and other	99,955	163,101
Repairs and maintenance	37,954	29,578
Insurance	6,942	6,100
Heat and light	15,249	13,084
Admin costs	6,497	4,415
Stationery and printing	4,445	669
Rates	223	-
Financial charges	163	201
Education and books	-	176
General expenses	28,791	19,179
	<u>326,149</u>	<u>376,190</u>
	<u>326,149</u>	<u>376,190</u>
Analysis by fund		
Unrestricted funds	211,468	211,462
Restricted funds	114,681	164,728
	<u>326,149</u>	<u>376,190</u>
For the year ended 31 December 2022		
Unrestricted funds	211,462	
Restricted funds	164,728	
	<u>376,190</u>	

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the church during the year for their role as a Trustee.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
5	5

Employment costs

	2023 £	2022 £
Wages and salaries	101,575	116,019

No employee received remuneration in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	4,761,903	639,338	5,401,241
Additions	-	20,733	20,733
At 31 December 2023	4,761,903	660,071	5,421,974
Depreciation and impairment			
At 1 January 2023	-	142,369	142,369
Depreciation charged in the year	-	24,058	24,058
At 31 December 2023	-	166,427	166,427
Carrying amount			
At 31 December 2023	4,761,903	493,644	5,255,547
At 31 December 2022	4,761,903	496,969	5,258,872

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

11 Loans and overdrafts

	2023 £	2022 £
Credit card	212	154
Payable within one year	212	154

12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank overdrafts	11	212	154
Trade creditors		1,980	-
		<u>2,192</u>	<u>154</u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
	332,356	135,799	(114,681)	1,063	354,537
	<u>332,356</u>	<u>135,799</u>	<u>(114,681)</u>	<u>1,063</u>	<u>354,537</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
	372,514	127,825	(164,728)	(3,256)	332,355
	<u>372,514</u>	<u>127,825</u>	<u>(164,728)</u>	<u>(3,256)</u>	<u>332,355</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>5,580,078</u>	<u>205,926</u>	<u>(211,468)</u>	<u>(1,063)</u>	<u>5,573,473</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	<u>5,594,887</u>	<u>193,397</u>	<u>(211,462)</u>	<u>3,256</u>	<u>5,580,078</u>

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	5,255,547	-	5,255,547
Current assets/(liabilities)	<u>317,926</u>	<u>354,537</u>	<u>672,463</u>
	<u>5,573,473</u>	<u>354,537</u>	<u>5,928,010</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	5,258,872	-	5,258,872
Current assets/(liabilities)	<u>321,206</u>	<u>332,355</u>	<u>653,561</u>
	<u>5,580,078</u>	<u>332,355</u>	<u>5,912,433</u>

16 Related party transactions

A manse and related expenses have been provided for the Minister.

Ballywillan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105543

Annual report

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including Balance Sheet as at that date.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the church's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least every other month or as appropriate.

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

Presbytery

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

The General Assembly

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

DESCRIPTION AND PURPOSE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The congregations mission purposes is "To know Christ and lovingly to make Him known"

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

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
 - An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
 - An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
 - As a congregation of the PCI, 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]
- 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 physically and via webcast. The Sacrament of the Lords Supper is observed five times during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- Bible Study Groups
- Bible Class
- Bowling Club
- Boys' Brigade
- Come Dine With Me
- Girls Brigade
- JAM
- Ladies Friendship group
- Men's Fellowship
- MTT (Youth Fellowship)
- Congregational Prayer Group
- Coffee Morning

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

Weekly services were held throughout the year and the numbers of the congregation slowly increased as confidence in general wellbeing.

Livestreaming continues to compliment the church services with an average of 160 devices logging on to the webcast. This would approximate to 320 persons joining in fellowship and worship.

The Bible Study groups met in various formats face to face and online meetings and the membership of the groups increased.

In 2023 we acknowledged God's gift of new life at 2 Sacrament of Baptism, conducted 4 marriage services and 6 funeral services.

At 31 December 2023 there were 508 communicant members with 0 new communicant members and 355 families connected with the congregations.

Pastoral Care

Members of the congregation who are elderly or sick are contacted by phone and when allowed to, by face to face visiting.

Mission and Outreach

Ballywillan supports PCI's United Appeal (see PCI for definition), 11 local and 8 overseas charities. This is managed by the Outreach Fund.

Presbytery

The minister and one elder attends Presbytery meetings providing feedback to session and the church.

