

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 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 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 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 2023

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]
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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:

- Bible Study Groups
- Bible Class
- Bowling Club
- Boys' Brigade
- Come Dine With Me
- Girls Brigade
- JAM
- Ladies Friendship group
- Men's Fellowship
- MTT (Youth Fellowship)
- Congregational Prayer Group
- Coffee Morning

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

Weekly services were held throughout the year and the numbers of the congregation slowly increased as confidence in general wellbeing.

Livestreaming continues to compliment the church services with an average of 160 devices logging on to the webcast. This would approximate to 320 persons joining in fellowship and worship.

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

In 2023 we acknowledged God's gift of new life at 2 Sacrament of Baptism, conducted 4 marriage services and 6 funeral services.

At 31 December 2023 there were 508 communicant members with 0 new communicant members and 355 families connected with the congregations.

Pastoral Care

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

Mission and Outreach

Ballywillan supports PCI's United Appeal (see PCI for definition), 11 local and 8 overseas charities. This is managed by the Outreach Fund.

Presbytery

The minister and one elder attends Presbytery meetings providing feedback to session and the church.

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 2023

Organisations

Boys Brigade Christian uniformed organisation for boys aged 5 to 19 years

Meeting each Thursday evening in January until March and then September onwards – Anchor Boys 6.30pm, Junior Section 6.45pm, BB Company Section 7.00pm.

Girls Brigade Christian uniformed organisation for girls aged 3 to 18 years

Meeting Tuesday and Friday evenings in January to March and then September onwards - Company Section 6.50pm (Tuesday), Explorers 6.00pm (Friday).

JAM and Bible Class

JAM and Bible Class meet in the Youth Room after the children's talk in the church service.

MTT (Youth Fellowship)

Meets on Sunday evenings in the Youth Room at 7.30pm.

Walking Group

Meets on Monday evenings at 7.00pm from June to September.

Congregational Prayer Group

Meets 2nd and 4th Wednesday in the Frazer Room.

Coffee Morning

Meets at 10.30am every Wednesday. Open to all.

Bowling Club

From September to April the Bowling Club meet on Mondays at 7.00pm and Wednesdays at 7.00pm.

Come Dine with Me

Meets on the 3rd Sunday in the month at 12.30 for lunch in the Royal Court Hotel.

Men's Fellowship

Meets from September to April on Thursdays at 10.30am.

Bible Study Groups

They meet fortnightly.

Prayer Group

Meets 2nd and 4th Wednesday in the Frazer Room.

Ladies Friendship Group

This organisation meets every 3 weeks on a Tuesday at 2.00pm.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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 Freewill Offering. There were 255 contributing families during the year donating a total of £159,102 (£155,465 in 2022).

Total assessable Income of the congregation for 2023 was £205,925 compared to £193,397 in the previous year.

Total expenditure stayed consistent with expenditure totalling £211,462 in 2022 and totalling £211,468 in 2023.

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.

BALLYWILLAN PRESBYTERIAN CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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 £319,907 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.

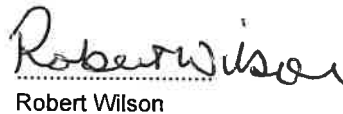
RISK REVIEW

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.


Liz McAuley

Dated: 22 Aug 2024


Robert Wilson

Dated: 22-08-24

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Church Session is responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and regulations.

The law applicable to charities in the Northern Ireland requires the Church Session to prepare financial statements for each financial year. Under that law the Church Session has prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102) "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)" and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law) Under that law the Church Session must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

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
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Church Session is responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the financial position of the Parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provision of the Constitution of the Presbyterian Church in Ireland. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our Examiner

In so far as the Church Session is aware at the timing of approving their annual report:

- there is no relevant information of which the charitable company's Auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Parish's Independent Examiner is aware of that information.

Independent Examiners

Dr R I Peters Gallagher OBE, of Moore (NI) LLP, has indicated her willingness to continue in office and a resolution concerning their reappointment will be proposed at the Annual Trustees' Meeting.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BALLYWILLAN PRESBYTERIAN CHURCH**

I report on the financial statements of the church for the year ended 31 December 2023, which are set out on pages 11 to 19.

Respective responsibilities of 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:

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- (iii) to 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. The 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 us 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

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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.

Dr R I Peters Gallagher, OBE, FCA

Chartered Accountants Ireland
Moore (NI) LLP
32 Lodge Road
Coleraine
Co Londonderry
BT52 1NB

Dated: