

BALLEE BAPTIST CHURCH

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

BALLEE BAPTIST CHURCH

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report of the charity for the year ended 31 December 2023.

PURPOSE

The principal purpose of Ballee Baptist Church is the advancement of the Christian faith according to Biblical principles.

ACHIEVEMENTS AND PERFORMANCE

The Trustees have had regard to the Charity Commission for Northern Ireland's guidance on provision of public benefit and are confident that the Church fully satisfied this requirement throughout 2023 through its activities.

Sunday services and the mid-week Bible Study are livestreamed and then uploaded onto SermonAudio website where they may be freely accessed on an ongoing basis. Drive-in Gospel services were again conducted in the church carpark as an outreach on Sunday evenings from mid-July to the end of September. In addition to the usual monthly activities during 2023, 4 Day Clubs were conducted in May and August, in the first week of July over 300 children attended the Holiday Bible Club. In December a Fellowship Choir performed a Cantata.

A number of Missionary Societies and Christian organisations attended the Fellowship to provide members the opportunity to receive information on their work. In addition, the church provided financial and material support to several charities providing aid to people displaced by the war in Ukraine and an earthquake in Syria. Financial support to Missions and Christian organisations in 2023 amounted to £86,736, approximately 31% of income.

Visitation of the sick, consolation and support of members suffering bereavement continued in 2023 as the Pastor and Pastoral Support, together with others from within the Fellowship, sought to provide comfort and support for those affected.

Central heating pipes in the church and ancillary rooms were replaced due to corrosion. This was a major project and necessitated closing the church building from mid-July to mid-November while remedial work was undertaken. During this period services and other activities took place in the Church Hall and Youth Hall.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

Charity name: Ballee Baptist

Church Address: 166 Toome Road, Ballymena. BT42 2HX.

Email: info@balleebaptist.org

Website: www.balleebaptist.org

BALLEE BAPTIST CHURCH

TRUSTEES

The Charity Trustees are the members of the Church Oversight Committee which consists of Pastor, Elders and Deacons.

All male members of the Church are eligible to stand for election as a deacon unless disqualified by Statute from holding office as a trustee. Elections to the Office of Deacon are conducted annually at the Annual Members Meeting. Attendance at the Annual Church Meeting is open to all church members.

The Church's Constitution requires a two thirds majority of those voting for the appointment of Pastors or Elders, or transactions involving property. Elders are elected for life, unless they choose to retire or leave the Fellowship. Pastors serve for the period of their pastorate.

INDUCTION AND TRAINING OF TRUSTEES

Following appointment each newly appointed Trustee receives an Induction Pack containing copies of Charity Commission for Northern Ireland publications: Running Your Charity. Trustees are also encouraged to access further information available on the Charity Commission for Northern Ireland website.

The Trustees in office at 31 December 2023 and the date of signing this report were:

D Anderson	Pastor
A Calderwood	
K Clinton	
W Coulter	Church Secretary
T Gillan	Child Safeguarding Officer
R Herbison	
S Irons	Church Treasurer
G Kernohan	Assistant Church Treasurer
A Kinghorn	Health & Safety Officer
A McAlonan	
D Mitchell	
K Morrison	Youth Coordinator
B Nelson	
T Nutt	
T Robinson	Assistant Health & Safety Officer
C Semple	

BALLEE BAPTIST CHURCH

TRUSTEES ANNUAL REPORT cont'd

PAYMENTS TO TRUSTEES

No Trustee received payment for undertaking trustee duties. Payments to the Pastor relate to expenses incurred in the performance of the duties of pastor. Where Trustees purchase items on behalf of the Charity these costs may be reimbursed.

CUSTODIAN TRUSTEES

Premises owned by the Church are held under trust by "Custodian Trustees" whose sole function is to hold the property assets of the Church. Custodian Trustees do not serve on Oversight unless also elected to an Office of Elder or Deacon.

