

Ballygoney Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105682

Details

Status	Received
Registered	2016-09-01
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	15 Ballinderry Bridge Road Coagh Bt80 0br BT80 0BR
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Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£21,643	£18,187	£0	0
2024-12-31	£20,301	£21,026	£0	0

Trustees

Name	Role	Appointed
Dr Alastair Brown		
Mr Jeffrey Gilmour		
Mr Shaw Campbell		
Rev Ashley Graham		
Rev Michael Currie		
Rev Stewart Glendinning		
Rev Thomas Greer		

Accounts

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£
Receipts						
Donations and legacies	2	16866	772	-	17638	16201
Charitable activities	3	-	500	-	500	250
Other trading activities	4	-	-	-	-	-
Investment Income	5	1263	-	-	1263	1461
Other	6	47	2195	-	2242	2389
		-----	-----	-----	-----	-----
Total Receipts		18176	3467	-	21643	20301
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	160	-	-	160	149
Charitable activities	8	15591	2436	-	18027	20877
Investment costs						
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		15751	2436	-	18187	21026
		-----	-----	-----	-----	-----
Net receipts / (payments)		2425	1031	-	3456	(725)
Transfers between funds		432	(432)	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		2857	599	-	3456	(725)
Funds brought forward		57434	9838	3353	70625	71350
		-----	-----	-----	-----	-----
Funds carried forward	12	60291	10437	3353	74081	70625
		=====	=====	=====	=====	=====

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	57434	9838	3353	71350	71350
Net movement in funds	2857	599	-	3456	(725)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	60291	10437	3353	74081	70625
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts	42705	5985	3353	52043	52119
Bank Current Accounts	17586	4452	-	22038	18506
Cash in Hand	-	-	-	-	-
				-----	-----
				74081	70625
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				-	-
Gift Aid receivable on donations					
Debtors					-
				-----	-----
				-	-
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				74081	70625
				=====	=====

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Recorded giving:	12413	700	-	13113	12586
Loose collections	659	72	-	731	292
Donations and gifts	1334	-	-	1334	1079
Gift Aid	2460	-	-	2460	2244
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	16866	772	-	17638	16201
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BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2025

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	500	-	500	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	500	-	500	-
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Deposit interest	1263	-	-	1263	1461
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	1263	-	-	1263	1461
	-----	-----	-----	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2025

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Other income	47	2195	-	2242	2389
	-----	-----	-----	-----	-----
	47	2195	-	2242	2389
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
FWO envelopes	160	-	-	160	149
	-----	-----	-----	-----	-----
	160	-	-	160	149
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
General Assembly Assessments	73	-	-	73	298
Presbytery fees	108	-	-	108	105
Ministry and support staff costs	12037	-	-	12037	12050
Congregational running expenses	2337	833	-	3170	5517
Donations to Missions and charities	466	1603	-	2069	2607
Governance costs	570	-	-	570	300
	-----	-----	-----	-----	-----
	15591	2436	-	18027	20877
	-----	-----	-----	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 14 Ballygoney Road East, Moneymore BT45 7XZ and 21 Littlebridge Road Moneymore BT45 7XX the associated fixtures, fittings, plant and machinery. These have an insurance value of £668,137.

11. INVESTMENTS

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

	2025 £	2024 £
General Investment Fund	-	-
Property	-	-
Other investments	-	-
	-----	-----
	-	-
	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2025

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	14653	17918	15751	2167	766	17586
Business Reserve	22781	258	-	258	(334)	22705
Progressive Building Society	20000	-	-	-	-	20000
	-----	-----	-----	-----	-----	-----
	57434	18176	15751	2425	432	60291
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building and Repair	3853	1272	833	439	160	4452
Progressive Building Society	5985	-	-	-	-	5985
Shared Pulpit Supplies	-	2195	-	2195	(2195)	-
Appeals and Collections	-	-	1603	(1603)	1603	-
	-----	-----	-----	-----	-----	-----
	9838	3467	2436	1031	(432)	10437
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Progressive Building Society	3000	-	-	-	-	3000
Harkness	250	-	-	-	-	250
Senator Duff	65	-	-	-	-	65
Henderson	38	-	-	-	-	38
	-----	-----	-----	-----	-----	-----
	3353	-	-	-	-	3353
	-----	-----	-----	-----	-----	-----
Total	70625	21643	18187	3456	-	74081
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Accounts

