

Cairnalbana Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105577

Details

Status	Received
Registered	2016-10-04
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	84 Drumcrow Road Glenarm Ballymena BT44 0bw BT44 0BW
Phone	02828841544

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£89,289	£66,261	£0	0
2024-12-31	£70,157	£72,684	£0	0

Trustees

Name	Role	Appointed
Mr Brian Alexander		
Mr Dave Montgomery		
Mr Ian J. Mills		
Mr Mervyn Robert Rea		
Rev William Moody		

Accounts

Cairnalbana Congregation of the Presbyterian Church in Ireland

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

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Receipts						
Donations & legacies	2	43,604	7,217	-	50,821	61,399
Charitable activities	3	300	31,300	-	31,600	1,919
Other trading activities	4	96	4,550	-	4,646	4,256
Investment income	5	147	12	675	834	813
Other income	6	1,388	-	-	1,388	1,770
Total receipts		<u>45,535</u>	<u>43,079</u>	<u>675</u>	<u>89,289</u>	<u>70,157</u>
Payments						
Raising funds	7	661	-	-	661	630
Charitable activities	8	54,451	11,149	-	65,600	72,054
Other expenditure	9	-	-	-	-	-
Total payments		<u>55,112</u>	<u>11,149</u>	<u>-</u>	<u>66,261</u>	<u>72,684</u>
Net receipts/(payments)		(9,577)	31,930	675	23,028	(2,527)
Transfers between funds		396	279	(675)	0	80
Net movement in funds		<u>(9,181)</u>	<u>32,209</u>	<u>0</u>	<u>23,028</u>	<u>(2,447)</u>
Reconciliation of funds:						
Total funds brought forward		61,159	167,398	15,703	244,260	246,707
Total funds carried forward	12	<u>51,978</u>	<u>199,607</u>	<u>15,703</u>	<u>267,288</u>	<u>244,260</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2025

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Funds Reconciliation					
Total funds brought forward	61,159	167,398	15,703	244,260	246,707
Net movement in funds	(9,181)	32,209	0	23,028	(2,447)
Total funds carried forward	<u>51,978</u>	<u>199,607</u>	<u>15,703</u>	<u>267,288</u>	<u>244,260</u>
 Bank & cash balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				251,585	228,557
Cash in Hand				-	-
				<u>251,585</u>	<u>231,004</u>
 Other assets					
Fixed assets - Note 10				-	-
Investments - Note 11				15,703	15,703
Gift Aid receivable on donations				-	-
				<u>15,703</u>	<u>15,703</u>
 Liabilities					
Loans				-	-
				<u>267,288</u>	<u>244,260</u>

Approved by the Kirk Session at a meeting on 2/6/2026 and signed on its behalf by


Trustee


Trustee

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2 DONATIONS & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Recorded giving	31,042	1,570	-	32,612	38,702
Loose collections	3,249	3,141	-	6,390	6,219
Donations and gifts	550	2,000	-	2,550	6,480
Gift Aid	8,763	506	-	9,269	9,998
Legacies and Bequests	-	-	-	-	-
	<u>43,604</u>	<u>7,217</u>	<u>-</u>	<u>50,821</u>	<u>61,399</u>

Cairnabana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2025	TOTAL 2024
	£	£	£	£	£
Magazine Subscriptions	300	-	-	300	330
Grants Received	-	31,300	-	31,300	1,589
Organisational Income	-	-	-	-	-
	<u>300</u>	<u>31,300</u>	<u>-</u>	<u>31,600</u>	<u>1,919</u>

4 OTHER TRADING ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2025	TOTAL 2024
	£	£	£	£	£
Letting of Premises	-	4,550	-	4,550	4,200
Trading Income - Pole Rent	96	-	-	96	56
	<u>96</u>	<u>4,550</u>	<u>-</u>	<u>4,646</u>	<u>4,256</u>

5 INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL TOTAL 2025	TOTAL TOTAL 2024
	£	£	£	£	£
Deposit interest	147	12	675	834	813
	<u>147</u>	<u>12</u>	<u>675</u>	<u>834</u>	<u>813</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

