

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE)  
OF THE CHURCH OF IRELAND**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2024**

**“Updated 26 March 2026”**

**Registered Charity in Northern Ireland (NIC103558)**

## **THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The United Parish of Ballynure & Ballyeaston (Ballyclare) of the Church of Ireland  
St John's Church Office  
3 Doagh Road,  
BT39 9BG

Registered Charity in Northern Ireland (NIC103558)

### **CHARITY TRUSTEES**

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

Mr Andrew Brannigan,  
Dr Christine Burns,  
Revd Jonathan Campbell-Smyth,  
Mr Colin Ferguson,  
Mrs Trina Grant,  
Mrs Claire Moore,  
Mr Trevor Maze,  
Dr David McIlhagger,  
Miss Margaret Scott,  
Mr Lawrence Stanford,  
Mr Raymond Skillen,  
Dr Peter Watson,  
Mr Simon Wells,  
Mrs Francis Wilson,  
Miss Rachel Wilson,  
Mr David Wilson,  
Mr Peter Wilson,  
Mrs Pam Winter

### **PRINCIPAL OFFICE BEARERS**

Minister  
Secretary to the Select Vestry  
Treasurer

Rev. Jonny Campbell-Smyth  
Miss Rachel Wilson  
Mr Lawrence Stanford

### **INDEPENDENT EXAMINER**

Simon Hopper FCA  
Hopper & Co  
6 Doagh Road  
Ballyclare  
BT39 9BG

## **THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND TRUSTEES ANNUAL REPORT**

The trustees present the annual report and accounts for the Best Church for the year ended December 2024.

### **Objectives and Activities**

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function of the United Parish of Ballynure and Ballyeaston (Ballyclare) (hereafter referred to as The United Parish) is to support the advancement of the Christian religion by promoting, through the work of The United Parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity. As a result of activity in the pursuit of the advancement of the Christian religion, The United Parish has custody of property and of records, materials, and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of The United Parish.

### **Core values**

Our Core Values as a United Parish are :

Christ at the centre of all we do

The importance of God's Spirit-filled Word in how it shapes how we live

A community Church with a Pastoral Heart

A community Church that seeks for all to have a deeper relationship with God

A community Church that speaks into and shapes a new generation

A community Church that reaches out in love and welcomes everyone in

A community Church that partners with others in the Gospel

Pastoring

Deepening

Shaping

Reaching

## Partnering

Our values as a church determine how we serve God in our community. Our values keep reminding us of how we should use our resources and where to use them for His glory. These become the litmus test to keep reminding us why we exist.

## **THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (continued)**

### **Chairman's annual Report**

In my address this year I want to encourage us to consider the blessings that come in our unity. There is incredible strength and comfort in our unity. We are all family. And because we are family, we don't just come into church, do our 1 and half hour a week going out saying "I went to Church". You went into a building that comprises an opportunity for the church to gather, and in this gathered church, all of these people have the same king, and all of these people have the same dad, and that is what brings the point of unity. And so in that place of unity, Paul uses this image of Unity as he speaksto the Corinthians. We are fellow citizens of the kingdom. We are brothers and sisters in the family, and we are parts of the same body. Let me read to you from 1 Corinthians 12

12 Just as a body, though one, has many parts, but all its many parts form one body, so it is with Christ. 13 For we were all baptized by one Spirit so as to form one body—whether Jews or Gentiles, slave or free—and we were all given the one Spirit to drink. 14 Even so the body is not made up of one part but of many. 15 Now if the foot should say, "Because I am not a hand, I do not belong to the body," it would not for that reason stop being part of the body. 16 And if the ear should say, "Because I am not an eye, I do not belong to the body," it would not for that reason stop being part of the body. 17 If the whole body were an eye, where would the sense of hearing be? If the whole body were an ear, where would the sense of smell be? 18 But in fact God has placed the parts in the body, every one of them, just as he wanted them to be. 19 If they were all one part, where would the body be? 20 As it is, there are many parts, but one body. 21 The eye cannot say to the hand, "I don't need you!" And the head cannot say to the feet, "I don't need you!" 22 On the contrary, those parts of the body that seem to be weaker are indispensable, 23 and the parts that we think are less honourable we treat with special honour. And the parts that are unpresentable are treated with special modesty, 24 while our presentable parts need no special treatment. But God has put the body together, giving greater honour to the parts that lacked it, 25 so that there should be no division in the body, but that its parts should have equal concern for each other. 26 If one part suffers, every part suffers with it; if one part is honored, every part rejoices with it. 27 Now you are the body of Christ, and each one of you is a part of it. 28 And God has placed in the church first of all apostles, second prophets, third teachers, then miracles, then gifts of healing, of helping, of guidance, and of different kinds of tongues. 29 Are all apostles? Are all prophets? Are all teachers? Do all work miracles? 30 Do all have gifts of healing? Do all speak in tongues[d]? Do all interpret? 31 Now eagerly desire the greater gifts.