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	15301	900	-	16201	16499
Charitable activities	3	-	250	-	250	-
Other trading activities	4	-	-	-	-	-
Investment Income	5	1461	-	-	1461	365
Other	6	67	2322	-	2389	2960
		-----	-----	-----	-----	-----
Total Receipts		16829	3472	-	20301	19824
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	149	-	-	149	138
Charitable activities	8	16699	4178	-	20877	18300
Investment costs						
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		16848	4178	-	21026	18438
		-----	-----	-----	-----	-----
Net receipts / (payments)		(19)	(706)	-	(725)	1386
Transfers between funds		461	(461)	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		442	(1167)	-	(725)	1386
Funds brought forward		56992	11005	3353	71350	69964
		-----	-----	-----	-----	-----
Funds carried forward	12	57434	9838	3353	70625	71350
		=====	=====	=====	=====	=====

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	56992	11005	3353	71350	69964
Net movement in funds	442	(1167)	-	(725)	1386
	-----	-----	-----	-----	-----
Bank and Cash at end of year	57434	9838	3353	70625	71350
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts	42781	5985	3353	52119	52056
Bank Current Accounts	14653	3853	-	18506	19294
Cash in Hand	-	-	-	-	-
				-----	-----
				70625	71350
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				-	-
Gift Aid receivable on donations					
Debtors					-
				-----	-----
				-	-
				=====	=====
Liabilities					
Loans					
Other				-----	-----
				70625	71350
				=====	=====

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:	11746	840	-	12586	12410
Loose collections	232	60	-	292	206
Donations and gifts	1079	-	-	1079	1694
Gift Aid	2244	-	-	2244	2189
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	15301	900	-	16201	16499
	-----	-----	-----	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	250	-	250	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	250	-	250	-
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	1461	-	-	1461	365
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	1461	-	-	1461	365
	-----	-----	-----	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Other income	67	2322	-	2389	2960
	-----	-----	-----	-----	-----
	67	2322	-	2389	2960
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	149	-	-	149	138
	-----	-----	-----	-----	-----
	149	-	-	149	138
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	298	-	-	298	96
Presbytery fees	105	-	-	105	67
Ministry and support staff costs	12050	-	-	12050	11103
Congregational running expenses	3090	2427	-	5517	4480
Donations to Missions and charities	856	1751	-	2607	2014
Governance costs	300	-	-	300	540
	-----	-----	-----	-----	-----
	16699	4178	-	20877	18300
	-----	-----	-----	-----	-----

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

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 14 Ballygoney Road East, Moneymore BT45 7XZ and 21 Littlebridge Road Moneymore BT45 7XX the associated fixtures, fittings, plant and machinery. These have an insurance value of £668,137.

11. INVESTMENTS

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

	2024 £	2023 £
General Investment Fund	-	-
Property	-	-
Other investments	-	-
	-----	-----
	-	-
	-----	-----

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

31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	14274	16495	16848	(353)	732	14653
Business Reserve	22718	334	-	334	(271)	22781
Progressive Building Society	20000	-	-	-	-	20000
	-----	-----	-----	-----	-----	-----
	56992	16829	16848	(19)	461	57434
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building and Repair	5020	1150	2427	(1277)	110	3853
Progressive Building Society	5985	-	-	-	-	5985
Shared Pulpit Supplies	-	2322	-	2322	(2322)	-
Appeals and Collections	-	-	1751	(1751)	1751	-
	-----	-----	-----	-----	-----	-----
	11005	3472	4178	(706)	(461)	9838
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Progressive Building Society	3000	-	-	-	-	3000
Harkness	250	-	-	-	-	250
Senator Duff	65	-	-	-	-	65
Henderson	38	-	-	-	-	38
	-----	-----	-----	-----	-----	-----
	3353	-	-	-	-	3353
	-----	-----	-----	-----	-----	-----
Total	71350	20301	21026	(725)	-	70625
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Accounts

