

**BALLYCAIRN PRESBYTERIAN CHURCH**

**CHURCH ACCOUNTS FOR**  
**YEAR ENDED**  
**31 DECEMBER 2024**

Stuart M. Lynn FCCA  
Suite 9 Railway Studios  
The Sidings  
Lisburn  
BT28 3AJ

BALLYCAIRN PRESBYTERIAN CHURCH GENERAL ACCOUNT	2022	2023	2024
<b>Summary Totals</b>			
Opening surplus/deficit	-34,536	-6,953	-9,162
Income	159,034	192,238	180,705
Expenditure	131,451	194,447	185,443
In year/surplus/ (deficit)	27,583	-2,209	-4,738
Closing surplus/ (deficit)	-6,953	-9,162	-13,899
<b>General Income Details</b>			
Freewill Offering	28304	33713	33668
Loose Offering	955	1007	436
Rates Rebate	-	-	1,590
Gift Aid tax refund received	1,193	11,108	7,144
United Appeal	2615	3050	2914
Bequests, legacies and donations	-	5,500	-
Bank interest and dividends	320	648	811
Rental income	18000	9000	10500
Use of premises	315	1740	2125
Investments matured	-	-	-
Open Door bank account closure	-	-	-
Convenors Furlough	-	-	-
Sale of masks	-	-	-
<b>Income for Property Fund</b>			
Harvest Offering	-	465	471
Plant Sale	2,400	4,665	5,975
Sale of Band Hall	-	8000	0
Grant	-	4000	0
Concert & spring Event	-	1340	1340
History Society	-	299	361
Breakfasts/Coffee Mornings	-	3,941	4,062
Funeral Teas & Donations	3993	5845	540
Others	435	1828	3019
<b>Income for Graveyard Fund</b>			
Burials, donations etc.	14844	26920	22154
Sub-Total	73,374	123,069	97,110
<b>Income from Church Organisations</b>			
Badminton Club	-	-	-
Bowling Club	-	-	-
PW	532	530	1,114
Tots & Co	-	-	-
Open Door	358	1,195	903
Sub-Total	890	1,725	2,017
<b>Collections/donations for charitable funds</b>			
PCS	500	500	505
Leprosy	783	740	635
Africa appeal	580	-	-
Earl Haig	145	110	240
WDA	100	-	-
Christian Aid	385	-	460
Sustain Food Bank	-	-	-
Sub-Total	2,493	1,350	1,840
<b>Other collections/donations received</b>			
Calendars	0	45	0
Heralds	240	162	0
PW overseas mission & soup lunch	190	215	265
Black Service for Batts Lodge	-	260	-
Students Bursary Fund	-	515	-
Gifts	0	0	640
Sub-Total	430	1,197	905
Transfer from deposit account	81847	64897	78833
Total income	159,034	192,238	180,705

BALLYCAIRN PRESBYTERIAN CHURCH GENERAL ACCOUNT	2022	2023	2024
<b>Bank Reconciliation</b>			
Balance per back statement @ 31 December	5,001	6,851	5,001
Less: total outstanding cheques	14,331	20,344	22,349
Add: total outstanding lodgements	2,377	4,331	3,449
Add: cash in hand	-	-	-
Reconciled bank balance	-6,953	-9,162	-13,899
Closing surplus/ (deficit) = Reconciled bank balance ?	Yes	Yes	Yes
<b>General Expenditure Details</b>			
Stipend	-	-	-
Central Assessment Fund	8,449	7,477	8,703
United Appeal	2,615	3,050	3,000
Total payments to Church House	11,064	10,527	11,703
<b>Church Costs</b>			
Advertising, printing and stationery	632	554	797
Bank interest and fees	269	302	317
Cleaning costs	700	700	700
PW and other Church organisations	0	0	0
Presbytery fees	731	706	490
Pulpit supplies & Convenors Fee	19,201	20,243	13,939
Visiting organists	0	70	50
Gift	0	0	0
Catering	-	1,870	-
Plant Sale	-	2,798	3,560
Copyright and music	-	152	163
Electricity	1,266	1,063	949
Insurance	1,663	1,780	3,158
Repairs and maintenance	0	0	0
Miscellaneous	-	-	1,320
Electrician & Fire Safety	-	-	-
<b>Manse Costs</b>			
Rates	1,835	1,962	0
Insurance	596	638	1,132
Repairs and maintenance	809	470	472
Electricity	-	-	617
<b>Montgomery Hall Costs</b>			
Electricity & Oil	0	871	682
Cleaning Costs	700	700	700
Insurance	879	941	1,669
Water rates	597	655	689
Electrician & Fire Safety	237	872	188
Internet Costs	-	-	602
PPE & misc exps	60	655	-
Repairs and maintenance	-	1,647	9,918
Transfer of Breakfast/Coffee Mornings to Restricted Deposit A	-	-	4,063
<b>Grounds &amp; Graveyard Costs</b>			
Grasscutting and maintenance	3,234	5,375	10,647
Maintenance and Upkeep of Pathways	-	-	-
Transfer of Burial Fees to Restricted Deposit Account	7,500	13,000	11,000
<b>Other Costs</b>			
Professional Fees	-	-	12,213
Miscellaneous	3,393	1,922	1,155
Sub-Total	44,302	59,946	81,190
<b>Charitable funds paid out</b>			
PCS	500	500	505
Leprosy	783	740	685
Africa appeal	580	-	-
Earl Haig	205	170	300
WDA	100	0	0
Christian Aid	385	-	460
Sustain Food Bank	-	-	-
Sub-Total	2,553	1,410	1,950
<b>Other collections/donations paid out</b>			
Calendars	-	45	-
Heralds	240	162	0
PW overseas mission & soup lunch	190	400	300
Black Service for Batts Lodge	-	260	-
Students Bursary Fund	-	515	-
Gifts	-	-	1,116
Sub-Total	430	1,382	1,416
Transfer to deposit account	73,101	121,182	89,184
Total expenditure	131,451	194,447	185,443

