

# Ballyrashane Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105569

## Details

Status	Received
Registered	2016-08-11
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

**Address**  
48 Parklands  
Ballymoney  
County Antrim  
48 Parklands  
BT53 7qu  
BT53 7QU

**Phone** 07540848105

**Email** [adouglas71@outlook.com](mailto:adouglas71@outlook.com)

## Activities

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

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

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£109,469	£114,965	£0	2

## Trustees

Name	Role	Appointed
Daniel G Calvin		
Mr Alan Douglas		
Mr James Desmond Lyons		
Mr Jim Boyd		
Mr Jonathan Blair		
Mr Jonathan David Bellingham B.Ed. (Hons) 2:1		
Mr Norman O'Neill		
Mr Robin Kyle		
Mr Ronald Cochrane		
Mr Sam Steele		
Mr Steven McMullan		
Mr Thomas Steele		
Rev Philip Andrew Kerr		

**Ballyrashane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105569

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# Accounts

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	72,040	28,034		100,074	104,436
Charitable activities	3	0	2,957		2,957	2,387
Other trading activities	4	0	0		0	0
Investment Income	5	1,617	0		1,617	1,548
Other	6	3,271	1,550		4,821	2,662
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		76,928	32,541	0	109,469	111,033
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	588	0		588	573
Charitable activities	8	94,515	19,862		114,377	111,627
Investment costs		0	0		0	0
Other	9	0	0		0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		95,103	19,862	0	114,965	112,200
		-----	-----	-----	-----	-----
Net receipts / (payments)		(18,175)	12,679	0	(5,496)	(1,167)
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		(18,175)	12,679	0	(5,496)	(1,167)
Funds brought forward		41,620	14,027	0	55,647	56,814
		-----	-----	-----	-----	-----
Funds carried forward	12	23,445	26,706	0	50,151	55,647
		=====	=====	=====	=====	=====

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

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	41,620	14,027		55,647	56,814
Net movement in funds	(18,175)	12,679		(5,496)	(1,167)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	23,445	26,706	0	50,151	55,647
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Accounts				50,151	55,647
				-----	-----
				50,151	55,647
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10				3,499,053	3,499,053
Investments – Note 11				17,767	16,965
Gift Aid receivable on donations				15,172	16,441
				-----	-----
				3,582,143	3,588,106
				=====	=====

Approved by the Kirk Session at a meeting on 25/3/25 and signed on its behalf by

[Name] *Philip C. Rose* [Name] *Alan Douglas*

[Date] *25/3/25* [Date] *25/3/25*

**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**FUND ACCOUNTING**

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

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

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

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Recorded giving:	57,226	20,089		77,315	78,955
Loose collections	4,051	622		4,673	2,675
Donations and gifts	0	2,914		2,914	6,365
Gift Aid	10,763	4,409		15,172	16,441
Legacies and bequest	0	0		0	0
	-----	-----	-----	-----	-----
	72,040	28,034	0	100,074	104,436
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**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS**

**31 December 2024**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from charitable activities	0	0		0	0
Fees from weddings and funerals	0	0		0	0
Fundraising events	0	2,597		2,597	2,057
Membership fees	0	360		360	330
Grants	0	0		0	0
	-----	-----	-----	-----	-----
	0	2,957	0	2,957	2,387
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**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Deposit interest	97	0		97	117
General Investment Fund	420	0		420	331
Rents investment properties	1,100	0		1,100	1,100
	-----	-----	-----	-----	-----
	1,617	0	0	1,617	1,548
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**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Insurance claims	0	0		0	0
Other income	3,271	1,550		4,821	2,662
	-----	-----	-----	-----	-----
	3,271	1,550	0	4,821	2,662
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
FWO envelopes	588	0		588	573
Fundraising events	0	0		0	0
	-----	-----	-----	-----	-----
	588	0	0	588	573
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
General Assembly Assessments	7,358	0		7,358	6,642
Presbytery fees	435	0		435	453
Ministry and support staff costs	58,023	0		58,023	55,401
Congregational running expenses	25,887	9,450		35,337	29,838
Donations to Missions & Charities	1,550	10,412		11,962	15,051
Repairs and Maintenance	0	0		0	524
Governance costs	1,262	0		1,262	3,718
	-----	-----	-----	-----	-----
	94,515	19,862	0	114,377	111,627
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**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 69 Ballyrashane Road, Coleraine, and the Church Manse at 68 Ballyrashane Road, Coleraine, and the associated fixtures, fittings, plant and machinery.