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	15854	645	-	16499	16250
Charitable activities	3	-	-	-	-	700
Other trading activities	4	-	-	-	-	-
Investment Income	5	365	-	-	365	94
Other	6	742	2218	-	2960	2668
		-----	-----	-----	-----	-----
Total Receipts		16961	2863	-	19824	19712
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	138	-	-	138	138
Charitable activities	8	14988	3312	-	18300	20589
Investment costs						
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		15126	3312	-	18438	20727
		-----	-----	-----	-----	-----
Net receipts / (payments)		1835	(449)	-	1386	(1015)
Transfers between funds		692	(692)	-	-	38
		-----	-----	-----	-----	-----
Net movement in funds		2527	(1141)	-	1386	(977)
Funds brought forward		54465	12146	3353	69964	70941
		-----	-----	-----	-----	-----
Funds carried forward	12	56992	11005	3353	71350	69964
		=====	=====	=====	=====	=====

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	54465	12146	3353	69964	70941
Net movement in funds	2527	(1141)	-	1386	(977)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	56992	11005	3353	71350	69964
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts	42718	5985	3353	52056	51260
Bank Current Accounts	14274	5020	-	19294	18704
Cash in Hand	-	-	-	-	-
				-----	-----
				71350	69964
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				-	-
Gift Aid receivable on donations					
Debtors					-
				-----	-----
				-	-
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				71350	69964
				=====	=====

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:	11790	620	-	12410	12085
Loose collections	181	25	-	206	932
Donations and gifts	1694	-	-	1694	1720
Gift Aid	2189	-	-	2189	1513
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	15854	645	-	16499	16250
	-----	-----	-----	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	700
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	700
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	365	-	-	365	94
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	365	-	-	365	94
	-----	-----	-----	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Other income	742	2218	-	2960	2668
	-----	-----	-----	-----	-----
	742	2218	-	2960	2668
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	138	-	-	138	138
	-----	-----	-----	-----	-----
	138	-	-	138	138
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	96	-	-	96	21
Presbytery fees	67	-	-	67	67
Ministry and support staff costs	11103	-	-	11103	11686
Congregational running expenses	3107	1373	-	4480	5916
Donations to Missions and charities	75	1939	-	2014	2425
Governance costs	540	-	-	540	474
	-----	-----	-----	-----	-----
	14988	3312	-	18300	20589
	-----	-----	-----	-----	-----

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

31 December 2023

9. OTHER EXPENDITURE

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

10. FIXED ASSETS

The congregation owns the Church premises situated at 14 Ballygoney Road East, Moneymore BT45 7XZ and 21 Littlebridge Road Moneymore BT45 7XX the associated fixtures, fittings, plant and machinery. These have an insurance value of £636,321.

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	-	-
Property	-	-
Other investments	-	-
	-----	-----
	-	-
	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	12543	16691	15126	1565	166	14274
Business Reserve	21922	270	-	270	526	22718
Progressive Building Society	20000	-	-	-	-	20000
	-----	-----	-----	-----	-----	-----
	54465	16961	15126	1835	692	56992
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building and Repair	5635	645	1373	(728)	113	5020
Sunday School	526	-	-	-	(526)	-
Progressive Building Society	5985	-	-	-	-	5985
Shared Pulpit Supplies	-	2218	-	2218	(2218)	-
Appeals and Collections	-	-	1939	(1939)	1939	-
	-----	-----	-----	-----	-----	-----
	12146	2863	3312	(449)	(692)	11005
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Progressive Building Society	3000	-	-	-	-	3000
Harkness	250	-	-	-	-	250
Senator Duff	65	-	-	-	-	65
Henderson	38	-	-	-	-	38
	-----	-----	-----	-----	-----	-----
	3353	-	-	-	-	3353
	-----	-----	-----	-----	-----	-----
Total	69964	19824	18438	1386	-	71350
	-----	-----	-----	-----	-----	-----