6 OTHER INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Insurance Claims	-	-	-	-	-
Other Income	1,388	-	-	1,388	1,770
	<u>1,388</u>	<u>-</u>	<u>-</u>	<u>1,388</u>	<u>1,770</u>

7 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
FWO envelopes	661	-	-	661	630
Fundraising Events	-	-	-	-	-
	<u>661</u>	<u>-</u>	<u>-</u>	<u>661</u>	<u>630</u>

8 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
General Assembly					
Assessments	4,442	-	-	4,442	3,111
Presbytery fees	179	-	-	179	166
Ministry & support staff costs	23,816	-	-	23,816	29,634
Congregational running expenses	17,017	10,737	-	27,754	28,742
Donations to missions & charities	8,997	412	-	9,409	10,401
Governance Costs	-	-	-	-	-
	<u>54,451</u>	<u>11,149</u>	<u>-</u>	<u>65,600</u>	<u>72,054</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

9 OTHER EXPENDITURE

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Investment Properties Expenses	-	-	-	-	-
	-	-	-	-	-

10 FIXED ASSETS

The congregation owns the church building together with the church hall situated at Glenview Road, Cairnalbana and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £1,162,008. The congregation also owns a manse with an insurance value of £391,059.

11 INVESTMENTS

	2025 £	2024 £
Details of the Investment as at 31 December 2025	15,703	15,703
Total	15,703	15,703

Cairnabana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS 31 DECEMBER 2025

12 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENTS £	TRANSFER IN £	TRANSFER OUT £	SURPLUS / (DEFICIT) £	BALANCE AT END £
Unrestricted funds							
General Fund	61,159	45,535	55,112	1,281	885	(9,181)	51,978
General fund	61,159	45,535	55,112	1,281	885	(9,181)	51,978
Restricted funds							
Repair Account	126,145	32,301	2,793	-	606	28,902	155,047
Manse Rent Account	29,333	4,550	2,208	-	-	2,342	31,675
Sunday School Account	2,565	811	877	235	-	169	2,734
Source Account	40	-	685	650	-	(35)	5
Shine Account	330	467	558	-	-	(91)	239
PW Account	3,563	3,198	1,882	-	-	1,316	4,879
The Boys' Brigade Account	5,422	1,752	2,146	-	-	(394)	5,028
	167,398	43,079	11,149	885	606	32,209	199,607
Endowment funds							
Bequest Account	15,703	675	-	-	675	0	15,703
	15,703	675	-	-	675	0	15,703
Total	244,260	89,289	66,261	2,166	2,166	23,028	267,288

Accounts

Cairnalbana Congregation of the Presbyterian Church in Ireland

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

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Receipts						
Donations & legacies	2	54,057	7,343	-	61,399	62,672
Charitable activities	3	330	1,589	-	1,919	1,200
Other trading activities	4	56	4,200	-	4,256	16,250
Investment income	5	166	12	635	813	355
Other	6	1,770	-	-	1,770	1,987
Total receipts		56,379	13,143	635	70,157	82,465
Payments						
Raising funds	7	630	-	-	630	606
Charitable activities	8	58,957	12,463	635	72,054	70,435
Other	9	-	-	-	-	-
Total payments		59,587	12,463	635	72,684	71,041
Net receipts/(payments)		(3,208)	681	0	(2,527)	11,424
Transfers between funds		3,420	(3,340)	0	80	0
Net movement in funds		212	(2,659)	0	(2,447)	11,424
Reconciliation of funds:						
Total funds brought forward		60,947	170,057	15,703	246,707	235,283
Total funds carried forward	12	61,159	167,398	15,703	244,260	246,707

Cairnabana Congregation of the Presbyterian Church in Ireland

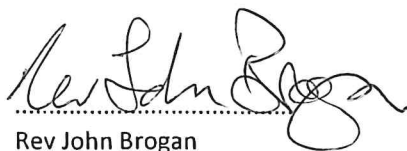
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Funds Reconciliation					
Total funds brought forward	60,947	170,057	15,703	246,706	246,706
Net movement in funds	212	(2,659)	0	(2,447)	11,424
Total funds carried forward	<u>61,159</u>	<u>167,398</u>	<u>15,703</u>	<u>244,260</u>	<u>246,706</u>
 Bank & cash balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				228,557	231,004
Cash in Hand				-	-
				<u>228,557</u>	<u>231,004</u>
 Other assets					
Fixed assets - Note 10				-	-
Investments - Note 11				15,703	15,703
Gift Aid receivable on donations				-	8,480
				<u>15,703</u>	<u>24,182</u>
 Liabilities					
Loans				-	-
				<u>244,260</u>	<u>246,707</u>

Approved by the Kirk Session at a meeting on

25 APRIL

2025 and signed on its behalf by


Rev John Brogan


Mr Brian Alexander

Cairnalbana 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 provision in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

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

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

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

2 DONATIONS & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Recorded giving	36,888	1,814	-	38,702	40,643
Loose collections	2,765	3,454	-	6,219	3,481
Donations and gifts	4,980	1,500	-	6,480	9,522
Gift Aid	9,425	575	-	9,999	9,026
Legacies and Bequests	-	-	-	-	-
	<u>54,057</u>	<u>7,343</u>	<u>-</u>	<u>61,399</u>	<u>62,672</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Magazine Subscriptions	330	-	-	330	0
Grants Received	-	1,589	-	1,589	1,200
Organisational Income	-	-	-	-	-
	<u>330</u>	<u>1,589</u>	<u>-</u>	<u>1,919</u>	<u>1,200</u>

4 OTHER TRADING ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Letting of Premises	-	4,200	-	4,200	16,250
Trading Income - Pole Rent	56	-	-	56	-
	<u>56</u>	<u>4,200</u>	<u>-</u>	<u>4,256</u>	<u>16,250</u>

5 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Deposit interest	166	12	635	813	355
	<u>166</u>	<u>12</u>	<u>635</u>	<u>813</u>	<u>355</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS 31 DECEMBER 2024

6 OTHER INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Insurance Claims	-	-	-	-	-
Other Income	1,770	-	-	1,770	1,987
	<u>1,770</u>	<u>-</u>	<u>-</u>	<u>1,770</u>	<u>1,987</u>

7 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
FWO envelopes	630	-	-	630	606
Fundraising Events	-	-	-	-	-
	<u>630</u>	<u>-</u>	<u>-</u>	<u>630</u>	<u>606</u>

8 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
General Assembly					
Assessments	3,111	-	-	3,111	2,425
Presbytery fees	166	-	-	166	138
Ministry & support					
staff costs	29,634	-	-	29,634	28,553
Congregational running					
expenses	16,849	11,893	-	28,742	30,198
Donations to missions					
& charities	9,198	570	635	10,402	9,121
Governance Costs	-	-	-	-	-
	<u>58,957</u>	<u>12,463</u>	<u>635</u>	<u>72,054</u>	<u>70,435</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS 31 DECEMBER 2024

9 OTHER EXPENDITURE

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Investment Properties Expenses	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 FIXED ASSETS

The congregation owns the church building together with the church hall situated at Glenview Road, Cairnalbana and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £1,162,008. The congregation also owns a manse with an insurance value of £391,059.

11 INVESTMENTS

	2024 £	2023 £
Details of the Investment as at 31/12/24	15,703	15,703
Total	<u>15,703</u>	<u>15,703</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS 31 DECEMBER 2024

12 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENTS £	TRANSFER IN £	TRANSFER OUT	SURPLUS/ DEFICIT £	BALANCE AT END £
Unrestricted funds							
General Fund	60,947	56,379	59,587	4,631	1,212	212	61,159
General fund	60,947	56,379	59,587	4,631	1,212	212	61,159
Restricted funds							
Repair Account	126,540	2,303	2,698	-	-	395	126,145
Manse Rent Account	28,551	4,200	3,418	-	-	782	29,333
Sunday School Account	2,611	842	1,099	212	-	45	2,565
Source Account	135	400	495	-	-	95	40
Shine Account	331	798	799	-	-	1	330
PW Account	1,984	2,459	1,881	1,000	-	1,578	3,563
The Boys' Brigade Account	5,352	2,140	2,070	-	-	70	5,422
Girls' Brigade Account	3,998	1	3	-	3,996	3,998	-
Choir Account	134	-	-	-	134	134	-
Bible Class Account	421	-	-	-	421	421	-
	170,057	13,143	12,463	1,212	4,551	2,659	167,398
Endowment funds							
Bequest Account	15,703	635	-	-	635	-	15,703
	15,703	635	-	-	635	-	15,703
Total	246,707	70,157	72,049	5,843	6,398	2,447	244,260

Accounts

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

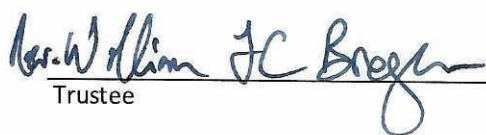
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<u>Receipts</u>						
Donations and legacies	2	45,523	17,149	-	62,672	53,644
Charitable activities	3	-	1,200	-	1,200	2,863
Other trading activities	4	-	16,250	-	16,250	16,250
Investment Income	5	153	84	118	355	222
Other	6	1,987	-	-	1,987	1,080
		<u>47,664</u>	<u>34,683</u>	<u>118</u>	<u>82,465</u>	<u>74,058</u>
Sale of investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Receipts</u>		<u>47,664</u>	<u>34,683</u>	<u>118</u>	<u>82,465</u>	<u>74,058</u>
<u>Payments</u>						
Raising funds	7	606	-	-	606	606
Charitable activities	8	45,034	25,283	118	70,435	72,409
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>45,640</u>	<u>25,283</u>	<u>118</u>	<u>71,041</u>	<u>73,015</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan repayments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Payments</u>		<u>45,640</u>	<u>25,283</u>	<u>118</u>	<u>71,041</u>	<u>73,015</u>
Net receipts / (payments)		2,025	9,400	0	11,424	1,044
Transfer between funds		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		2,025	9,400	0	11,424	1,044
Funds brought forward		<u>58,922</u>	<u>160,657</u>	<u>15,703</u>	<u>235,283</u>	<u>234,239</u>
Funds carried forward	12	<u>60,947</u>	<u>170,057</u>	<u>15,703</u>	<u>246,707</u>	<u>235,283</u>

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As at 31st December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
<u>Funds reconciliation</u>					
Funds balance at start of year	58,922	160,657	15,703	235,282	235,283
Net movement in funds	2,025	9,400	-	11,424	1,044
Funds balance at end of year	60,947	170,057	15,703	246,706	236,326
<u>Bank and Cash Balances</u>					
Bank Deposit Accounts				-	-
Bank Current Accounts				231,004	220,623
Cash in Hand				-	-
				231,004	220,623
<u>Other Assets</u>					
Fixed Assets - Note 10					
Investments - Note 11				15,703	15,703
Gift Aid receivable on donations				8,480	8,473
				24,182	24,176
<u>Liabilities</u>					
Loans				-	-
				-	-

Approved by the Kirk Session at a meeting on **31/7/24**

and signed on its behalf by:


 Trustee


 Trustee

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st 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 expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Recorded giving	33,074	7,570	-	40,643	37,393
Loose collections	1,476	2,005	-	3,481	7,123
Donations and gifts	3,600	5,922	-	9,522	1,515
Gift Aid	7,374	1,653	-	9,026	7,612
Legacies and bequests	-	-	-	-	-
Total	45,523	17,149	-	62,672	53,644

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

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants received	-	1,200	-	1,200	2,863
Total	-	1,200	-	1,200	2,863

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Letting of premises	-	16,250	-	16,250	16,250
Trading income	-	-	-	-	-
Total	-	16,250	-	16,250	16,250

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Deposit interest	153	84	118	355	222
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
Total	153	84	118	355	222

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

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Insurance claims	-	-	-	-	-
Other income	1,987	-	-	1,987	1,080
Total	1,987	-	-	1,987	1,080

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
FWO envelopes	606	-	-	606	606
Fundraising events	-	-	-	-	-
Total	606	-	-	606	606

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
General Assembly Assessments	2,425	-	-	2,425	2,455
Presbytery Fees	138	-	-	138	144
Ministry and support staff costs	28,553	-	-	28,553	26,894
Congregational running expenses	13,918	16,280	-	30,198	33,527
Donations to Missions and Charities	-	9,003	118	9,121	9,389
Governance costs	-	-	-	-	-
Total	45,034	25,283	118	70,435	72,409

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

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Investment properties expenses	-	-	-	-	-
Total	-	-	-	-	-

10. FIXED ASSETS

The congregation owns the church building together with the church hall situated at Glenview Road, Cairnalbana and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £1,106,674. The congregation also owns a manse with an insurance value of £372,437.