These have an insurance value of:	£
Church Building and Contents	1,925,020
Building of Manse	507,565
Church Halls and Contents	1,066,468

**11. INVESTMENTS**

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

	<b>2024</b>	<b>2023</b>
	£	£
General Investment Fund	17,767	16,965
	-----	-----
	17,767	16,965
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**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2024**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	41,620	76,928	95,103	(18,175)	0	23,445
	-----	-----	-----	-----	-----	-----
	41,620	76,928	95,103	(18,175)	0	23,445
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building and Maintenance	5,344	17,018	6,650	10,368		15,712
United Appeal	0	5,733	5,733	0		0
World Development Appeal	0	2,290	2,290	0		0
Library	154	0	0	0		154
Tearfund	0	173	173	0		0
Mission Fund	2,392	1,509	170	1,339		3,731
PW	1,063	2,697	2,181	516		1,579
Sunday School	513	0	24	(24)		489
Youth Club	2,383	1,447	970	477		2,860
Church Choir	646	0	0	0		646
Bowling Club	1,340	378	375	3		1,343
Quilters' Group	131	0	0	0		131
Thursday Fellowship	61	0	0	0		61
Abaana	0	1296	1296	0		0
	-----	-----	-----	-----	-----	-----
	14,027	32,541	19,862	12,679	0	26,706
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>55,647</b>	<b>109,469</b>	<b>114,965</b>	<b>(5,496)</b>	<b>0</b>	<b>50,151</b>
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**Ballyrashane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105569

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# Accounts

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	71,515	32,921		104,436	132,550
Charitable activities	3	0	2,387		2,387	1,374
Other trading activities	4	0	0		0	0
Investment Income	5	1,548	0		1,548	1,535
Other	6	1,913	749		2,662	1,169
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		<b>74,976</b>	<b>36,057</b>	<b>0</b>	<b>111,033</b>	<b>136,628</b>
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	573	0		573	520
Charitable activities	8	89,798	21,829		111,627	110,711
Investment costs		0	0		0	0
Other	9	0	0		0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		<b>90,371</b>	<b>21,829</b>	<b>0</b>	<b>112,200</b>	<b>111,231</b>
		-----	-----	-----	-----	-----
Net receipts / (payments)		(15,395)	14,228	0	(1,167)	25,397
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		(15,395)	14,228	0	(1,167)	25,397
Funds brought forward		57,015	(201)	0	56,814	31,417
		-----	-----	-----	-----	-----
Funds carried forward	12	41,620	14,027	0	55,647	56,814
		=====	=====	=====	=====	=====

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

**As at 31 December 2023**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	57,015	(201)		56,814	31,417
Net movement in funds	(15,395)	14,228		(1,167)	25,397
	-----	-----	-----	-----	-----
Bank and Cash at end of year	41,620	14,027	0	55,647	56,814
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Accounts				55,647	56,814
				-----	-----
				55,647	56,814
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10				3,499,053	3,499,053
Investments – Note 11				16,965	15,557
Gift Aid receivable on donations				16,441	14,484
				-----	-----
				3,588,106	3,585,908

Approved by the Kirk Session at a meeting on 21/3/24 and signed on its behalf by

[Name] *Philip A. Kea*

[Name] *Alan Douglas*

[Date] *21/03/24*

[Date] *21/03/24*

**BALLYRASHANE 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 in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

**FUND ACCOUNTING**

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

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

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

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Recorded giving:	57,172	21,783		78,955	85,607
Loose collections	2,162	513		2,675	4,891
Donations and gifts	720	5,645		6,365	2,568
Gift Aid	11,461	4,980		16,441	14,484
Legacies and bequest	0	0		0	25,000
	-----	-----	-----	-----	-----
	71,515	32,921	0	104,436	132,550
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**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from charitable activities	0	0		0	0
Fees from weddings and funerals	0	0		0	0
Fundraising events	0	2,057		2,057	920
Membership fees	0	330		330	454
Grants	0	0		0	0
	-----	-----	-----	-----	-----
	0	2,387	0	2,387	1,374
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	117	0		117	91
General Investment Fund	331	0		331	344
Rents investment properties	1,100	0		1,110	1,100
	-----	-----	-----	-----	-----
	1,548	0	0	1,548	1,535
	-----	-----	-----	-----	-----

