

Balteagh Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105578

Details

Status	Received
Registered	2016-08-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	46 Drumaduff Road Limavady County Londonderry BT49 0pt BT49 OPT
Phone	028 7776 2316

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	£84,083	£82,305	£0	0

Trustees

Name	Role	Appointed
John Loughery		
Malcolm Wallace		
Philip Kydd		
Rev Gareth Aitcheson		
William Alcorn		
William G Robinson		
William J Robinson		

Accounts

BALTEAGH**A Congregation of the Presbyterian Church in Ireland****STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2024**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
Receipts						
Donations and legacies	2	53172	23196	0	76368	91560
Charitable activities	3	0	1471	0	1471	2765
Other trading activities	4	1220	476		1696	1310
Investment Income	5	1369	523		1892	1471
Other	6	1277	1379		2656	3052
Sale Of Investments						
Sale Of Fixed Assets						
Loans Received						
Total Receipts		<u>57038</u>	<u>27045</u>	<u>0</u>	<u>84083</u>	<u>100158</u>
Payments						
Raising Funds	7	0	0		0	0
Charitable activities	8	57536	24769		82305	61729
Investment Costs						
Other	9	0	0		0	0
Purchase Of Investments						
Purchase Of Fixed Assets						
Loan Repayments						
Total Payments		<u>57536</u>	<u>24769</u>	<u>0</u>	<u>82305</u>	<u>61729</u>
Net Receipts/(Payments)		-498	2276	0	1778	38429
Transfers between Funds		<u>62</u>	<u>-62</u>		<u>0</u>	<u>0</u>
Net movement of funds		-436	2214	0	1778	38429
Reconciliation of funds						
Total funds brought forward		<u>24243</u>	<u>97199</u>	<u>0</u>	<u>121442</u>	<u>117315</u>
Total funds carried forward	12	<u>23807</u>	<u>99413</u>	<u>0</u>	<u>123220</u>	<u>121442</u>

BALTEAGH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES
for the year ended 31st December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank And Cash At Start Of Year	24243	97199	0	121442	117315
Net Movement In Funds	-436	2214	0	1778	38429
Bank And Cash At End Of Year	<u>23807</u>	<u>99413</u>	<u>0</u>	<u>123220</u>	<u>155744</u>
Bank And Cash Balances					
Bank Deposit Accounts				42,212	42,212
Bank Current Accounts				81,008	79,230
Cash In Hand				0	0
				<u>123,220</u>	<u>121,442</u>
Other Assets					
Fixed Assets- Note 10					
Church Premises					
Fixtures Fittings & Equipment					
Vehicles					
Investments - Note 11					
Gift Aid receivable On Donations					
				<u> </u>	<u> </u>
				<u> </u>	<u> </u>
Liabilities					
Loans					
Other					
				<u> </u>	<u> </u>
				<u> </u>	<u> </u>

Approved by the Kirk Session at a meeting on 17th Feb 2025 and signed on its behalf by

NAME
William Robinson
DATE
17/02/2025

NAME
Geoff Ferris
DATE
17/02/2025

BALTEAGH

A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31st December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250000 the congregation has 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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Funds Total 2024	Funds Total 2023
	£	£	£	£	£
Recorded Giving :	45231	13554	0	58785	49549
Loose Collections	525	3965	0	4490	2374
Donations And Gifts	115	1320	0	1435	1100
Gift Aid	7301	4357	0	11658	8840
Legacies And Bequests	0	0	0	0	0
	<u>53172</u>	<u>23196</u>	<u>0</u>	<u>76368</u>	<u>61863</u>

BALTEAGH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Income from Charitable Activities	0	686	0	686	1225
Fees from Weddings and Funerals	0	0	0	0	0
Grants	0	785	0	785	1541
	<u>0</u>	<u>1471</u>	<u>0</u>	<u>1471</u>	<u>2766</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Fundraising Events	452	476		928	750
Letting Of Premises	768	0		768	560
Trading Income	0	0		0	0
	<u>1220</u>	<u>476</u>	<u>0</u>	<u>1696</u>	<u>1310</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Deposit Interest	1107	38		1145	796
General Investment Fund	0	0		0	0
Property Rents	0	0		0	0
Other Investment Income	262	485		747	675
	<u>1369</u>	<u>523</u>	<u>0</u>	<u>1892</u>	<u>1471</u>