General Assembly

The minister and a nominated elder attend the meeting of the General Assembly of the Presbyterian Church in Ireland in June.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Organisations

Boys Brigade Christian uniformed organisation for boys aged 5 to 19 years

Meeting each Thursday evening in January until March and then September onwards – Anchor Boys 6.30pm, Junior Section 6.45pm, BB Company Section 7.00pm.

Girls Brigade Christian uniformed organisation for girls aged 3 to 18 years

Meeting Tuesday and Friday evenings in January to March and then September onwards - Company Section 6.50pm (Tuesday), Explorers 6.00pm (Friday).

JAM and Bible Class

JAM and Bible Class meet in the Youth Room after the children's talk in the church service.

MTT (Youth Fellowship)

Meets on Sunday evenings in the Youth Room at 7.30pm.

Walking Group

Meets on Monday evenings at 7.00pm from June to September.

Congregational Prayer Group

Meets 2nd and 4th Wednesday in the Frazer Room.

Coffee Morning

Meets at 10.30am every Wednesday. Open to all.

Bowling Club

From September to April the Bowling Club meet on Mondays at 7.00pm and Wednesdays at 7.00pm.

Come Dine with Me

Meets on the 3rd Sunday in the month at 12.30 for lunch in the Royal Court Hotel.

Men's Fellowship

Meets from September to April on Thursdays at 10.30am.

Bible Study Groups

They meet fortnightly.

Prayer Group

Meets 2nd and 4th Wednesday in the Frazer Room.

Ladies Friendship Group

This organisation meets every 3 weeks on a Tuesday at 2.00pm.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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 Freewill Offering. There were 255 contributing families during the year donating a total of £159,102 (£155,465 in 2022).

Total assessable Income of the congregation for 2023 was £205,925 compared to £193,397 in the previous year.

Total expenditure stayed consistent with expenditure totalling £211,462 in 2022 and totalling £211,468 in 2023.

GOING CONCERN

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

BALLYWILLAN PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 6 month's normal expenditure. At the year end current unrestricted reserves were £319,907 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members.

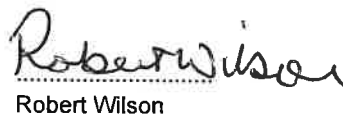
RISK REVIEW

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

The Trustees' report was approved by the Committee.


Liz McAuley

Dated: 22 Aug 2024


Robert Wilson

Dated: 22-08-24

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Church Session is responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and regulations.

The law applicable to charities in the Northern Ireland requires the Church Session to prepare financial statements for each financial year. Under that law the Church Session has prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law) Under that law the Church Session must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Church Session is responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the financial position of the Parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provision of the Constitution of the Presbyterian Church in Ireland. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our Examiner

In so far as the Church Session is aware at the timing of approving their annual report:

- there is no relevant information of which the charitable company's Auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Parish's Independent Examiner is aware of that information.

Independent Examiners

Dr R I Peters Gallagher OBE, of Moore (NI) LLP, has indicated her willingness to continue in office and a resolution concerning their reappointment will be proposed at the Annual Trustees' Meeting.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BALLYWILLAN PRESBYTERIAN CHURCH**

I report on the financial statements of the church for the year ended 31 December 2023, which are set out on pages 11 to 19.

Respective responsibilities of 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:

- (i) examine the accounts under section 65 of the Charities Act
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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.

Dr R I Peters Gallagher, OBE, FCA

Chartered Accountants Ireland
Moore (NI) LLP
32 Lodge Road
Coleraine
Co Londonderry
BT52 1NB

Dated:

Ballywillan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105543

Annual return

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BALLYWILLAN PRESBYTERIAN CHURCH**

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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.

Dr R I Peters Gallagher, OBE, FCA

Chartered Accountants Ireland
Moore (NI) LLP
32 Lodge Road
Coleraine
Co Londonderry
BT52 1NB

Dated:

Ballywillan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105543

Accounts

BALLYWILLAN PRESBYTERIAN CHURCH**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	192,235	127,399	319,634	190,250	115,051	305,301
Investments	4	1,162	426	1,588	1,174	439	1,613
Total Income		193,397	127,825	321,222	191,424	115,490	306,914
Expenditure on:							
Charitable activities	5	211,462	164,728	376,190	(202,393)	(106,337)	308,730
Net outgoing resources before transfers		(18,065)	(36,903)	(54,968)	(10,969)	9,153	(1,816)
Gross transfers between funds		3,256	(3,256)	-	1,911	(1,911)	-
Net expenditure for the year/ Net movement in funds		(14,809)	(40,159)	(54,968)	(9,058)	7,242	(1,816)
Fund balances at 1 January 2022		5,594,887	372,514	5,967,401	5,603,945	365,272	5,969,217
Fund balances at 31 December 2022		5,580,078	332,355	5,912,433	5,594,887	372,514	5,967,401

