

FIRST BROUGHSHANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31st December 2023, including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

First Broughshane Congregation of the Presbyterian Church in Ireland.

Address: Main Street, Broughshane, Co Antrim, BT42 4JW.

Registered Charity in Northern Ireland - NIC105343.

CHARITY TRUSTEES

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

Rev Ronnie Agnew	Mr John Maybin
Mr John Hamilton	Mr Alan Reid
Mr Tony Jackson	Mr John Anderson
Mr John Knox	Mr Noel Connor
Mr Colin Heron	Mr Richard Hood
Mr Alan McRobert	Mr George McMullan

PRINCIPAL OFFICE BEARERS

Minister:	Rev Ronnie Agnew
Clerk of Session:	Mr Noel Connor
Treasurer:	Mr John Anderson

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AUDITOR

Mr Peter Stevenson F.C.A.
Senior Statutory Auditor
Stevenson and Wilson Chartered Accountants, Statutory Auditor
22-30 Broadway Avenue,
Ballymena.
BT43 7AA.

BANKERS

Danske Bank
1-2 Broadway Avenue,
Ballymena.
BT43 7PE.

SOLICITORS

McKervill Neilly
1 Broadway Avenue,
Ballymena.
BT43 7AA.

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STRUCTURE AND MANAGEMENT

The Kirk Session

The Charity Trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation, including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held several times each year as required.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland Form of Governance, the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. First Broughshane Presbyterian Church has been assigned to the Ballymena Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

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The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business, it is normally dissolved. The membership of the General Assembly consists mainly of the active minister of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion. First Broughshane congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable its members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is to be a local community of God's people, who "by grace of God" aims to help people of all ages come to know Jesus Christ as their Lord and Saviour and become His disciples. Our vision is to be a welcoming community of Christ's people of all ages, which:

- Is characterised by love for God, and love and concern for others.
- Is committed to the historic Christian gospel as revealed in the Bible.
- Is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision of God's people by being:

- A Covenant Community where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another.
- An Intergenerational Community where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community where we want to share the life changing Good News of Jesus and extend His love to others beyond the bounds of our Community.

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As a congregation of the Presbyterian Church in Ireland, we believe that the bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

ACTIVITIES AND OBJECTIVES

The congregation, along with any visitors, meets for worship every Sunday and this activity is central to the life of the congregation. The congregation desires that its Sunday worship would be a place where everyone is made welcome and is relevant to all ages.

The Sacrament of the Lord's Supper is observed at least twice during the year. All those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. There were four new members admitted to the Lord's Supper in 2023. Baptisms are administered to children of believing parents and adults upon profession of faith. There were no baptisms in 2023.

Weekly prayer meetings are held on Sunday mornings before the service and on Wednesday evenings.

Organisations:

The congregation has a busy programme of activities with a wide range of organisations including:

- Sunday School and Bible Class
- Connect Youth Fellowship
- Girls Brigade
- Bowling Club
- Schools and Colleges Prayer Group
- Presbyterian Women
- Men Alive
- Tuesday Fellowship
- Wednesday Friends
- Missions Committee
- Small Groups for Bible Study and prayer
- Alternative Praise Band

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ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 11.30 am, and on the second and fourth Sunday evenings at 6.30pm. Attendance at morning worship is approximately 200 each week, and 60 to 70 in the evening. During the week the Weekly Prayer meeting provides an opportunity for members to meet together and unite in prayer for the church and the wider community.

We broadcast services each Sunday morning on Facebook, YouTube and Church website via our Livestream facility. DVD and CD recordings were also made available for anyone who did not have access to online facilities.

At 31 December 2023 there were 180 communicant members and 211 families connected with the congregation.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited by the minister, deaconess, elders or other congregational members.

Mission and Outreach

All of the activities referred to earlier are open to people who are not members of the congregation.

The congregation also supports the United Appeal for Mission, which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

We also operate an envelope scheme administered by our Mission Committee which allocates the proceeds to other mission partners. During the year £700 was paid to other mission partners.

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Mission and Outreach (cont'd)

The congregation normally joins with other churches in Broughshane village for Easter, Harvest and Christmas services, and on other occasions throughout the year.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the representative elders. This provides an important link between the congregation and the wider structures of the church.

General Assembly

The minister and one of our elders are normally nominated to attend the meeting of the General Assembly of the Presbyterian in Ireland which is held in Assembly Buildings, Belfast which took place in June this year.

Property - New Hall Project

The builders, Martin and Hamilton, moved on site early in 2023, and the building project is progressing with the hope it will be completed before the summer of 2024. We are incredibly grateful to Second Broughshane Presbyterian, St Patrick's Church of Ireland and the Community Association for all their help with alternative accommodation during the building project.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

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PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public, by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs, as set out in the Bible, and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms), leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community, such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries, or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Commission's Public benefit requirement statutory guidance.

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FINANCIAL REVIEW

These financial statements consolidate the income and expenditure for the General account and the other activities of the church organisations.

The congregation's main source of income is members' contributions through the weekly Free Will Offering. There were 211 contributing families during the year (219 in 2022) donating a total of £111,364 (£103,089 in 2022) to the General account. In addition to this there was also £273,153 donated to Building account (£150,687 in 2022). The Church's overall income for 2023 was £780,683 (£360,085 in 2022). The main reasons for this substantial increase were the increased donations and grants received towards the ongoing new hall project.

Expenditure increased from £148,157 in 2022 to £167,462 in 2023. The major item of expenditure are costs in relation to ministry and support staff totalling £77,202 (£74,913 in 2022). During the year donations to Missions and Charities of £12,982 were made (£22,702 in 2022).

At 31 December 2023 the balance sheet is in a healthy position with net assets of £2,599,741 (£1,981,557 in 2022).

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently; and
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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GOING CONCERN

The activities of the congregation are dependent on on-going contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments, which will arise in the year from the date of signing this report and subject to the continuing support from members to fund, on an on-going basis, the congregation's current activities and other financial commitments.

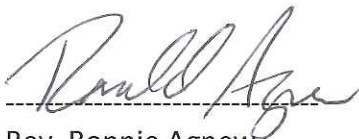
RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold, taking account of current and ongoing commitments. It is the aim of the Trustees to hold unrestricted reserves equating to at least six months normal expenditure. At the year-end unrestricted reserves were £192,651 which is well in keeping with this policy. The Trustees consider it prudent to hold reserves at this level as the funding of its current activities is dependent on the ongoing financial support of its members.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of on-going financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 30th May 2024 and signed on its behalf by:



Rev. Ronnie Agnew

Position: Minister



Mr. Noel Connor

Position: Clerk of Session