BALTEAGH**A Congregation of the Presbyterian Church in Ireland****NOTES TO THE ACCOUNTS (cont'd)****31st December 2024****6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Proceeds on sale of fixed assets and investments	0	0		0	0
Insurance Claims	0	0		0	0
Loans Received	0	0		0	0
Other Income	1277	1379		2656	3052
	<u>1277</u>	<u>1379</u>	<u>0</u>	<u>2656</u>	<u>3052</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
FWO Envelopes	0	0		0	0
Fundraising Events	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
General Assembly Assessments	9892	0	0	9892	9317
Presbytery Fees	308	0	0	308	305
Ministry and Support Staff Costs	34560	0	0	34560	32889
Congregational Running Expenses	12776	9271	0	22047	41278
Donations to Missions and Charities	0	13432	0	13432	9823
Governance Costs	0	2066	0	2066	2219
	<u>57536</u>	<u>24769</u>	<u>0</u>	<u>82305</u>	<u>95831</u>

BALTEAGH
A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Investment Properties Expenses	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

The congregation owns the Church premises situated at 199 Drumsurn Road Limavady and the associated fixtures, fittings, plant and machinery, and the manse situated at 30 Ballyleagry Road Limavady. These have an insurance value of £3,282,124 at the last renewal date 31st Oct 2024

11. INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund	42212	42212
Property	0	0
Other Investments	0	0
	<u>42212</u>	<u>42212</u>

BALTEAGH

A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2024

10. FUND BALANCES

(1) Unrestricted Funds

	2024	2023
	£	£
General Fund	23807	24243
General Fund (Bequest)	0	0
	23807	24243

(11) Restricted Funds

	2024	2023
	£	£
Property Fund	31366	26697
Missions And Charities Fund	5184	10380
Sunday School	1379	1144
Catering Fund	11338	11394
Midweek Fellowship	0	0
Presbyterian Women	3133	2746
Boys Brigade	663	663
Girls Brigade	1614	1350
Youth & Children	1898	0
Youth Club	195	195
Bowling Club	431	418
Investment Fund	42212	42212
	99413	97199

(111) Endowment Funds

	2024	2023
	£	£
General Fund	0	0
Property Fund	0	0
Sunday School	0	0
McKay Trust	0	0
Endowments for Others	0	0
	0	0

BALTEAGH**A Congregation of the Presbyterian Church in Ireland****NOTES TO THE ACCOUNTS (cont'd)****31st December 2024****10. FUND BALANCES****(1V) Reconciliation OF MOVEMENT OF FUNDS**

Unrestricted Funds	Balance at Start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at End £
General Fund	24243	57038	57536		62	23807
General Fund (Bequest)		0				0
	24243	57038	57536	0	62	23807
Restricted Funds						
Property Fund	26697	9645	4976		0	31366
Missions And Charities Fund	10380	10121	13355		-1962	5184
Sunday School	1144	986	751		0	1379
Catering Fund	11394	0	56		0	11338
Midweek Fellowship	0	0	0		0	0
Presbyterian Women	2746	2159	1772		0	3133
Boys Brigade	663	0	0		0	663
Girls Brigade	1350	3374	3110		0	1614
Youth & Children	0	0	602		2500	1898
Youth Club	195	0	0		0	195
Bowling Club	418	760	147		-600	431
Investment Fund	42212	0	0		0	42212
	97199	27045	24769	0	-62	99413
Endowment Funds						
General Fund						0
Property Fund						0
Sunday School						0
McKay Trust						0
Endowments for Others						0
	0	0	0	0	0	0
TOTAL	121442	84083	82305	0	0	123220

BALTEAGH**A Congregation of the Presbyterian Church in Ireland**

Fund Balances	2024	2023
Cash in Hand	0	0
Investment Fund	42,212	42,212
Deposits	42,212	42,212
Current Account	28,991	34,623
Property Fund	31,366	26,697
Presbyterian Women Bank Account	3,133	2,746
Boys Brigade Bank Account	663	663
Girls Brigade Bank Account	1,614	1,350
Catering Committee	11,338	11,394
Midweek Fellowship	0	0
Youth and Children	1,898	0
Bowling Club Bank Account	431	418
Sunday School	1,379	1,144
Youth Club	195	195
Current Accounts	81,008	79,230
Total	123,220	121,442

Accounts

BALTEAGH

A 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 Funds 2023	Total Funds 2022
Receipts						
Donations and legacies	2	50054	41506	0	91560	68249
Charitable activities	3	0	2765	0	2765	1536
Other trading activities	4	560	750		1310	507
Investment Income	5	1014	457		1471	696
Other	6	2030	1022		3052	2209
Sale Of Investments						
Sale Of Fixed Assets						
Loans Received						
Total Receipts		<u>53658</u>	<u>46500</u>	<u>0</u>	<u>100158</u>	<u>73197</u>
Payments						
Raising Funds	7	0	0		0	0
Charitable activities	8	57744	38287		96031	61729
Investment Costs						
Other	9	0	0		0	0
Purchase Of Investments						
Purchase Of Fixed Assets						
Loan Repayments						
Total Payments		<u>57744</u>	<u>38287</u>	<u>0</u>	<u>96031</u>	<u>61729</u>
Net Receipts/(Payments)		-4086	8213	0	4127	11468
Transfers between Funds		<u>-689</u>	<u>689</u>		<u>0</u>	<u>0</u>
Net movement of funds		-4775	8902	0	4127	11468
Reconciliation of funds						
Total funds brought forward		29018	88297	0	117315	114393
Total funds carried forward	12	<u>24243</u>	<u>97199</u>	<u>0</u>	<u>121442</u>	<u>117315</u>

BALTEAGH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES
for the year ended 31st December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank And Cash At Start Of Year	29018	88297	0	117315	114393
Net Movement In Funds	-4775	8902	0	4127	11468
Bank And Cash At End Of Year	<u>24243</u>	<u>97199</u>	<u>0</u>	<u>121442</u>	<u>125861</u>
Bank And Cash Balances					
Bank Deposit Accounts				42,212	42,212
Bank Current Accounts				79,230	71,466
Cash In Hand				0	0
				<u>121,442</u>	<u>113,678</u>
Other Assets					
Fixed Assets- Note 10					
Church Premises					
Fixtures Fittings & Equipment					
Vehicles					
Investments - Note 11					
Gift Aid receivable On Donations					
				<u> </u>	<u> </u>
				<u> </u>	<u> </u>
Liabilities					
Loans					
Other					
				<u> </u>	<u> </u>
				<u> </u>	<u> </u>

Approved by the Kirk Session at a meeting on 12th Feb 2024 and signed on its behalf by

NAME
William Purcell
DATE
12/02/2024

NAME
Robert McGregor
DATE
12/02/2024

BALTEAGH

A 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 £250000 the congregation has 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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Funds Total 2022	Funds Total 2021
	£	£	£	£	£
Recorded Giving :	41882	8959	0	50841	49549
Loose Collections	416	29532	0	29948	2374
Donations And Gifts	0	1060	0	1060	1100
Gift Aid	7756	1955	0	9711	8840
Legacies And Bequests	0	0	0	0	0
	<u>50054</u>	<u>41506</u>	<u>0</u>	<u>91560</u>	<u>61863</u>

BALTEAGH
A 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	0	1225	0	1225	0
Fees from Weddings and Funerals	0	0	0	0	0
Grants	0	1541	0	1541	1536
	<u>0</u>	<u>2766</u>	<u>0</u>	<u>2766</u>	<u>1536</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Fundraising Events	0	750		750	5
Letting Of Premises	560	0		560	502
Trading Income	0	0		0	0
	<u>560</u>	<u>750</u>	<u>0</u>	<u>1310</u>	<u>507</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Deposit Interest	774	22		796	57
General Investment Fund	0	0		0	0
Property Rents	0	0		0	0
Other Investment Income	240	435		675	639
	<u>1014</u>	<u>457</u>	<u>0</u>	<u>1471</u>	<u>696</u>

