

BALLYARNETT 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 (NIC105579)

BALLYARNETT 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

Ballyarnett congregation of the Presbyterian Church in Ireland
Racecourse Road
Londonderry
BT48 8NF

Registered Charity in Northern Ireland (NIC105579)

CHARITY TRUSTEES

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

Rev Alastair Rosborough
Mr William Duncan
Mr Jonathan Lyttle
Mr Ken McLean

Mr Robert Mitchell (ret'd 5/12/2023)
Ms Anne Neill
Mrs Sandra Spain

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Alastair Rosborough
Vacant
Mr Joe Barber

INDEPENDENT EXAMINER

McGroarty McCafferty & Company Ltd
2 Carlisle Road
Derry
BT48 6JX

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

BANKERS

Ulster Bank Limited
Culmore Road Branch
Da Vinci Complex
Culmore Road
Londonderry
BT48 8JB

SOLICITORS

Babingtons Solicitors
9 Limavady Road
Londonderry
BT47 6JU

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held five times a year.

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. Ballyarnett congregation of the Presbyterian Church has been assigned to the Derry and Donegal 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.

BALLYARNETT 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 its 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.

Ballyarnett 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's 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.*

BALLYARNETT 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 profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds occasional bible study meetings and has a wide range of organisations including

- Sunday School
- Badminton Club
- Dancing Club
- Bowling Club
- Presbyterian Women Group

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.00pm. On occasion a 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 5 Sacraments of Baptism, we 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 224 communicant members, and 121 families connected with the congregation. The average weekly attendance at morning worship is 40.

Pastoral care

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

Mission and outreach

At a local level the congregation's local mission and outreach includes donations to external missions and agencies, such as Christian Aid, NSPCC and the Foyle Hospice.

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

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

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

Presbytery

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

General Assembly

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

Property

Consists of Meetinghouse and Sexton's house (1848), Hall (1961) and Manse (purchased 2018).

Organisations

Badminton Club meets on Tuesday mornings. Bowling Club meets on Tuesday evenings. Dancing Club meets on the first and third Wednesday evenings each month. PW Group meets on the last Wednesday evening each month.

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.

**BALLYARNETT 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.

BALLYARNETT 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.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 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 12th December 2024 and signed on its behalf by

Arthur J. D. Rotherham

12th December, 2024

J. S. Barber

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

We report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 12 to 19.

Respective responsibilities of charity members and examiner

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

It is our 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 our attention.

Basis of Independent examiner's report

We have examined your charity accounts as required under Section 65 of the Charities Act and our 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.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

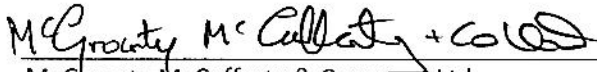
It also included considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

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

Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.



McGroarty McCafferty & Company Ltd

Accountants & Tax Consultants

2 Carlisle Terrace

Derry

BT48 6JX

Date: 12th December 2024

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	25212	5498		30710	39715
Charitable activities	3		3194		3194	2447
Other trading activities	4	5255	669		5924	5752
Investment Income	5	1357	40		1397	38
Other	6	1200			1200	0
		-----	-----	-----	-----	-----
		33024	9401		42425	47952
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		33024	9401		42425	47952
		-----	-----	-----	-----	-----
Payments						
Raising funds	7					
Charitable activities	8	60530	7443		67973	55954
Investment costs						
Other	9					
		-----	-----	-----	-----	-----
		60530	7443		67973	55954
Purchase of Investments						
Purchase of fixed assets			399		399	
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		60530	7842		68372	55954
		-----	-----	-----	-----	-----
Net receipts		(27506)	1559		(25947)	(8002)
Transfers between funds		37633	(5657)	(31976)	0	0
		-----	-----	-----	-----	-----
Net movement in funds		10127	(4098)	(31976)	(25947)	(8002)
Funds brought forward		45355	26330	43953	115638	123640
		-----	-----	-----	-----	-----
Funds carried forward	12	55482	22232	11977	89691	115638
		=====	=====	=====	=====	=====

BALLYARNETT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	45355	26330	43953	115638	123640
Net movement in funds	10127	(4098)	(31976)	(25947)	(8002)
	=====	=====	=====	=====	=====
Bank and Cash at end of year	55482	22232	11977	89691	115638
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				11977	43953
Bank Current Accounts				77650	69563
Cash in Hand				64	2122
				=====	=====
				89691	115638
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				236680	236680
- Fixtures, Fittings & Equipment				399	
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
Enter details of any other assets					
				=====	=====
				237079	236680
				=====	=====
Liabilities					
Loans					
Enter details of any other liabilities					
Other					
				=====	=====
				=====	=====

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

Markus J. D. Robertson

J. E. Barber

BALLYARNETT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	22559			22559	23909
Loose collections	610			610	273
Donations and gifts	2043	5498		7541	8648
Gift Aid					6885
Legacies and bequest					
	25212	5498		30710	39715

BALLYARNETT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals					
Fundraising events		2098		2098	1218
Membership fees		1096		1096	1229
Grants					
	-----	-----	-----	-----	-----
		3194		3194	2447
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	5255	669		5924	5752
Trading income					
	-----	-----	-----	-----	-----
	5255	669		5924	5752
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	1357	40		1397	38
General Investment Fund					
Rents investment properties					
Other investment income					
	-----	-----	-----	-----	-----
	1357	40		1397	38
	-----	-----	-----	-----	-----

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

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Insurance claims					
Other income PowerNI refund	1200			1200	0
	-----	-----	-----	-----	-----
	1200			1200	0
	-----	-----	-----	-----	-----

7. RAISING FUNDS

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

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	5609			5609	8923
Presbytery fees	0			0	0
Ministry and support staff costs	42439			42439	32560
Congregational running expenses	12482	6105		18587	11408
Donations to Missions and charities		1338		1338	3063
Governance costs					
	-----	-----	-----	-----	-----
	60530	7443		67973	55954
	-----	-----	-----	-----	-----

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

9. OTHER EXPENDITURE

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

10. FIXED ASSETS

The congregation owns the Church premises situated at 22 Bridgewater ,Londonderry and the associated fixtures, fittings, plant and machinery.

Cost	Property	Fixtures & Equipment	Total
Balance 01.01.2023	236680	0	236680
Additions	0	399	399
Balance 31.12.2023	<u>236680</u>	<u>399</u>	<u>237079</u>
Depreciation			
Balance 01.01.2023	0	0	0
Charge for year	0	0	0
Balance 31.12.2023	<u>0</u>	<u>0</u>	<u>0</u>
NBV at 31.12.2023	<u>236680</u>	<u>399</u>	<u>237079</u>
NBV at 31.12.2022	<u>236680</u>	<u>0</u>	<u>236680</u>

11. EMPLOYEES

The average number of employees during the year was 1.

	2023 £	2022 £
Wages & salaries	25898	24271
Social security Costs	2705	2654
Pension	5154	4909
	-----	-----
	33757	31834
	-----	-----

BALLYARNETT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. PENSION

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were £5154.00.

BALLYARNETT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

13. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Main Account	19766	32325	65248	(32923)	37953	24796
Memoriam Account	25589	699		699		26288
	45355	33024	65248	(32224)	37953	51084
Restricted Funds						
United Appeal	3267	4203	0	4203	(3877)	3593
Friendship	1351	0	10	(10)		1341
Catering	131	0	0	0		131
Presbyterian Women	505	1276	1220	56	(100)	461
Sunday School Select	3320	12	0	12		3332
Sunday School Current	240	195	271	(76)		164
Property Account	11753	744	422	322		12075
Dance	2361	1965	916	1049	(200)	3210
Badminton	56	297	194	103	(100)	56
Bowling Club	1613	294	13	281	(100)	1794
Youth Club		15		15		15
Children's Society		210	0	0	(210)	0
Bible Society		110	0	0	(110)	0
Choir Fund	456	2	0	2		458
Kids 4 School						
Girls Brigade	550	0	0	0	(550)	0
Girls Brigade Deposit	730	0	0	0	(730)	0
	26330	9401	3124	6277	(5977)	26630
Endowment Funds						
Investment Account	43953				(31976)	11977
	43953	0	0	0	(31976)	11977
Total	115638	42425	68372	(25947)	0	89691