

Ballylaggan Reformed Presbyterian Church

Northern Ireland · Charity number 106376

Details

Status Received

Registered 2017-02-16

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 49 Managher Road
Aghadowey
Coleraine
Bt51 4de
BT51 4DE

Phone 02870868577

Website <http://ballylaggan-rpc.org/>

Activities

Purposes: The purpose of the RPCI is to support and advance the Christian Faith according to the Word of God and in accordance with the 'Book of Government and Order of the Reformed Presbyterian Church of Ireland.

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	£101,397	£100,483	£0	1

Trustees

Name	Role	Appointed
Mr Hugh Wright		
Mr James Salmon		
Mr Richard Pollock		
Mr Robert Mccahon		
Mr Robert Quigg		
Mr Samuel Thomas Pollock		

Ballylaggan Reformed Presbyterian Church

Northern Ireland - Charity number 106376

Accounts



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	93,723	6,324	0	100,047	113,642
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	1,350	0	0	1,350	1,350
Other	6	0	0	0	0	0
		95,073	6,324	0	101,397	114,992
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		0	0	0	0	0
Total Receipts		95,073	6,324	0	101,397	114,992
Payments						
Raising funds	7	345	0	0	345	325
Charitable activities	8	68,804	31,333	0	100,137	158,261
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		69,149	31,333	0	100,483	158,586
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		0	0	0	0	0
Total Payments		69,149	31,333	0	100,483	158,586
Net receipts / (payments)		25,924	-25,009	0	915	-43,594
Transfers between funds		-25,713	25,713	0	0	0
Net movement in funds		211	704	0	915	-43,594
Funds brought forward		122,083	11,176	0	133,259	176,853
Funds carried forward		122,293	11,880	0	134,173	133,259



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 £
Fund Reconciliations					
Bank and cash at start of year	122,083	11,176	0	133,259	176,853
Net movement in funds	211	704	0	915	-43,594
Bank and cash at end of year	122,293	11,880	0	134,173	133,259
Bank & Cash Balances					
Bank Deposit Account				71,181	71,096
Bank Current Account				62,992	62,163
Cash Account				0	0
				<u>134,173</u>	<u>133,259</u>
Other Assets					
Fixed Assets – Note 7					
- Church buildings and contents				2,169,263	2,046,473
- Manse buildings and contents				550,500	530,500
				<u>2,719,763</u>	<u>2,576,973</u>
Liabilities					
Loans				0	0
Others				0	0

Approved by the Kirk Session at a meeting on 26th October 2025 and signed on its behalf by

Rev David T Fallows

David T Fallows

26th October 2025

Mr Robert McCahon

Robert McCahon

26th October 2025



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 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

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 2024	Total 2023
	£	£	£	£	£
Recorded giving:					
Loose collections	80,605	6,324	0	86,929	99,228
Donations and gifts	0	0	0	0	0
Gift Aid	14,468	0	0	14,468	14,414
Legacies and bequest	0	0	0	0	0
	95,073	6,324	0	101,397	113,642



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 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	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities:					
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	1,350	0	0	1,350	1,350
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	<u>1,350</u>	<u>0</u>	<u>0</u>	<u>1,350</u>	<u>1,350</u>

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	345	0	0	345	325
Fundraising events	0	0	0	0	0
	<u>345</u>	<u>0</u>	<u>0</u>	<u>345</u>	<u>325</u>



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2024

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Presbytery fees	295	0	0	295	366
Ministry and support staff costs	38,156	0	0	38,156	28,416
Congregational running expenses	30,698	0	0	30,698	96,932
Donations to Missions and charities	0	31,220	0	31,220	32,660
Governance costs	0	113	0	113	212
	69,149	31,333	0	100,483	158,261

8. FIXED ASSETS

The congregation owns the Church premises situated at Curragh Road, Aghadowey, Coleraine BT51 4BS and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,719,763 at last renewal date.



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2024

9. Summary of Accounts

	<u>Balance at Start</u>	<u>Receipts</u>	<u>Payments</u>	<u>Tfr In</u>	<u>Tfr Out</u>	<u>Surplus/ Deficit</u>	<u>Balance at End</u>
<u>Unrestricted Funds</u>							
General Fund	37,738	72,832	42,997	0	29,713	122	37,860
Building Fund	19,076	22,240	26,152	4,000	0	88	19,164
Investments	65,269	0	0	0	0	0	65,269
	<u>122,083</u>	<u>95,073</u>	<u>69,149</u>	<u>4,000</u>	<u>29,713</u>	<u>211</u>	<u>122,293</u>
<u>Restricted Funds</u>							
Missions	0	0	12,000	12,000	0	0	0
RP Finance	0	0	10,000	10,000	0	0	0
Sabbath School	0	0	113	113	0	0	0
Leprosy Mission	0	0	150	150	0	0	0
OM Ships	0	0	3,200	3,200	0	0	0
SCSF	0	0	250	250	0	0	0
Women's Fellowship	482	4,762	4,611	0	0	151	632
Women's Fellowship	4,867	1,478	1,009	0	0	469	5,336
Women's Fellowship	5,827	85	0	0	0	85	5,912
	<u>11,176</u>	<u>6,324</u>	<u>31,333</u>	<u>25,713</u>	<u>0</u>	<u>704</u>	<u>11,880</u>
	<u>133,259</u>	<u>101,397</u>	<u>100,483</u>	<u>29,713</u>	<u>29,713</u>	<u>915</u>	<u>134,173</u>

Ballylaggan Reformed Presbyterian Church

Northern Ireland - Charity number 106376

Accounts



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	108,283	5,359	0	113,642	116,702
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	1,350	0	0	1,350	1,350
Other	6	0	0	0	0	0
		109,633	5,359	0	114,992	118,052
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		0	0	0	0	0
Total Receipts		109,633	5,359	0	114,992	118,052
Payments						
Raising funds	7	325	0	0	325	322
Charitable activities	8	125,389	32,872	0	158,261	91,534
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		125,714	32,872	0	158,586	91,856
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		0	0	0	0	0
Total Payments		125,714	32,872	0	158,586	91,856
Net receipts / (payments)		-16,081	-27,513	0	-43,594	26,196
Transfers between funds		-28,013	28,013	0	0	0
Net movement in funds		-44,094	500	0	-43,594	26,196
Funds brought forward		166,177	10,676	0	176,853	150,657
Funds carried forward		122,083	11,176	0	133,259	176,853



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 £
Fund Reconciliations						
Bank and cash at start of year		166,177	10,676	0	176,853	176,853
Net movement in funds		-44,094	500	0	26,196	26,196
Bank and cash at end of year		122,083	11,176	0	133,259	176,853
Bank & Cash Balances						
Bank Deposit Account					71,096	63,450
Bank Current Account					62,163	113,397
Cash Account					0	0
					<u>133,259</u>	<u>176,853</u>
Other Assets						
Fixed Assets – Note 7						
- Church buildings and contents					2,046,473	1,792,355
- Manse buildings and contents					530,500	472,200
					<u>2,576,973</u>	<u>2,264,555</u>
Liabilities						
Loans					0	0
Others					0	0

Approved by the Kirk Session at a meeting on 29th October 2024 and signed on its behalf by

Rev David T Fallows

Mr Robert McCahon

David T Fallows

Robert McCahon

29th October 2024

29th October 2024



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 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	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities:					
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2023

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Presbytery fees	366	0	0	366	356
Ministry and support staff costs	28,416	0	0	28,416	11,740
Congregational running expenses	96,932	0	0	96,932	47,735
Donations to Missions and charities	0	32,660	0	32,660	31,295
Governance costs	0	212	0	212	492
	125,714	32,872	0	158,586	91,534

8. FIXED ASSETS

The congregation owns the Church premises situated at Curragh Road, Aghadowey, Coleraine BT51 3RY and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,576,973 at last renewal date.