BALTEAGH**A 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
	£	£	£	£	£
Proceeds on sale of fixed assets and investments	0	0		0	0
Insurance Claims	0	0		0	0
Loans Received	0	0		0	0
Other Income	2030	1022		3052	2209
	<u>2030</u>	<u>1022</u>	<u>0</u>	<u>3052</u>	<u>2209</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
FWO Envelopes	0	0		0	0
Fundraising Events	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
General Assembly Assessments	9317	0	0	9317	8984
Presbytery Fees	305	0	0	305	294
Ministry and Support Staff Costs	32889	0	0	32889	30813
Congregational Running Expenses	15133	26145	0	41278	17660
Donations to Missions and Charities	0	9823	0	9823	10487
Governance Costs	0	2219	0	2219	2038
	<u>57644</u>	<u>38187</u>	<u>0</u>	<u>95831</u>	<u>70276</u>

BALTEAGH

A 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	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

The congregation owns the Church premises situated at 199 Drumsurn Road Limavady and the associated fixtures, fittings, plant and machinery, and the manse situated at 30 Ballyleagry Road Limavady. These have an insurance value of £3,125,833 at the last renewal date 31st Oct 2023

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	42212	42212
Property	0	0
Other Investments	0	0
	<u>42212</u>	<u>42212</u>

BALTEAGH

A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

10. FUND BALANCES

(1) Unrestricted Funds

	2023	2022
	£	£
General Fund	24243	29018
General Fund (Bequest)	0	0
	24243	29018

(11) Restricted Funds

	2023	2022
	£	£
Property Fund	26697	26868
Missions And Charities Fund	10380	0
Sunday School	1144	1066
Catering Fund	11394	12807
Midweek Fellowship	0	0
Presbyterian Women	2746	1851
Boys Brigade	663	840
Girls Brigade	1350	1930
Youth & Children	0	0
Youth Club	195	195
Bowling Club	418	528
Investment Fund	42212	42212
	97199	88297

(111) Endowment Funds

	2023	2022
	£	£
General Fund	0	0
Property Fund	0	0
Sunday School	0	0
McKay Trust	0	0
Endowments for Others	0	0
	0	0

BALTEAGH**A Congregation of the Presbyterian Church in Ireland****NOTES TO THE ACCOUNTS (cont'd)****31st December 2023****10. FUND BALANCES****(1V) Reconciliation OF MOVEMENT OF FUNDS**

Unrestricted Funds	Balance at Start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at End £
General Fund	29018	53658	57744		-689	24243
General Fund (Bequest)		0				0
	29018	53658	57744	0	-689	24243
Restricted Funds						
Property Fund	26868	7281	7452		0	26697
Missions And Charities Fund	0	29096	19905		1189	10380
Sunday School	1066	1011	933		0	1144
Catering Fund	12807	1225	2638		0	11394
Midweek Fellowship	0	0	0		0	0
Presbyterian Women	1851	2551	1656		0	2746
Boys Brigade	840	0	177		0	663
Girls Brigade	1930	3907	4487		0	1350
Youth & Children	0	0	0		0	0
Youth Club	195	0	0		0	195
Bowling Club	528	1429	1039		-500	418
Investment Fund	42212	0	0		0	42212
	88297	46500	38287	0	689	97199
Endowment Funds						
General Fund						0
Property Fund						0
Sunday School						0
McKay Trust						0
Endowments for Others						0
	0	0	0	0	0	0
TOTAL	117315	100158	96031	0	0	121442

Balteagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105578

Annual report

BALTEAGH 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 (NIC105578)

BALTEAGH 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

Balteagh Congregation of the Presbyterian Church in Ireland

199 Drumsurn Road, Limavady, BT49 OPH

Registered Charity in Northern Ireland (NIC 105578)

CHARITY TRUSTEES

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

John William Pollock Alcorn

Ronald Philip Kydd

John Richard Loughery

Malcolm Wallace

William Robinson

William George Robinson

Rev. Gareth Aitcheson

SOLCITOR

R.G. CONNELL & SON

13 Main street, Limavady, BT49 OEP

BALTEAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND STRUCTURE AND MANAGEIVIENT

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 4 times in each year.