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Draft Financial Statements at 13 March 2023 at 14:39:27
BALLYWILLAN PRESBYTERIAN CHURCH

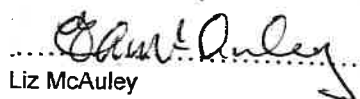
BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		5,258,872		5,282,016
Current assets					
Cash at bank and in hand		653,715		685,539	
Creditors: amounts falling due within one year	10	(154)		(154)	
Net current assets			653,561		685,385
Total assets less current liabilities			5,912,433		5,967,401
Income funds					
Restricted funds			332,355		372,514
Unrestricted funds			5,580,078		5,594,887
			5,912,433		5,967,401

The financial statements were approved by the Trustees on 26/4/2023


 Christine Dunlop
 Trustee


 Liz McAuley
 Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Ballywillan Presbyterian Church is an unincorporated entity governed by a Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the church's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The church is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the church.

1.4 Income

Income is recognised when the church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies **(Continued)**

1.5 Expenditure

These accounts for the year ended 31 December 2022 for the Ballywillan Presbyterian Church are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0%
Fixtures and fittings	4% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the church's contractual obligations expire or are discharged or cancelled.

BALLYWILLAN PRESBYTERIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****1 Accounting policies (Continued)****1.9 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	190,061	112,362	302,423	296,725
Other	2,174	15,037	17,211	8,576
	<u>192,235</u>	<u>127,399</u>	<u>319,634</u>	<u>305,301</u>
For the year ended 31 December 2021	<u>190,250</u>	<u>115,051</u>		<u>305,301</u>

4 Investments

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £
Interest receivable	1,162	426	1,588	1,174	439
	<u>1,162</u>	<u>426</u>	<u>1,588</u>	<u>1,174</u>	<u>439</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Charitable activities

	2022 £	2021 £
Staff costs	116,019	112,536
Depreciation and impairment	23,145	24,380
Cleaning and catering	523	297
Missions and other	163,101	127,063
Repairs and maintenance	29,578	15,133
Insurance	6,100	7,362
Heat and light	13,084	9,921
Admin costs	4,415	4,083
Stationery and printing	669	154
Financial charges	201	114
Education and books	176	-
General expenses	19,179	7,687
	<u>376,190</u>	<u>308,730</u>
	<u>376,190</u>	<u>308,730</u>
Analysis by fund		
Unrestricted funds	211,462	202,393
Restricted funds	164,728	106,337
	<u>376,190</u>	<u>308,730</u>
For the year ended 31 December 2021		
Unrestricted funds	202,393	
Restricted funds	106,337	
	<u>308,730</u>	

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the church during the year for their role as a Trustee.

7 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>5</u>	<u>5</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	<u>116,019</u>	<u>112,536</u>

No employee received remuneration in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	<u>4,761,903</u>	<u>639,338</u>	<u>5,401,241</u>
At 31 December 2022	<u>4,761,903</u>	<u>639,338</u>	<u>5,401,241</u>
Depreciation and impairment			
At 1 January 2022	-	119,224	119,224
Depreciation charged in the year	-	23,145	23,145
At 31 December 2022	-	142,369	142,369
Carrying amount			
At 31 December 2022	<u>4,761,903</u>	<u>496,969</u>	<u>5,258,872</u>
At 31 December 2021	<u>4,761,903</u>	<u>520,113</u>	<u>5,282,016</u>

9 Loans and overdrafts

	2022 £	2021 £
Credit card	<u>154</u>	<u>154</u>
Payable within one year	<u>154</u>	<u>154</u>

Draft Financial Statements at 13 March 2023 at 14:39:27
BALLYWILLAN PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank overdrafts	9	154	154

11 Analysis of net assets between funds

	Unrestricted	Restricted	Total Unrestricted	Restricted	Total
	2022 £	2022 £	2022 £	2021 £	2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	5,258,872	-	5,258,872	5,282,016	5,282,016
Current assets/(liabilities)	321,206	332,355	653,561	312,871	685,385
	<u>5,580,078</u>	<u>332,355</u>	<u>5,912,433</u>	<u>5,594,887</u>	<u>5,967,401</u>

12 Related party transactions

A manse and related expenses have been provided for the Minister.