ADVISORS

Bankers:	Danske Bank, Broadway, Ballymena. BT43 6EA.
Independent Examiner:	James Gillespie, Stevenson and Wilson Chartered Accountants, 22-30 Broadway Avenue, Ballymena. BT43 7AA.
Insurance Adviser:	Kerr Group Insurance 16 Church Street, Kilrea. BT51 5QU.
Solicitors:	McKervill Neilly Solicitors 1 Broadway Avenue, Ballymena. BT43 7AA.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Ballee Baptist Church was constituted by a Trust Deed dated 3rd February 1981 as an unincorporated association and is an independent Fellowship with no affiliations to any other Church or Association. It is governed by a Constitution which was formally adopted on 18th March 2011 as amended on 2nd December 2014.

Ballee Baptist Church is registered with The Charity Commission for Northern Ireland, number NIC101764.

BALLEE BAPTIST CHURCH

TRUSTEES ANNUAL REPORT cont'd

MANAGEMENT

The Trustees continued to meet regularly, physically or via Zoom, to discuss the work of the church, and to make decisions concerning the regular activities within the church, and also outreach activities. Matters are reported to Church Members via the Annual Church Members Meeting when the Report and Accounts are also presented. Matters requiring approval of a Church Members Meeting, other than appointment of Elders or Pastors, are decided by majority vote. In event of a tie the Chairman of the Church Members Meeting has a casting vote. Approval at a Church Members Meeting is required for significant projects, such as a building programme, prior to commencing any major new undertaking.

Volunteers continue to play key roles in various Departments of the Church. It is not possible to quantify this support as much is done behind the scenes. However, Ballee Baptist Church could not function as it does without their faithful support.

RISK MANAGEMENT

The Trustees have conducted an assessment of the risks to which the charity is exposed and have reviewed systems and procedures to mitigate such risks. Risk assessment covering fire, health & safety and the protection of children, young people and vulnerable adults is an ongoing process and is reviewed annually or before any new major undertaking. Two Trustees act as Health & Safety Officer and Child Safeguarding Officer and their Reports are standing Agenda items at monthly Trustee Meetings.

DATA PROTECTION

Ballee Baptist Church is registered with the Information Commissioners Office. Church membership records are encrypted and held by the Church Secretary with encrypted backups stored separately. Personal information held, in addition to membership records, relate to the activities conducted by each department and is disposed of securely when no longer required. The Trustees are satisfied that the levels of information held by each department are appropriate to fulfil the need to operate in accordance with both GDPR and the Church's Child Protection Policies.

BALLEE BAPTIST CHURCH

TRUSTEES ANNUAL REPORT cont'd

FINANCIAL REVIEW

The church is funded by voluntary gifts and donations and use is made of Gift Aid and the Gift Aid Small Donations Scheme. The church does not seek funds from other sources.

Income for the year amounted to £283,942. An amount of £27,321 in respect of Gift Aid Rebates was included as cash in bank but not received at 31st December. Expenditure amounted to £378,961 resulting in a deficit for the year of £95,019. The main reason for this deficit was the one-off expenditure associated with the major plumbing repair projected carried out during the year. Other than the fee for the Independent Examiner's review, the Church had no other liabilities or commitments outstanding at 31st December.

The Church uses Restricted and Unrestricted Funds in its accounting policies. Restricted Funds are used for money donated to the Church for specific purposes e.g. Missions, Youth Ministries etc. Unrestricted Funds from general offerings are used for all other purposes. Any shortfalls in the Restricted Funds are made up by transfers from the Unrestricted Fund.

RESERVES POLICY

A policy on reserves has been reviewed and agreed by the Trustees. The income of the church is stable, and in the event of an unexpected financial need the Trustees are confident that members would respond accordingly. The Trustees are satisfied that a figure equating to approximately two months' expenditure is an appropriate level of reserve balances at the present time. Cash balance at year end exceeded the level of Reserves required.

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Ballee Baptist Church does not hold any funds as Custodian Trustee on behalf of others.

SIGNED ON BEHALF OF TRUSTEES BY:



S Irons

Church Treasurer

Date: 12th February 2024



G W Coulter

Church Secretary

Date: 12th February 2024

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BALLEE BAPTIST CHURCH

I report on the accounts of Ballee Baptist Church for the year ended 31st December 2023, which are set out on pages 7 to 18.

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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

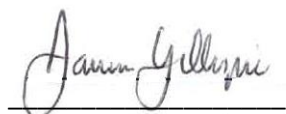
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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



James Gillespie (F.C.A.)
Stevenson and Wilson
Chartered Accountants
Date: 12th February 2024

22-30 Broadway Avenue
Ballymena
BT43 7AA

BALLEE BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	2	209,747	4,360	214,107	350,722
Charitable activities	3	-	44,651	44,651	42,416
Investment income	4	359	-	359	685
Other income	5	24,557	268	24,825	2,020
		-----	-----	-----	-----
Total income		234,663	49,279	283,942	395,843
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	6	240,597	124,149	364,746	288,862
Other expenditure	7	13,909	306	14,215	7,091
		-----	-----	-----	-----
Total expenditure		254,506	124,455	378,961	295,953
		-----	-----	-----	-----
Net income/(deficit)		(19,843)	(75,176)	(95,019)	99,890
Transfers between funds		(74,870)	74,870	-	-
Revaluation of fixed assets		-	-	-	(18,437)
		-----	-----	-----	-----
Net movement in funds		(94,713)	(306)	(95,019)	81,453
Reconciliation of funds:					
Total funds brought forward		518,206	887,765	1,405,971	1,324,518
		-----	-----	-----	-----
Total funds carried forward		423,493	887,459	1,310,952	1,405,971
		=====	=====	=====	=====

BALLEE BAPTIST CHURCH

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Fixed assets:					
Tangible assets	9	334,143	887,459	1,221,602	1,223,138
		-----	-----	-----	-----
Total fixed assets		334,143	887,459	1,221,602	1,223,138
		-----	-----	-----	-----
Current assets					
Debtors and prepayments	10	2,833	-	2,833	2,663
Cash at bank and in hand	11	87,957	-	87,957	206,022
		-----	-----	-----	-----
Total current assets		90,790	-	90,790	208,685
		-----	-----	-----	-----
Current liabilities					
Creditors due within one year	12	1,440	-	1,440	25,852
		-----	-----	-----	-----
Total current liabilities		1,440	-	1,440	25,852
		-----	-----	-----	-----
Net current assets		89,350	-	89,350	182,833
		-----	-----	-----	-----
Total net assets		423,493	887,459	1,310,952	1,405,971
		=====	=====	=====	=====

BALLEE BAPTIST CHURCH

BALANCE SHEET AS AT 31ST DECEMBER 2023 (cont'd)

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Funds of the charity					
Unrestricted funds	13	423,493	-	423,493	518,206
Restricted funds	13	-	887,459	887,459	887,765
		-----	-----	-----	-----
Total charity funds		423,493	887,459	1,310,952	1,405,971
		=====	=====	=====	=====

SIGNED ON BEHALF OF TRUSTEES BY:



S Irons
 Church Treasurer
 Date: 12th February 2024



G W Coulter
 Church Secretary
 Date: 12th February 2024

BALLEE BAPTIST CHURCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

	Total Funds 2023	Total Funds 2022
	£	£
Cash flow from operating activities		
Net (outgoing)/incoming resources before interest received	(95,378)	99,205
Depreciation	8,836	-
Increase in debtors and prepayments	(170)	(2,663)
(Decrease)/increase in creditors and accruals	(24,412)	25,852
	-----	-----
Net cash (outflow)/inflow from incoming resources	(111,124)	122,394
Return on investments and servicing of finance		
Interest received	359	685
	-----	-----
	359	685
Capital expenditure		
Purchase of tangible fixed assets	(7,300)	(19,713)
	-----	-----
	(7,300)	(19,713)
Net (decrease)/increase in cash for the year	(118,065)	103,366
Cash and cash equivalents at the beginning of the year	206,022	102,656
	-----	-----
Cash and cash equivalents at the end of the year	87,957	206,022
	=====	=====

BALLEE BAPTIST CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The accounts are prepared in accordance with the, Charities Statement of Recommended Practice (Charities SORP 2022), FRS102 and with the Charities Act 2011.

Ballee Baptist Church is a registered charity (NIC101764) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

c Donations

Donations are accounted for gross when received. Fixed asset gifts in kind are recognised when receivable and are included at fair value.

d Legacies

Legacies are accounted for when probate has been completed, the amount of the legacy can be reliably quantified and the conditions of the legacy are within the control of the church.

e Investment income

Investment income is included in the accounts in the year in which it is receivable.

f Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

g Support costs

Support costs are those that assist the work of the church but do not directly represent charitable activities and include office costs and governance cost. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources. This represents direct expenditure on the governance of the church. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their service.

BALLEE BAPTIST CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2023 (cont'd)

1. ACCOUNTING POLICIES (cont'd)

h Fixed assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are initially recognised at cost, or for donated assets, at a reasonable estimate of their value on receipt.

There is no reliable information available for the cost of the church premises and so on first time adoption of FRS102, the insurance value used previously was adopted as deemed cost.

i Depreciation

During the year ended 31st December 2022, the Trustees reviewed the Church's tangible fixed assets and revalued a number of these to fair value at the balance sheet date.

During the year ended 31st December 2023, depreciation has been provided on all fixed assets, other than the Church and Church Hall buildings and manse, to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Fixtures and fittings	10%
Equipment	15%

No depreciation will be provided on the Church and Church Hall buildings and the manse as their estimated residual value is not expected to be less than the carrying value, and their remaining useful life currently exceeds 50 years.

The fair value of all tangible fixed assets will be reviewed by the Trustees annually.

j Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

k Employee benefits

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in an independently administered fund.

BALLEE BAPTIST CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2023 (cont'd)

1. ACCOUNTING POLICIES (cont'd)

I Preparation of accounts on a going concern basis

The Church generally meets its day-to-day workings capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the incoming year and based on these are satisfied that the Church has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Recorded giving:				
Donations and gifts	186,805	4,080	190,885	180,743
Gift Aid on donations and gifts	22,942	280	23,222	21,825
Legacies and bequest	-	-	-	148,154
	-----	-----	-----	-----
	209,747	4,360	214,107	350,722
	=====	=====	=====	=====

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
General church activities	-	30,724	30,724	27,182
Mission income	-	8,747	8,747	10,580
Associated Gift Aid	-	5,180	5,180	4,654
	-----	-----	-----	-----
	-	44,651	44,651	42,416
	=====	=====	=====	=====

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Deposit interest	359	-	359	685
	=====	=====	=====	=====

BALLEE BAPTIST CHURCH

NOTES TO THE ACCOUNTS 31ST DECEMBER 2023 (cont'd)

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Other income	24,557	268	24,825	2,020
	-----	-----	-----	-----
	24,557	268	24,825	2,020
	=====	=====	=====	=====

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Ministry and support staff costs	78,330	-	78,330	76,419
Utilities	19,313	-	19,313	16,197
General church activity expenses	-	27,668	27,668	23,891
Stationery and teaching materials	1,340	7,580	8,920	12,334
Repairs and maintenance	141,614	-	141,614	41,413
Donations and gifts	-	88,901	88,901	118,608
	-----	-----	-----	-----
	240,597	124,149	364,746	288,862
	=====	=====	=====	=====

7. OTHER EXPENSES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Governance costs	2,196	-	2,196	2,967
Miscellaneous expenses	3,183	-	3,183	4,124
Depreciation	8,530	306	8,836	-
	-----	-----	-----	-----
	13,909	306	14,215	7,091
	=====	=====	=====	=====

BALLEE BAPTIST CHURCH

NOTES TO THE ACCOUNTS (cont'd)

8. EMPLOYEES

Employment Costs	Total 2023	Total 2022
	£	£
Wages and salaries	68,858	69,763
	-----	-----
	68,858	69,763
	=====	=====

Number of Employees

The average number of employees during the year was:

	2023	2022
Average number of employees	3	3
	=====	=====

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

The Pastor acts as one of the church's trustees in accordance with the Trust deed and received remuneration, expenses allowance and pension contributions totalling £46,658 (2022: £46,003) in respect of his services as Pastor. To fulfil his role within the church, he is also provided with accommodation at the church manse.

The only amounts paid to the remaining Trustees were for out-of-pocket expenses.

The Church pays pension contributions for its Pastor to the National Employment Savings Trust, a defined contribution scheme, which is not contracted out of the State second pension. The scheme is a multi-employer scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the church.