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

Balteagh 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;
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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.
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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:

- Presbyterian Woman
- Girls Brigade
- Sunday School
- Bowling Club
- Holiday Bible Club
- Afternoon Fellowship
- Craft Club
- Youth Fellowship

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon and 7pm 1st Sunday in the month. 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. We conducted 5 Sacraments of Baptism and conducted 0 marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year. At 31 December 2023 there were 230 communicant members and 135 of families connected with the congregations. The average week attendance at morning worship is 90.

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 Presbyterian women pastoral visitors.

Mission and outreach

At a local level the congregation has had a mission committee for a number of years supporting missions, local and beyond and they have organised a number of fundraisers. Donations have been made to Tearfund, Child Evangelism Fellowship, LOST (Limavady Outreach Service Team) and Projects in Malawi, Kajiado.

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 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

The Church, Church Hall & Manse are relatively new and in a good state of repair.

Organisations

- Girls' Brigade meet Friday night - 30 average attendance
- Craft Club meets Tuesday night – 20 average attendance
- Afternoon fellowship meets Wednesday afternoons – 20 average attendance
- Bowling club meet Tuesday night - 60 average attendance
- Midweek Bible study meet Thursday night - 15 average attendance
- Holiday Bible club meet 1 week annually - 20 average attendance
- Youth Fellowship meets 1 Sunday per month – 20 average attendance

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 170 contributors during the year donating a total of £ 91560 (£ 68249 last year, 2022). Total Income of the congregation during the year was £ 100158, compared to £ 73197 in the previous year.

Total expenditure increased from £ 61729 (2022) to £ 96031 (2023).

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed 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.

Signed on behalf of the Kirk Session on 20th October 2023 by:

Rev. Gareth Aitcheson

Mr. William Robinson

Minister

Clerk of Session

Balteagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105578

Annual return

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

I report on the accounts of Balteagh Presbyterian Church for the year ended 31st December 2023.

Respective Responsibilities of the 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.

William Clyde

Mr William Clyde

F.M.A.A.T.

46 Roemill Road

Limavady

11th April 2024

Accounts

BALTEAGH**A 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 Funds 2022	Total Funds 2021
Receipts						
Donations and legacies	2	49954	18295	0	68249	61863
Charitable activities	3	0	1536	0	1536	1583
Other trading activities	4	502	5		507	367
Investment Income	5	346	350		696	660
Other	6	1504	705		2209	1004
Sale Of Investments						
Sale Of Fixed Assets						
Loans Received						
Total Receipts		<u>52306</u>	<u>20891</u>	<u>0</u>	<u>73197</u>	<u>65477</u>
Payments						
Raising Funds	7	0	0		0	0
Charitable activities	8	49726	20550		70276	61729
Investment Costs						
Other	9	0	0		0	0
Purchase Of Investments						
Purchase Of Fixed Assets						
Loan Repayments						
Total Payments		<u>49726</u>	<u>20550</u>	<u>0</u>	<u>70276</u>	<u>61729</u>
Net Receipts/(Payments)		2580	341	0	2921	3748
Transfers between Funds		-1110	1110		0	0
Net movement of funds		1470	1451	0	2921	3748
Reconciliation of funds						
Total funds brought forward		27548	86845	0	114393	109930
Total funds carried forward	12	<u>29018</u>	<u>88296</u>	<u>0</u>	<u>117314</u>	<u>114393</u>