Annual report

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105682)

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Ballygoney Congregation of the Presbyterian Church in Ireland
Ballygoney Road East, Moneymore, Magherafelt, BT45 7XZ

Registered Charity in Northern Ireland (NIC105682)

CHARITY TRUSTEES

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

Rev. David Leach	Mr Jeffrey Gilmour
Rev. Michael Currie	Dr Alastair Brown
Rev. Stewart Glendinning	Mr Shaw Campbell
Rev. Thomas Greer	

PRINCIPAL OFFICE BEARERS

Minister	Rev. Stewart Glendinning
Treasurer	Mrs Anne McGuckin

INDEPENDENT EXAMINER

Randal McKinney, McKinney Dawson Accountants
28 Union St, Cookstown

BANKERS

Ulster Bank Ltd
20 William St, Cookstown

SOLICITORS

Millar, Shearer & Black
40 Molesworth St, Cookstown

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held as appropriate and necessary.

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. Ballygoney congregation of the Presbyterian Church has been assigned to the Tyrone Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

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

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

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

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

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

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

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

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

ACTIVITIES AND OBJECTIVES

The congregation normally meets for worship every Sunday with visitors welcome to join and the Sacrament of the Lords Supper is normally observed on 3 occasions during the year with everyone who had been baptised and who had made a profession of faith being admitted to the Lord's Table. Joint bible study meetings with the Presbyterian Church in Ireland's Congregations of Coagh & Saltersland were held. The congregation has the following organisation:

- Presbyterian Women: Joint with Coagh Congregation

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation met for worship on the first Sunday in January 2023 at 10.45 am and then each following Sunday. During July & August, Ballygoney Congregation met with Coagh's Congregation for joint Sunday Services. The joint Bible Study group met on Wednesday evenings from January until April and from September until December for bible study, worship and prayer.

During the year there was 0 Sacraments of Baptism and 0 marriage service. We gave thanks for the services which we had been permitted to hold and we sought to comfort those who had been bereaved.

At 31 December 2023 there were 38 communicant members and 27 of families connected with the congregations. The average week attendance at morning worship is 10.

Pastoral care

Members of the congregation who were unable to attend church due to sickness or age were visited by the Minister.

Mission and outreach

During the year the congregation supported the Royal British Legion Poppy Appeal Fund and the Turkey/Syria Earthquake Appeal.

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

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

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

Presbytery

The congregation was represented at the regular meetings of Presbytery by the Minister. These meetings provide an important link between the congregations and the wider structures of the church.

General Assembly

The Minister attended the meetings of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast in June.

Property

There were no major repairs or refurbishment projects during the year.

Organisations

Ballygoney & Coagh have a joint Presbyterian Women's Group meeting on the 3rd Tuesday of each month from September to March, with 1 member from Ballygoney attending.

Volunteers

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

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 47 contributors during the year [45 contributors in previous year, 2022] donating a total of £11,790 (£11,485 in previous year, 2022).

Total Income of the congregation during the year was £19,824, compared to £19,712 in the previous year. There was no significant change in income in 2023.

Total expenditure decreased from £20,727 to £18,438. There was no significant change in expenditure.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Ballygoney Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105682

Annual return

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

I report on the accounts of Ballygoney Presbyterian Church for the year ended 31 December 2023, which are set out on pages 10 to 16.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

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

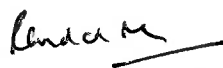
My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent Examiner's Statement

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

Randal McKinney, McKinney Dawson Accountants, 28 Union Street, Cookstown, BT80 8NN

Date: 
2nd May 2024

Accounts

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	15150	1100	-	16250	12260
Charitable activities	3	-	700	-	700	175
Other trading activities	4	-	-	-	-	-
Investment Income	5	94	-	-	94	11
Other	6	18	2650	-	2668	1794
		-----	-----	-----	-----	-----
Total Receipts		15262	4450	-	19712	14240
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	138	-	-	138	130
Charitable activities	8	16511	4078	-	20589	12231
Investment costs						
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		16649	4078	-	20727	12361
		-----	-----	-----	-----	-----
Net receipts / (payments)		(1387)	372	-	(1015)	1879
Transfers between funds		(3777)	3777	38	38	-
		-----	-----	-----	-----	-----
Net movement in funds		(5164)	4149	38	(977)	1879
Funds brought forward		59629	7997	3315	70941	69062
		-----	-----	-----	-----	-----
Funds carried forward	12	54465	12146	3353	69964	70941
		=====	=====	=====	=====	=====

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	59629	7997	3315	70941	69062
Net movement in funds	(5164)	4149	38	(977)	1879
	-----	-----	-----	-----	-----
Bank and Cash at end of year	54465	12146	3353	69964	70941
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts	41922	5985	3353	51260	51226
Bank Current Accounts	12543	6161	-	18704	19715
Cash in Hand	-	-	-	-	-
				-----	-----
				69964	70941
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				-	38
Gift Aid receivable on donations					
Debtors					-
				-----	-----
				-	38
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				69964	70979
				=====	=====

**BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

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

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	11485	600	-	12085	9628
Loose collections	932	-	-	932	114
Donations and gifts	1220	500	-	1720	565
Gift Aid	1513	-	-	1513	1953
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	15150	1100	-	16250	12260
	-----	-----	-----	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	700	-	700	175
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	700	-	700	175
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	94	-	-	94	11
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	94	-	-	94	11
	-----	-----	-----	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Other income	18	2650	-	2668	1794
	-----	-----	-----	-----	-----
	18	2650	-	2668	1794
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	138	-	-	138	130
	-----	-----	-----	-----	-----
	138	-	-	138	130
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	21	-	-	21	108
Presbytery fees	67	-	-	67	67
Ministry and support staff costs	11686	-	-	11686	4188
Congregational running expenses	4183	1733	-	5916	5989
Donations to Missions and charities	80	2345	-	2425	1405
Governance costs	474	-	-	474	474
	-----	-----	-----	-----	-----
	16511	4078	-	20589	12231
	-----	-----	-----	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

9. OTHER EXPENDITURE

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

10. FIXED ASSETS

The congregation owns the Church premises situated at 14 Ballygoney Road East, Moneymore BT45 7XZ and 21 Littlebridge Road Moneymore BT45 7XX the associated fixtures, fittings, plant and machinery. These have an insurance value of £591,927

11. INVESTMENTS

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

	2022 £	2021 £
General Investment Fund		
Property		
Other investments	-	38
	-----	-----
	-	38
	-----	-----

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	17703	15174	16649	(1475)	(3685)	12543
Business Reserve	41926	88	-	88	(20092)	21922
Progressive Building Society	-	-	-	-	20000	20000
	-----	-----	-----	-----	-----	-----
	59629	15262	16649	(1387)	(3777)	54465
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building and Repair	1486	1800	1733	67	4082	5635
Sunday School	526	-	-	-	-	526
Progressive Building Society	5985	-	-	-	-	5985
Shared Pulpit Supplies	-	2650	-	2650	(2650)	-
Appeals and Collections	-	-	2345	(2345)	2345	-
	-----	-----	-----	-----	-----	-----
	7997	4450	4078	372	3777	12146
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Progressive Building Society	3000	-	-	-	-	3000
Harkness	250	-	-	-	-	250
Senator Duff	65	-	-	-	-	65
Henderson	-	-	-	-	38	38
	-----	-----	-----	-----	-----	-----
	3315	-	-	-	38	3353
	-----	-----	-----	-----	-----	-----
Other Funds						
Investments	38	-	-	-	(38)	-
	-----	-----	-----	-----	-----	-----
Total	70979	19712	20727	(1015)	-	69964
	-----	-----	-----	-----	-----	-----