BALLYCAIRN PRESBYTERIAN CHURCH  
DEPOSIT ACCOUNT

2022 2023

BALLYCAIRN PRESBYTERIAN CHURCH  
DEPOSIT ACCOUNT

2022 2023 2024

**Summary Totals**

	2022	2023	2024		2022	2023	2024
<b>Opening surplus/deficit</b>	184,777	176,232	235,102	<b>Bank Reconciliation</b>			
				Balance per back statement @ 31 December	176,232	235,102	249,539
<b>Income</b>	73,302	123,766	93,270	Less: total outstanding cheques	-	-	-
<b>Expenditure</b>	81,847	64,897	78,833	Add: total outstanding lodgements	0	0	0
<b>In year/surplus/ (deficit)</b>	(8,545)	58,869	14,437	Add: cash in hand	-	-	-
				<b>Reconciled bank balance</b>	176,232	235,102	249,539
<b>Closing surplus/ (deficit)</b>	176,232	235,102	249,539	Closing surplus/ (deficit) = Reconciled bank balance ?	Yes	Yes	Yes

**Income Details**

2022 2023 2024

**Expenditure Details**

2022 2023 2024

Regular giving	-	-	-	Building projects	-	-	-
Gift Aid tax refund	-	-	-	Bank interest and fees	-	-	-
Bank interest and dividends	201	2,584	4,086	Transfer to General Account	81,847	64,897	78,833
Transfer from General Account	73,101	121,182	89,184	Miscellaneous	-	-	-
Miscellaneous	-	-	-				
<b>Total income</b>	73,302	123,766	93,270	<b>Total expenditure</b>	81,847	64,897	78,833

BALLYCAIRN PRESBYTERIAN CHURCH  
FIXED TERM DEPOSIT ACCOUNT

2022 2023

BALLYCAIRN PRESBYTERIAN CHURCH  
DEPOSIT ACCOUNT

2022 2023 2024

**Summary Totals**

	2022	2023	2024	<b>Bank Reconciliation</b>			
Opening surplus/deficit	62,409	69,987	83,783	Balance per back statement @ 31 December	62,487	70,783	84,969
Income	7,578	13,796	16,250	Less: total outstanding cheques	-	-	-
Expenditure	-	-	-	Add: total outstanding lodgements	7,500	13,000	15,063
In year/surplus/ (deficit)	7,578	13,796	16,250	Add: cash in hand	-	-	-
				Reconciled bank balance	69,987	83,783	100,032
Closing surplus/ (deficit)	69,987	83,783	100,032	Closing surplus/ (deficit) = Reconciled bank balance ?	Yes	Yes	Yes

**Income Details**

2022 2023 2024

**Expenditure Details**

2022 2023 2024

Regular giving	-	-	-	Bank interest and fees	-	-	-
Gift Aid tax refund	-	-	-	Building projects	-	-	-
Bank interest and dividends	78	796	1,187	Computer and audio visual equipment	-	-	-
Transfer from General Account	7,500	13,000	15,063	Transfer to General Account	-	-	-
Miscellaneous	-	-	-	Miscellaneous	-	-	-
Total income	7,578	13,796	16,250	Total expenditure	-	-	-

BALLYCAIRN PRESBYTERIAN CHURCH  
SUMMARY ACCOUNT

Balance Sheet as at 31 December	2024	2024	2023	2023	2022	2022
	£	£	£	£	£	£
Fixed Assets		-		-		-
Investments at Cost		19,530		19,530		19,530
Current Assets						
General Bank Account		-		-		-
Deposit Bank Account	249,539		235,102		176,232	
Fixed Term Bank Account	100,032		83,783		69,987	
Organisational Bank Accounts	3,036		3,036		3,036	
Inter Church Funds	1,927		1,927		1,927	
Debtors - Gift Aid	-		-		-	
		<u>354,534</u>		<u>323,848</u>		<u>251,182</u>
Current Liabilities						
Inter Church Funds		-		-		-
General Bank Overdraft	13,899		9,162		6,953	
		<u>13,899</u>		<u>9,162</u>		<u>6,953</u>
Net Assets		<u><u>360,166</u></u>		<u><u>334,216</u></u>		<u><u>263,760</u></u>
Fund Balances						
Unrestricted Funds	225,809		216,110		159,451	
Restricted Funds	131,321		115,070		101,273	
Restricted Organisational Funds	3,036		3,036		3,036	
		<u><u>360,166</u></u>		<u><u>334,216</u></u>		<u><u>263,760</u></u>

## **Independent Examiner's Report to the Charity Trustees of Ballycairn Presbyterian Church**

I report on the accounts of the Church for the year ended 31 December 2024, which are set out on the preceding pages 1-5.

### **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.

Stuart M Lynn FCCA  
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Suite 9 Railway Studios  
Building 3 The Sidings  
Lisburn  
BT28 3AJ

27 June 2025