

ballysally.
presbyterian
church **2024 Reports**

Trustees Report
Charities Commission Report
External Examiners Report
Organisational Accounts

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Minister's Letter

Dear Friends,

Yet another year has gone so quickly, and time seems to be passing at a faster rate these days. We would all do well to pray with the Psalmist "Teach us to number our days aright that we may gain a heart of wisdom" (Ps 90:12).

As we take a moment to reflect on life in the church in Ballysally in 2024, we give praise and thanks to our Heavenly Father for his love and provision in good or challenging times. We never know what a day can bring and must continually keep in mind the mighty promises of God to sustain us. We praise God that he is the Great Big God, who knows us and loves us since before the World began - what an amazing God we have!

At this stage every year, I'm reminded of the great group of volunteers who work alongside our staff and serve the Lord here in Ballysally week by week. Many of the jobs they do go unnoticed, but without them things would look very different. I want to say a big thank you to all those who work on the sound and tech teams; the praise group; Children's Church leaders; for those who make tea and coffee every Sunday; those who help with finance; those who maintaining our building; GB leaders; Tots and Tea leaders; Kids Club leaders; Youth Club and Max leaders; those who make up the rotas that we're all part of; Woman's and Men's group leaders and so many more. I really appreciate you and thank you for your faithful service to God here in the church in Ballysally and in our local community. May you know God's sustaining grace and blessing as you continue to love others and serve the Lord Jesus.

In March Leah Blair stepped down from her Y&CW post and we pray God's richest blessing for her and her husband Andrew and their baby daughter Bella.

Two new Youth & Community Workers joined our team, Kerri McVeigh covered a period over the summer, and Charlotte Craig started in the full-time post in May. Lewis McKelvey our past YW married Caitlin Trimble in September and we pray that God will bless them as they serve the Lord now in Ballycastle.

Thank you to all the members of our Church family here in Ballysally for their prayers and support throughout this year as we share Good News with those in our church and wider community, our heart's desire is that those who hear His word will respond to His call

Yours in Christ's Service

John Coulter

Church Record

Deaths

Stephen Loughrey

Baptism

Mona Nayerpoor

Sebastian Alexander Navarro Conway

Marriage

Lewis McKelvey to Caitlin Trimble

Church Directory

Minister

Rev Dr John Coulter, 2 Cloonavin Park, Coleraine Tel: 028 70353336

Kirk Session

Clerk of Session: Mr Jonathan Doey
Mr Charles Edgar
Mr Nigel Glenny
Mrs Pat McLester
Mr George Montgomery

Committee

(Committee Meetings 3rd Thursday of each month except July and August)

Secretary: Mrs Irene Dawson
Treasurer: Mr Graham Todd
Mr Aaron Dunlop
Mr Simon Magee
Mr Jackson McVicker
Mrs Irene Peden
Mrs Rachel Todd

Youth and Community Workers

Miss Charlotte Craig
Mrs Irene Dawson
Mr Aaron Dunlop
Mrs Briony Navarro Conway

Caretaker

Mr Aaron Dunlop Tel: 07711956520

Services & Activities

MORNING WORSHIP – 11:00 AM

EVENING WORSHIP – 6:30 PM

(As announced)

SACRAMENT OF BAPTISM

(By arrangement with Rev Dr Coulter)

SACRAMENT OF THE LORD'S SUPPER

Third Sunday in May & November - Morning

SUNDAY

7:45 PM Max (Year 8 and above)

MONDAY

6:00 PM Girls' Brigade (4 - 7 yrs) Explorers

7:00 PM (8 - 11 yrs) Juniors

7:00 PM (12- 18 yrs) Seniors/Brigaders

TUESDAY

3:00 PM Footsteps (Third Tuesday in month)

7:00 PM Ladies Night (Second Tuesday in month)

7.00PM Men's Night (last Tuesday in month)

WEDNESDAY

2:00 PM Homework Club

7:45 PM Going Deeper/Home Groups (Bible Study & Prayer)

THURSDAY

6:30 PM Kid's Club (P1-7)

FRIDAY

7:30 PM Youth Club (Year 8 and above)

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC105410)

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Ballysally congregation of the Presbyterian Church in Ireland
25 Ballysally Road, Coleraine BT52 2QA

Registered Charity in Northern Ireland (NIC105410)

CHARITY TRUSTEES

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

Rev Dr John Coulter	Mr Jonathan Doey
Mr Charles Edgar	Mr Nigel Glenny
Mrs Patricia McLester	Mr George Montgomery

PRINCIPAL OFFICE BEARERS

Minister	Rev Dr John Coulter
Clerk of Session	Mr Jonathan Doey
Treasurer	Mr Graham Todd

INDEPENDENT EXAMINER

OK Wallace, 101 Coolyvenny Road, Coleraine BT513SF

BANKERS

Ulster Bank, The Diamond, Coleraine BT521DP

SOLICITORS

Anderson & Co 2-4 Dunmore Street, Coleraine BT521AD

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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 congregations. 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 at least five times each year and 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 Presbyterian Church in Ireland. Ballysally congregation of the Presbyterian Church has been assigned to the Coleraine and Limavady 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 the congregation.

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

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

The charitable purpose of the congregation is the advancement of religion.

Ballysally 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 her members to play their part in fulfilling God's mission to our world.

The congregations mission purposes are *To Care for people and share good news; to grow together in spiritual maturity; and to develop an ongoing ministry for Christ in Ballysally.*

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 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*

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on four occasions 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 and prayer meetings and has a wide range of organisations including

- Girl's Brigade
- Men's Night
- Woman's Night
- Tea & Tots
- Homework Club
- Footsteps
- Kid's Club
- Youth Club
- Max Youth Group

The congregation is an active partner in the Ballysally Integrated Nurturing Project, working with other groups to help address the high levels of social deprivation in the community of Ballysally. The Project is financed by the Dept for Communities to respond to social need and during 2024 our contribution to the BINP was funded by a grant of £95,081 and during the same period we made payments of £71,713 on salaries, programme costs and running costs up to the end of December 2024. The funding allowed us to employ two full-time and two part-time Youth & Community workers and to provide a wide range of programmes and activities designed to address social need. Programmes included a project to support young people at risk of suspension or exclusion from school; a visitation programme providing support for vulnerable families; the provision of Health Awareness sessions addressing key health issues in the community; a visitation programme and club to support senior citizens in the community and an opportunity for volunteers to develop skills and experience which would better equip them for the employment market.

Our objectives are to

- 1 Share the good news about Jesus Christ and support and encourage all those who are trying to live as disciples of Jesus Christ.
- 2 To support and encourage the social, emotional, spiritual, physical and educational development of marginalized children, young people and adults living in the Ballysally area
- 3 To provide appropriate pastoral care to vulnerable individuals with particular social needs eg addictions, family crisis, bereavement, young people at risk of involvement in crime, vandalism or paramilitarism, and to support and encourage them to make positive and healthy life choices.

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11am, and at 6.30pm on the last Sunday in the month, although during 2024 we did not meet for the 6:30pm service. During the week our Going Deeper programme provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. As well as our regular services during the year we gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2024 there were 114 communicant members and 130 families connected with the congregations. The average weekly attendance at morning worship was 80.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or one of the elders and can view the service each week on YouTube.

Mission and outreach

At a local level the congregation seeks to care for people and share the good news about Jesus through the range of activities and programmes mentioned above. In the past year we also offered a pre-Easter programme including a fun day, high tea for senior citizens and an Easter-egg hunt; a week of football coaching for children, young people and adults in June, and a week of activities for children and teenagers in August.

The congregation 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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, and any other special appeals.

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Presbytery

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

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland to be held in Assembly Buildings, Belfast, in June.

Property

During 2024 we installed security lighting at the side of the church and in the car park funded by a grant from Causeway Coast and Glens Council and a contribution of £672 from our Building and Repair Fund. Electrical repairs and refurbishment was carried out at a cost of \$2396. We also put in a new front step at the Manse to complete the external refurbishment started last year.

Organisations

Girl's Brigade normally meets weekly on Monday evening and has an average attendance of 45 girls aged from 5-18 years. The lively programme includes games, crafts, singing, cookery, sports, stories, drama and discussion.

The Women's Night continued to involve around 20 women from the church and the wider community. The programme includes speakers and discussion on a range of issues relating to the Christian faith and recreational events and activities to promote friendship and community.

Men's Night meets monthly on Tuesday evening and has an average attendance of 20 men. The programme includes recreational activities such as pool, darts, table tennis and bowls, outings and talks on men's health and aspects of the Christian faith.

Tea and Tots is a toddler and carer group which meets weekly on Wednesday morning and has an average attendance of 20 carers and their children. The programme includes time for the children to play and the carers to chat and enjoy a cup of tea.

Homework Club meets weekly on Wednesday afternoon and has an average attendance of 50 primary school aged children. The children are supported and encouraged to complete their homework and then there is time for organised games and juice and biscuits.

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Kids Club is a club for primary school aged children which meets weekly and has an average attendance of 35 children. The programme consists of games, singing, bible stories and quizzes

Youth Club meets weekly on Friday evening and has an average attendance of 40 young people aged 11-18 years. The programme includes a range of recreational activities such as pool, table tennis, football, netball, volleyball, computer games, music and occasional talks on health and wellbeing issues for young people.

Max is an interactive magazine based programme combining fun, friendship and an exploration of the current issues and concerns facing young people. It meets weekly on Sunday evening and has an average attendance of 20 young people aged 11 to 18 years.

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.

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.

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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. In 2024 there were 75 contributing families during the year (72 in 2023) donating a total of £88,211 (£86,623 in 2022).

Total Income of the congregation during the year was £226,330 compared to £242,332 in the previous year. The main reason for the change was that two anonymous financial gifts in 2023 were not repeated in 2024.

Total expenditure decreased from £268,841 in 2023 to £188,281 in 2024.

**BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

STATEMENT OF TRUSTEE RESPONSIBILITIES

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.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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. 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.

Approved by the Kirk Session at a meeting on 8th September 2025 and signed on its behalf
by

Name



Date

8/9/25

Name



Date

8.9.25



Ballysally Congregation of the Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2024

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

NIC 105410

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	88,352	33,443		121,795	132,914
Charitable activities	3	1,525	102,562		104,087	105,704
Other trading activities	4	0	58		58	53
Investment Income	5	0	390		390	321
Other Income	6	0	0		0	3,340
		-----	-----	-----	-----	-----
Sub Total		89,877	136,453	0	226,330	242,332
Sale of Investments					0	
Sale of fixed assets					0	
Loans Received					0	
		-----	-----	-----	-----	-----
Total Receipts		89,877	136,453	0	226,330	242,332
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	143	0		143	143
Charitable activities	8	75,744	112,537		188,281	268,067
Investment costs					0	
Other Expenditure	9	0	235		235	630
		-----	-----	-----	-----	-----
Sub Total		75,886	112,772	0	188,659	268,840
Purchase of Investments					0	
Purchase of fixed assets		3,284			3,284	
Loan Repayments					0	
		-----	-----	-----	-----	-----
Total Payments		79,170	112,772	0	191,943	268,840
		-----	-----	-----	-----	-----
Net receipts / (payments)		10,707	23,681	0	34,388	(26,508)
Transfers between funds		(660)	660		0	0
		-----	-----	-----	-----	-----
Net movement in funds		10,047	24,341	0	34,388	(26,508)
Funds brought forward		101,165	122,040	0	223,205	249,713
		-----	-----	-----	-----	-----
Funds carried forward	11	111,212	146,381	0	257,593	223,205
		=====	=====	=====	=====	=====

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Funds Reconciliation					
Bank and Cash at start of year	101,165	122,040		223,205	249,713
Net movement in funds	10,047	24,341		34,388	(26,508)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	111,212	146,381	0	257,593	223,205
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				257,542	223,108
Cash in Hand				51	97
				-----	-----
				257,593	223,205
				=====	=====
Fixed Assets – Note 10				1,717,675	1,717,675
Other Assets					
Gift Aid receivable on donations				20,000	19,000
				-----	-----
				20,000	19,000
				-----	-----
Liabilities					
HMRC payments due				2,779	0
				-----	-----
				2,779	0
					=====

Approved by the Kirk Session at a meeting on 8th September 2025 and signed on its behalf
by

Name

John Coulter

Date

8/9/25

Name

John J.

Date

8.9.25

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Y/E 31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected to prepare its accounts on a receipts and payments basis, in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Recorded giving	70,621	20,033			90,653	91,914
Loose collections	1,914	694			2,607	3,847
Donations and gifts	140	7,293			7,433	18,128
Gift Aid	15,677	5,424			21,101	18,025
Legacies and bequest	0	0			0	1,000
	-----	-----	-----		-----	-----
	88,352	33,443	0		121,795	132,914
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Y/E 31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Income from charitable activities	1,525	1,638			3,164	4,084
Fees from weddings and funerals	0	0			0	0
Fundraising events	0	382			382	807
Membership fees	0	778			778	984
Grants	0	99,764			99,764	99,829
	-----	-----	-----		-----	-----
	1,525	102,562	0		104,087	105,704
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Letting of premises	0	0			0	0
Trading income	0	58			58	53
	-----	-----	-----		-----	-----
	0	58	0		58	53
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Bank interest	0	390			390	321
General Investment Fund	0	0			0	0
Other investment income	0	0			0	0
	-----	-----	-----		-----	-----
	0	390	0		390	321
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Y/E 31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Insurance claims	0	0			0	2,500
Other income	0	0			0	840
	-----	-----	-----		-----	-----
	0	0	0		0	3,340
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
FWO envelopes	143	0			143	143
Fundraising events	0	0			0	0
	-----	-----	-----		-----	-----
	143	0	0		143	143
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
General Assembly Assessments	13,067	0			13,067	12,212
Presbytery fees	584	0			584	936
Ministry and support staff costs	37,484	71,265			108,749	110,151
Premises Costs	9,302	2,417			11,719	21,321
Congregational running expenses	12,741	8,883			21,624	25,474
Repairs and Maintenance	2,066	7,570			9,636	64,391
Donations to Missions and charities	0	21,827			21,827	32,982
Governance costs	500	575			1,075	600
	-----	-----	-----		-----	-----
	75,744	112,537	0		188,281	268,067
	-----	-----	-----		-----	-----

BALLYSALLY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Y/E 31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Other Expenditure	0	235			235	630
	-----	-----	-----		-----	-----
	0	235	0		235	630
	-----	-----	-----		-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 2 Cloonavin Park, Coleraine, the Church Manse and the associated fixtures, fittings, plant and machinery.

These have an insurance value of:-	£
Church and Church Hall and contents	1,322,931
Building of Manse	394,745
	<u>1,717,676</u>

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	101,165	89,877	79,170	10,707	(660)	111,212
	-----	-----	-----	-----	-----	-----
	101,165	89,877	79,170	10,707	(660)	111,212
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	10,740	14,253	5,546	8,707		19,447
United Appeal	0	0	5,750	(5,750)	5,750	0
World Development Appeal	0	2,686	2,686	0		0
General Missions Fund	2,619	10,031	7,800	2,231	(4,750)	100
Moderator's Appeal	0	936	936	0		0
Christmas Hampers	0	255	315	(60)	60	0
Ambassadors	0	2,091	2,091	0		0
Open Doors	0	1,055	1,055	0		0
Spudbear	0	500	500	0		0
Youth Ministry	76,571	1,390	6,034	(4,644)		71,927
Youth & Community Project	29,856	95,633	71,713	23,920		53,776
Youth Club	1,235	3,411	4,383	(972)	(200)	63
Presbyterian Women	11	694	694	0		11
Girls' Brigade	1,008	2,519	2,270	249	(200)	1,057
PCSP Grant for Lighting	0	999	999	0		0
	-----	-----	-----	-----	-----	-----
	122,040	136,453	112,772	23,681	660	146,381
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	223,205	226,330	191,942	34,388	0	257,593
	=====	=====	=====	=====	=====	=====

Independent examiner's report to the trustees of Ballysally Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.



Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF

24 October 2025

ballysally. presbyterian church

2024 Reports

Ballysally Congregation of the Presbyterian Church in Ireland

Supplementary Information to the Financial Statements Year Ended 31st December 2024

“The additional financial information provided on the following pages does not form part of the congregation’s independently examined Church Accounts. The figures shown have however, been incorporated into the accounts on which the congregation’s independent examiner has given her report.”