### **And how does this body function effectively?**

The same way your physical body functions effectively: by each part discovering its function. Everyone, each part, needs to assume his or her responsibilities in the church. Between our 2 churches we have roughly 300 families. Now the average church has twenty percent of the people doing eighty percent of

the stuff. We may be at twenty-five percent, but I can guarantee you we are not at thirty percent. Twenty percent of the people doing eighty percent of the stuff, and the average church in terms of giving has twenty percent of the people carrying eighty percent of the giving. But it is impossible for the church to function effectively unless each member assumes their responsibility. The responsibility to take their place. The responsibility to add their voice.

## **THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (continued)**

The responsibility to commit themselves and their resources because they're members of the same kingdom. They are members of the same family. Everybody should know, "I have a part to play."

Are we each assuming our responsibility here within the United Parish, if you've committed yourself and identified yourself as a member? Let's not kid ourselves into thinking that we can exempt ourselves. Do you think God that really your place in the body doesn't matter? If you think about it, there's an amazing symmetry to the human body, and Paul argues, he says, the design of the human body in the way it functions is a picture of the way the body of Christ is to function. Here's the question—"Am I in the place that God has put me to fulfill the function that God has given me?" That's your question if you're committed to the body of Christ. That's your first question, your second question, in fact your only question. Now if we recognise that we all have to assume our responsibilities, we also need to accept our limitations. Some of us have a problem on the one side—we don't want to do anything. Others have a problem on the other side—we want to do everything. Some of us don't know how to say no. Some of us don't want to say yes. But we need everyone. We need everyone.

It grieves me to know tonight that we don't have a Treasurer. It grieves me when we almost have to corner people coming out of church to sign up to events or tasks. No matter how gifted a person we might have who can do everything, that's not how the body should work. Imagine that if everyone committed to carry out one task for the next year, how easy the load would be for everyone. We need everyone.

I wonder when you think about the Reformation – who's name comes to mind? Luther. But how often do you think about Philipp Melancthon. Melancthon collaborated with Luther. Luther was a bit of a fighter. But alongside him was this little guy, Philipp Melancthon – a frail little man, scholar, genius, but a sensitive soul. Luther, by himself? No Reformation. Melancthon by himself? No Reformation. Luther and Melancthon? Beautiful. The fighter and the scholar. Together. Neither of them could have fulfilled the function alone, but together they shook the church.

Folks, as a church I want us all to understand how much we need each other. We need to recognise the role given to each person within the body. The extrovert person needs the introvert. The person who leads the worship, needs the person who mans the carpark. The person who works in the compassion ministries needs the person who purchases the baby baskets. And so it goes on.

Do you know the future of our Churches? It's for each person to sit down and say, number one: "Am I committed to this place?" It's not full of perfect people. It's not full of perfect ministries. It's not got a perfect pastor. Knowing all that I know about our churches, then, am I committed? If I am committed, then have I discovered my function? And if I've discovered my function, am I in my place to fulfil the function that God has given me? And if not, am I part of the 80 percent that is content to sit watching the 20 percent busting their gut? And am I prepared then under the prompting of the Spirit of God to move

from this majority position to the minority position, in the hope and prayer that if enough do, then the majority will become the minority, and the minority will become the majority, and Ballynure and Ballyclare will reverberate with the impact of the gospel?

May God bless us as we carry out the work of the Gospel in the place he has put us, but let's all be ready to be actively involved in his mission.

## **THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (continued)**

### **Financial Review**

The Financial Statements of The United Parish of Ballynure & Ballyeaston (Ballyclare), hereafter referred to as The United Parish, were produced by the Honorary Treasurer and the Church Administrator. They have been independently examined.

The documents are openly available to provide assurance that church funds have been, and will continue to be, spent correctly and for the purposes for which they are intended.

The Accounts show the Income received by The United Parish which is primarily voluntary giving (Free Will Offerings), rental income from our domestic property and grants. The Income is used to finance all of the expenditure during the year which includes staff costs, repairs and upkeep and utility bills of the six Parish buildings – the 2 churches, 2 halls, the Rectory and the house at Gateside Manor, also Compassion Ministries and Youth activities.