Ballywillan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105543

Annual report

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including Balance Sheet as at that date.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the church's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least every other month or as appropriate.

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

Presbytery

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

The General Assembly

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

DESCRIPTION AND PURPOSE

BALLYWILLAN PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

The congregations mission purposes is "To know Christ and lovingly to make Him known"

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

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
 - An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
 - An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
 - As a congregation of the PCI, 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]
- 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 physically and via webcast. The Sacrament of the Lords Supper is observed five times during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including:

- JAM
- Bible Class
- MTT (Youth Fellowship)
- Bowling Club
- Men's Fellowship
- Girls Brigade
- Boys Brigade
- Prayer Group
- Bible Study Group
- Come Dine with Me
- Messy Church

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

From January to 28 March the weekly services were live streamed following the advice from Stormont executive and the Presbyterian Church in Ireland. The numbers of devices joining in these services were from 250 up to 550 which could equate to 800 people participating as many households had more than 2 people worshipping. This continued until April 4 Easter Sunday when the church building was opened to services following guidelines on social distancing.

Livestreaming continues to compliment the church services with an average of 250 devices logging on to the webcast.

The Bible Study groups met in various formats following guidelines face to face and online meetings and the membership of the groups increased.

In 2021 we acknowledged God's gift of new life at 1 Sacrament of Baptism, conducted 2 marriage services and 12 funeral services.

At 31 December 2021 there were 528 communicant members with 3 new communicant members and 363 of families connected with the congregations.

The average number of appliances logged on to the livestream was 350 and there may have been more than one person worshipping.

Pastoral Care

Members of the congregation who are elderly or sick are contacted by phone and when allowed to, by face to face socially distanced visiting.

Mission and Outreach

Ballywillan supports PCI's United Appeal (see PCI for definition), 32 local and 12 overseas charities. This is managed by the Outreach Fund.

Presbytery

The minister and a nominated elder attend the meeting of the General Assembly of the Presbyterian Church in Ireland in June.

General Assembly

The minister and a nominated elder attend the meeting of the General Assembly of the Presbyterian Church in Ireland in June.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Organisations

Boys Brigade Christian uniformed organisation for boys aged 5 to 19 years
Started meeting in October

Girls Brigade Christian uniformed organisation for girls aged 3 to 18 years
Started meeting in October

JAM

From January to August JAM has provided a weekly an online webcast with an average of 150 appliances logged on. In September Jam started to meet in the Youth Room

Bible Class

From January to June Bible Class met online. Restarted in the hall in September

Youth Club

Youth Club stopped once lockdown occurred. Young people are contacted by the Youth and Family Worker by phone and have regular newsletters.

MTT (Youth Fellowship)

Joint weekly online platform with members of Bible Class from January to June. Started meeting on Sunday evenings in September

Bowling Club

Started meeting in October

Come Dine with Me

Started meeting in October

Men's Fellowship

Started meeting in October

Bible Study Groups

They meet fortnightly using various formats – on-line and face to face in church building following executive and PCI guidelines

Prayer Group

Stopped March 2020 due to Covid restrictions.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

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 199 contributing families during the year donating a total of £155,465 (£155,069 in previous year 2021).

Total Income of the congregation during the year was £193,397, compared to £191,424 in the previous year.

Total expenditure increased by £9,069.

GOING CONCERN

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 6 month's normal expenditure. At the year end current unrestricted reserves were £312,873 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members.

RISK REVIEW

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

The Trustees' report was approved by the Committee.


Christine Dunlop

Dated: 3-7-23


Liz McAuley

Dated: 3-7-23

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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

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

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

Ballywillan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105543

Annual return

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BALLYWILLAN PRESBYTERIAN CHURCH**

I report to the Trustees on my examination of the financial statements of Ballywillan Presbyterian Church (the church) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2008 (the 2008 Act).

I report in respect of my examination of the church's financial statements carried out under section 64 of the 2008 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 64(9)(b) of the 2008 Act.

Independent examiner's statement

Since the church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Dr R I Peters Gallagher, OBE, FCA

Moore (NI) LLP
32 Lodge Road
Coleraine
Co Londonderry
BT52 1NB

Dated: