

First Ahoghill Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105602

Details

| | |
|------------|--|
| Known as | 1st Ahoghill PCI |
| Status | Received |
| Registered | 2016-08-10 |
| Register | View on the Charity Commission for Northern Ireland register |

Contact

| | |
|---------|---|
| Address | 18 Corbally Road Galgorm Ballymena County Antrim BT42 1jq BT42 1JQ |
| Phone | 02825881977 |
| Email | robertmccord@btinternet.com |
| Website | www.firstahoghill.co.uk |

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 | £360,496 | £308,899 | £-271,130 | 3 |

Trustees

| Name | Role | Appointed |
|----------------------|------|-----------|
| Billy Graham | | |
| Brian Gilmer | | |
| David Hayes | | |
| David Shaw | | |
| Desmond Kernohan | | |
| Desmond Mcmillen | | |
| Garreth Mills | | |
| Gavin Mcfarland | | |
| Ian Small | | |
| James Crabbe | | |
| James Mcdowell | | |
| James Small | | |
| James Turtle | | |
| Joe Kernohan | | |
| John Crawford | | |
| John Mckay | | |
| Joseph McMullan | | |
| Mark Neilly | | |
| Mr Andrew Knox | | |
| Mr David Dornan | | |
| Mr Gareth Mclaughlin | | |
| Mr Leslie Shaw | | |
| Mr Paul Mccullough | | |
| Mr Samuel Mccallion | | |
| Robert Logan | | |
| Robert Mccord | | |
| Roy Boyd | | |

| Name | Role | Appointed |
|------------------|------|-----------|
| Roy Wilson | | |
| Samuel Small | | |
| Steven Mcdowell | | |
| Thomas Boyd | | |
| Trevor Gilmer | | |
| William Hill | | |
| William Mcdonald | | |

First Ahoghill Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105602

Accounts

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 December 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ | Total Funds 2023 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 170,464 | 175,377 | 345,841 | 309,042 |
| Charitable activities | 3 | 3,795 | 6,619 | 10,414 | 14,879 |
| Other trading activities | 4 | 48 | - | 48 | 45 |
| Investments | 5 | 49 | 72 | 121 | 290 |
| Other | 6 | - | 4,072 | 4,072 | 3,850 |
| Total | | 174,356 | 186,140 | 360,496 | 328,106 |
| Expenditure on: | | | | | |
| Raising funds | 7 | (1,110) | (-) | (1,110) | (1,070) |
| Charitable activities | 8 | (176,444) | (124,449) | (300,893) | (253,355) |
| Other | 9 | - | (6,896) | (6,896) | (11,293) |
| Total | | (177,554) | (131,345) | (308,899) | (265,718) |
| Net Income/(expenditure) | | (3,198) | 54,795 | 51,597 | 62,388 |
| Transfers between funds | | 2,177 | (2,177) | - | - |
| Net movement in funds | | (1,021) | 52,618 | 51,597 | 62,388 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 16,114 | 3,403,256 | 3,419,370 | 3,356,982 |
| Total funds carried forward | | 15,093 | 3,455,874 | 3,470,967 | 3,419,370 |

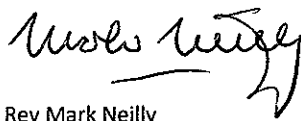
FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

As at 31 December 2024

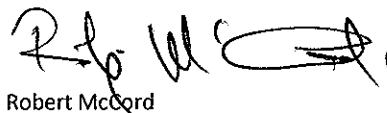
| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Fixed Assets | | | | | |
| Tangible assets | 12 | 790 | 3,630,140 | 3,630,930 | 3,645,477 |
| Total fixed assets | | 790 | 3,630,140 | 3,630,930 | 3,645,477 |
| Current Assets | | | | | |
| Debtors | 13 | 5,729 | 7,436 | 13,165 | 5,753 |
| Cash at bank and in hand | 14 | 10,014 | 87,988 | 98,002 | 243,915 |
| Total current assets | | 15,743 | 95,424 | 111,167 | 249,668 |
| Current Liabilities | | | | | |
| Creditors: amounts falling due within one year | 15 | (1,440) | (59,690) | (61,130) | (250,775) |
| Net Current Assets | | 14,303 | 35,734 | 50,037 | (1,107) |
| Total Assets less Liabilities | | 15,093 | 3,665,874 | 3,680,967 | 3,644,370 |
| Creditors: amounts falling due after more than one year | 16 | - | (210,000) | (210,000) | (225,000) |
| Net Assets | | 15,093 | 3,455,874 | 3,470,967 | 3,419,370 |
| Funds of the charity | | | | | |
| Unrestricted Funds | 17 | 15,093 | - | 15,093 | 16,114 |
| Restricted Funds | 17 | - | 3,455,874 | 3,455,874 | 3,403,256 |
| Total funds of the charity | | 15,093 | 3,455,874 | 3,470,967 | 3,419,370 |

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



Rev Mark Neilly

Trustee



Robert McCord

Trustee

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2024

1. Accounting policies

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable accounting standards. While compliance with Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) is not mandatory account of the guidance contained therein has been taken in the preparation of these accounts.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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 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.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

Governance costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year, and cost at least £5,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Details of historical costs of the buildings is not available. All buildings have been included in the balance sheet at valuation. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life exceeds 50 years.

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

2. DONATIONS AND LEGACIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 | Total Funds 2023 |
|----------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Recorded giving | 142,098 | 134,198 | 276,296 | 251,768 |
| Loose collections | 9,871 | 5,770 | 15,641 | 12,088 |
| Donations and gifts | 497 | 15,009 | 15,506 | 8,959 |
| Gift Aid | 17,998 | 20,400 | 38,398 | 36,227 |
| Legacies and bequest | - | - | - | - |
| | 170,464 | 175,377 | 345,841 | 309,042 |

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 | Total Funds 2023 |
|-----------------------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Income from charitable activities | 3,675 | 5,522 | 9,197 | 12,895 |
| Income from publications | 120 | 1,097 | 1,217 | 1,984 |
| | 3,795 | 6,619 | 10,414 | 14,879 |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 | Total Funds 2023 |
|---------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Rental income | 48 | - | 48 | 45 |
| | 48 | - | 48 | 45 |

5. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 | Total Funds 2023 |
|-------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Interest received | 49 | 72 | 121 | 290 |
| | 49 | 72 | 121 | 290 |

6. OTHER INCOME

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 | Total Funds 2023 |
|----------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Miscellaneous income | - | - | - | 320 |
| Grant income | - | 4,072 | 4,072 | 3,530 |
| | - | 4,072 | 4,072 | 3,850 |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

7. RAISING FUNDS

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 | Total Funds 2023 |
|-----------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Envelopes | 1,110 | - | 1,110 | 1,070 |
| | <u>1,110</u> | <u>-</u> | <u>1,110</u> | <u>1,070</u> |

8. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 | Total Funds 2023 |
|-------------------------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| General Assembly Assessments | 16,152 | - | 16,152 | 14,804 |
| Presbytery fees | 623 | - | 623 | 667 |
| Ministry and support staff costs | 113,349 | - | 113,349 | 103,227 |
| Congregational running expenses | 29,967 | 87,306 | 117,273 | 74,264 |
| Donations to Missions and charities | 350 | 36,936 | 37,286 | 42,136 |
| Governance costs | 1,680 | 73 | 1,753 | 1,509 |
| Events and catering expenses | 8,618 | 134 | 8,752 | 9,185 |
| Stationery and teaching materials | 5,705 | - | 5,705 | 7,563 |
| | <u>176,444</u> | <u>124,449</u> | <u>300,893</u> | <u>253,355</u> |

9. OTHER EXPENDITURE

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 | Total Funds 2023 |
|---------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Loan interest | - | 6,896 | 6,896 | 11,293 |
| | <u>-</u> | <u>6,896</u> | <u>6,896</u> | <u>11,293</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

10. EMPLOYEES

Employment costs

| | 2024 | 2023 |
|-----------------------|--------|--------|
| | £ | £ |
| Wages and Salaries | 32,984 | 29,334 |
| Social Security Costs | - | - |
| Pension contributions | 766 | 681 |

Number of employees

The average number of employees during the year was

| | 2024 | 2023 |
|-----------------------------|----------|----------|
| | No | No |
| Average number of employees | <u>2</u> | <u>2</u> |
| | <u>2</u> | <u>2</u> |

There were no employees in receipt of employee benefits in excess of £60,000.

The minister of the congregation is employed by the Presbyterian Church in Ireland which is a separate charity which has not been reflected in the employee costs above.

The congregation pays an assessment to the Presbyterian Church in Ireland for the minister.

The following payments were made during the year:

| | 2024 | 2023 |
|-----------------------|--------|--------|
| | £ | £ |
| Wages and Salaries | 44,100 | 42,000 |
| Social Security Costs | 5,801 | 5,534 |
| Pension contributions | 10,584 | 10,080 |

11. PENSION COSTS

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:

| | Total Funds 2024 | Total Funds 2023 |
|---------------|------------------|------------------|
| | £ | £ |
| Contributions | <u>10,584</u> | <u>10,080</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

12. TANGIBLE FIXED ASSETS

| | Land and Buildings £ | Equipment £ | Total £ |
|---------------------------------|-------------------------|----------------|------------------|
| Cost or Valuation | | | |
| As at 1 January 2024 | 3,500,000 | 221,285 | 3,721,285 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at 31 December 2024 | <u>3,500,000</u> | <u>221,285</u> | <u>3,721,285</u> |
| Accumulated depreciation | | | |
| As at 1 January 2024 | - | 75,808 | 75,808 |
| Charge for the year | - | 14,548 | 14,548 |
| Released on disposal | - | - | - |
| As at 31 December 2024 | <u>-</u> | <u>90,356</u> | <u>90,356</u> |
| Net book value | | | |
| As at 31 December 2024 | <u>3,500,000</u> | <u>130,929</u> | <u>3,630,930</u> |
| As at 31 December 2023 | <u>3,500,000</u> | <u>145,477</u> | <u>3,645,477</u> |

13. DEBTORS

| | 2024 £ | 2023 £ |
|----------------------|---------------|--------------|
| Gift Aid Recoverable | <u>13,165</u> | <u>5,753</u> |
| | <u>13,165</u> | <u>5,753</u> |

14. CASH AT BANK AND IN HAND

| | 2024 £ | 2023 £ |
|-------------------------------|---------------|----------------|
| General Account | 22,102 | 26,307 |
| Property Account | 61,232 | 198,824 |
| Olive Branch Account | - | 1,359 |
| Missionary & Outreach Account | 6,520 | 6,899 |
| PW Account | 1,248 | 1,435 |
| YAB Account | - | 4,507 |
| BB Account | 2,014 | 1,505 |
| GB Account | 3,074 | 2,827 |
| First for Care Account | 1,812 | 252 |
| | <u>98,002</u> | <u>243,915</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|-----------------|---------------|----------------|
| | £ | £ |
| Other Creditors | 1,018 | 5,007 |
| Accruals | 1,440 | 1,940 |
| Bank Loan | 58,672 | 243,828 |
| | <u>61,130</u> | <u>250,775</u> |

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2024 | 2023 |
|--------------------|----------------|----------------|
| | £ | £ |
| Interest free loan | 210,000 | 225,000 |
| | <u>210,000</u> | <u>225,000</u> |

17. FUND BALANCES

(i) Unrestricted Funds

| | 2024 | 2023 |
|--------------|---------------|---------------|
| | £ | £ |
| General fund | 15,093 | 16,114 |
| | <u>15,093</u> | <u>16,114</u> |

(ii) Restricted Funds

| | 2024 | 2023 |
|-------------------------------|------------------|------------------|
| | £ | £ |
| Property Fund | 3,428,154 | 3,375,582 |
| Olive Branch | - | 1,359 |
| Missionary & Outreach | 7,703 | 7,575 |
| United Appeal | 7,729 | 7,524 |
| Children and orphan's society | - | - |
| PW | 1,420 | 1,582 |
| YAB | 3,845 | 4,927 |
| BB | 2,128 | 1,624 |
| GB | 3,081 | 2,831 |
| First for Care | 1,814 | 252 |
| | <u>3,455,874</u> | <u>3,403,256</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

(iii) Reconciliation of movement of funds

| | Opening balance | Income | Expenditure | Transfer | Closing balance |
|---------------------------|-------------------------|-----------------------|-------------------------|-----------------|-------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | |
| Main Fund | 16,114 | 174,356 | (177,554) | 2,177 | 15,093 |
| | <u>16,114</u> | <u>174,356</u> | <u>(177,554)</u> | <u>2,177</u> | <u>15,093</u> |
| Restricted Funds | | | | | |
| Property Fund | 3,375,582 | 121,874 | (69,302) | - | 3,428,154 |
| Olive Branch | 1,359 | 629 | (1,066) | (922) | - |
| Mission & Outreach | 7,575 | 27,725 | (26,342) | (1,255) | 7,703 |
| United Appeal | 7,524 | 10,429 | (10,224) | - | 7,729 |
| Children & Orphans | - | 1,018 | (1,018) | - | - |
| PW | 1,582 | 6,819 | (6,981) | - | 1,420 |
| YAB | 4,927 | 5,323 | (6,405) | - | 3,845 |
| BB | 1,624 | 4,175 | (3,671) | - | 2,128 |
| GB | 2,831 | 5,630 | (5,380) | - | 3,081 |
| First for Care | 252 | 2,518 | (956) | - | 1,814 |
| | <u>3,403,256</u> | <u>186,140</u> | <u>(131,345)</u> | <u>(2,177)</u> | <u>3,455,874</u> |
| Total | <u><u>3,419,370</u></u> | <u><u>360,496</u></u> | <u><u>(308,899)</u></u> | <u><u>-</u></u> | <u><u>3,470,967</u></u> |

18. Related Party Transactions

Rev Mark Neilly is a Trustee and received remuneration of £44,100 (2023: £42,000) and pension contributions of £10,584 (2023: £10,080) through PCI with £10,817 (2023: £9,222) expenses being paid by the church.

First Ahoghill Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105602

Accounts

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 December 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 167,252 | 141,790 | 309,042 | 284,198 |
| Charitable activities | 3 | 6,910 | 7,969 | 14,879 | 5,528 |
| Other trading activities | 4 | 45 | - | 45 | 41 |
| Investments | 5 | 42 | 248 | 290 | 175 |
| Other | 6 | 850 | 3,000 | 3,850 | 1,400 |
| Total | | 175,099 | 153,007 | 328,106 | 291,342 |
| Expenditure on: | | | | | |
| Raising funds | 7 | (1,070) | - | (1,070) | (1,144) |
| Charitable activities | 8 | (168,831) | (84,524) | (253,355) | (242,606) |
| Other | 9 | - | (11,293) | (11,293) | (11,935) |
| Total | | (169,901) | (95,817) | (265,718) | (255,685) |
| Net Income/(expenditure) | | 5,198 | 57,190 | 62,388 | 35,657 |
| Transfers between funds | | (1,055) | 1,055 | - | - |
| Net movement in funds | | 4,143 | 58,245 | 62,388 | 35,657 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 11,971 | 3,345,011 | 3,356,982 | 3,321,325 |
| Total funds carried forward | | 16,114 | 3,403,256 | 3,419,370 | 3,356,982 |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

As at 31 December 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Fixed Assets | | | | | |
| Tangible assets | 12 | 877 | 3,644,600 | 3,645,477 | 3,661,641 |
| Total fixed assets | | 877 | 3,644,600 | 3,645,477 | 3,661,641 |
| Current Assets | | | | | |
| Debtors | 13 | 3,458 | 2,295 | 5,753 | 3,122 |
| Cash at bank and in hand | 14 | 18,132 | 225,783 | 243,915 | 133,418 |
| Total current assets | | 21,590 | 228,078 | 249,668 | 136,540 |
| Current Liabilities | | | | | |
| Creditors: amounts falling due within one year | 15 | (6,353) | (244,422) | (250,775) | (266,199) |
| Net Current Assets | | 15,237 | (16,344) | (1,107) | (129,659) |
| Total Assets less Liabilities | | 16,114 | 3,628,256 | 3,644,370 | 3,531,982 |
| Creditors: amounts falling due after more than one year | 16 | - | (225,000) | (225,000) | (175,000) |
| Net Assets | | 16,114 | 3,403,256 | 3,419,370 | 3,356,982 |
| Funds of the charity | | | | | |
| Unrestricted Funds | 17 | 16,114 | - | 16,114 | 11,971 |
| Restricted Funds | 17 | - | 3,403,256 | 3,403,256 | 3,345,011 |
| Total funds of the charity | | 16,114 | 3,403,256 | 3,419,370 | 3,356,982 |

Approved by the Kirk Session at a meeting on 22 April 2024 and signed on its behalf by

Rev Mark Neilly
Trustee



Robert McCord
Trustee



FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

1. Accounting policies

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable accounting standards. While compliance with Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) is not mandatory account of the guidance contained therein has been taken in the preparation of these accounts.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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 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.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

Governance costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year, and cost at least £5,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Details of historical costs of the buildings is not available. All buildings have been included in the balance sheet at valuation. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life exceeds 50 years.

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

2. DONATIONS AND LEGACIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|----------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Recorded giving | 139,542 | 112,226 | 251,768 | 233,137 |
| Loose collections | 8,585 | 3,503 | 12,088 | 6,237 |
| Donations and gifts | - | 8,959 | 8,959 | 3,189 |
| Gift Aid | 19,125 | 17,102 | 36,227 | 31,530 |
| Legacies and bequest | - | - | - | 10,105 |
| | 167,252 | 141,790 | 309,042 | 284,198 |

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|-----------------------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Income from charitable activities | 4,926 | 7,969 | 12,895 | 4,588 |
| Income from publications | 1,984 | - | 1,984 | 940 |
| | 6,910 | 7,969 | 14,879 | 5,528 |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|---------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Rental income | 45 | - | 45 | 41 |
| | 45 | - | 45 | 41 |

5. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|-------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Interest received | 42 | 248 | 290 | 175 |
| | 42 | 248 | 290 | 175 |

6. OTHER INCOME

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|----------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Miscellaneous income | 320 | - | 320 | - |
| Other income | 530 | 3,000 | 3,530 | 1,400 |
| | 850 | 3,000 | 3,850 | 1,400 |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

7. RAISING FUNDS

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|-----------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Envelopes | 1,070 | - | 1,070 | 1,144 |
| | <u>1,070</u> | <u>-</u> | <u>1,070</u> | <u>1,144</u> |

8. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|-------------------------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| General Assembly Assessments | 14,804 | - | 14,804 | 13,173 |
| Presbytery fees | 667 | - | 667 | 566 |
| Ministry and support staff costs | 103,227 | - | 103,227 | 97,156 |
| Congregational running expenses | 32,070 | 42,194 | 74,264 | 65,363 |
| Donations to Missions and charities | 55 | 42,081 | 42,136 | 52,479 |
| Governance costs | 1,440 | 69 | 1,509 | 1,516 |
| Events and catering expenses | 9,025 | 160 | 9,185 | 5,603 |
| Stationery and teaching materials | 7,543 | 20 | 7,563 | 6,750 |
| | <u>168,831</u> | <u>84,524</u> | <u>253,355</u> | <u>242,606</u> |

9. OTHER EXPENDITURE

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|---------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Loan interest | - | 11,293 | 11,293 | 11,935 |
| | <u>-</u> | <u>11,293</u> | <u>11,293</u> | <u>11,935</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

10. EMPLOYEES

Employment costs

| | 2023 | 2022 |
|-----------------------|--------|--------|
| | £ | £ |
| Wages and Salaries | 71,334 | 68,538 |
| Social Security Costs | 5,534 | 5,434 |
| Pension contributions | 10,761 | 10,385 |

Number of employees

The average number of employees during the year was

| | 2023 | 2022 |
|-----------------------------|----------|----------|
| | No | No |
| Average number of employees | <u>3</u> | <u>3</u> |
| | <u>3</u> | <u>3</u> |

11. PENSION COSTS

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:

| | Total Funds 2023 | Total Funds 2022 |
|---------------|------------------|------------------|
| | £ | £ |
| Contributions | <u>10,080</u> | <u>9,600</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

12. TANGIBLE FIXED ASSETS

| | Land and Buildings £ | Equipment £ | Total £ |
|---------------------------------|-------------------------|----------------|------------------|
| Cost or Valuation | | | |
| As at 1 January 2023 | 3,500,000 | 221,285 | 3,721,285 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at 31 December 2023 | <u>3,500,000</u> | <u>221,285</u> | <u>3,721,285</u> |
| Accumulated depreciation | | | |
| As at 1 January 2023 | - | 59,644 | 59,644 |
| Charge for the year | - | 16,164 | 16,164 |
| Released on disposal | - | - | - |
| As at 31 December 2023 | <u>-</u> | <u>75,808</u> | <u>75,808</u> |
| Net book value | | | |
| As at 31 December 2023 | <u>3,500,000</u> | <u>145,477</u> | <u>3,645,477</u> |
| As at 31 December 2022 | <u>3,500,000</u> | <u>161,641</u> | <u>3,661,641</u> |

13. DEBTORS

| | 2023 £ | 2022 £ |
|----------------------|--------------|--------------|
| Gift Aid Recoverable | <u>5,753</u> | <u>3,122</u> |
| | <u>5,753</u> | <u>3,122</u> |

14. CASH AT BANK AND IN HAND

| | 2023 £ | 2022 £ |
|-------------------------------|----------------|----------------|
| General Account | 26,307 | 38,751 |
| Property Account | 198,824 | 79,761 |
| Olive Branch Account | 1,359 | 1,972 |
| Missionary & Outreach Account | 6,899 | 5,185 |
| PW Account | 1,435 | 285 |
| YAB Account | 4,507 | 4,536 |
| BB Account | 1,505 | 1,042 |
| GB Account | 2,827 | 1,396 |
| First for Care Account | 252 | 490 |
| | <u>243,915</u> | <u>133,418</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|-----------------|----------------|----------------|
| | £ | £ |
| Other Creditors | 5,007 | 8,163 |
| Accruals | 1,940 | 1,940 |
| Bank Loan | - | 256,096 |
| Bank Loan | <u>243,828</u> | <u>-</u> |
| | <u>250,775</u> | <u>266,199</u> |

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2023 | 2022 |
|--------------------|----------------|----------------|
| | £ | £ |
| Interest free loan | <u>225,000</u> | <u>175,000</u> |
| | <u>225,000</u> | <u>175,000</u> |

17. FUND BALANCES

(i) Unrestricted Funds

| | 2023 | 2022 |
|--------------|---------------|---------------|
| | £ | £ |
| General fund | <u>16,114</u> | <u>11,971</u> |
| | <u>16,114</u> | <u>11,971</u> |

(ii) Restricted Funds

| | 2023 | 2022 |
|-------------------------------|------------------|------------------|
| | £ | £ |
| Property Fund | 3,375,582 | 3,317,875 |
| Olive Branch | 1,359 | 1,972 |
| Missionary & Outreach | 7,575 | 8,092 |
| United Appeal | 7,524 | 8,969 |
| Children and orphan's society | - | - |
| PW | 1,582 | 628 |
| YAB | 4,927 | 4,536 |
| BB | 1,624 | 1,053 |
| GB | 2,831 | 1,396 |
| First for Care | 252 | 490 |
| | <u>3,403,256</u> | <u>3,345,011</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

(iii) Reconciliation of movement of funds

| | Opening balance | Income | Expenditure | Transfer | Closing balance |
|---------------------------|--------------------|----------------|------------------|----------------|------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | |
| Main Fund | 11,971 | 175,099 | (169,901) | (1,055) | 16,114 |
| | 11,971 | 175,099 | (169,901) | (1,055) | 16,114 |
| Restricted Funds | | | | | |
| Property Fund | 3,317,875 | 95,974 | (38,267) | - | 3,375,582 |
| Olive Branch | 1,972 | 1,075 | (1,688) | - | 1,359 |
| Mission & Outreach | 8,092 | 30,257 | (28,774) | (2,000) | 7,575 |
| United Appeal | 8,969 | 10,003 | (13,448) | 2,000 | 7,524 |
| Children & Orphans | - | 523 | (593) | 70 | - |
| PW | 628 | 5,671 | (4,796) | 79 | 1,582 |
| YAB | 4,536 | 421 | (30) | - | 4,927 |
| BB | 1,053 | 3,535 | (3,217) | 253 | 1,624 |
| GB | 1,396 | 5,388 | (4,606) | 653 | 2,831 |
| First for Care | 490 | 160 | (398) | - | 252 |
| | 3,345,011 | 153,007 | (95,817) | 1,055 | 3,403,256 |
| Total | 3,356,982 | 328,106 | (265,718) | - | 3,419,370 |

18. Related Party Transactions

Rev Mark Neilly is a Trustee and received remuneration of £42,000 (2022: £40,000) and pension contributions of £10,080 (2022: £9,600) through PCI with £9,222 (2022: £8,782) expenses being paid by the church.

First Ahoghill Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105602

Annual report

FIRST AHOGHILL 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.

REFERENCE AND ADMINISTRATIVE DETAILS

First Ahoghill congregation of the Presbyterian Church in Ireland
274 Galgorm Road,
Ahoghill
Ballymena
BT42 1JU

Registered Charity in Northern Ireland (NIC105602)

CHARITY TRUSTEES

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

| | | |
|----------------|------------------|-----------------|
| Thomas Boyd | Desmond Kernohan | Joseph McMullan |
| Roy Boyd | Joseph Kernohan | Garreth Mills |
| James Crabbe | Robert Logan | Rev Mark Neilly |
| John Crawford | Robert McCord | David Shaw |
| James Erwin | William McDonald | Leslie Shaw |
| Brian Gilmer | James McDowell | Ian Small |
| Trevor Gilmer | Steven McDowell | James Small |
| William Graham | Gavin McFarland | Samuel Small |
| David Hayes | John McKay | James Turtle |
| William Hill | Desmond McMillen | Roy Wilson |

PRINCIPAL OFFICE BEARERS

| | |
|------------------|------------------|
| Minister | Rev. Mark Neilly |
| Clerk of Session | Mr Robert McCord |
| Treasurer | Mr Garreth Mills |

INDEPENDENT EXAMINER

John Finnegan
Potter Finnegan Limited
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Danske Bank
1-2 Broadway
Ballymena
BT43 7AA

SOLICITORS

Sara Edge Solicitors
Ballymoney Road
Ballymena
BT43 5BY

**FIRST AHOGHILL 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 congregation. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least 4 times per 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. First Ahoghill 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 each congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during a 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

First Ahoghill 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.

First Ahoghill Congregation's earnest desire is to reach out in love to the village and community; to challenge those who do not yet know the true meaning of – John 3: 16.

"For God so loved the world that he gave his only begotten Son that whosoever believes in him should not perish but have everlasting life."

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.

**FIRST AHOGHILL 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 four 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, prayer times and has a wide range of organisations.

- Sunday School
- Senior Bible Class, Connect
- Midweek Meeting for Bible Study and Prayer
- Small Groups
- Boys' Brigade
- Girls' Brigade
- Mothers and Toddlers
- After School Club
- Presbyterian Women
- Men's Fellowship
- Bowling Club
- Olive Branch for senior citizens
- First for Care
- Ladies Bible Study

Members of the local community are encouraged to get involved and are made most welcome.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday morning at 11:30am and 6.15pm every third Sunday evening and visitors are made welcome to the services. On Sunday evenings we share worship with our sister congregations in Trinity and Brookside. During the week, a mid-week Bible Study provides an opportunity for members to meet together for fellowship, study of the scriptures and for a time of corporate prayer. Prayer cells also meet at times each week.

As well as our in person and on-line services during the year we acknowledged God's gift of new life with 6 Sacraments of Baptism, and we conducted 1 marriage service. There were 11 funeral services and we sought to comfort those who had been bereaved.

At 31 December 2023 there were 294 communicant members and 368 families connected with the congregation. The average weekly attendance at morning worship was 330.

Pastoral care

Members of the congregation who were unable to attend church due to sickness or age were visited or contacted on a regular basis by the minister, district elder, pastoral visitor or by one of the congregation's care team. Some also received DVDs of the services.

Mission and outreach

First Ahoghill has a Missionary and Outreach monthly envelope and the offerings are administered by a committee who support various missionaries and those who have gone out from our congregation. They support twenty home and overseas missions and missionaries. These include London City, Belfast City and Irish Missions, Bible Society, Release International, Asia Link, Wycliffe, Hamsayeh, Majed Tinawii and Scripture Union.

Our PW supports the Home and Overseas mission and the organizations listed earlier are also all encouraged to support a mission or missionary each year.

**FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Cont'd)**

The congregation also supports, by a monthly envelope, the United Appeal 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.

Presbytery

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

General Assembly

The General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast.

Property

There was no major expenditure from the property fund.

Organisations

Sunday school

Sunday school and Bible class met each Sunday at 10:15am. There are 89 young people on the roll and there are 14 teachers and helpers. Year 10 and above now attend our new Connect groups. The teachers follow an agreed programme and the children learn catechism and memory verses. There was no outing organized but there was a Holiday Bible Club.

Youth

Our full-time youth coordinator worked with all our youth organizations, young people, and youth within the local community.

Connect meet on Friday and Sunday evenings at 8pm. Friday nights have 70-100 young people on the roll with 8-12 leaders, Sunday nights has an attendance of 20-25 with 6 leaders.

An after-school club ran each Tuesday during school term with 15/20 children on the roll.

Presbyterian Women

PW meets on the second Monday of the month. The 80 ladies who attend have a missionary focus and they support the Home and Overseas Mission.

Boy's Brigade

50 boys meet each Friday evening September – March. Anchor Boys and Junior Section meet 6:45 – 8:15. The normal BB activities of scripture, badge work and games are provided and supervised by 11 officers and helpers.

Girl's Brigade

74 girls meet each Thursday evening September – March. Little Stars, Explorers and juniors meet 6:15 – 7:30. Scripture, crafts, games etc. are led by 19 officers and helpers.

Bowling Fellowship

The Bowling Club, although not an organization under the control of Kirk Session uses our main hall and facilities. 25 members participate in the activities and compete in the Churches league and cup matches.

**FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Cont'd)**

Olive Branch

The Olive Branch meet once every month and provides afternoon teas and fellowship for our senior citizens, approx. 45 people attend with 10 involved in the preparation.

First for Care

12 people provide support to bereaved, sick and the elderly with visitation and meals.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organizations 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 298 contributors during the year (309 in previous year, 2022) donating a total of £139,542 (£124,152 in previous year, 2022).

Total income of the congregation during the year was £328,106 compared to £291,342 in the previous year.

Total expenditure increased from £255,685 to £265,718.

**FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Cont'd)**

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

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

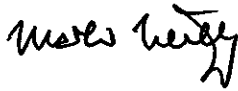
The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

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

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

Approved by the Kirk Session at a meeting on 22 April 2024 and signed on its behalf by

Rev Mark Neilly
Trustee



Robert McCord
Trustee



First Ahoghill Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105602

Annual return

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

I report on the accounts of the Charity for the year ended 31st December 2023, which are set out within this document.