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

**31 December 2023**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Insurance claims	0	0		0	0
Other income	1,913	749		2,662	1,169
	-----	-----	-----	-----	-----
	1,913	749	0	2,662	1,169
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
FWO envelopes	573	0		573	520
Fundraising events	0	0		0	0
	-----	-----	-----	-----	-----
	573	0	0	573	520
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
General Assembly Assessments	6,642	0		6,642	6,941
Presbytery fees	453	0		453	422
Ministry and support staff costs	55,401	0		55,401	52,085
Congregational running expenses	21,834	8,004		29,838	28,962
Donations to Missions & Charities	1,750	13,301		15,051	15,001
Repairs and Maintenance	0	524		524	6,275
Governance costs	3,718	0		3,718	1,025
	-----	-----	-----	-----	-----
	89,798	21,829	0	111,627	110,711
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**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 69 Ballyrashane Road, Coleraine, and the Church Manse at 68 Ballyrashane Road, Coleraine, and the associated fixtures, fittings, plant and machinery.

These have an insurance value of:	£
Church Building and Contents	1,925,020
Building of Manse	507,565
Church Halls and Contents	1,066,468

**11. INVESTMENTS**

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

	<b>2023</b>	<b>2022</b>
	£	£
General Investment Fund	16,965	15,557
	-----	-----
	16,965	15,557
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**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2023**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	57,015	74,976	90,371	(15,395)	0	41,620
	-----	-----	-----	-----	-----	-----
	57,015	74,976	90,371	(15,395)	0	41,620
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building and Maintenance	(6,761)	18,829	6,724	12,105		5,344
United Appeal	0	6,722	6,722	0		0
World Development Appeal	0	2,745	2,745	0		0
Library	154	0	0	0		154
Tearfund	0	718	718	0		0
Mission Fund	958	1,754	320	1,434		2,392
PW	639	1,719	1,295	424		1,063
Ukraine Crisis Appeal	0	541	541	0		0
Council of Social Witness	0	68	68	0		0
Sunday School	551	0	38	(38)		513
Youth Club	2,065	1,594	1,276	318		2,383
Church Choir	646	0	0	0		646
Bowling Club	1,355	330	345	(15)		1,340
Quilters' Group	131	0	0	0		131
Thursday Fellowship	61	0	0	0		61
	-----	-----	-----	-----	-----	-----
	(201)	35,020	20,792	14,228	0	14,027
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>56,814</b>	<b>109,996</b>	<b>111,163</b>	<b>(1,167)</b>	<b>0</b>	<b>55,647</b>
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**Ballyrashane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105569

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# Annual report

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**BALLYRASHANE 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 (NIC105569)**

**BALLYRASHANE 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**

Ballyrashane congregation of the Presbyterian Church in Ireland  
69 Ballyrashane Road, Coleraine BT52 2LL

Registered Charity in Northern Ireland (NIC105569)

**CHARITY TRUSTEES**

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

Rev Philip Andrew Kerr  
Mr Alan Douglas  
Mr Steven McMullan  
Mr Norman John O'Neill  
Mr Ronald Cochrane  
Mr James Boyd  
Mr Samuel Steele

Mr Jonathan Blair  
Mr Daniel Gilmour Calvin  
Mr Jonathan David Bellingham  
Mr James Desmond Lyons  
Mr Robin Kyle  
Mr Thomas Steele

**PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Treasurer

Rev Philip Andrew Kerr  
Mr Alan Douglas  
Mrs Laura Douglas

**INDEPENDENT EXAMINER**

**Mrs Lisa Ross, 57 Newmills Road, Coleraine BT52 2JD**

**BANKERS**

**Danske Bank, 22 The Diamond, Coleraine, BT52 1DE**

**SOLICITORS**

**McCaulay Wray, 35 New Row, Coleraine, BT52 1AM**

## **BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **STRUCTURE AND MANAGEMENT**

##### **The Kirk Session**

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

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

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

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

##### **Presbytery**

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Ballyrashane 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.