BALTEAGH
A Congregation of the Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES
for the year ended 31st December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank And Cash At Start Of Year	27548	86845	0	114393	109930
Net Movement In Funds	1470	1451	0	2921	3748
Bank And Cash At End Of Year	<u>29018</u>	<u>88296</u>	<u>0</u>	<u>117314</u>	<u>113678</u>
Bank And Cash Balances					
Bank Deposit Accounts				42,212	42,212
Bank Current Accounts				75,102	71,466
Cash In Hand				0	0
				<u>117,314</u>	<u>113,678</u>
Other Assets					
Fixed Assets- Note 10					
Church Premises					
Fixtures Fittings & Equipment					
Vehicles					
Investments - Note 11					
Gift Aid receivable On Donations					
				<u> </u>	<u> </u>
				<u> </u>	<u> </u>
Liabilities					
Loans					
Other					
				<u> </u>	<u> </u>
				<u> </u>	<u> </u>

Approved by the Kirk Session at a meeting on 20th Feb 2023 and signed on its behalf by

NAME
William Alcorn
DATE
20/02/2023

NAME
William Purcell
DATE
20/02/2023

NOTES TO THE ACCOUNTS**31st December 2022****1. ACCOUNTING POLICIES****BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250000 the congregation has 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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Funds Total 2022	Funds Total 2021
	£	£	£	£	£
Recorded Giving :	42245	8514	0	50759	49549
Loose Collections	244	7629	0	7873	2374
Donations And Gifts	345	50	0	395	1100
Gift Aid	7120	2102	0	9222	8840
Legacies And Bequests	0	0	0	0	0
	<u>49954</u>	<u>18295</u>	<u>0</u>	<u>68249</u>	<u>61863</u>

BALTEAGH
A 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	0	0	0	0	315
Fees from Weddings and Funerals	0	0	0	0	0
Grants	0	1536	0	1536	1268
	<u>0</u>	<u>1536</u>	<u>0</u>	<u>1536</u>	<u>1583</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Fundraising Events	0	5		5	125
Letting Of Premises	502	0		502	242
Trading Income	0	0		0	0
	<u>502</u>	<u>5</u>	<u>0</u>	<u>507</u>	<u>367</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Deposit Interest	54	3		57	42
General Investment Fund	0	0		0	0
Property Rents	0	0		0	0
Other Investment Income	292	347		639	618
	<u>346</u>	<u>350</u>	<u>0</u>	<u>696</u>	<u>660</u>

BALTEAGH**A 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
	£	£	£	£	£
Proceeds on sale of fixed assets and investments	0	0		0	0
Insurance Claims	0	0		0	0
Loans Received	0	0		0	0
Other Income	1504	705		2209	1004
	<u>1504</u>	<u>705</u>	<u>0</u>	<u>2209</u>	<u>1004</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
FWO Envelopes	0	0		0	0
Fundraising Events	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
General Assembly Assessments	8984	0	0	8984	9045
Presbytery Fees	294	0	0	294	240
Ministry and Support Staff Costs	30813	0	0	30813	29526
Congregational Running Expenses	9635	8025	0	17660	11443
Donations to Missions and Charities	0	10487	0	10487	10075
Governance Costs	0	2038	0	2038	1400
	<u>49726</u>	<u>20550</u>	<u>0</u>	<u>70276</u>	<u>61729</u>

BALTEAGH

A 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	0	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. FIXED ASSETS

The congregation owns the Church premises situated at 199 Drumsurn Road Limavady and the associated fixtures, fittings, plant and machinery, and the manse situated at 30 Ballyleagry Road Limavady. These have an insurance value of £2,907,751 at the last renewal date 31st Oct 2022

11. INVESTMENTS

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

	2022 £	2021 £
General Investment Fund	0	0
Property	0	0
Other Investments	0	0
	<u>0</u>	<u>0</u>

BALTEAGH

A Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)

31st December 2022

10. FUND BALANCES

(1) Unrestricted Funds

	2022	2021
	£	£
General Fund	29018	27548
General Fund (Bequest)	0	0
	29018	27548

(11) Restricted Funds

	2022	2021
	£	£
Property Fund	26868	23874
Missions And Charities Fund	0	1088
Sunday School	1066	1096
Catering Fund	12807	12834
Midweek Fellowship	0	0
Presbyterian Women	1851	2100
Boys Brigade	840	765
Girls Brigade	1929	2228
Youth & Children	0	0
Youth Club	195	195
Bowling Club	528	453
Investment Fund	42212	42212
	88296	86845