General Account 31 December 2024

Freewill Offering	70620.52		Central Ministry Fund	2525.00	
Gift Aid (2023 FWO)	12943.07		Widows of Minister Fund	454.00	
Loose Offering AM	1913.76		Prolonged Disability Fund	353.00	
Loose Offering GA 2023	2000.00		Incidental Fund	1817.00	
Gift Aid Interest	734.42	88211.77	Ministry Development Fund	50.00	
			Assembly Buildings External Work	908.00	
			Sick Supply Fund	10.00	
Donations			Students Bursary Fund	808.00	
Hire of Hall - Funeral	140.00	140.00	Ground Rent	40.00	
			Communications Department	707.00	
			Apprenticeship Levy	112.25	7784.25
Other Income Sources			Minister		
Magazines	80.00		Stipend	22479.59	
Footsteps	346.80		PCI Pension Fund	5395.25	
Tots and Teas	138.01		National Insurance	1846.75	
Kids Club	30.00		Ministerial Car Allowance	4221.00	
Women's Ministry	420.00	1014.81	Ministerial Duties Allowance	2815.00	
			ERNIC - Ministerial Allowances	971.00	
			Ministers Mileage Expenses	167.22	37895.81
Refunds			Ministry		
Refund - Amazon	8.53		Youth Activities	660.42	
Refund - Asda/Tesco	33.84		Womens Ministry	1166.37	
Refund - Presbytery Fees	468.00	510.37	Footsteps	618.57	
			Mens Night	700.27	
			Sunday Refreshments (inc Comm Lunch)	649.31	
			Tots and Tea	264.93	
			Kids Club	505.39	
			Pulpit Supply	800.00	
			Max+	76.28	
			Presbytery Fees	584.00	
			Fahan Outreach	796.99	
			Ambassadors and Pitches	356.05	
			Impact	236.36	7414.94
			Premises Costs		
Freewill Offering	-7930.30		Central Ministry Fund	862.46	
Gift Aid (2023 FWO)	-9105.16		Widows of Minister Fund	812.25	
Loose Offering AM	-10280.03		Prolonged Disability Fund	762.04	
Loose Offering GA 2024	-11454.89		Incidental Fund	711.83	
Gift Aid Interest	-12629.75	-51400.13	Ministry Development Fund	661.63	
	-13804.61		Assembly Buildings External Work	611.42	
	-14979.47		Sick Supply Fund	561.21	
Donations	-16154.33		Students Bursary Fund	511.00	
Hire of Hall - Funeral	-17329.19	-17329.19	Ground Rent	460.80	
	-18504.05		Communications Department	410.59	

Continued On Next Page

General Account 31 December 2024

Continued From Last Page

			<u>General Expenses</u>		
			Christmas Events/Décor	492.48	
			Selection Boxes	61.98	
			Church Envelopes	142.80	
			Independent Examiner's Fee	500.00	
			Music Resources (Cables, DI boxes, microphones)	832.53	
			Stationery/Postage	279.72	
			Architect Fee (WCD)	700.00	
			Bank Charges	142.00	
			Catering Supplies	971.17	
			CCLI Licence	365.00	
			Magazines	380.00	
			First Aid Supplies and Training	448.00	
			Books, Study Materials & Resources	744.79	
			Staff Travel	61.07	
			Website Update	3.42	
			Catering Sundries	238.56	
			Leaflet Drop	114.67	
			Music Stationery - Online Fee	15.00	
			Easter Outreach	417.58	
			Harvest Food/Décor/Flowers	465.52	
			Sundry Expenses	676.12	8052.41
Total Receipts General Fund		89876.95	Total Payments General Fund		79169.97
<u>RESTRICTED FUNDS</u>			<u>RESTRICTED FUNDS</u>		
Christmas Hampers	255.00		Christmas Hampers	315.25	
SpudBear	500.00		Spudbear	500.00	815.25
Grants - Causeway Coast & Glens					
PCSP Grant for Lighting	999.00	1754.00			
TOTAL RECEIPTS		91630.95	TOTAL PAYMENTS		79985.22
<u>Transfers In</u>			<u>Transfers Out</u>		
GB - Heat and Light	200.00		To Mission Account	1000.00	1000.00
Youth Club - Heat & Light	200.00	400.00			
TOTAL RECEIPTS		92030.95	TOTAL PAYMENTS		80985.22
Opening Balance 01/01/24			Closing Balances 31/12/24		
Ulster Bank Current A/c		101165.04	Ulster Bank Current A/c		112210.77
TOTALS		<u>193195.99</u>	TOTALS		<u>193195.99</u>

Building Fund 31 December 2024

Building Fund Envelopes	11708.00		Church Electrical Repairs	2396.46	
Gift Aid (2023)	2387.30	14095.30	Church Maintenance	537.50	
<u>Donation</u>			Fire Extinguishers	277.68	
Royal Servant Team		100.00	Planning Permission Fee	216.00	
<u>Other Income</u>			Floodlights - Car Park	672.24	
NIE Wayleave		57.96	Manse Repairs	1446.22	5546.10
TOTAL RECEIPTS		14253.26	TOTAL PAYMENTS		5546.10
			PCSP Grant for Lighting		999.00
Opening Balances 01/01/24			Closing Balance 31/12/24		
Ulster Bank		10739.87	Ulster Bank		18448.03
		24993.13			24993.13

United Appeal & Missions 31 December 2024

<u>RESTRICTED FUNDS</u>			<u>PAYMENTS</u>		
<u>RECEIPTS</u>			<u>Donations</u>		
FWO Envelopes	7612.50		Acacia Path (Arab Ministries)	300.00	
Gift Aid (2023)	1497.50	9110.00	Ambassadors Football - NI	600.00	
			Ambassadors Senegal (Cuthberts)	1000.00	
<u>Donations</u>			Anna Dawson - Church Work	300.00	
Harvest Offering 2024	712.35		Butterfly Survivors	300.00	
Harvest Offering 2023 Gift Aid	208.80	921.15	Causeway Foodbank	300.00	
			CEF Ireland	300.00	
			Links Counselling (Coleraine)	300.00	
			Open Doors UK	800.00	
			Operation Mobilisation	500.00	
			P.C.I. Orphan Society	300.00	
			P.C.I. United Appeal (Target £5708)	5750.00	
			Prision Fellowship NI	500.00	
			Scripture Union Schools Project	300.00	
			Stand by Me	200.00	
			Stauros Foundation	1000.00	
			Street Pastors - North Coast	200.00	
			Willie Doey - Bible College	600.00	13550.00
<u>Appeals</u>			<u>Appeals</u>		
World Development 2024	2302.00		WDA 2024	2302.00	
WDA Gift Aid (2023)	383.75		WDA Gift Aid (2023)	383.75	
Mod Appeal 2023 Gift Aid	935.88	3621.63	Moderators Appeal 23 Gift Aid	935.88	3621.63
<u>Specified Donations</u>			<u>Specified Donations</u>		
Ambassadors (Cuthberts)	1700.00		Ambassadors (Cuthberts)	1700.00	
Cuthberts 2023 Gift Aid	391.25		Cuthberts 2023 Gift Aid	391.25	
Open Doors	500.00		Open Doors	500.00	
Open Doors 2023 Gift Aid	555.00	3146.25	Open Doors 2023 Gift Aid	555.00	3146.25
TOTAL RECEIPTS		16799.03	TOTAL PAYMENTS		20317.88
<u>Transfers In</u>					
General Fund		1000.00			
<u>Opening Balance 01/01/24</u>			<u>Closing Balance 31/12/2024</u>		
Ulster Bank		2618.60	Ulster Bank		99.75
TOTALS		20417.63	TOTALS		20417.63

Girls' Brigade Company 31 December 2024

RESTRICTED FUNDS			
RECEIPTS	£	PAYMENTS	£
<u>Grants & Donations</u>		Refund of Educational Grant	234.82
Education Authority	1400.00	GB Assessment	998.76
<u>Uniforms</u>		Riada District Fees	20.00
Hoodies	97.00	Uniforms	77.50
<u>Fundraising</u>		Workshop	170.00
GB Week	382.00	Badgework	174.19
<u>Other Income</u>		Outings - All Sections	310.92
GB Registration	510.00	Gifts - All Sections	230.84
Uncashed Cheque	130.00	Postage	52.70
TOTAL RECEIPTS	2519.00	TOTAL PAYMENTS	2,269.73
		<u>Transfers Out</u>	
		BPC Heat & Light	200.00
Opening Balance 01/01/24		Closing Balance 31/12/24	
Ulster Bank	1007.47	Ulster Bank	1,056.74
	3526.47		3,526.47

Presbyterian Woman 31 December 2024

RESTRICTED FUNDS			
RECEIPTS	£	PAYMENTS	£
Mission Boxes	693.50	PW Mission Fund	693.50
Total Income	693.50	Total Payments	693.50
Opening Balance 01/01/24		Closing Balance 31/12/24	
Ulster Bank	11.01	Ulster Bank	11.01
	704.51		704.51

Youth Ministry Account 31 December 2024

RESTRICTED FUNDS			
RECEIPTS	£	PAYMENTS	£
<u>Donation</u>			
Anonymous Congregation Gift	1000.00	BPC Project - Top-up Salary	6034.83
<u>Other Income</u>			
Bank Interest	390.19		
Total Receipts	1390.19		6034.83
<u>Opening Balances 01/01/24</u>		<u>Closing Balance 31/12/24</u>	
Ulster Bank Current A/c	42674.10	Ulster Bank Current A/c	37639.27
Ulster Bank Business Reserve	26897.76	Ulster Bank Business Reserve	27287.95
Loan to Youth & Community Project	7000.00	Loan to Youth & Community Project	7000.00
	77962.05		77962.05

Youth Club Account 31 December 2024

RESTRICTED FUNDS			
RECEIPTS	£	PAYMENTS	£
<u>Grants</u>		Sofas	795.00
Education Authority Grant	1400.00	Pool Table Re-covered	230.00
EA Additional Funding Award	883.00	Game - Computer Games	284.98
		Residential Activities	460.00
<u>Other Incomes</u>		Bus & Coach Hire	800.00
Weekly Fees	268.00	Tuckshop	1054.99
Tuck Shop	530.65	We are Vertigo	440.50
Trips Away	329.00	Crazy Golf	180.00
		Christmas Party	47.00
		Easter Eggs	33.46
		Crafts	20.00
		Sundries	37.00
Total Receipts	3410.65	Total Payments	4382.93
		<u>Transfers Out</u>	
		To General Fund Heat and Light	200.00
<u>Opening Balance 01/01/24</u>		<u>Closing Balance 31/12/24</u>	
Ulster Bank	1138.54	Ulster Bank	12.07
Cash in Hand	96.75	Cash in Hand	50.94
	4645.94		4645.94

Ballysally Y & C Project 31 December 2024

RECEIPTS		£	PAYMENTS	£	£
			Staffing		
DFC Project Grant		95081.55	All Youth Workers	55654.57	
Donations for trips		551.80	Administrators	7896.24	
			HMRC Charges	134.48	
			HMRC Overpayment	147.80	
			Employer Pension Contributions	1080.52	
			Workplace Pension Fees	316.80	65230.41
			General Expenses		
			Travel Expenses	348.75	
			Running Costs	1111.81	
			Programme Requisites	1645.76	
			Professional Services	575.00	
			Printing & Stationery	384.31	
			Electricity	2417.05	6482.68
TOTAL RECEIPTS		95633.35	TOTAL PAYMENTS		71713.09
Opening Balances 01/01/24			Closing Balances 31/12/24		
Ulster Bank Current A/C	36856.19		Ulster Bank	60776.45	
Loan - Youth Ministry	-7000.00		Loan -Youth Ministry	-7000.00	
Total Opening Balances		29856.19	Total Closing Balances		53776.45
		125489.54			125489.54

Contributions To Congregational Funds Up To 31 December 2024

FWO Nos	FWO	Building Fund	U.A. & Missions	GRAND TOTAL
101	£450.00	£100.00	£90.00	£640.00
102	£270.00	£0.00	£36.00	£306.00
103	£220.00	£0.00	£0.00	£220.00
104	£1,000.00	£100.00	£50.00	£1,525.00
105	£510.00	£480.00	£120.00	£1,392.50
106	£2,400.00	£1,200.00	£1,225.00	£6,025.00
107	£1,000.00	£110.00	£110.00	£1,548.00
108	£1,030.00	£10.00	£24.00	£1,334.50
109	£10.00	£0.00	£0.00	£10.00
110	£520.00	£60.00	£60.00	£640.00
111	£30.00	£0.00	£0.00	£30.00
112	£280.00	£0.00	£0.00	£280.00
113	£520.00	£0.00	£0.00	£652.50
114	£421.00	£30.00	£30.00	£481.00
115	£0.00	£0.00	£42.50	£42.50
116	£0.00	£0.00	£735.00	£735.00
117	£130.00	£0.00	£0.00	£130.00
118	£320.00	£80.00	£40.00	£440.00
119	£55.00	£0.00	£0.00	£86.25
120	£240.00	£0.00	£0.00	£240.00
121	£540.00	£0.00	£0.00	£540.00
122	£210.00	£0.00	£42.50	£252.50
123	£1,200.00	£50.00	£50.00	£1,575.00
124	£2,190.00	£170.00	£190.00	£3,212.50
125	£0.00	£0.00	£0.00	£0.00
126	£35.00	£0.00	£0.00	£35.00
127	£0.00	£0.00	£0.00	£0.00
128	£10.00	£0.00	£0.00	£10.00
129	£1,100.00	£0.00	£0.00	£1,355.00
130	£310.00	£40.00	£10.00	£453.75