The 2024 budget was approved by the Select Vestry. As is normal practice, our receipts were forecasted using historical amounts of income from previous years. Through the generosity and faithfulness of our parishioners we were able to maintain our level of 'Voluntary Giving' and meet our receipts forecast.

In addition to our regular income, The United Parish was blessed with a bequest from the estate of the late Cecil Millar. A total of £125,398 was received. The monies do not sit in our General Unrestricted Fund, which we use for day-to-day expenditure, but in a separate fund which is termed Designated. This is an accounting requirement where a bequest has been received but its use is not specified by the testator (the person who leaves a will). The Reverend has previously advised the congregation of both churches of the bequest.

Under the spiritual direction of the Reverend Jonny, we are a church that believes in tithing our income (at least one 10<sup>th</sup> of what we receive in Free Will Offerings). In the 2024 financial period we remained faithful to this, by distributing approximately £17,400 to local and overseas missions and charities by way of tithe and various collections.

Whilst we saw an increase in expenditure on 'Repairs/ Upkeep to our properties, a significant backlog of repairs exists which will require substantial funding. This workload has been noted in the Quinquennial Inspection requested by the Representative Church Body in Dublin. Whilst the 'Investing in the Future' program will assist in the various repairs, at its current level of income the essential work, unfortunately will not be possible.

Our final monetary position in 2024, as shown on page 2 of the Financial Statements was a surplus of £126,011. Unfortunately, this is not a true reflection of our final position. This amount includes The Cecil

Millar Legacy of £125,398 and £10,616 specifically donated to fund Investing in the Future. When these amounts are removed, our actual final position in 2024 was a deficit of £10,003. This means that for every £1 of income we received, we spent almost £1.01. The shortfall was met by the use of our financial reserves.

## **THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (continued)**

Whilst it is the dedicated church members, yourselves, who are supporting the Parish and we thank you, of the approximately 300 households in the United Parish, 250 are registered as givers. The other 50, whilst noted as members of the United Parish, do not regularly contribute financially.

We have all been affected by the rise in inflation impacting on our personal cost of living. Running The United Parish, as you will appreciate, is no different.

To address our ongoing financial position, we need to look seriously at ways to increase the church's income. This may be through increased Freewill Offerings, additional income from different sources, fundraising for specific projects, for example building repairs, etc.

The outgoing Select Vestry has approved a budget for 2025, based upon historic income and expenditure levels. It is, however, difficult to predict price rises and as a consequence it may well be insufficient to meet the requirements of The United Parish in 2025.

In conclusion, I therefore have to report that we are not currently in a secure financial position and, without concerted effort and action, we will struggle going forward.

The church has transitioned from Receipts & Payments to Accrual accounting with effect from year ended 31 December 2024, the effect is to increase the opening unrestricted reserves by £209,652 to reflect movement in Assets and Liabilities previously treated as Receipts & Payments.

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
TRUSTEES ANNUAL REPORT (continued)**

**Structure, Governance and Management**

**Governing Document and Constitution of the Charity**

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are Charity Trustees.

**Recruitment and Appointment of Select Vestry**

As well as Constitutional requirements, parishes are obliged to implement Diocesan Regulations. Members of the General Vestry can vote and stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

**Pay and remuneration**

The incumbent receives a stipend in accordance with figures approved by the General Synod of the Church of Ireland and office and locomotory allowances.

**Organisational Structure**

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant (“the curate”), the churchwardens, the glebe wardens and generally not more than twelve other members of the General Vestry elected at the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

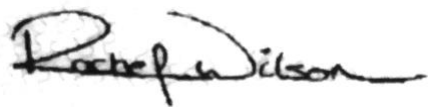
The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2024, the Select Vestry met 10 times during the year (meetings held in the months of January, February, March, April, May, June, September, October and December with an average attendance of over 75%. The Annual Easter meeting was held on 17 April 2024 and was chaired by the current incumbent, Rev. J Campbell-Smyth.

Signed on behalf of the Trustees



Revd Jonny Campbell-Smyth (Rector)

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
TRUSTEES ANNUAL REPORT (continued)**

A handwritten signature in black ink that reads "Rachel Wilson". The signature is written in a cursive style with a large initial 'R' and 'W'.

Miss Rachel Wilson (Honorary Secretary)

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND**

I report on the financial statements of The United Parish of Ballynure and Ballyeaston (Ballyclare) for the year ended 31st December 2024.

