

Independent examiner's report to the charity trustees of Ballywalter Presbyterian Church for the year ended 31 December 2023

I report on the accounts of the Trust for the year ended 31 December 2023

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.



Name: Phelan & Prescott

Relevant professional qualification or body: Chartered Accountants

Address: River House, Home Avenue, Newry, Co. Down, BT34 2DL

Date: 28/02/2024

BALLYWALTER PRESBYTERIAN CHURCH
Receipts and Payments Account for Year Ended 31 Dec 2023
GENERAL ACCOUNT

Registered with the Charities Commission for Northern Ireland, ref NIC105231

	2023	2022
Balance at Ulster Bank Ltd 1st Jan	£ 33,764	£ 45,785
FREEMILL OFFERING & WEEKLY COLLECTIONS		
Freewill Offering	£ 73,542	£ 65,649
Gift Aid received from HMRC (see Appendix 3)	£ 16,731	£ 15,065
Sabbath Collections	£ 2,849	£ 2,999
	£ 93,121	£ 83,713
OTHER INCOME		
Use of Halls	£ 630	£ 645
Bowling Club	£ 210	£ 180
G.B.	£ 450	£ 450
P.W.	£ 200	£ 200
Parent and Toddler	£ -	£ -
Coffee & Chat	£ -	£ 150
Badminton club	£ -	£ 68
Young Womens Group	£ -	£ -
Donations, Memorials, legacies	£ 1,550	£ -
Insurance claim (NIW)	£ -	£ 1,343
Book subscriptions & Flask sales	£ 113	£ 38
Miscellaneous	£ -	£ 7
Gov't energy support rebate via SSE Airtricity	£ 1,200	£ -
	£ 4,353	£ 3,080
INVESTMENT INCOME (see Appendix 2)		
Gift dividend	£ 1,617	£ 1,680
	£ 1,617	£ 1,680
SPECIAL COLLECTIONS		
Royal British Legion	£ -	£ 233
GB & BB enrolment	£ 156	£ -
Children's Day (for Sunday School)	£ -	£ 130
Wedding & leaving collections for D Morrison gift	£ 189	£ -
	£ 345	£ 363
SUNDAY SCHOOL (see Appendix 4)		
SS Collections, Sponsorship & Donations	£ 2	£ -
	£ 2	£ -
PENNIES FUND (see Appendix 5)		
"Pennies" donations	£ 360	£ -
	£ 360	£ -
BOYS' BRIGADE (see Appendix 6)		
(None)	£ -	£ -
CONTRA SUNDRIES (in)		
Christian Aid collection	£ -	£ 420
Uncashed cheque (from 2022)	£ 170	£ -
	£ 170	£ 420
	£ 33,764	£ 45,785
MINISTER		
Rev G Simpson	£ 34,277	£ 32,644
National Insurance	£ 3,543	£ 3,432
Investment Income (see Appendix 2)	£ 631	£ 655
Ministers mileage	£ 1,326	£ 794
Ministerial car allowance	£ 4,020	£ 3,879
Ministerial duties allowance	£ 2,681	£ 2,553
NIC on Ministerial allowances	£ 925	£ 928
2023 PCI Cost of living payment (Minister)	£ 500	£ -
	£ 47,902	£ 44,835
ORGANIST/PIANIST		
Miss D Morrison	£ 3,515	£ 4,144
Supplies	£ 1,173	£ 312
	£ 4,688	£ 4,456
CARETAKER		
Mrs L Musial	£ 3,824	£ 3,645
	£ 3,824	£ 3,645
CLEANING of Church & Hall		
Mrs L Musial	£ 3,048	£ 2,820
	£ 3,048	£ 2,820
CHURCH EXPENSES (Detailed in Appendix 1)		
	£ 19,987	£ 19,738
PCI ASSESSMENTS		
Central Ministry Fund	£ 2,545	£ 2,725
Widows of Ministers Fund	£ 520	£ 567
Pension Fund	£ 8,226	£ 7,835
Prolonged Disability Fund	£ 520	£ 454
Incidental Fund	£ 2,082	£ 2,101
Sick Supply	£ 23	£ 34
Presbytery Fees	£ 857	£ 793
Church House Repairs	£ 1,157	£ 1,136
Ministerial Dev Fund	£ 231	£ 261
Student Bursary Fund	£ 925	£ 1,079
Apprenticeship levy	£ 171	£ 163
	£ 17,257	£ 17,148
MINISTERS SUPPLY		
	£ 791	£ 790
SUNDAY SCHOOL (see Note A & Appendix 4)		
Total expenditure	£ 596	£ 768
BOYS' BRIGADE (see Note C & Appendix 6)		
Total expenditure	£ -	£ -
DONATIONS/TRANSFERS TO MISSIONS (see Appendix 3 & also refer to report on MISSIONS a/c)		
General Missions Incl United Appeal - Gift Aid	£ 1,539	£ 1,383
World Development - Gift Aid	£ 153	£ 205
Presbyterian Children's Society - Gift Aid	£ 85	£ 86

Note A

Closing balance includes £10,000 legacy from the estate of the late Mr W Sheldon (ref 2018 report)
Total legacy is £20,000 - the remaining £10,000 is held in Property a/c.