Contributions To Congregational Funds Up To 31 December 2024

FWO Nos	FWO	Building Fund	U.A. & Missions	GRAND TOTAL
131	£76.80	£0.00	£0.00	£76.80
132	£370.00	£200.00	£30.00	£600.00
133	£55.00	£24.00	£22.00	£126.25
134	£1,120.00	£0.00	£0.00	£1,120.00
135	£260.00	£0.00	£60.00	£320.00
136	£270.00	£42.00	£97.50	£409.50
137	£3,640.00	£1,140.00	£782.00	£7,429.75
138	£210.00	£0.00	£0.00	£210.00
139	£520.00	£0.00	£22.00	£542.00
140	£140.00	£5.00	£10.00	£155.00
141	£100.00	£0.00	£0.00	£100.00
142	£1,100.00	£0.00	£0.00	£1,400.00
143	£205.00	£0.00	£0.00	£299.25
144	£5.00	£0.00	£0.00	£5.00
145	£550.00	£20.00	£20.00	£958.30
146	£0.00	£0.00	£0.00	£0.00
147	£340.00	£0.00	£0.00	£450.00
148	£46.30	£12.00	£13.00	£71.30
149	£1,100.00	£0.00	£0.00	£1,215.25
150	£65.00	£20.00	£0.00	£85.00
151	£0.00	£0.00	£0.00	£0.00
152	£6,000.00	£0.00	£0.00	£7,500.00
153	£3,600.00	£600.00	£600.00	£6,000.00
154	£1,060.00	£120.00	£0.00	£1,180.00
155	£720.00	£25.00	£35.00	£780.00
156	£0.00	£0.00	£0.00	£0.00
157	£2,000.00	£0.00	£0.00	£2,425.00
158	£2,160.00	£360.00	£360.00	£2,880.00
159	£720.00	£120.00	£120.00	£960.00
160	£25.00	£0.00	£0.00	£150.00

Contributions To Congregational Funds Up To 31 December 2024

FWO Nos	FWO	Building Fund	U.A. & Missions	GRAND TOTAL	
161	£1,440.00	£240.00	£240.00	£480.00	£2,400.00
162	£50.00	£0.00	£0.00		£50.00
163	£0.00	£0.00	£0.00		£0.00
164	£1,355.00	£20.00	£0.00	£355.00	£1,730.00
165	£360.00	£0.00	£0.00		£360.00
166	£120.00	£30.00	£50.00	£50.00	£250.00
167	£1,762.00	£2,740.00	£60.00	£477.00	£5,039.00
168	£300.00	£0.00	£0.00	£75.00	£375.00
169	£0.00	£0.00	£0.00		£0.00
170	£0.00	£0.00	£0.00		£0.00
171	£0.00	£0.00	£0.00		£0.00
172	£0.00	£0.00	£0.00		£0.00
173	£480.00	£0.00	£0.00	£120.00	£600.00
174	£0.00	£0.00	£0.00		£0.00
175	£780.00	£0.00	£0.00	£195.00	£975.00
176	£0.00	£0.00	£0.00		£0.00
177	£3,000.00	£660.00	£660.00	£1,000.00	£5,320.00
178	£1,440.00	£120.00	£120.00	£420.00	£2,100.00
179	£444.00	£0.00	£0.00		£444.00
180	£0.00	£0.00	£0.00	£265.00	£265.00
181	£5,580.00	£200.00	£200.00	£1,470.00	£7,450.00
182	£1,128.00	£240.00	£480.00		£1,848.00
183	£3,600.00	£0.00	£0.00	£900.00	£4,500.00
184	£3,000.00	£1,800.00	£1,201.00	£1,500.00	£7,501.00
185	£1,800.00	£300.00	£300.00		£2,400.00
186	£540.00	£0.00	£0.00	£135.00	£675.00
187	£0.00	£0.00	£0.00		£0.00
188	£359.00	£0.00	£0.00		£359.00
189	£1,390.00	£240.00	£180.00	£365.00	£2,175.00
190	£0.00	£0.00	£0.00		£0.00

Contributions To Congregational Funds Up To 31 December 2024

191	£0.00	£0.00	£0.00			£0.00
192	£100.00	£0.00	£0.00			£100.00
193	£0.00	£0.00	£0.00			£0.00
194	£0.00	£0.00	£0.00			£0.00
195	£19.86	£0.00	£0.00			£19.86
196	£113.56	£0.00	£0.00			£113.56
197	£0.00	£0.00	£0.00			£0.00
198	£0.00	£0.00	£0.00			£0.00
199	£0.00	£0.00	£0.00			£0.00
200	£0.00	£0.00	£0.00			£0.00
OTHER				£3,288.17		
TOTAL	£70,620.52	£11,708.00	£7,612.50	£22,036.97	£0.00	£108,689.82

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