### **Respective responsibilities of trustees and independent examiner**

The United Parish of Ballynure and Ballyeaston (Ballyclare) trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

The United Parish of Ballynure and Ballyeaston (Ballyclare) trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



S Hopper FCA  
Partner  
Hopper & Co  
6<sup>th</sup> May 2025

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY for the year ended 31 December 2024**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Incoming Resources</b>						
Donations and legacies	2	312,428	26,731	-	339,159	209,993
Charitable activities	3	1,020	-	-	1,020	870
Other trading activities	4	12,050	-	-	12,050	9,720
Investment Income	5	1,018	-	-	1,018	850
Other Income	6	4,127	916	-	5,043	5,986
		-----	-----	-----	-----	-----
<b>Total Incoming Resources</b>		<b>330,643</b>	<b>27,647</b>	<b>-</b>	<b>358,290</b>	<b>227,421</b>
		-----	-----	-----	-----	-----
<b>Outgoing Resources</b>						
Raising funds	7	-	-	-	-	-
Charitable activities	8	202,311	26,577	-	228,888	233,074
Other expenditure	9	3,391	-	-	3,391	-
		-----	-----	-----	-----	-----
<b>Total Outgoing Resources</b>		<b>205,702</b>	<b>26,577</b>	<b>-</b>	<b>232,279</b>	<b>233,074</b>
		-----	-----	-----	-----	-----
Net Incoming/Outgoing Resources		124,941	1,070	-	126,011	(5,653)
Transfers between funds		(120,252)	120,252	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		4,689	121,322	-	126,011	(5,653)
Funds brought forward		262,286	47,046	-	309,332	314,986
		-----	-----	-----	-----	-----
Funds carried forward	1	266,975	168,368	-	435,343	309,332
		=====	=====	=====	=====	=====

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
BALANCE SHEET**

**31 December 2024**

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	12	50,000	50,000
Investment Property	12	200,000	200,000
<b>Total fixed assets</b>		250,000	250,000
<b>Current Assets</b>			
Debtors	13	-	-
Cash and cash equivalents	14	222,784	99,681
<b>Total current assets</b>		222,784	99,681
<b>Creditors – amounts falling due within one year</b>			
Accruals	15	600	1,108
Bank Loans	15	35,093	37,981
Credit Card		1,748	1,260
<b>Total creditors</b>		37,441	40,349
<b>Net Current Assets</b>		185,343	59,332
<b>Total net Assets</b>		435,343	309,332
<b>Funds of the charity</b>			
<b>Unrestricted funds</b>	16		
General funds		266,975	262,286
<b>Total unrestricted funds</b>		266,975	262,286
<b>Restricted Funds</b>	16	168,368	47,046
<b>Endowment Funds</b>	16	-	-
<b>Total charity funds</b>		435,343	309,332

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)). They have been approved by the Kirk Session on (enter date) and signed on its behalf by;

Revd Jonny Campbell-Smyth (Rector)

Miss Rachel Wilson (Honorary Secretary)

7<sup>th</sup> May 2025

7<sup>th</sup> May 2025

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The church meets the definition of a public benefit entity as defined in section 34 of FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

**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.

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

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

- The congregation becomes entitled to the resources;
- It is probable that the funds will be received; and
- The monetary value can be measured with sufficient reliability.

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

**(ii) Incoming resources with related expenditure**

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

**(iii) Grants and donations**

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

**(iv) Tax reclaims on donations and gifts**

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

**(v) Contractual income and performance related grants**

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

**(vi) Gifts in kind**

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

**(vii) Donated services and facilities**

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

**(viii) Investment income**

This is included in the accounts in the period to which it relates.

**(ix) Investment gains and losses**

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

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

**EXPENDITURE AND LIABILITIES**

**(i) Liability recognition**

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

**(ii) Governance costs**

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

**(iii) Grants with performance conditions**

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

**(iv) Grants payable without performance conditions**

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

**(v) Support costs**

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

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

**ASSETS**

**(i) Tangible Fixed Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £5,000. They are valued at cost, or if gifted, at the value to the charity on receipt. Depreciation is recorded on all tangible assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows;