11. INVESTMENTS

	2023 £	2022 £
Details of the investment as at 31/12/23	15,703	15,703
Total	15,703	15,703

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

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	58,922	47,664	45,640	2,025	-	60,947
Total	58,922	47,664	45,640	2,025	-	60,947
Restricted Funds						
Property Fund	146,232	18,903	10,044	8,859	-	155,091
Sunday School	2,406	1,275	1,070	205	-	2,611
Mission	-	8,418	8,418	-	-	-
GB	4,001	4	8	(4)	-	3,998
BB	6,196	1,496	2,340	(844)	-	5,352
Bible Class	427	0	6	(6)	-	421
PW	762	3,673	2,451	1,222	-	1,984
Choir	133	1	-	1	-	134
Shine	452	614	734	(120)	-	331
Source	49	299	213	86	-	135
Total	160,657	34,683	25,283	9,400	-	170,057
Endowment Funds						
Bequest Fund	15,703	118	118	0	-	15,703
Total	15,703	118	118	0	-	15,703
Total	235,283	82,465	71,041	11,424	-	246,707

Cairnalbana Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105577

Annual report

CAIRNALBANA 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 (NIC105577)

CAIRNALBANA 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

Cairnalbana congregation of the Presbyterian Church in Ireland
Glenview Road, Ballymena BT44 0DL

Registered Charity in Northern Ireland (NIC105577)

CHARITY TRUSTEES

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

Mr Albert Davison (Died 20/5/23)
Mr Ian Mills
Mr Mervyn Rea

Mr Brian Alexander
Mr Dave Montgomery
Rev John Brogan

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev John Brogan
Mr Brian Alexander
Mr Mervyn Rea

INDEPENDENT EXAMINER

Mr John Finnegan
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena

BANKERS

Danske Bank
Donegall Square West
Belfast

SOLICITORS

Boal Anderson & Co
56, High St, Ballymena,
Co. Antrim BT43 6UH

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least 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. Cairnalbana congregation of the Presbyterian Church has been assigned to the Ballymena Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

CAIRNALBANA 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.

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

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

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

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.*

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a public 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
- Boys Brigade
- Shine
- Source
- Bible Class
- Time Out
- PW

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.15pm and monthly at 7.00pm. During the week the Bible Study 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 two Sacraments of Baptism, and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 61 communicant members and 77 of families connected with the congregation. The average week attendance at morning worship is 70.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or, elders or by other members of the congregation.

Mission and outreach

At a local level the congregation reaches out to the local community in a variety of ways. These would include Boys' Brigade, Shine youth group, Holiday Bible Club and Time Out. In addition to this the congregation holds an annual series of open-air services which are well attended. Our Sunday services

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

of worship are open to all and give anyone in the community an opportunity to hear the gospel and respond to it.

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 congregations 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

During the year there were no major repairs or renewals to the church premises.

Organisations

Each month the PW meet and 20 ladies on average would attend. The BB meet every week for any boys in the community to attend. On average 30 would be members and be involved in the company's varied activity programme. In addition to this young people are catered for with Shine and Source where 35 young people would attend. Time Out also meets on a monthly basis for older people and 20 people would meet for 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.

CAIRNALBANA 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.

CAIRNALBANA 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 70 contributors during the year (72 in 2022) donating a total of £47,664 (£38,947 in previous year, 2022)

Total Income of the congregation during the year was £82,465, compared to £74,058 in the previous year.

Total expenditure decreased from £73,015 in the previous year to £71,041.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Kirk Session at a meeting on **3/7/24** and signed on its behalf by


Trustee

Trustee 

Cairnalbana Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105577

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Cairnalbana congregation for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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



20/11/2024.