## BALLYRASHANE 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.

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

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

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

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

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

## **BALLYRASHANE 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 Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Crèche
- Bible Class
- Shine
- Youth Club
- Youth Fellowship
- Presbyterian Women
- Craft Group
- Choir
- Bowling Club

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11.30am. During the week, the Midweek Meeting provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

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

At 31 December 2023 there were 216 communicant members and 140 families connected with the congregation. The average week attendance at morning worship is 100.

#### **Pastoral care**

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

### **Mission and outreach**

At a local level the congregation seeks to care for the people and share the good news about Jesus through the range of activities and programmes mentioned above. Shine is a club for primary school aged children and it meets in the local community hall in Ballybogey. We teach the children bible stories, play games and provide a small snack. Our Youth club, which caters for those aged 11 and upwards, seeks to reach out to young people and provide a safe and supportive environment for them.

## **BALLYRASHANE 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, Sunday School project and any other special appeals.

### **Presbytery**

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

### **General Assembly**

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

### **Property**

#### **Organisations**

Sunday School meets every Sunday from 12pm to 12.30pm. There is a varied programme for the children totaling around 22 each week.

Bible Class meets every Sunday morning from 10.30-11.30am. This is an opportunity for our young people to meet and discuss the Bible and many of the issues facing them today.

Shine meets every Wednesday night from 6.30-7.30pm in Ballybogey Community Hall. Children of Primary school age meet for bible stories, games, quizzes and a small snack.

Youth Club meets every Saturday night in the Church Hall. Around 30 young people aged between 11 and 16 meet for games, food, bible teaching and the occasional outing.

Midweek meets every Wednesday evening for fellowship, Bible teaching and Prayer.

Presbyterian Women meets the first Monday of the month for fellowship and often receive a visiting speaker who will share their life and ministry.

The Bowling Club meets on Tuesday and Thursday evenings.

The Quilters' Group meets once a month. The ladies meet to work on craft projects and share in fellowship with one another.

Café Church meets the last Sunday of the month. This is an opportunity to meet informally to worship God.

Youth Fellowship meets fortnightly. The young people aged between 11 and 16 meet to discuss the bible and share together in fellowship.

### **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.

**BALLYRASHANE 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.

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

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 107 contributors during the year [120 in previous year, 2022] donating a total of £57,172 (£59,852 in previous year, 2022).

Total Income of the congregation during the year was £111,033, compared to £136,628 in the previous year.

Total expenditure increased from £111,231 to £112,200.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

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

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

Approved by the Kirk Session at a meeting on 21/3/24 and signed on its behalf by

[Name] <i>Philip Keese</i>	[Name] <i>Alan Douglas</i>
[Date] <i>21/03/24</i>	[Date] <i>21/03/24</i>

**Ballyrashane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105569

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# Annual return

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## **Independent examiner's report to the trustees of Ballyrashane 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 13 to 19.

### **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**

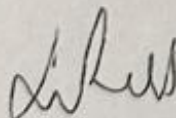
My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those 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.

Lisa Ross (ACMA)  
57 Newmills Rd  
Coleraine  
BT52 2JD



**Ballyrashane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105569

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# Accounts

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	100,261	32,289		132,550	93,817
Charitable activities	3	0	1,374		1,374	0
Other trading activities	4	0	0		0	0
Investment Income	5	1,528	7		1,535	372
Other	6	663	506		1,169	761
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		102,452	34,176	0	136,628	94,950
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	520	0		520	509
Charitable activities	8	82,459	28,252		110,711	95,850
Investment costs		0	0		0	0
Other	9	0	0		0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		82,979	28,252	0	111,231	96,359
		-----	-----	-----	-----	-----
Net receipts / (payments)		19,473	5,924	0	25,397	(1,409)
Transfers between funds		(10,715)	10,715	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		8,758	16,639	0	25,397	(1,409)
Funds brought forward		48,257	(16,840)	0	31,417	32,826
		-----	-----	-----	-----	-----
Funds carried forward	12	57,015	(201)	0	56,814	31,417
		=====	=====	=====	=====	=====

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

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	48,257	(16,840)		31,417	32,826
Net movement in funds	8,758	16,639		25,397	(1,409)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	57,015	(201)	0	56,814	31,417
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Accounts				56,814	31,417
				-----	-----
				56,814	31,417
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10				3,499,053	3,499,053
Investments – Note 11				15,557	16,951
Gift Aid receivable on donations				14,484	14,187
				-----	-----
				3,585,908	3,530,191
				=====	=====