(111) Endowment Funds

	2022	2021
	£	£
General Fund	0	0
Property Fund	0	0
Sunday School	0	0
McKay Trust	0	0
Endowments for Others	0	0
	0	0

BALTEAGH**A Congregation of the Presbyterian Church in Ireland****NOTES TO THE ACCOUNTS (cont'd)****31st December 2022****10. FUND BALANCES****(1V) Reconciliation OF MOVEMENT OF FUNDS**

Unrestricted Funds	Balance at Start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at End £
General Fund	27548	52306	49726		-1110	29018
General Fund (Bequest)		0				0
	27548	52306	49726	0	-1110	29018
Restricted Funds						
Property Fund	23874	6757	3763		0	26868
Missions And Charities Fund	1088	7257	9955		1610	0
Sunday School	1096	772	802		0	1066
Catering Fund	12834	0	27		0	12807
Midweek Fellowship	0	0	0		0	0
Presbyterian Women	2100	1765	2014		0	1851
Boys Brigade	765	100	25		0	840
Girls Brigade	2228	3555	3854		0	1929
Youth & Children	0	0	0		0	0
Youth Club	195	0	0		0	195
Bowling Club	453	685	110		-500	528
Investment Fund	42212	0	0		0	42212
	86845	20891	20550	0	1110	88296
Endowment Funds						
General Fund						0
Property Fund						0
Sunday School						0
McKay Trust						0
Endowments for Others						0
	0	0	0	0	0	0
TOTAL	114393	73197	70276	0	0	117314

Balteagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105578

Annual report

BALTEAGH 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 (NIC105578)

BALTEAGH 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

Balteagh Congregation of the Presbyterian Church in Ireland

199 Drumsurn Road, Limavady, BT49 OPH

Registered Charity in Northern Ireland (NIC 105578)

CHARITY TRUSTEES

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

John William Pollock Alcorn

Ronald Philip Kydd

John Richard Loughery

Malcolm Wallace

William Robinson

William George Robinson

Rev. Gareth Aitcheson

SOLCITOR

R.G. CONNELL & SON

13 Main street, Limavady, BT49 OEP

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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:

- Presbyterian Woman
- Girls Brigade
- Sunday School
- Mission Committee
- Bowling Club
- Holiday Bible Club
- Afternoon Fellowship
- Craft Club
- Youth Fellowship

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon and 7pm 1st Sunday in the month. 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. We conducted 5 Sacraments of Baptism and conducted 0 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 235 communicant members and 140 of families connected with the congregations. 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 Presbyterian women pastoral visitors.

Mission and outreach

At a local level the congregation has had a mission committee for a number of years supporting missions, local and beyond and they have organised a number of fundraisers. Donations have been made to Tearfund, Child Evangelism Fellowship, LOST (Limavady Outreach Service Team) and Projects in Malawi, Kajiado.

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 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

The Church, Church Hall & Manse are relatively new and in a good state of repair.

Organisations

- Girls' Brigade meet Friday night - 24 average attendance
- Craft Club meets Tuesday night – 20 average attendance
- Afternoon fellowship meets Wednesday afternoons – 20 average attendance
- Bowling club meet Tuesday night - 29 average attendance
- Midweek Bible study meet Thursday night - 20 average attendance
- Holiday Bible club meet 1 week annually - 20 average attendance
- Youth Fellowship meets 1 Sunday per month – 15 average attendance

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 170 contributors during the year donating a total of £68249 (£ 61863 last year, 2021). Total Income of the congregation during the year was £73197, compared to £65477 in the previous year.

Total expenditure increased from £61729 (2021) to £70276 (2022).

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed 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.

Signed on behalf of the Kirk Session on 20th October 2022 by:

Rev. Gareth Aitcheson

Mr. William Robinson

Minister

Clerk of Session

Balteagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105578

Annual return

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

I report on the accounts of Balteagh Presbyterian Church for the year ended 31st December 2022.

Respective Responsibilities of the 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.



Mr. William Clyde

F.M.A.A.T.

46 Roemill Road

Limavady

30th March 2023