BALLEE BAPTIST CHURCH

NOTES TO THE ACCOUNTS (cont'd)

9. TANGIBLE FIXED ASSETS

	Church and hall buildings	Manse	Equipment, fixtures and fittings	Total
	£	£	£	£
Cost/valuation				
As at 1 st January 2023	884,706	280,000	58,432	1,223,138
Additions	-	-	7,300	7,300
As at 31st December 2023	884,706	280,000	65,732	1,230,438
Depreciation				
As at 1 st January 2023	-	-	-	-
Charge for the year	-	-	8,836	8,836
As at 31st December 2023	-	-	8,836	8,836
Net Book Value				
As at 31st December 2023	884,706	280,000	56,896	1,221,602
As at 31 st December 2022	884,706	280,000	58,432	1,223,138

The assets of the Church comprise:

- Church and hall buildings, and their contents
- Manse

During the year ended 31st December 2022, the Trustees reviewed the Church's tangible fixed assets and revalued a number of these to fair value at the balance sheet date.

During the year ended 31st December 2023, depreciation has been provided on all fixed assets, other than the Church and Church Hall buildings and manse. No depreciation will be provided on the Church and Church Hall buildings and the manse as their estimated residual value is not expected to be less than the carrying value, and their remaining useful life currently exceeds 50 years.

The fair value of all tangible fixed assets will be reviewed by the Trustees annually.

10. DEBTORS AND PREPAYMENTS

	2023	2022
	£	£
Prepayments	2,833	2,663
	=====	=====

BALLEE BAPTIST CHURCH

NOTES TO THE ACCOUNTS (cont'd)

11. CASH AT BANK AND IN HAND

	2023	2022
	£	£
Cash in hand	87,957	206,022
	=====	=====

12. CREDITORS DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors and deferred income	-	24,556
Accruals	1,440	1,296
	-----	-----
	1,440	25,852
	=====	=====

13. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start £	Income £	Costs (incl revaluation) £	Surplus/ (deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	518,206	234,663	(254,506)	(19,843)	(74,870)	423,493
	-----	-----	-----	-----	-----	-----
	518,206	234,663	(254,506)	(19,843)	(74,870)	423,493
	-----	-----	-----	-----	-----	-----
Restricted Funds						
General Account	887,765	49,279	(124,455)	(75,176)	74,870	887,459
	-----	-----	-----	-----	-----	-----
	887,765	49,279	(124,455)	(75,176)	74,870	887,459
	-----	-----	-----	-----	-----	-----
OVERALL TOTALS	1,405,971	283,942	(378,961)	(95,019)	-	1,310,952
	=====	=====	=====	=====	=====	=====

Analysis of closing funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets	334,143	887,459	1,221,602	1,223,138
Current assets	90,790	-	90,790	208,685
Current liabilities	(1,440)	-	(1,440)	(25,852)
	-----	-----	-----	-----
Total funds	423,493	887,459	1,310,952	1,405,971
	=====	=====	=====	=====

BALLEE BAPTIST CHURCH

NOTES TO THE ACCOUNTS (cont'd)

15. RELATED PARTY TRANSACTIONS

Pastor David Anderson is a trustee of the church. In his capacity as the Pastor of the congregation he received remuneration of £40,820 (2022: £38,004) and an expenses allowance of £1,452 (2022: £3,919). Pension contributions of £4,387 (2022: £4,080) were also paid by the congregation in respect of them to the National Employment Savings Trust. Employer's NIC of £4,377 (2022: £4,350) was paid for the Pastor.

None of the other trustees received any remuneration, only reimbursements for out-of-pocket expenses incurred in connection with their duties.

There were no other related party transactions.

16. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTY

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

17. PENSIONS

The Church pays pension contributions for its Pastor to the National Employment Savings Trust, a defined contribution scheme, which is not contracted out of the State second pension. The scheme is a multi-employer scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the church. Therefore, in accordance with FRS102 Section 28, the scheme is accounted for as a defined contribution scheme.

All employees are eligible to join the Scheme.

18. CAPITAL COMMITMENTS

At 31st December 2023 the Church had no capital commitments (31st December 2022: none).