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) 2022.

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act.
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
3. 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 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 matter (1) to (4) listed above and, in connection with following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

22 April 2024

First Ahoghill Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105602

Accounts

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 December 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 152,715 | 131,483 | 284,198 | 265,756 |
| Charitable activities | 3 | 3,062 | 2,466 | 5,528 | 2,400 |
| Other trading activities | 4 | 41 | - | 41 | 39 |
| Investments | 5 | 45 | 130 | 175 | 261 |
| Other | 6 | - | 1,400 | 1,400 | 4,820 |
| Total | | 155,863 | 135,479 | 291,342 | 273,276 |
| Expenditure on: | | | | | |
| Raising funds | 7 | (1,144) | (-) | (1,144) | (1,100) |
| Charitable activities | 8 | (156,727) | (85,879) | (242,606) | (202,287) |
| Other | 9 | - | (11,935) | (11,935) | (15,133) |
| Total | | (157,871) | (97,814) | (255,685) | (218,520) |
| Net Income/(expenditure) | | (2,008) | 37,665 | 35,657 | 54,756 |
| Transfers between funds | | (17,114) | 17,114 | - | - |
| Net movement in funds | | (19,122) | 54,779 | 35,657 | 54,756 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 31,093 | 3,290,232 | 3,321,325 | 3,266,569 |
| Total funds carried forward | | 11,971 | 3,345,011 | 3,356,982 | 3,321,325 |

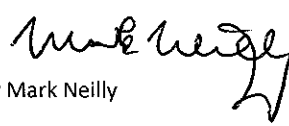
FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

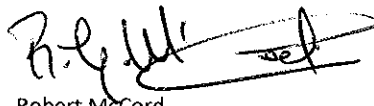
BALANCE SHEET

As at 31 December 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Fixed Assets | | | | | |
| Tangible assets | 12 | 975 | 3,660,666 | 3,661,641 | 3,679,601 |
| Total fixed assets | | 975 | 3,660,666 | 3,661,641 | 3,679,601 |
| Current Assets | | | | | |
| Debtors | 13 | 1,544 | 1,578 | 3,122 | 6,453 |
| Cash at bank and in hand | 14 | 18,396 | 115,022 | 133,418 | 164,291 |
| Total current assets | | 19,940 | 116,600 | 136,540 | 170,744 |
| Current Liabilities | | | | | |
| Creditors: amounts falling due within one year | 15 | (8,944) | (257,255) | (266,199) | (97,922) |
| Net Current Assets | | 10,996 | (140,655) | (129,659) | 72,822 |
| Total Assets less Liabilities | | 11,971 | 3,520,011 | 3,531,982 | 3,752,423 |
| Creditors: amounts falling due after more than one year | 16 | (-) | (175,000) | (175,000) | (431,098) |
| Net Assets | | 11,971 | 3,345,011 | 3,356,982 | 3,321,325 |
| Funds of the charity | | | | | |
| Unrestricted Funds | 17 | 11,971 | - | 11,971 | 31,093 |
| Restricted Funds | 17 | - | 3,345,011 | 3,345,011 | 3,290,232 |
| Total funds of the charity | | 11,971 | 3,345,011 | 3,356,982 | 3,321,325 |

Approved on behalf of the Kirk Session on 5 June 2023 and signed by


Rev Mark Neilly
Trustee


Robert McCord
Trustee

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

1. Accounting policies

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable accounting standards. While compliance with Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) is not mandatory account of the guidance contained therein has been taken in the preparation of these accounts.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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 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.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2021

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

Governance costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year, and cost at least £5,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Details of historical costs of the buildings is not available. All buildings have been included in the balance sheet at valuation. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life exceeds 50 years.

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

2. DONATIONS AND LEGACIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|----------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Recorded giving | 124,152 | 108,985 | 233,137 | 222,951 |
| Loose collections | 5,824 | 413 | 6,237 | 4,329 |
| Donations and gifts | - | 3,189 | 3,189 | 2,373 |
| Gift Aid | 13,134 | 18,396 | 31,530 | 36,103 |
| Legacies and bequest | 9,605 | 500 | 10,105 | - |
| | <u>152,715</u> | <u>131,483</u> | <u>284,198</u> | <u>265,756</u> |

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|-----------------------------------|--------------------|------------------|------------------|---------------------|
| | £ | £ | £ | £ |
| Income from charitable activities | 2,122 | 2,466 | 4,588 | 1,870 |
| Income from publications | 940 | - | 940 | 530 |
| | <u>3,062</u> | <u>2,466</u> | <u>5,528</u> | <u>2,400</u> |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|---------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Rental income | 41 | - | 41 | 39 |
| | <u>41</u> | <u>-</u> | <u>41</u> | <u>39</u> |

5. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Total Funds 2021 | Total Funds 2021 |
|-------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Interest received | 45 | 130 | 175 | 261 |
| | <u>45</u> | <u>130</u> | <u>175</u> | <u>261</u> |

6. OTHER INCOME

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|----------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Miscellaneous income | - | - | - | 150 |
| Other income | - | 1,400 | 1,400 | 4,670 |
| | <u>-</u> | <u>1,400</u> | <u>1,400</u> | <u>4,820</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

7. RAISING FUNDS

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|-----------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Envelopes | 1,144 | - | 1,144 | 1,100 |
| | <u>1,144</u> | <u>-</u> | <u>1,144</u> | <u>1,100</u> |

8. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|-------------------------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| General Assembly Assessments | 13,173 | - | 13,173 | 14,457 |
| Presbytery fees | 566 | - | 566 | 790 |
| Ministry and support staff costs | 97,156 | - | 97,156 | 91,097 |
| Congregational running expenses | 30,067 | 35,296 | 65,363 | 54,289 |
| Donations to Missions and charities | 3,023 | 49,456 | 52,479 | 38,905 |
| Governance costs | 1,440 | 76 | 1,516 | 246 |
| Events and catering expenses | 4,837 | 766 | 5,603 | - |
| Stationery and teaching materials | 6,465 | 285 | 6,750 | 2,503 |
| | <u>156,727</u> | <u>85,879</u> | <u>242,606</u> | <u>202,287</u> |

9. OTHER EXPENDITURE

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|---------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Loan interest | - | 11,935 | 11,935 | 15,133 |
| | <u>-</u> | <u>11,935</u> | <u>11,935</u> | <u>15,133</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

10. EMPLOYEES

Employment costs

| | 2022 | 2021 |
|-----------------------|--------|--------|
| | £ | £ |
| Wages and Salaries | 68,538 | 66,477 |
| Social Security Costs | 5,434 | 4,008 |
| Pension contributions | 11,166 | 10,537 |

Number of employees

The average number of employees during the year was

| | 2022 | 2021 |
|-----------------------------|----------|----------|
| | No | No |
| Average number of employees | <u>3</u> | <u>3</u> |
| | <u>3</u> | <u>3</u> |

11. PENSION COSTS

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:

| | Total Funds 2022 | Total Funds 2021 |
|---------------|------------------|------------------|
| | £ | £ |
| Contributions | <u>11,166</u> | <u>10,537</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

12. TANGIBLE FIXED ASSETS

| | Land and Buildings £ | Equipment £ | Total £ |
|---------------------------------|-------------------------|----------------|------------------|
| Cost or Valuation | | | |
| As at 1 January 2022 | 3,500,000 | 221,285 | 3,721,285 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at 31 December 2022 | <u>3,500,000</u> | <u>221,285</u> | <u>3,721,285</u> |
| Accumulated depreciation | | | |
| As at 1 January 2022 | - | 41,684 | 41,684 |
| Charge for the year | - | 17,960 | 17,960 |
| Released on disposal | - | - | - |
| As at 31 December 2022 | <u>-</u> | <u>59,644</u> | <u>59,644</u> |
| Net book value | | | |
| As at 31 December 2022 | <u>3,500,000</u> | <u>161,641</u> | <u>3,661,641</u> |
| As at 31 December 2021 | <u>3,500,000</u> | <u>179,601</u> | <u>3,679,601</u> |

13. DEBTORS

| | 2022 £ | 2021 £ |
|----------------------|--------------|--------------|
| Gift Aid Recoverable | <u>3,122</u> | <u>6,453</u> |
| | <u>3,122</u> | <u>6,453</u> |

14. CASH AT BANK AND IN HAND

| | 2022 £ | 2021 £ |
|-----------------------|----------------|----------------|
| General | 38,751 | 42,386 |
| Property Fund | 79,761 | 99,127 |
| Olive Branch | 1,972 | 4,527 |
| Missionary & Outreach | 5,185 | 6,413 |
| PW | 285 | 761 |
| YAB | 4,536 | 4,566 |
| BB | 1,042 | 2,551 |
| GB | 1,396 | 2,983 |
| First for Care | 490 | 977 |
| | <u>133,418</u> | <u>164,291</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|-----------------|----------------|---------------|
| | £ | £ |
| Other Creditors | 8,163 | 14,627 |
| Accruals | 1,940 | 1,440 |
| Bank Loan 1 | 256,096 | 11,731 |
| Bank Loan 2 | - | 70,124 |
| | <u>266,199</u> | <u>97,922</u> |

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2022 | 2021 |
|--------------------|----------------|----------------|
| | £ | £ |
| Interest free loan | 175,000 | 175,000 |
| Bank Loan 1 | - | 256,098 |
| | <u>175,000</u> | <u>431,098</u> |

17. FUND BALANCES

(i) Unrestricted Funds

| | 2022 | 2021 |
|--------------|---------------|---------------|
| | £ | £ |
| General fund | 11,971 | 31,093 |
| | <u>11,971</u> | <u>31,093</u> |

(ii) Restricted Funds

| | 2022 | 2021 |
|-------------------------------|------------------|------------------|
| | £ | £ |
| Property Fund | 3,317,875 | 3,266,096 |
| Olive Branch | 1,972 | 4,527 |
| Missionary & Outreach | 8,092 | 7,332 |
| United Appeal | 8,969 | 142 |
| Children and orphan's society | - | 90 |
| PW | 628 | 934 |
| YAB | 4,536 | 4,566 |
| BB | 1,053 | 2,568 |
| GB | 1,396 | 3,000 |
| First for Care | 490 | 977 |
| | <u>3,345,011</u> | <u>3,290,232</u> |

FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

(iii) Reconciliation of movement of funds

| | Opening balance | Income | Expenditure | Transfer | Closing balance |
|---------------------------|--------------------|----------------|------------------|-----------------|------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | |
| Main Fund | 31,093 | 155,863 | (157,871) | (17,114) | 11,971 |
| | <u>31,093</u> | <u>155,863</u> | <u>(157,871)</u> | <u>(17,114)</u> | <u>11,971</u> |
| Restricted Funds | | | | | |
| Property Fund | 3,266,096 | 79,937 | (36,228) | 8,070 | 3,317,875 |
| Olive Branch | 4,527 | - | (1,055) | (1,500) | 1,972 |
| Mission & Outreach | 7,332 | 37,273 | (40,473) | 3,960 | 8,092 |
| United Appeal | 142 | 8,827 | (6,571) | 6,571 | 8,969 |
| Children & Orphans | 90 | 1,159 | (1,262) | 13 | - |
| PW | 934 | 2,528 | (2,834) | - | 628 |
| YAB | 4,566 | - | (30) | - | 4,536 |
| BB | 2,568 | 2,217 | (3,732) | - | 1,053 |
| GB | 3,000 | 3,228 | (4,832) | - | 1,396 |
| First for Care | 977 | 310 | (797) | - | 490 |
| | <u>3,290,232</u> | <u>135,479</u> | <u>(97,814)</u> | <u>17,114</u> | <u>3,345,011</u> |
| Total | <u>3,321,325</u> | <u>291,342</u> | <u>(255,685)</u> | <u>-</u> | <u>3,356,982</u> |

18. Related Party Transactions

Rev Mark Neilly is a Trustee and received remuneration of £40,000 (2021: £37,866) and pension contributions of £9,600 (2021: £9,089) through PCI with £8,782 (2021: £8,642) expenses being paid by the church.

First Ahoghill Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105602

Annual report

FIRST AHOGHILL 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.

