

# **BALLINDERRY PRESBYTERIAN CHURCH**

Registered with the Charity Commission for Northern Ireland (NIC105106)

## **FINANCIAL STATEMENTS**

**Year ended 31 December 2023**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF BALLINDERRY PRESBYTERIAN CHURCH**

I report on the financial statements of the charity for the year ended 31 December 2023 attached hereto.

This report is made solely to the charity's Trustees, as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by the law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.

#### **Respective Responsibilities of Trustees and Examiner**

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

- Examine the financial statements
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)9b) of the Act; and
- State whether particular matters have come to my attention.

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

I have examined the charity's financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the 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 financial statements, and seeking explanations from you as Trustees concerning any such matters.

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

I have completed my examination for the year ended 31<sup>st</sup> December 2023 and no matter has come to my attention which gives me reasonable cause to believe that, in any material respect

- 1) the requirements to keep accounting records and prepare accounts which accord with those accounting records have not been met and
- 2) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed:

Dated: 21st May 2024

A I McCullagh  
Accountant & Independent Examiner  
6 Agars Road  
Lisburn  
BT28 2TQ

**BALLINDERRY PRESBYTERIAN CHURCH**

**General account – INCOME  
Year ended 31 December 2023**

	£
<b>Balance b/forward</b>	<b>27,264.44</b>
<b>Specified sources:</b>	
Freewill offerings	36,173.55
Loose collections	798.53
Tax refunds	7,007.39
<b>Donations towards hall light &amp; heat:</b>	
Bowling Club	300.00
PW	100.00
<b>Donations for others:</b>	
United Appeal collection	2,340.00
Tax refunds thereon	513.00
Harvest collection – for PCS	72.00
<b>Other income:</b>	
Rent from Manse	9,540.00
Rent from land	560.00
Investment income	478.40
Interest	81.29
Wayleave rents	44.04
Grave fees	565.00
Donations in lieu of flowers – the late Helen Fletcher	340.00
Bequest – the late Helen Fletcher	5,000.00
Energy support grant	600.00

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91,777.64  
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## BALLINDERRY PRESBYTERIAN CHURCH

### General account – EXPENDITURE

Year ended 31 December 2023

	£
<b>Ministerial costs:</b>	
Investment income paid to minister	104.78
Rents paid to the minister	560.00
Mileage paid to minister	720.00
Minister's assistants	3,466.33
Pulpit supply	75.00
<b>Assessments:</b>	
Stated supply	15,340.00
Central Ministry Fund	1,061.00
Widows of Ministers Fund	217.00
Incidental Fund	868.00
Sick supply fund	10.00
Prolonged Disability Fund	217.00
Ministerial development	96.00
Students bursary fund	386.00
Assembly Buildings' External Works	482.00
Presbytery fees	329.81
<b>Organist</b>	1,000.00
<b>United Appeal</b> ( <i>target £4,329</i> )	4,329.00
<b>Manse rates</b>	2,329.09
<b>Water &amp; sewerage charges</b>	310.78
<b>Insurances</b>	3,250.00
<b>Electricity</b>	2,443.85
<b>Heating oil</b>	3,067.52
<b>Maintenance of church, hall &amp; grounds</b>	
Grounds maintenance & grass cutting	640.00
Fire & security alarm maintenance	340.00
Fire extinguisher service	366.00
3 new exit fittings	210.00
Organ repairs	200.00
Plumbing repairs	125.00
Teapots purchased	146.40
Topsoil	44.99
<b>Printing &amp; stationery</b>	
FWO envelopes	299.81
Annual Reports (2 yrs)	367.00
<b>Donations:</b>	
Arab World Ministries	1,200.00
Society for Orphans of Ministers & Missionaries	100.00
Belfast City Mission	100.00
Irish Mission	100.00
Presbyterian Children's Society	72.00

**BALLINDERRY PRESBYTERIAN CHURCH**

**General account – EXPENDITURE (*cont'd*)**

**Year ended 31 December 2023**

	£
<b>Other costs:</b>	
Contribution to Presbytery stand at Balmoral Show	200.00
Broadband charges	406.80
Property condition report	504.00
Hall supplies	164.15
Gifts & flowers	330.00
Easter family fun day	120.00
Family barbeque	302.56
Big Breakfast	86.25
Study material – Advent Devotions	100.00
Fee – examination of accounts	125.00
Christmas tree	55.00
Ground (3 yrs)	2.04
<b>Balance c/forward</b>	<b>44,407.48</b>
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	91,777.64
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### Property Fund

<b>Balance b/forward</b>	<b>27,155.98</b>	Container storage unit purchased	4,380.00
Envelopes	3,910.00	Building control fee re: hall	316.00
Standing orders	3,515.00	Carpet - church	6,117.00
Harvest gift day	17,780.00	Painting - church	1,800.00
Tax refunds	5,539.00	Audio visual update	1,029.00
Interest	58.23	Sundry materials	375.15
		Minister's room repairs	2,878.15
		Church – repairs to flooring, windows and slates	625.00
		Bank charges	134.74
		<b>Balance c/forward</b>	<b>40,303.17</b>
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	57,958.21		57,958.21
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### Benevolent Fund

<b>Balance b/forward</b>	<b>280.26</b>	<b>Balance c/forward</b>	<b>295.08</b>
Investment income	14.82		
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	295.08		295.08
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### Choir Account

<b>Balance b/forward</b>	<b>1,674.33</b>	<b>Balance c/forward</b>	<b>6,674.33</b>
Bequest – the late Helen Fletcher	5,000.00		
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	6,674.33		6,674.33
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### Sunday School Account

<b>Balance b/forward</b>	<b>1,759.79</b>	Fundraising expenses	33.42
Collections & Christmas service	742.70	Fundraising mugs	400.00
For Greenhill residential	1,850.00	Supplies & resources	399.72
Donations	200.00	Greenhill Residential	1,532.20
For concert	364.50	Kilbroney residential	200.00
Fundraising events	1,126.20	Holiday Bible Club	502.13
		Training	25.00
		Concert tickets	403.00
		Christmas party	139.51
		Easter	40.00
		Children's Day	285.30
		Events	421.31
		Repairs	110.23
		Gifta	35.00
		Donation – Abaana Orphans	412.00
		<b>Balance c/forward</b>	<b>1,104.37</b>
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	6,043.19		6,043.19
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**Mother & Toddlers**

<b>Balance b/forward</b>	<b>401.55</b>	<b>Balance c/forward</b>	<b>401.55</b>
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**Bowling Club**

<b>Balance b/forward</b>	<b>1,091.38</b>	Heat & light	300.00
Membership fees	150.00	<b>Balance c/forward</b>	<b>941.38</b>
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	1,241.38		1,241.38
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<b>Balance b/forward</b>	<b>915.38</b>	Speakers	80.00
Membership fees	650.00	PW Mission Fund	300.00
Donations	35.00	Bank fees	105.50
Bequest – the late Helen Fletcher	1,000.00	Heat & Light	100.00
		Christmas evening	99.22
		Gifts	147.58
		Link Book	11.00
		Sundries	48.00
		<b>Balance c/forward</b>	<b>1,709.08</b>
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	2,600.38		2,600.38
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**Youth Club**

<b>Balance b/forward</b>	<b>1,220.61</b>	Christmas party	260.10
Membership fees	532.00	Snacks & craft materials	546.00
		<b>Balance c/forward</b>	<b>946.51</b>
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	1,752.61		1,752.61
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