Ballylaggan Reformed Presbyterian Church

Northern Ireland - Charity number 106376

Annual report



Reformed
Presbyterian Church
OF IRELAND

BALLYLAGGAN CONGREGATION

OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND

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

Registered with the Charity Commission for Northern Ireland NIC106376



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Ballylaggan congregation of the Reformed Presbyterian Church of Ireland
81 Curragh Road, Coleraine, Co. Londonderry, BT51 4BS

Registered Charity in Northern Ireland (NIC106376)

CHARITY TRUSTEES

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

Hugh Wright
James Salmon
Richard Pollock

Robert Quigg
Thomas Pollock
Robert McCahon

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev David T Fallows
Robert McCahon
John Campbell

INDEPENDENT EXAMINER

H R Ritchie, FCCA, 57 Lisnagrot Road, Kilrea, Coleraine, BT51 5SF



**BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

BANKERS

Ulster Bank, 30 The Diamond, Coleraine, BT52 1DP

SOLICITORS

Macauley Wray LLP Solicitors, 35 New Row, Coleraine, BT52 1AH



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Session

The charity trustees of the congregation are the members of its Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Reformed Presbyterian Church of Ireland, the 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 Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Session are ex-officio members of the Congregational Committee.

The 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Session are held monthly (Sept-June) and as required.

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 Session. Members are elected if they obtain a majority of the votes cast.

Presbytery

Under the Reformed Presbyterian Church of 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 Synod of the Reformed Presbyterian Church of Ireland. Ballylaggan Reformed Presbyterian Church has been assigned to the Northern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the Synod, ministers who have retired from active duty and an elder appointed by the Session of each congregation.

BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The Synod

The Synod 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 Synod is normally constituted during the second week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the Synod consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Session of each congregation.

DESCRIPTION AND PURPOSE

Ballylaggan Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and believes in the triune God – Father, Son and Holy Spirit, and that its members can enter into a relationship with that God through acceptance of Jesus Christ as Saviour and Lord. That relationship is expressed through a range of activities.



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are always welcome to join. The Sacrament of the Lord's Supper is observed on three occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of ministries for all ages, including:

- Sunday School
- Covenanter Youth
- Women's Fellowship
- Men's Fellowship
- Friendship Group
- Holiday Bible Club

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 104 communicant members and 62 families connected with the congregation.

The average weekly attendance at morning worship is 70.

Pastoral care

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



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

At a local level the congregation served its members and the wider community in numerous ways through its various organizations and ministries (see below).

The congregation supports the Mission Committee which is a central fund of the Reformed Presbyterian Church of 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 Mission Committee provides financial support for mission personnel at home and overseas.

Presbytery

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

Synod

The minister and one of our elders were nominated to attend the meeting of the Synod of the Reformed Presbyterian Church of Ireland held in June.



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Organisations

Sunday School: The children were taught weekly from the Bible. 12 children were on the roll.

The Women's Fellowship met on Tuesdays (monthly) and gave generously to mission at home and overseas. Typically about 24 women attended.

The Friendship Group met monthly on Fridays, providing refreshments and a range of interesting speakers for some of our senior members and guests.

The Men's Fellowship enjoyed two outings to local businesses throughout the year which were followed with a meal in a local establishment.

Covenanter Youth meetings were held most months as organized by a Presbytery Youth Committee.

Holiday Bible Club was held over 4 evenings in June and attracted over 40 Primary School aged children, mostly from the surrounding area.

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. A large proportion of the membership volunteer for some role and all volunteers are Police checked. Regular seminars are conducted by trained representatives on Safeguarding.



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

The purpose of the Reformed Presbyterian Church of Ireland is to support and advance the Christian Faith according to the Word of God and in accordance with the 'Book of Government and Order of the Reformed Presbyterian Church of Ireland'.

1. What are the direct benefits flowing from the organisation's purposes?

The provision of churches as places of worship

Public access to worship of a devotional nature

Provision of a moral/ethical framework based on Biblical principles

Opportunities for social interaction among members and with the public in general

Encouragement to live and participate in and contribute to community life based on Christian principles

2. How can the benefits identified be demonstrated?

The benefits are easily demonstrated in that each Congregation provides a place for meeting and worship. These are open to all. Other benefits will be seen in the lives of people conforming more and more to the highest ethical and moral standards in accordance with Christian faith. There will be further benefit to the public as members interact with the communities in which they live and demonstrate the benefits of living according to Christian principles in consistent Christian Faith.

Benefits can be demonstrated through our missionary and outreach work and through our training of students for the Christian Ministry at the Reformed Theological College.

3. Is there any harm arising from any of the purposes?

There will be no harm as a result of the work of the Church

4. Who are the charity's beneficiaries?

The weekly worship services and Bible study and prayer groups are open to members and adherents and other members of the public who may wish to attend. Only those who meet the membership requirements of the denomination may participate in the observance of the Lord's Supper (Holy Communion).

Outreach work is conducted in the neighbourhoods of the places of worship and in those areas where the denomination is seeking to establish a presence.

Many congregations maintain a website which will include access to audio recordings of services including sermons or will make the services available via YouTube.

5. Is there any private benefit flowing from any purposes?

The only private benefit within the context of the work of the Church will be the deeper understanding and experience gained by those who are involved in promoting the aims of the Church.



**BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 58 contributors during the year (61 in 2022) donating a total of £70,385 (£69,914 in 2022).

Total Income of the congregation during the year was £ 114,992 compared to £ 118,052 in the previous year.

Total expenditure increased from £ 91,856 in the previous year to £ 158,586 in the current year.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Session at a meeting on 29th October 2024 and signed on its behalf by

Rev David T Fallows

29th October 2024

Mr Robert McCahon

29th October 2024

Ballylaggan Reformed Presbyterian Church

Northern Ireland - Charity number 106376

Annual return



INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 13 to 19.

Respective responsibilities of charity trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act

state whether particular matters have come to my attention.

Basis of examiner's statement

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. The 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 EXAMINERS REPORT TO THE TRUSTEES OF BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND (cont'd)

Independent examiner's statement

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

Ronald Ritchie FCCA

Ronald Ritchie FCCA

57 Lisnagrot Road

Kilrea

Coleraine

BT51 5SF

29th October 2024

Ballylaggan Reformed Presbyterian Church

Northern Ireland - Charity number 106376

Accounts



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	111,952	4,750	0	116,702	121,736
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	1,350	0	0	1,350	1,350
Other	6	0	0	0	0	0
		113,302	4,750	0	118,052	123,085
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		0	0	0	0	0
Total Receipts		113,302	4,750	0	118,052	123,085
Payments						
Raising funds	7	322	0	0	322	310
Charitable activities	8	59,837	31,697	0	91,534	102,031
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		60,159	31,697	0	91,856	102,341
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		0	0	0	0	0
Total Payments		60,159	31,697	0	91,856	102,341
Net receipts / (payments)		53,143	-26,947	0	26,196	20,744
Transfers between funds		-30,362	30,362	0	0	0
Net movement in funds		22,781	3,415	0	26,196	20,744
Funds brought forward		143,395	7,262	0	150,657	129,912
Funds carried forward		166,177	10,676	0	176,853	150,657



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 £
Fund Reconciliations						
Bank and cash at start of year		143,395	7,262	0	150,657	129,912
Net movement in funds		22,781	3,415	0	26,196	20,744
Bank and cash at end of year		166,177	10,676	0	176,853	150,657
Bank & Cash Balances						
Bank Deposit Account					63,456	53,450
Bank Current Account					113,397	97,207
Cash Account					0	0
					<u>176,853</u>	<u>150,657</u>
Other Assets						
Fixed Assets – Note 7						
- Church buildings and contents					1,792,355	1,600,316
- Manse buildings and contents					472,200	415,600
					<u>2,264,555</u>	<u>2,015,916</u>
Liabilities						
Loans					0	0
Others					0	0

Approved by the Kirk Session at a meeting on 29th October 2023 and signed on its behalf by

Richard Pollock

29th October 2023

Robert McCahon

29th October 2023



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 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:					
Loose collections	98,483	4,750	0	103,233	103,628
Donations and gifts	0	0	0	0	0
Gift Aid	13,469	0	0	13,469	18,108
Legacies and bequest	0	0	0	0	0
	111,952	4,750	0	116,702	121,736



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 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	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities:					
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	1,350	0	0	1,350	1,350
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	1,350	0	0	1,350	1,350

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	322	0	0	322	310
Fundraising events	0	0	0	0	0
	322	0	0	322	310



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2021

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Presbytery fees	356	0	0	356	344
Ministry and support staff costs	11,746	0	0	11,746	33,550
Congregational running expenses	47,735	0	0	47,735	45,756
Donations to Missions and charities	0	31,295	0	31,295	21,730
Governance costs	0	492	0	492	651
	59,837	31,697	0	91,534	102,031

8. FIXED ASSETS

The congregation owns the Church premises situated at Curragh Road, Aghadowey, Coleraine BT51 3RY and the associated fixtures, fittings, plant and machinery. These have an insurance value of £ 2,264,555 at last renewal date.



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

9. Summary of Accounts

	<u>Balance at Start</u>	<u>Receipts</u>	<u>Payments</u>	<u>Tfr In</u>	<u>Tfr Out</u>	<u>Surplus/ Deficit</u>	<u>Balance at End</u>
<u>Unrestricted Funds</u>							
General Fund	37,237	80,470	14,801	0	65,362	307	37,544
Building Fund	55,462	32,833	45,359	25,000	0	12,475	67,937
Investments	50,696	0	0	10,000	0	10,000	60,696
	<u>143,395</u>	<u>113,303</u>	<u>60,159</u>	<u>35,000</u>	<u>65,362</u>	<u>22,781</u>	<u>166,177</u>
<u>Restricted Funds</u>							
Missions	0	0	11,620	11,620	0	0	0
RP Finance	0	0	12,500	12,500	0	0	0
Sabbath School	0	0	492	492	0	0	0
Leprosy Mission	0	0	100	100	0	0	0
Pakistan Flood Appeal	0	0	630	630	0	0	0
Ukrainian Charities	0	0	5,020	5,020	0	0	0
Women's Fellowship	795	4,736	1,335	0	0	3,401	4,196
Women's Fellowship	3,713	8	0	0	0	8	3,721
Women's Fellowship	2,754	6	0	0	0	6	2,760
	<u>7,262</u>	<u>4,750</u>	<u>31,697</u>	<u>30,362</u>	<u>0</u>	<u>3,415</u>	<u>10,676</u>
	<u>150,657</u>	<u>118,052</u>	<u>91,856</u>	<u>65,362</u>	<u>65,362</u>	<u>26,196</u>	<u>176,853</u>

Ballylaggan Reformed Presbyterian Church

Northern Ireland - Charity number 106376

Annual report



Reformed
Presbyterian Church
OF IRELAND

**BALLYLAGGAN CONGREGATION
OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**

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

Registered with the Charity Commission for Northern Ireland NIC106376



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Ballylaggan congregation of the Reformed Presbyterian Church of Ireland
81 Curragh Road, Coleraine, Co. Londonderry, BT51 3RY

Registered Charity in Northern Ireland (NIC106376)

CHARITY TRUSTEES

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

Hugh Barr	Robert Quigg
Hugh Wright	Samuel Quigley
James Salmon	Thomas Pollock
Richard Pollock	Robert McCahon

PRINCIPAL OFFICE BEARERS

Minister	Rev David T Fallows
Clerk of Session	Robert McCahon
Treasurer	John Campbell

INDEPENDENT EXAMINER

H R Ritchie, FCCA, 57 Lisnagrot Road, Kilrea, Coleraine, BT51 5SF



**BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

BANKERS

Ulster Bank, 30 The Diamond, Coleraine, BT52 1DP

SOLICITORS

Macauley Wray LLP Solicitors, 35 New Row, Coleraine, BT52 1AH



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Session

The charity trustees of the congregation are the members of its Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Reformed Presbyterian Church of Ireland, the 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 Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Session are ex-officio members of the Congregational Committee.

The 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Session are held monthly (Sept-June) and as required.

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 Session. Members are elected if they obtain a majority of the votes cast.

Presbytery

Under the Reformed Presbyterian Church of 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 Synod of the Reformed Presbyterian Church of Ireland. Ballylaggan Reformed Presbyterian Church has been assigned to the Northern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the Synod, ministers who have retired from active duty and an elder appointed by the Session of each congregation.



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The Synod

The Synod 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 Synod is normally constituted during the second week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the Synod consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Session of each congregation.

DESCRIPTION AND PURPOSE

Ballylaggan Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and believes in the triune God – Father, Son and Holy Spirit, and that its members can enter into a relationship with that God through acceptance of Jesus Christ as Saviour and Lord. That relationship is expressed through a range of activities.