REFERENCE AND ADMINISTRATIVE DETAILS

First Ahoghill congregation of the Presbyterian Church in Ireland
274 Galgorm Road,
Ahoghill
Ballymena
BT42 1JU

Registered Charity in Northern Ireland (NIC105602)

CHARITY TRUSTEES

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

| | | |
|-------------------|------------------|-----------------|
| Thomas Boyd | Desmond Kernohan | Garreth Mills |
| Roy Boyd | Joseph Kernohan | Rev Mark Neilly |
| Alexander Cameron | Robert Logan | David Shaw |
| James Crabbe | Robert McCord | Leslie Shaw |
| John Crawford | William McDonald | Ian Small |
| James Erwin | James McDowell | James Small |
| Brian Gilmer | Steven McDowell | Samuel Small |
| Trevor Gilmer | Gavin McFarland | James Turtle |
| William Graham | John McKay | Roy Wilson |
| David Hayes | Desmond McMillen | |
| William Hill | Joseph McMullan | |

PRINCIPAL OFFICE BEARERS

| | |
|------------------|------------------|
| Minister | Rev. Mark Neilly |
| Clerk of Session | Mr Robert McCord |
| Treasurer | Mr Garreth Mills |

INDEPENDENT EXAMINER

John Finnegan
Potter Finnegan Limited
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Danske Bank
1-2 Broadway
Ballymena
BT43 7AA

SOLICITORS

Gordon McIlrath & Co.
Ballymoney Road
Ballymena
BT43 5BY

**FIRST AHOGHILL 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 congregation. All members are entitled to propose, speak, and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least 4 times per 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. First Ahoghill 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 each congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during a 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

First Ahoghill 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.

First Ahoghill Congregation's earnest desire is to reach out in love to the village and community; to challenge those who do not yet know the true meaning of – John 3: 16.

"For God so loved the world that he gave his only begotten Son that whosoever believes in him should not perish but have everlasting life."

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.

**FIRST AHOGHILL 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 four 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, prayer times and has a wide range of organisations.

- Sunday School
- Senior Bible Class, Connect
- Boys' Brigade
- Girls' Brigade
- Mothers and Toddlers
- After School Club
- Presbyterian Women
- Bowling Club
- Olive Branch for senior citizens
- First for Care

Members of the local community are encouraged to get involved and are made most welcome. Some of the above have not restarted since the lockdown.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday morning at 11:30am and 6.15pm every third Sunday evening and visitors are made welcome to the services. On Sunday evenings we share worship with our sister congregations in Trinity and Brookside. During the week, a mid-week Bible Study provides an opportunity for members to meet together for fellowship, study of the scriptures and for a time of corporate prayer. Prayer cells also meet at times each week.

As well as our in person and on-line services during the year we acknowledged God's gift of new life with 1 Sacrament of Baptism, and we conducted 5 marriage services. There were 14 funeral services and we sought to comfort those who had been bereaved.

At 31 December 2022 there were 282 communicant members and 375 families connected with the congregation. The average weekly attendance at morning worship was 300.

Pastoral care

Members of the congregation who were unable to attend church due to sickness or age were visited or contacted on a regular basis by the minister, district elder, pastoral visitor or by one of the congregation's care team. Some also received DVDs of the services.

Mission and outreach

First Ahoghill has a Missionary and Outreach monthly envelope and the offerings are administered by a committee who support various missionaries and those who have gone out from our congregation. They support twenty home and overseas missions and missionaries. These include London City, Belfast City and Irish Missions, Bible Society, Release International, Asia Link, Wycliffe, Hamsayeh, Majed Tinawii, Scripture Union and Joanna McFarland.

Our PW supports the Home and Overseas mission and the organizations listed earlier are also all encouraged to support a mission or missionary each year.

**FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Cont'd)**

The congregation also supports, by a monthly envelope, the United Appeal 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.

Presbytery

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

General Assembly

The General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast.

Property

There was no major expenditure from the property fund.

Organisations

Sunday school

Sunday school and Bible class met each Sunday at 10:15am. There are 75 young people on the roll and there are 15 teachers and helpers. Year 10 and above now attend our new Connect groups. The teachers follow an agreed programme, and the children learn catechism and memory verses. Because of restrictions there was no outing organized but there was a Holiday Bible Club.

Youth

Our full-time youth coordinator worked with all our youth organizations, young people, and youth within the local community.

Connect meet on Friday and Sunday evenings at 8pm. Friday nights have 70-75 young people on the roll with 8-10 leaders, Sunday nights has an attendance of 25/30 with 6 leaders.

An after-school club ran each Tuesday during school term with 15/20 children on the roll.

Presbyterian Women

PW meets on the second Monday of the month. The 80 ladies who attend have a missionary focus and they support the Home and Overseas Mission.

Boy's Brigade

45 boys meet each Friday evening September – March. Anchor Boys and Junior Section meet 6:45 – 8:15. The normal BB activities of scripture, badge work and games are provided and supervised by 11 officers and helpers.

Girl's Brigade

91 girls meet each Thursday evening September – March. Little Stars, Explorers and juniors meet 6:15 – 7:30. Scripture, crafts, games etc. are led by 11 officers and helpers.

Bowling Fellowship

The Bowling Club, although not an organization under the control of Kirk Session uses our main hall and facilities. 25 members participate in the activities and compete in the Churches league and cup matches.

**FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Cont'd)**

Olive Branch

The Olive Branch meet once every month and provides afternoon teas and fellowship for our senior citizens, approx. 45 people attend with 10 involved in the preparation.

First for Care

12 people provide support to bereaved, sick and the elderly with visitation and meals.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organizations 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 309 contributors during the year (286 in previous year, 2021) donating a total of £124,152 (£122,396 in previous year, 2021).

Total income of the congregation during the year was £291,342 compared to £273,276 in the previous year.

Total expenditure increased from £218,520 to £255,685.

**FIRST AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (Cont'd)**

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

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

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

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

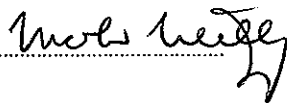
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement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

Approved by the Kirk Session at a meeting on 5 June 2023 and signed on its behalf by

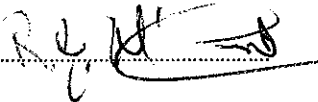
Name: Rev Mark Neilly

Name: Robert McCord

Signature:



Signature:



First Ahoghill Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105602

Annual return

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

I report on the accounts of the Charity for the year ended 31st December 2022, which are set out within this document.

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) 2022.

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act.
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
3. 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 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 matter (1) to (4) listed above and, in connection with following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

5 June 2023