Approved by the Kirk Session at a meeting on 20/2/23 and signed on its behalf by

[Name] *Philip A Kerr*  
[Date] 20/2/23

[Name] *Alan Douglas*  
[Date] 20/2/2023

**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**FUND ACCOUNTING**

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

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

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

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving:	59,852	25,755		85,607	76,698
Loose collections	3,300	1,591		4,891	612
Donations and gifts	1,365	1,203		2,568	2,320
Gift Aid	10,744	3,740		14,484	14,187
Legacies and bequest	25,000	0		25,000	0
	-----	-----	-----	-----	-----
	100,261	32,289	0	132,550	93,817
	-----	-----	-----	-----	-----

**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Income from charitable activities	0	0		0	0
Fees from weddings and funerals	0	0		0	0
Fundraising events	0	920		920	0
Membership fees	0	454		454	0
Grants	0	0		0	0
	-----	-----	-----	-----	-----
	0	1,374	0	1,374	0
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Deposit interest	84	7		41	41
General Investment Fund	344	0		331	331
Rents investment properties	1,100	0		0	0
	-----	-----	-----	-----	-----
	1,528	7	0	372	372
	-----	-----	-----	-----	-----

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

**31 December 2022**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Insurance claims	0	0		0	0
Other income	663	506		761	761
	-----	-----	-----	-----	-----
	663	506	0	761	761
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
FWO envelopes	520	0		509	509
Fundraising events	0	0		0	0
	-----	-----	-----	-----	-----
	520	0	0	509	509
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	6,941	0		7,073	7,073
Presbytery fees	422	0		365	365
Ministry and support staff costs	52,085	0		50,600	50,600
Congregational running expenses	20,536	8,426		20,041	20,041
Donations to Missions & Charities	1,450	13,551		13,641	13,641
Repairs and Maintenance	0	6,275		3,327	3,327
Governance costs	1,025	0		803	803
	-----	-----	-----	-----	-----
	82,459	28,252	0	95,850	95,850
	-----	-----	-----	-----	-----

**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 69 Ballyrashane Road, Coleraine, and the Church Manse at 68 Ballyrashane Road, Coleraine, and the associated fixtures, fittings, plant and machinery.

These have an insurance value of:	£
Church Building and Contents	1,925,020
Building of Manse	507,565
Church Halls and Contents	1,066,468

**11. INVESTMENTS**

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

	<b>2022</b>	<b>2021</b>
	£	£
General Investment Fund	15,557	16,951
	-----	-----
	15,557	16,951
	-----	-----

**BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	48,257	102,452	82,979	19,473	(10,715)	57,015
	-----	-----	-----	-----	-----	-----
	48,257	102,452	82,979	19,473	(10,715)	57,015
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building and Maintenance	(22,121)	17,304	11,944	5,360	10,000	(6,761)
United Appeal	0	6,689	6,689	0		0
World Development Appeal	0	2,864	2,864	0		0
Library	154	0	0	0		154
Tearfund	0	118	118	0		0
Mission Fund	0	958	0	958		958
PW	476	1,317	1,154	163		639
Ukraine Crisis Appeal	0	2,635	2,635	0		0
Council of Social Witness	0	270	345	(75)	75	0
Sunday School	595	0	44	(44)		551
Youth Club	1,964	1,535	2,074	(539)	640	2,065
Church Choir	621	25	0	25		646
Bowling Club	1,279	461	385	76		1,355
Quilters' Group	131	0	0	0		131
Thursday Fellowship	61	0	0	0		61
	-----	-----	-----	-----	-----	-----
	(16,840)	34,176	28,252	5,924	10,715	(201)
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>31,417</b>	<b>136,628</b>	<b>111,231</b>	<b>25,397</b>	<b>0</b>	<b>56,814</b>
	-----	-----	-----	-----	-----	-----

**Ballyrashane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105569

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# Annual report

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

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

**Registered Charity in Northern Ireland (NIC105569)**

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

Ballyrashane congregation of the Presbyterian Church in Ireland  
69 Ballyrashane Road, Coleraine BT52 2LL

Registered Charity in Northern Ireland (NIC105569)