Note B

Christian Aid collection is independent of Church accounts

Note C

Children's Day collection lodged in MISSIONS account for Pres Children's Society

Moderators Appeal - Gift Aid	£	-	£	593
Malawi Project - Gift Aid	£	-	£	848
Youth Fellowship support	£	245	£	300
		<u>£</u>	<u>£</u>	<u>£</u>
		2,022		3,415
OTHER GIFT AID DISTRIBUTION (see Appendix 3 & also refer to report on PROPERTY a/c)				
Transfer of Gift Aid due on PROPERTY giving	£	2,026	£	1,864
		<u>£</u>	<u>£</u>	<u>£</u>
		2,026		1,864
SPECIAL COLLECTIONS & CHARITY				
Royal British Legion	£	-	£	400
G.B.	£	200	£	400
GTSSS (from Pennies Fund)	£	500	£	500
		<u>£</u>	<u>£</u>	<u>£</u>
		700		1,300
DISTRIBUTED BY MINISTER (GIF) (see Appendix 2)				
		<u>£</u>	<u>£</u>	<u>£</u>
		74		77
CONTRA SUNDRIES (out)				
Christian Aid	£	-	£	420
		<u>£</u>	<u>£</u>	<u>£</u>
		-		420
Total in year expenditure		<u>£</u>	<u>£</u>	<u>£</u>
		102,915		101,276
Balance at Ulster Bank Ltd 31st Dec	<i>Note A</i>	<u>£</u>	<u>£</u>	<u>£</u>
		30,817		33,764
		<u>£</u>	<u>£</u>	<u>£</u>
		133,732		135,040
Total in year income		<u>£</u>	<u>£</u>	<u>£</u>
		99,969		89,255
		<u>£</u>	<u>£</u>	<u>£</u>
		133,732		135,040

I planned and performed my inspection so as to obtain the information and verification which I considered appropriate in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement.

Signed

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J Rogers F.C.C.A.
28/02/2024

BALLYWALTER PRESBYTERIAN CHURCH
Receipts and Payments Account for Year Ended 31 Dec 2023
MISSIONS ACCOUNT

Registered with the Charities Commission for Northern Ireland, ref NIC105231

	2023	2022		2023	2022
INCOME					
Balance at Ulster Bank Ltd 1st Jan	£ 2,565	£ 5,598			
General Missions incl. PCI United Appeal	£ 7,423	£ 7,541	PCI United Appeal	£ 9,045	£ 8,512
PCI World Development collection (2022)	£ -	£ 960	PCI World Development	£ 1,200	£ 1,250
PCI World Development collection (2023)	£ 960	£ 50	Presbyterian Childrens Society (in lieu of 2021)	£ -	£ 500
Presbyterian Childrens Society collection	£ 623	£ 649	Presbyterian Childrens Society	£ 750	£ 750
PCI Moderators Appeal (for Ukraine) collection	£ -	£ 3,160	PCI Moderators Appeal (for Ukraine)	£ -	£ 4,000
PCI Moderators Appeal (for Ukraine) - Badrington club	£ -	£ 100	Esther Lupatya (Malawi project)	£ -	£ 13,500
PCI Moderators Appeal (for Ukraine) - The Square Diner	£ -	£ 80	Scripture Union	£ 110	£ 221
100 mile cycle ride (Malawi project) sponsorship	£ -	£ 5,295	Bank Fees (international transfer)	£ -	£ 25
100 mile cycle ride (Malawi project) "Just Giving"	£ -	£ 2,756	Peninsula Choir	£ 250	£ -
100 mile cycle ride (Malawi project) - Badrington club	£ -	£ 100	Peninsula Choir	£ 250	£ -
100 mile cycle ride (Malawi project) - GB	£ -	£ 75	Youth for Christ	£ 500	£ -
100 mile cycle ride (Malawi project) - PW	£ -	£ 1,000			
Advance of Gift Aid due on Missions/Unid Appeal	£ 1,539	£ 1,383			
Advance of Gift Aid due on World Development	£ 153	£ 205			
Advance of Gift Aid due on Pres Childrens Soc	£ 85	£ 96			
Advance of Gift Aid due on Moderators Appeal	£ -	£ 593			
Advance of Gift Aid due on Malawi project sponsorship	£ -	£ 848			
Proceeds from "The Gift"	£ -	£ 623			
CSSM surplus	£ 106	£ 221			
United Service collection	£ 316	£ -			
Peninsula Choir service	£ 490	£ -			
Total in year income	£ 11,694	£ 25,725	Total in year expenditure	£ 11,855	£ 26,758
	£ 14,259	£ 31,323	Balance at Ulster Bank Ltd 31st Dec	Note C	£ 2,565
				£ 14,259	£ 31,323

Note A
 No collection for Presbyterian Childrens Soc in 2021

Note B
 2023 Gift Aid advance - transferred directly from General/No.1 acc

Note C
 Total available at beginning of 2024 for general Missions work

Note D
 PCI United Appeal target (2023) = £9,045

Note E
 PCI United Appeal target (2022) = £8,512

Note F
 Total fund-raising for 2022 Malawi project (incl Gift Aid) = £10,074

I planned and performed my inspection so as to obtain the information and verification which I considered appropriate in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement.

Signed



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J Rogan F.C.C.A.
 28/02/2024