

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

---

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including Balance Sheet as at that date.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the church's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **The Kirk Session**

The charity trustees of the congregation are the members of Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland (PCI), 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 Sessions 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 ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least every other month or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on 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 PCI. Ballywillan Presbyterian Church has been assigned to the Coleraine and Limavady of the PCI. 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.

#### **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 dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

---

#### **DESCRIPTION AND PURPOSE**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

Ballywillan Presbyterian Church is a congregation of the PCI and, 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 her members to play their part in fulfilling God's mission to our world.

The congregations mission purposes is "To know Christ and lovingly to make Him known"

- is increasingly 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 as a family 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 the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
  - As a congregation of the PCI, 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]
- 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 meets for worship every Sunday and visitors are welcome to join physically and via webcast. The Sacrament of the Lords Supper is observed five times during the year and 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. The congregation holds regular bible study meetings and has a wide range of organisations including:

- JAM
- Bible Class
- MTT (Youth Fellowship)
- Bowling Club
- Men's Fellowship
- Girls Brigade
- Boys Brigade
- Prayer Group
- Bible Study Group
- Come Dine with Me
- Messy Church

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and Prayer**

From January to 28 March the weekly services were live streamed following the advice from Stormont executive and the Presbyterian Church in Ireland. The numbers of devices joining in these services were from 250 up to 550 which could equate to 800 people participating as many households had more than 2 people worshipping. This continued until April 4 Easter Sunday when the church building was opened to services following guidelines on social distancing.

Livestreaming continues to compliment the church services with an average of 250 devices logging on to the webcast.

The Bible Study groups met in various formats following guidelines face to face and online meetings and the membership of the groups increased.

In 2021 we acknowledged God's gift of new life at 1 Sacrament of Baptism, conducted 2 marriage services and 12 funeral services.

At 31 December 2021 there were 528 communicant members with 3 new communicant members and 363 of families connected with the congregations.

The average number of appliances logged on to the livestream was 350 and there may have been more than one person worshipping.

**Pastoral Care**

Members of the congregation who are elderly or sick are contacted by phone and when allowed to, by face to face socially distanced visiting.

**Mission and Outreach**

Ballywillan supports PCI's United Appeal (see PCI for definition), 32 local and 12 overseas charities. This is managed by the Outreach Fund.

**Presbytery**

The minister and a nominated elder attend the meeting of the General Assembly of the Presbyterian Church in Ireland in June.

**General Assembly**

The minister and a nominated elder attend the meeting of the General Assembly of the Presbyterian Church in Ireland in June.

**TRUSTEES' REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 31 DECEMBER 2022***

---

**Organisations**

**Boys Brigade Christian uniformed organisation for boys aged 5 to 19 years**  
Started meeting in October

**Girls Brigade Christian uniformed organisation for girls aged 3 to 18 years**  
Started meeting in October

**JAM**

From January to August JAM has provided a weekly an online webcast with an average of 150 appliances logged on. In September Jam started to meet in the Youth Room

**Bible Class**

From January to June Bible Class met online. Restarted in the hall in September

**Youth Club**

Youth Club stopped once lockdown occurred. Young people are contacted by the Youth and Family Worker by phone and have regular newsletters.

**MTT (Youth Fellowship)**

Joint weekly online platform with members of Bible Class from January to June. Started meeting on Sunday evenings in September

**Bowling Club**

Started meeting in October

**Come Dine with Me**

Started meeting in October

**Men's Fellowship**

Started meeting in October

**Bible Study Groups**

They meet fortnightly using various formats – on-line and face to face in church building following executive and PCI guidelines

**Prayer Group**

Stopped March 2020 due to Covid restrictions.

**TRUSTEES' REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 31 DECEMBER 2022***

---

**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 Charity Commissions public benefit requirement statutory guidance.

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 199 contributing families during the year donating a total of £155,465 (£155,069 in previous year 2021).

Total Income of the congregation during the year was £193,397, compared to £191,424 in the previous year.

Total expenditure increased by £9,069.

**GOING CONCERN**

The activities of the congregation are dependent on ongoing 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 ongoing basis the congregation's current activities and other financial commitments.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**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 policy of the Trustees to hold at least 6 month's normal expenditure. At the year end current unrestricted reserves were £312,873 which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of 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 ongoing 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.

The Trustees' report was approved by the Committee.

  
Christine Dunlop

Dated: 3-7-23

  
Liz McAuley

Dated: 3-7-23

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

---

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom 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 congregations 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
- make judgements and estimates that are reasonable and prudent
- 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 funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.