Annual report

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

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

Registered Charity in Northern Ireland (NIC105682)

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Ballygoney congregation of the Presbyterian Church in Ireland
Ballygoney Road East, Moneymore, Magherafelt, BT45 7XZ

Registered Charity in Northern Ireland (NIC105682)

CHARITY TRUSTEES

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

Rev. David Leach	Mr Jeffrey Gilmour
Rev. Michael Currie	Dr Alastair Brown
Rev. Stewart Glendinning	Mr David Bayne
Rev. Thomas Greer	

PRINCIPAL OFFICE BEARERS

Minister	Rev. Stewart Glendinning
Treasurer	Mrs Anne McGuckin

INDEPENDENT EXAMINER

Randal McKinney, McKinney Dawson Accountants
28 Union St, Cookstown

BANKERS

Ulster Bank Ltd
20 William St, Cookstown

SOLICITORS

Millar, Shearer & Black
40 Molesworth St, Cookstown

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held as appropriate and necessary.

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. Ballygoney congregation of the Presbyterian Church has been assigned to the Tyrone Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

BALLYGONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

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

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

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

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

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

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

ACTIVITIES AND OBJECTIVES

The congregation normally meets for worship every Sunday with visitors welcome to join and the Sacrament of the Lords Supper is normally observed on 3 occasions during the year with everyone who had been baptised and who had made a profession of faith being admitted to the Lord's Table. Joint bible study meetings with the Presbyterian Church in Ireland's Congregations of Coagh & Saltersland were held. The congregation has the following organisations:

- Sunday School/Children's Church
- Presbyterian Woman: Joint with Coagh Congregation

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation met for worship on the first Sunday in January 2022 at 10.45 am and then each following Sunday. During July & August, Ballygoney Congregation met with Coagh's Congregation for joint Sunday Services. The joint Bible Study group met on Wednesday evenings from January until April and from September until December for bible study, worship and prayer.

During the year there was 1 Sacraments of Baptism and 0 marriage service. We gave thanks for the services which we had been permitted to hold and we sought to comfort those who had been bereaved.

At 31 December 2022 there were 39 communicant members and 26 of families connected with the congregations. The average week attendance at morning worship is 10.

Pastoral care

Members of the congregation who were unable to attend church due to sickness or age were visited by the Minister.

Mission and outreach

During the year the congregation supported the Royal British Legion Poppy Appeal Fund, the Moderator's Appeal for Ukraine, NI Chest, Heart & Stroke, The Simon Community NI and Samaritan's Purse.

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

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

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

Presbytery

The congregation was represented at the regular meetings of Presbytery by the Minister. These meetings provide an important link between the congregations and the wider structures of the church.

General Assembly

The Minister attended the meetings of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast in June.

Property

There were no major repairs or refurbishment projects during the year.

Organisations

Ballygoney & Coagh have a joint Presbyterian Women's Group meeting on the 3rd Tuesday of each month from September to March, with 1 member from Ballygoney attending.

Volunteers

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

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

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 45 contributors during the year [42 contributors in previous year, 2021] donating a total of £11,485 (£8,912 in previous year, 2021).

Total Income of the congregation during the year was £19,712, compared to £14,240 in the previous year. The main reason for the change was an increase in offerings and donations in 2022.

Total expenditure increased from £12,361 to £20,727. The main reason for the change was, more ministry and support staff costs.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Ballygoney Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105682

Annual return

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

I report on the accounts of Ballygoney Presbyterian Church for the year ended 31 December 2022, which are set out on pages 10 to 16.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

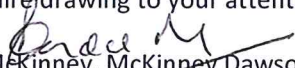
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent Examiner's Statement

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


Randal McKinney, McKinney Dawson Accountants, 28 Union Street, Cookstown, BT80 8NN

Date: 6th July 2023