**CHARITY TRUSTEES**

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

Rev Philip Andrew Kerr  
Mr Alan Douglas  
Mr Steven McMullan  
Mr Norman John O'Neill  
Mr Ronald Cochrane  
Mr James Boyd  
Mr Samuel Steele

Mr Jonathan Blair  
Mr William John Calvin  
Mr Daniel Gilmour Calvin  
Mr Jonathan David Bellingham  
Mr James Desmond Lyons  
Mr Robin Kyle  
Mr Thomas Steele

**PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Treasurer

Rev Philip Andrew Kerr  
Mr Alan Douglas  
Mrs Laura Bellingham-Douglas

**INDEPENDENT EXAMINER**

**Mrs Lisa Ross, 57 Newmills Road, Coleraine BT52 2JD**

**BANKERS**

**Danske Bank, 22 The Diamond, Coleraine, BT52 1DE**

**SOLICITORS**

**McCaulay Wray, 35 New Row, Coleraine, BT52 1AM**

## **BALLYRASHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

#### **STRUCTURE AND MANAGEMENT**

##### **The Kirk Session**

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

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

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

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

##### **Presbytery**

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Ballyrashane 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.

## **BALLYRASHANE 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.

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

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

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

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

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

## **BALLYRASHANE 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 Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Crèche
- Bible Class
- Shine
- Youth Club
- Youth Fellowship
- Senior Citizens' Group
- Presbyterian Women
- Craft Group
- Choir
- Bowling Club

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11.30am. During the week, the Midweek Meeting provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at 1 Sacraments of Baptism, we conducted 2 marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 216 communicant members and 140 families connected with the congregation. The average week attendance at morning worship is 120.

#### **Pastoral care**

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

### **Mission and outreach**

At a local level the congregation seeks to care for the people and share the good news about Jesus through the range of activities and programmes mentioned above. Shine is a club for primary school aged children and it meets in the local community hall in Ballybogey. We teach the children bible stories, play games and provide a small snack. Our Youth club, which caters for those aged 11 and upwards, seeks to reach out to young people and provide a safe and supportive environment for them.

## **BALLYRASHANE 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, Sunday School project and any other special appeals.

### **Presbytery**

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

### **General Assembly**

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

### **Property**

#### **Organisations**

Sunday School meets every Sunday from 12pm to 12.30pm. There is a varied programme for the children totaling around 22 each week.

Bible Class meets every Sunday morning from 10.30-11.30am. This is an opportunity for our young people to meet and discuss the Bible and many of the issues facing them today.

Shine meets every Wednesday night from 6.30-7.30pm in Ballybogey Community Hall. Children of Primary school age meet for bible stories, games, quizzes and a small snack.

Youth Club meets every Saturday night in the Church Hall. Around 30 young people aged between 11 and 16 meet for games, food, bible teaching and the occasional outing.

Midweek meets every Wednesday evening for fellowship, Bible teaching and Prayer.

Presbyterian Women meets the first Monday of the month for fellowship and often receive a visiting speaker who will share their life and ministry.

The Bowling Club meets on Tuesday and Thursday evenings.

The Senior Citizen group meets the third Thursday of the month for fellowship.

The Quilters' Group meets once a month. The ladies meet to work on craft projects and share in fellowship with one another.

Café Church meets the last Sunday of the month. This is an opportunity to meet informally to worship God.

Youth Fellowship meets fortnightly. The young people aged between 11 and 16 meet to discuss the bible and share together in fellowship.

### **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.

**BALLYRASHANE 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.

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

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 120 contributors during the year [140 in previous year, 2021] donating a total of £59,852 (£59,043 in previous year, 2021).

Total Income of the congregation during the year was £136,628, compared to £94,950 in the previous year.

Total expenditure increased from £96,359 to £111,231.

**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 20/2/23 and signed on its behalf by

[Name] Philip A. Kerr  
[Date] 20/2/23

[Name] Alan Douglas  
[Date] 20/2/23

**Ballyrashane Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105569

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# Annual return

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## **Independent examiner's report to the trustees of Ballyrashane Congregation of The Presbyterian Church in Ireland**

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 13 to 19.

### **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.

Insert name and address of independent examiner

MRS LISA J. ROSS  
57 NEWMILLS RD  
COLLINAINE

*Lisa Ross*