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are always welcome to join. The Sacrament of the Lord's Supper is observed on three occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of ministries for all ages, including:

- Sunday School
- Covenanter Youth
- Women's Fellowship
- Men's Fellowship
- Friendship Group

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 110 communicant members and 65 families connected with the congregation.

The average weekly attendance at morning worship is 82.

Pastoral care

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



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

At a local level the congregation served its members and the wider community in numerous ways through its various organizations and ministries (see below).

The congregation supports the Mission Committee which is a central fund of the Reformed Presbyterian Church of 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 Mission Committee provides financial support for mission personnel at home and overseas.

Presbytery

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

Synod

The minister and one of our elders were nominated to attend the meeting of the Synod of the Reformed Presbyterian Church of Ireland held in June.



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Organisations

Sunday School: The children were taught weekly from the Bible. 12 children were on the roll.

The Women's Fellowship met on Tuesdays (monthly) and gave generously to mission at home and overseas. Typically about 24 women attended.

The Friendship Group met monthly on Tuesdays, providing refreshments and a range of interesting speakers for some of our senior members and guests.

The Men's Fellowship enjoyed two outings to local businesses throughout the year which were followed with a meal in a local establishment.

Covenanter Youth met twice monthly for study and various social activities. There was an average attendance of 10.

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. A large proportion of the membership volunteer for some role and all volunteers are Police checked. Regular seminars are conducted by trained representatives on Safeguarding.



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

The purpose of the Reformed Presbyterian Church of Ireland is to support and advance the Christian Faith according to the Word of God and in accordance with the 'Book of Government and Order of the Reformed Presbyterian Church of Ireland'.

1. *What are the direct benefits flowing from the organisation's purposes?*

The provision of churches as places of worship

Public access to worship of a devotional nature

Provision of a moral/ethical framework based on Biblical principles

Opportunities for social interaction among members and with the public in general

Encouragement to live and participate in and contribute to community life based on Christian principles

2. *How can the benefits identified be demonstrated?*

The benefits are easily demonstrated in that each Congregation provides a place for meeting and worship. These are open to all. Other benefits will be seen in the lives of people conforming more and more to the highest ethical and moral standards in accordance with Christian faith. There will be further benefit to the public as members interact with the communities in which they live and demonstrate the benefits of living according to Christian principles in consistent Christian Faith.

Benefits can be demonstrated through our missionary and outreach work and through our training of students for the Christian Ministry at the Reformed Theological College.

3. *Is there any harm arising from any of the purposes?*

There will be no harm as a result of the work of the Church

4. *Who are the charity's beneficiaries?*

The weekly worship services and Bible study and prayer groups are open to members and adherents and other members of the public who may wish to attend. Only those who meet the membership requirements of the denomination may participate in the observance of the Lord's Supper (Holy Communion).

Outreach work is conducted in the neighbourhoods of the places of worship and in those areas where the denomination is seeking to establish a presence.

Many congregations maintain a website which will include access to audio recordings of services including sermons.

5. *Is there any private benefit flowing from any purposes?*

The only private benefit within the context of the work of the Church will be the deeper understanding and experience gained by those who are involved in promoting the aims of the Church.



**BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 61 contributors during the year (68 in 2021) donating a total of £ 69,914 (£ 62,694 in 2021).

Total Income of the congregation during the year was £ 118,052 compared to £ 123,085 in the previous year.

Total expenditure increased from £ 75,885 in the previous year to £ 91,856 in the current year.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

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

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

Approved by the Session at a meeting on 24th October 2023 and signed on its behalf by

Mr Richard Pollock

29th October 2023

Mr Robert McCahon

29th October 2023

Ballylaggan Reformed Presbyterian Church

Northern Ireland - Charity number 106376

Annual return



INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 13 to 19.

Respective responsibilities of charity trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act

state whether particular matters have come to my attention.

Basis of examiner's statement

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. The 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 EXAMINERS REPORT TO THE TRUSTEES OF BALLYLAGGAN CONGREGATION OF THE
REFORMED PRESBYTERIAN CHURCH OF IRELAND (cont'd)**

Independent examiner's statement

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

Ronald Ritchie FCCA

57 Lisnagrot Road

Kilrea

Coleraine

BT51 5SF

31st October 2023