



**BALLINDERRY**

Presbyterian Church

# **FINANCIAL REPORT**

*for the year ended  
31st December 2024*

Charity registration number: NIC105106



# Ballinderry Presbyterian Church

<b>Stated Supply:</b>	<b>Rev. Dr. William Henry</b> 47 Kesh Road, Maze, Co. Down. t. 028 9262 1269
<b>Kirk Session:</b>	Geo. B Quinn, Andrew Addison, James Moore, Edwin Lowry, Ronnie Toombs, Colin McMurtry
<b>Elder Emeritus:</b>	JK Pringle
<b>Clerk of Session:</b>	James Moore
<b>Independent Examiner:</b>	Alec McCullagh 6 Agars Road, Lisburn. t. 028 9262 1593
<b>Cong. Committee 2020:</b>	The Kirk Session with Messrs. John Addison, Richard Barnes, Stephen Conn, George Ellis, Jill Ellis, Joanne Moore, David McPherson, Elizabeth Mulligan, Sam Nelson, Andrew Wright
<b>General Treasurer:</b>	Colin McMurtry 1 Knocknarea Road, Magheragall, Lisburn, County Antrim BT28 2TA t. 028 9262 2334
<b>F.W.O. Treasurer:</b>	Richard Barnes
<b>Property Fund Treasurer:</b>	Ronnie Toombs 11 Jenny's Lane, Lisburn, BT28 2NR
<b>Cong. Secretary:</b>	Andrew Addison 2 Scroggy Road, Upper Ballinderry, Lisburn. BT28 2EZ
<b>Organist:</b>	George Ellis
<b>S.S Superintendent:</b>	Mrs Ruth Hamilton
<b>Presbyterian Children's Society Secretary:</b>	c/o Treasurer
<b>Magazine Agent:</b>	Mrs Eleanor McKinstry

## **BAPTISMS**

Austin Lynn

## **MARRIAGES**

## **DEATHS**

Mrs Eleanor McCann

Mr Malcolm Hill

Mrs Mabel Wright

## **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 2024 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 31st December 2024 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: A I McCullagh  
Accountant & Independent Examiner  
6 Agars Road, Lisburn BT28 2TQ

Dated: 19th May 2025

# GENERAL ACCOUNT

## Income

**Balance b/forward** **44,407.48**

### Specified sources:

Freewill offerings	35,041.97
Loose collections	618.15
Tax refunds	6,220.00

### Donations towards hall light & heat:

Bowling Club	300.00
PW	100.00

### Donations for others:

United Appeal collection	2,236.50
Tax refunds thereon	523.50
Harvest collection – for PCS	35.00

### Other income:

Rent from Manse	9,540.00
Rent from land	560.00
Investment income	559.02
Interest	138.15
Wayleave rents	48.34
Grave fees	1,100.00
Use of hall	255.00
Advent books	45.10
Sale of Ballinderry P C T-shirts	243.00
For 300 Years Anniversary	2,780.00

## Expenditure

### Ministerial costs:

Investment inc. paid to minister	132.99
Rents paid to the minister	560.00
Mileage paid to minister	1,378.08
Minister's assistants	6,559.39
Pulpit supply	388.00

### Assessments:

Stated supply	16,120.00
Central Ministry Fund	1,424.00
Communications Department	399.00
Widows of Ministers Fund	256.00
Incidental Fund	1,025.00
Sick supply fund	6.00
Prolonged Disability Fund	199.00
Ministerial development	28.00
Students bursary fund	455.00
Assem. Buildings' External Works	512.00
Presbytery fees	432.00
Organist	1,000.00
United Appeal (target £4,539)	4,539.00
Manse rates	2,422.08
Water & sewerage charges	381.03
Insurances	3,472.60
Electricity	5,191.93
Heating oil	1,896.44

### Maintenance of church hall & grounds

Grounds maint & grass cutting	680.00
Fire & security maintenance	1,110.70
General maintenance	545.28

### Printing & stationery

FWO envelopes	299.09
Annual Reports	187.00

### Donations:

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	35.00
ABAANA Child Sponsorship	208.00

## GENERAL ACCOUNT (continued)

Income	Expenditure
	<b>Other costs:</b>
	Contribution to Presbytery stand at Balmoral Show 100.00
	Broadband charges 445.49
	Digital audio 191.97
	Copyright licence 163.00
	Easter family fun day 180.00
	Family barbeque 180.00
	300 Years Anniversary 4,456.12
	Study material 95.83
	Fee – examination of accounts 125.00
	Christmas tree 60.00
	Legal fees 140.00
	Ballinderry P C T-shirts 260.00
	New church organ 10,000.00
	Transfer to Sunday School 2,500.00
	Transfer to Youth Club 500.00
	<b>Balance c/forward 32,011.19</b>
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<b>104,751.21</b>	<b>104,751.21</b>
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**PROPERTY FUND**

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<b>Balance b/forward</b>	<b>40,303.17</b>	Minister's room repairs	3,070.00
Envelopes	5,490.00	Church painting	2,400.00
Standing orders	3,660.00	Sandblasting church gates	300.00
Harvest gift day	5,185.00	Sundry repairs	31.74
Tax refunds	3,141.25	Bank charges	89.96
Donations	762.74	<b>Balance c/forward</b>	<b>53,126.49</b>
Investment income	48.18		
Interest	427.85		
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	<b>59,018.19</b>		<b>59,018.19</b>
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**BENEVOLENT FUND**

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<b>Balance b/forward</b>	<b>295.48</b>	<b>Balance c/forward</b>	<b>314.29</b>
Investment income	18.81		
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	<b>314.29</b>		<b>314.29</b>
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**CHOIR ACCOUNT**

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<b>Balance b/forward</b>	<b>6,674.33</b>	<b>Balance c/forward</b>	<b>6,674.33</b>
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	<b>6,674.33</b>		<b>6,674.33</b>
	=====		=====

## SUNDAY SCHOOL ACCOUNT

<b>Balance b/forward</b>	<b>1,104.37</b>	Events	153.00
Collections & Christmas service	35.70	Children's Day	211.50
For residential	1,075.00	Supplies & resources	163.38
Donations	1,785.75	Gifts	408.62
For ABAANA	3,571.27	Easter	49.98
Fundraising events	160.00	Concert tickets	93.00
Refunds	115.01	Equipment repair	50.00
		Residential	3,696.56
Transfer from General Account	2,500.00	Fun Day expenses	39.07
		Snacks	119.69
		Messy Church material	45.98
		Television screens	501.62
		Hall supplies	76.89
		Christmas party	259.43
		Donation – Abaana Orphans	4,030.09
		Love for Life	300.00
		<b>Balance c/forward</b>	<b>148.29</b>
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	<b>10,347.10</b>		<b>10,347.10</b>
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## PW ACCOUNT

<b>Balance b/forward</b>	<b>1,709.08</b>	Speakers	190.00
Membership fees	545.00	PW Mission Fund	300.00
		Bank fees	92.45
		Heat & Light	100.00
		Christmas evening	32.40
		Link Book	11.00
		Sundries	63.00
		<b>Balance c/forward</b>	<b>1,465.23</b>
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	<b>2,254.08</b>		<b>2,254.08</b>
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## BOWLING CLUB

<b>Balance b/forward</b>	<b>941.38</b>	Heat & light	300.00
Membership fees	180.00	Balance c/forward	851.20
Donations	20.00		
Interest	9.82		
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	<b>1,151.20</b>		<b>1,151.20</b>
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## YOUTH CLUB ACCOUNT

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<b>Balance b/forward</b>	<b>946.51</b>	Christmas party	360.98
Membership fees	939.40	Snacks & craft materials	652.63
Transfer from General Account	500.00	Ozone & Fun Bus	348.30
		Games consoles	548.00
		Balance c/forward	476.00
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	<b>2,385.91</b>		<b>2,385.91</b>
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## MOTHER AND TODDLERS ACCOUNT

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<b>Balance b/forward</b>	<b>401.55</b>	<b>Balance c/forward</b>	<b>401.55</b>
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## INVESTMENT VALUATION 2024

	Terms	Are terms applied?	Holding	Cost		Valuation 31/12/2024	Valuation 31/12/2023	
David Larmour	B	Benevolent	✓	12 shs PCI GIF	107.00	R	167	160
Alex Addison	B	Minister	✓	67 shs PCI GIF	567.00	R	935	893
Randal McMurtry	B	Minister	✓	£50 PMS	50.00	R	0	0
In Memory - Sarah Todd	G	Minister	✓	6 shs PCI GIF	54.00	R	84	80
David Wright	B	General	✓	6 shs PCI GIF	53.00	U	84	80
M A Kelly	B	Maintenance	✓	7 shs PCI GIF	63.00	R	98	93
W J & A J Kelly	B	Minister	✓	72 shs PCI GIF	644.00	R	1,005	960
J K Addison & Family	G	General	✓	267 shs PCI GIF	500.00	U	3,727	3,558
Robert McMurtry	B	General	✓	72 shs PCI GIF	618.00	U	1,005	960
M A Kelly	B	Minister	✓	10 shs PCI GIF	82.00	R	140	133
Jane Duff	B	General	✓	40 shs PCI GIF	341.00	U	558	533
Annie Thompson	B	Minister	✓	176 shs PCI GIF	1,505.00	R	2,456	2,346
Isa Robinson	B	General	✓	113 shs PCI GIF	968.00	U	1,577	1,506
Mrs Norwood	B	General	✓	26 shs PCI GIF	221.00	U	363	346

	5,773.00	12,199	11,648
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	Terms	Are terms applied?	Holding	Cost		Valuation 31/12/2023	Valuation 31/12/2022	
				5,773.00		11,648	10,682	
Mrs Meta Spence	B	General	✓	82 shs PCI GIF	696.00	U	1,144	1,093
Robert & Maimie Martin	G	General	✓	163 shs PCI GIF	1,390.00	U	2,275	2,172
Miss Maimie Martin	G	General	✓	150 shs PCI GIF	1,283.00	U	2,094	1,999
Mrs Evelyn Jack	B	General	✓	14 shs PCI GIF	121.00	U	195	186
Jane Addison	B	Benevolent	✓	45 shs PCI GIF	402.00	R	628	600
Hugh Todd	B	General	✓	£200 PMS	200.00	U	0	0
Bequest - Ethel Blair	B	General	✓	13 shs PCI GIF	100.00	U	181	173
Ethel Meeke	B	General	✓	139 shs PCI GIF	1,000.00	U	1,940	1,852
In Memory - Ethel Blair	G	Minister	✓	72 shs PCI GIF	500.00	R	1,005	959
Margaret Armstrong	B	Maintenance	✓	139 shs PCI GIF	1,000.00	R	1,940	1,852
donations	G	General	✓	153 shs PCI GIF	1,304.00	U	2,135	2,039
-do-	G	General	✓	46 shs PCI GIF	350.00	U	642	613
-do-	G	General	✓	7 shs PCI GIF	65.00	U	98	93
Daisy Anderson (bal)	B	General	✓	£2060 PMS	2,060.00	U	0	0

	16,244.00	26,476	25,279
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PCI GIF	26,476	25,279
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Others (PMS) **	0	0
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	26,476	25,279
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Key:

B - Bequest

G - Gift

U - Unrestricted

R - Restricted

PMS declared valueless

PCI Gen Inv Fund valuations

31/12/24 - £13.957/sh

31/12/23 - £13.3269/sh

Restricted	8,458	8,076
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Unrestricted	18,018	17,203
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	26,476	25,279
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## GIFT AID 2024

1	£630.00								
2	£520.00	£100.00	10						
3	£500.00	£60.00	100	100.00	£500.00	£60.00	100	100.00	
4	£160.00								
5	£189.00								
6	£0.00	£50.00	120		£0.00	£50.00	120	0.00	
7	£55.00		45						
8	£440.00	£200.00	960		£440.00	£200.00	960	0.00	
9	£210.00								
10	£270.00	£50.00	40.00						
11	£270.00		90		£270.00		90	0.00	
12	£500.00	£1,500.00	3000	300.00	£500.00	£1,500.00	3000	300.00	
13	£0.00								
14	£0.00								
15	£0.00								
16	£240.00								
17	£365.00		25	25.00	£365.00		25	25.00	
18	£320.00				£320.00			0.00	
19	£900.00	£25.00							
20	£1,210.00	£100.00	240		£1,210.00	£100.00	240	0.00	
21	£95.00		20	32.50					
22	£0.00								
23	£310.00		120	90.00	£310.00		120	90.00	
24	£576.00	£140.00	180	120.00	£576.00	£140.00	180	120.00	
25	£620.00								
26	£400.00	£100.00	60	80.00	£400.00	£100.00	60	80.00	
27	£450.00				£450.00			0.00	
28	£240.00	£20.00		25.00	£240.00	£20.00		25.00	
29	£280.00		100						
30	£95.00			20.00					
31	£500.00		15						
32	£255.00	£100.00	58	39.00	£255.00	£100.00	58	39.00	
33	£255.00	£100.00	55	40.00					
34	£0.00								
35	£950.00	£500.00	60	60.00	£950.00	£500.00	60	60.00	
36	£145.00	£20.00			£145.00	£20.00		0.00	
37	£0.00				£0.00			0.00	
38	£600.00	£50.00	100		£600.00	£50.00	100	0.00	
39	£200.00				£200.00			0.00	
40	£590.00		160	170.00	£590.00		160	170.00	
41	£1,000.00		100	100.00	£1,000.00		100	100.00	
42	£220.00								
43	£880.00	£50.00	60	60.00					

FWO No	FWO Property Fund	United Moderators Appeal	Appeal	WDA	FWO Gift Aid	Prop. F'nd Gift Aid	Utd. App Gift Aid	Mod's App Gift Aid	WDA Gift Aid
44	£370.00		0						
45	£560.00				£560.00				0.00
46	£520.00		110						
47	£620.00	£20.00	30	10.00	£620.00	£20.00	30		10.00
48	£0.00				£0.00				0.00
49	£500.00	£50.00							
50	£240.00		120						
51	£400.00				£400.00				0.00
52	£160.00		160						
53	£5.00								
54	£0.00								
55	£360.00	£50.00	180	100.00	£360.00	£50.00	180		100.00
56	£300.00	£200.00	110	110.00	£300.00	£200.00	110		110.00
57	£335.00				£335.00				0.00
58	£1,020.00				£1,020.00				0.00
59	£360.00		50	50.00					
60	£160.00	£40.00			£160.00	£40.00			0.00
61	£260.20	£10.00	120						
62	£600.00	£100.00	110	40.00	£600.00	£100.00	110		40.00
63	£240.00	£40.00							
64	£0.00								
65	£355.00		10		£355.00		10		0.00
66	£240.00	£150.00	210		£240.00	£150.00	210		0.00
67	£0.00								
68	£660.00	£30.00	0		£660.00	£30.00			0.00
69	£0.00	£100.00							
70	£320.00				£320.00				0.00
71	£600.00								
72	£1,560.00	£200.00	100	100.00	£1,560.00	£200.00	100		100.00
73	£1,845.00	£60.00	840	240.00	£1,845.00	£60.00	840		240.00
74	£0.00		0						
75	£0.00								
76	£289.00		130	10.00	£289.00		130		10.00
77	£850.00		120		£850.00		120		0.00
78	£0.00								
79	£0.00								
80	£1,199.97	£100.00	112	65.00	£1,199.97	£100.00	112		65.00
81	£460.00	£40.00			£460.00	£40.00			0.00
82	£0.00								
83	£0.00								
84	£0.00								
85	£23.00								
86	£0.00								

FWO No	FWO	Property Fund	United Moderators Appeal	Moderators Appeal	WDA	FWO Gift Aid	Prop. F'nd Gift Aid	Utd. App Gift Aid	Mod's App Gift Aid	WDA Gift Aid
87	£160.00					£160.00				0.00
88	£0.00									
89	£300.00									
90	£240.00					£240.00				0.00
91	£0.00									
92	£0.00									
93	£390.00	£50.00	60			£390.00	£50.00	60		0.00
94	£730.00	£300.00	240	240.00		£730.00	£300.00	240		240.00
95	£0.00									
96	£510.00		600			£510.00		600		0.00
97	£220.00									
98	£100.00									
99	£690.00					£690.00				0.00
100	£705.00	£100.00	60	70.00		£705.00	£100.00	60		70.00





## **GIFT AID DECLARATIONS**

Where a person who pays income tax signs a gift aid declaration the Church can obtain a refund of tax on his/her contributions which are made so as to identify the donor – as in an envelope bearing the donor's name of F W O number or by cheque. A declaration does not commit a person to giving any specified sum and will remain effective until cancelled. The gift aid scheme is very beneficial and further details may be obtained from the Treasurer.

## **RULES GOVERNING THE BALLINDERRY PRESBYTERIAN CHURCH GRAVEYARD**

(EXTRACT FROM THE CODE OF THE PRESBYTERIAN CHURCH IN IRELAND Para-170: "The Congregational Committee shall have charge of the temporal affairs of the congregation, which include the management of the graveyard. No monument shall be erected in a graveyard or inscription put on any monument without the consent of Congregational Committee").

- (1) New grave spaces are available only to members of the congregation, and may be had on payment of £200 per grave.
- (2) A fee of £100 shall be paid by stipend-payers for each interment, and £200 by non-members of the congregation. The removal of rock is at the expense of the grave owner.
- (3) A fee of £20 shall be paid for permission to erect a headstone only.
- (4) Application for all interment arrangements should be made to Mr. Andrew Addison, 2 Scroggy Road, Upper Ballinderry, Lisburn BT28 2EZ. Tel: 028 9442 2243

## **USE OF THE HALL**

Use of the Hall shall be by arrangement.