John Finnegan, Unit 25 The Courtyard Business Park, 190 Galgorm Road, Ballymena

Accounts

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

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<u>Receipts</u>						
Donations and legacies	2	37,706	15,938	-	53,644	42,048
Charitable activities	3	-	2,863	-	2,863	-
Other trading activities	4	-	16,250	-	16,250	15,900
Investment Income	5	161	38	24	222	321
Other	6	1,080	-	-	1,080	347
		<u>38,947</u>	<u>35,088</u>	<u>24</u>	<u>74,058</u>	<u>58,616</u>
Sale of investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
		<u>38,947</u>	<u>35,088</u>	<u>24</u>	<u>74,058</u>	<u>58,616</u>
<u>Total Receipts</u>						
<u>Payments</u>						
Raising funds	7	606	-	-	606	583
Charitable activities	8	42,323	30,062	24	72,409	49,893
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>42,929</u>	<u>30,062</u>	<u>24</u>	<u>73,015</u>	<u>50,476</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan repayments		-	-	-	-	-
		<u>42,929</u>	<u>30,062</u>	<u>24</u>	<u>73,015</u>	<u>50,476</u>
<u>Total Payments</u>						
Net receipts / (payments)		(3,982)	5,026	-	1,044	8,140
Transfer between funds		-	-	-	-	-
Net movement in funds		(3,982)	5,026	-	1,044	8,140
Funds brought forward		<u>62,905</u>	<u>155,631</u>	<u>15,703</u>	<u>234,239</u>	<u>226,099</u>
Funds carried forward	12	<u>58,922</u>	<u>160,657</u>	<u>15,703</u>	<u>235,283</u>	<u>234,239</u>

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As at 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
<u>Funds reconciliation</u>					
Funds balance at start of year	62,905	155,631	15,703	234,239	226,099
Net movement in funds	(3,982)	5,026	-	1,044	8,140
Funds balance at end of year	58,922	160,657	15,703	235,283	234,239
<u>Bank and Cash Balances</u>					
Bank Deposit Accounts				-	-
Bank Current Accounts				219,579	218,536
Cash in Hand				-	-
				219,579	218,536
<u>Other Assets</u>					
Fixed Assets - Note 10					
Investments - Note 11				15,703	15,703
Gift Aid receivable on donations				8,473	7,613
				24,176	23,316
				-	-

Approved by the Kirk Session at a meeting on

25/6/23.

and signed on its behalf by:


Trustee


Trustee

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st 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 expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Recorded giving	29,374	8,019	-	37,393	38,746
Loose collections	1,161	5,962	-	7,123	444
Donations and gifts	1,172	343	-	1,515	2,858
Gift Aid	5,999	1,613	-	7,612	-
Legacies and bequests	-	-	-	-	-
Total	37,706	15,938	-	53,644	42,048

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants received	-	2,863	-	2,863	-
Total	-	2,863	-	2,863	-

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Letting of premises	-	16,250	-	16,250	15,900
Trading income	-	-	-	-	-
Total	-	16,250	-	16,250	15,900

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Deposit interest	161	38	24	222	321
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
Total	161	38	24	222	321

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Insurance claims	-	-	-	-	-
Other income	1,080	-	-	1,080	347
Total	1,080	-	-	1,080	347

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
FWO envelopes	606	-	-	606	583
Fundraising events	-	-	-	-	-
Total	606	-	-	606	583

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
General Assembly Assessments	2,455	-	-	2,455	2,861
Presbytery Fees	144	-	-	144	188
Ministry and support staff costs	26,894	-	-	26,894	26,190
Congregational running expenses	12,828	20,699	-	33,527	13,083
Donations to Missions and Charities	2	9,363	24	9,389	7,572
Governance costs	-	-	-	-	-
Total	42,323	30,062	24	72,409	49,893

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 31st December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Investment properties expenses	-	-	-	-	-
Total	-	-	-	-	-

10. FIXED ASSETS

The congregation owns the church building together with the church hall situated at Glenview Road, Cairnalbana and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £1,029,464. The congregation also owns a manse with an insurance value of £346,453.