Land & Buildings - no depreciation

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

**(ii) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Recorded giving	148,509	1,480	-	149,989	151,146
Loose collections	-	3,153	-	3,153	3,719
Donations and gifts	6,867	21,160	-	28,027	26,635
Gift Aid	30,405	938	-	31,344	27,024
Legacies and bequest	126,647	-	-	126,647	1,469
	-----	-----	-----	-----	-----
	312,428	26,731	-	339,159	209,993
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from charitable activities	1,020	-	-	1,020	870
	-----	-----	-----	-----	-----
	1,020	-	-	1,020	870
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
<b>Letting of premises</b>	12,050	-	-	12,050	9,720
<b>Trading income</b>	-	-	-	-	-
	-----	-----	-----	-----	-----
	12,050	-	-	12,050	9,720

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Deposit interest	357	-	-	357	240
Other investment income	661	-	-	661	610
	-----	-----	-----	-----	-----
	1,018	-	-	1,018	850
	-----	-----	-----	-----	-----

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Other Income	4,127	916	-	5,043	4,897
Refunds	-	-	-	-	1,089
	-----	-----	-----	-----	-----
	4,127	916	-	5,043	5,986
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
<b>FWO envelopes</b>	-	-	-	-	-
<b>Fundraising events</b>	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowmen t Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
General Assembly Assessments	60,898	13,562	-	74,460	77,049
Presbytery fees	1,435	656	-	2,091	7,455
Ministry and support staff costs	100,221	-	-	100,221	92,393
Congregational running expenses	35,504	5,665	-	41,169	34,296
Donations to Missions and charities	3,653	6,692	-	10,345	21,881
Governance costs	600	-	-	600	-
	-----	-----	-----	-----	-----
	202,311	26,577	-	228,888	233,074
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**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>
	£	£	£	£
Loan interest	3,391	-	-	3,391
	-----	-----	-----	-----
	3,391	-	-	3,391
	-----	-----	-----	-----

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**10. EMPLOYEES**

**Employment Costs**

	<b>Total Funds 2024</b>
	£
Ministers Stipend	41,504
Ministers Allowance	7,000
Wages and Salaries	24,727
Employers National Insurance	5,424
	-----
	78,655
	-----

**Number of Employees**

The average number of employees, including the minister of the congregation, expressed as full time equivalents, during the year was;

	<b>Total 2024</b>
Average number of employees	3
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There were no employees in receipt of employee benefits in excess of £60,000.

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**11. PENSION COSTS**

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations.

The contributions made by the congregation during the year were;

	<b>Total Funds 2024</b>
Contributions	1,919 -----

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**12. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Buildings</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At beginning of the year	250,000	250,000
Additions	-	-
Disposals	-	-
At end of the year	<u>250,000</u>	<u>250,000</u>
<b>Depreciation</b>		
At beginning of the year	-	-
Depreciation	-	-
Disposals	-	-
At end of the year	<u>-</u>	<u>-</u>
Net book value at beginning of the year	<u>250,000</u>	<u>250,000</u>
Net book value at end of the year	<u>250,000</u>	<u>250,000</u>

Land & Buildings includes an investment property, no depreciation has been charged.

The main church is a listed building, therefore has been treated as a heritage asset, and not included in the accounts. The main church valuation is £12,317,143.

**13. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gift Aid Recoverable	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**14. CASH AT BANK AND IN HAND**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at Bank	222,784	99,681
Cash in Hand	-	-
	<u>222,784</u>	<u>99,681</u>

**15. CREDITORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	600	1,108
Loan	35,093	37,981
Credit Card	1,748	1,260
	<u>37,441</u>	<u>40,349</u>

**THE UNITED PARISH OF BALLYNURE & BALLYEASTON (BALLYCLARE) OF THE CHURCH OF IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**16. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	262,286	330,643	205,702	124,941	(120,252)	266,975
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	262,286	330,643	205,702	124,941	(120,252)	266,975
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	15,817	25,251	(21,941)	3,310	(5,146)	13,981
Christ Church Legacy & Ministry Fund	7,575	1,000	-	1,000	-	8,575
Compassion Ministries	12,789	480	(2,450)	(1,970)	-	10,819
Genesis Arts & Craft	-	916	-	916	-	916
Cecil Millar Legacy Fund	-	-	-	-	125,398	125,398
Phillips Fund	10,866	-	(2,186)	(2,186)	-	8,680
	-----	-----	-----	-----	-----	-----
	47,046	27,647	26,577	1,070	120,252	168,368
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>309,332</b>	<b>358,290</b>	<b>232,279</b>	<b>126,011</b>	<b>-</b>	<b>435,343</b>
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The church has transitioned from Receipts & Payments to Accrual accounting with effect from year ended 31 December 2024, the effect is to increase the opening unrestricted reserves by £209,652 to reflect movement in Assets and Liabilities previously treated as Receipts & Payments.