11. INVESTMENTS

	2022 £	2021 £
Details of the investment as at 31/12/22	15,703	15,703
Total	15,703	15,703

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
<u>Unrestricted Funds</u>						
General Account	62,905	38,947	42,929	(3,982)	-	58,922
Total	62,905	38,947	42,929	(3,982)	-	58,922
<u>Restricted Funds</u>						
Property Fund	140,642	19,227	13,637	5,590	-	146,232
Sunday School	2,173	1,034	802	232	-	2,406
Mission	-	8,985	8,985	-	-	-
GB	4,005	4	8	(4)	-	4,001
BB	7,381	2,362	3,547	(1,185)	-	6,196
Bible Class	388	43	5	39	-	427
PW	575	2,272	2,084	188	-	762
Choir	133	0	-	0	-	133
Shine	210	860	618	242	-	452
Source	125	300	376	(76)	-	49
Total	155,631	35,088	30,062	5,026	-	160,657
<u>Endowment Funds</u>						
Bequest Fund	15,703	24	24	-	-	15,703
Total	15,703	24	24	-	-	15,703
Total	234,239	74,058	73,015	1,044	-	235,283

Cairnalbana Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105577

Annual report

CAIRNALBANA 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 (NIC105577)

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2021 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Cairnalbana congregation of the Presbyterian Church in Ireland
Glenview Road, Ballymena BT44 0DL

Registered Charity in Northern Ireland (NIC105577)

CHARITY TRUSTEES

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

Mr Albert Davison
Mr Ian Mills
Mr Mervyn Rea

Mr Brian Alexander
Mr Dave Montgomery
Rev John Brogan

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev John Brogan
Mr Brian Alexander
Mr Mervyn Rea

INDEPENDENT EXAMINER

Mr John Hamilton
51 53 Thomas Street
Ballymena BT43 6AZ

BANKERS

Danske Bank
Donegall Square West
Belfast

SOLICITORS

Boal Anderson & Co
56, High St, Ballymena,
Co. Antrim BT43 6UH

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least 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. Cairnalbana congregation of the Presbyterian Church has been assigned to the Ballymena Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

CAIRNALBANA 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.

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

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

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

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.*

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a public 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
- Boys Brigade
- Shine
- Source
- Bible Class
- Time Out
- PW

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.15pm and monthly at 7.00pm. During the week the Bible Study 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 two Sacraments of Baptism, and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 62 communicant members and 79 of families connected with the congregation. The average week attendance at morning worship is 70.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or, elders or by other members of the congregation.

Mission and outreach

At a local level the congregation reaches out to the local community in a variety of ways. These would include Boys' Brigade, Shine youth group, Holiday Bible Club and Time Out. In addition to this the congregation holds an annual series of open-air services which are well attended. Our Sunday services

CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

of worship are open to all and give anyone in the community an opportunity to hear the gospel and respond to it.

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 congregations 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

During the year there were no major repairs or renewals to the church premises.

Organisations

Each month the PW meet and 20 ladies on average would attend. The BB meet every week for any boys in the community to attend. On average 30 would be members and be involved in the company's varied activity programme. In addition to this young people are catered for with Shine and Source where 35 young people would attend. Time Out also meets on a monthly basis for older people and 20 people would meet for 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.

CAIRNALBANA 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.

CAIRNALBANA 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 72 contributors during the year (72 in 2021) donating a total of £38,947 (£32,901 in previous year, 2021)

Total Income of the congregation during the year was £74,058, compared to £58,616 in the previous year.

Total expenditure increased from £50,476 in the previous year to £73,015.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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 25/6/23 and signed on its behalf by


Trustee


Trustee

Cairnalbana Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105577

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CAIRNALBANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Cairnalbana congregation for the year ended 31 December 2022.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

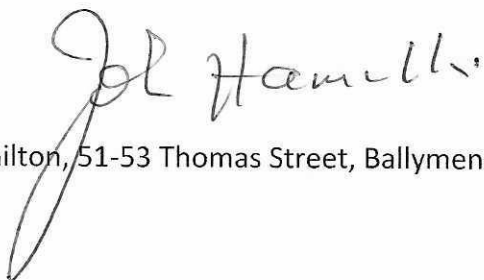
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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



30/06/23

John Hamilton, 51-53 Thomas Street, Ballymena