

Brookside Presbyterian Church
a congregation of the Presbyterian Church in Ireland

Trustees Annual Report and Financial Statements for the year ended 31 December 2025

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BROOKSIDE 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 2025 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Brookside Congregation of the Presbyterian Church in Ireland
17 Brook Street
Ahoghill
Ballymena
BT42 1LD

Registered Charity in Northern Ireland (NIC105382)

CHARITY TRUSTEES

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

Rev William Moody	Mr Liam McFetridge
Mr Michael Arnold	Mr Joseph Millar
Mr Richard Cromie	Mr Richard Petrie
Mr Colin Hayburn	Mr James Thompson
Mr Stanley Kyle	Mr Geoffrey Young
Mr Jonathan McCartney	Mr Hugh Young
Mr Kenneth McDowell	

PRINCIPAL OFFICE BEARERS

Minister	Rev William Moody
Clerk of Session	Mr Liam McFetridge
Treasurer	Mr John Barkley

INDEPENDENT EXAMINER

Mr John Finnegan
Potter Finnegan Limited
Unit 27-28 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

BANKERS

Danske Bank
1-2 Broadway
Ballymena
BT43 7PE

SOLICITORS

Samuel Cumming & Son
39 Linenhall Street
Ballymena
BT43 5AJ

BROOKSIDE 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 ministers in active duty in the congregation, has no deliberative but only a casting vote.

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. Brookside congregation of the 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.

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 met in 2025 for four days in June and one day in December 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.

Brookside 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 congregation's mission purpose is to fulfil its great responsibility to be involved in the Great Commission in bringing the Gospel to all nations. Biblical preaching means we believe that at the centre of seeing the Gospel advance has to be the teaching of God's word and prayer. We seek for this to take place in public worship, church organisations and personal contacts by members.

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)
DESCRIPTION AND PURPOSE (cont'd)

The congregation aims to live out its Mission 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.

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 three 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 meetings and prayer meetings on Wednesday evenings and has a wide range of organisations including:

- Sunday School and Bible Class
- Creche and Good News Club during services of worship
- Youth Fellowship
- Youth Club
- Parents and Toddlers
- Girls' Brigade (Explorers, Junior, Company, and Brigader Sections)
- Boys' Brigade (Anchor Boys, Junior, and Company Section)
- Presbyterian Women
- Men's Prayer Meeting
- Men's Nights
- Choir and Praise Group
- Brook Café
- Filipino Evenings
- Holiday Bible Club

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for services of worship at 11:30am and 6:15pm each Sunday. The Evening Service at 6:15pm is normally held in Brookside on the first and fourth Sunday of the month, the second Sunday in First Ahoghill and the third Sunday in Trinity.

During the week the Midweek Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

The normal pattern is: -

First week - Men's Midweek (Wednesday), Women's Midweek (Thursday)

Second week - Grow Groups in homes and in church hall.

Third week - Missionary Midweek.

Fourth week - Teaching Midweek with Prayer time.

The sacrament of the Lord's Supper was observed in January, May and September. There were two baptisms during the year. No marriage services were conducted, and 8 funeral services were conducted.

At 31 December 2025 there were 181 communicant members, of whom 156 have taken communion. There are 254 families connected with the congregation. The average weekly attendance at morning worship was approximately 162 with an average of 26 live views online. The average evening service attendance was 141 with an average of 23 live views online. CD's go out weekly to 8 homes.

**BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)
ACHIEVEMENTS AND PERFORMANCE (cont'd)**

Pastoral care

Elders are assigned a district to visit the members of the congregation within it so as to supplement the visits by the minister. A group of women also visit elderly people who are housebound or in a nursing home. CDs of services are also delivered, and services Livestreamed for those not able to attend.

Mission and outreach

At a local level the congregation continues to seek to reach out into the community through special services and the church organisations. The summer Holiday Bible Club, Family Fun Night in August and Cafe Church in September and November were means of reaching into the community. Along with the other village churches, a Christmas leaflet was distributed around Ahoghill, Gracehill and Galgorm, which included an invitation to our Carol Services.

Through our support of mission organisations, Brookside Congregation has worked for the public benefit of people across the world by making donations to the following external missions and agencies which exist to support people's spiritual, educational, and physical needs:

Acre Gospel Mission, Arab World Ministries, Asha, International Mission to the Jewish People, Coaching4Christ, European Missionary Fellowship, Latin Link, Mission Africa, OMF International, Friends of VisPa, The Christian Institute, Tear Fund, Belfast City Mission, Release International and Open Doors.

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 congregations in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care.

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 held in Assembly Buildings, Belfast in June.

Property

There was some electrical and general maintenance work undertaken.

Plans for a major building project which includes replacing the Meetinghouse and renovating the church halls, have been delayed due to issues relating to planning permission and flood concerns. At the end of the year a computerised flood model is being undertaken on behalf of the church which will hopefully allow matters to advance.

The finances for this project continue to come in at an encouraging rate.

Organisations

Sunday School - met on Sunday mornings at 10:15am for praise and Bible teaching in small groups. There were 10 children on the roll.

Bible Class – met on Sunday at 10:15am for teaching for young people aged 13 and over with an average attendance of 12.

Good News Club – children left during services for inter-active teaching. There are 7 children on the roll.

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

Youth Fellowship - meets on Sunday evenings after the evening service for young people of secondary school age and older. They meet for praise, Bible Studies, listen to speakers and chat. Average attendance was approximately 25 young people.

Youth Club – met on Saturday nights from 7:00 – 9:00pm for young people of secondary school age. There were on average 20 young people in attendance.

Parents and Toddlers – met on Friday mornings from 10:00am to 11:30am. There were on average of 17 adults and 23 children.

Girls' Brigade – meets weekly on Tuesday evenings. GB is for girls aged 3-18 and is divided into four sections depending on age called Explorers, Juniors, Seniors and Brigader Sections. In 2022 there were 60 girls on the roll with an average attendance of 50. The majority of these girls do not belong to Brookside church.

Boys' Brigade - is for boys aged 4-18 and has three sections Anchor Boys, Junior, and Company Section. The Anchor Boys meet on Monday nights and the Junior and Company Sections on Friday nights. The number of boys on the roll were 11 Anchor Boys, 6 Juniors and 19 in the Company Section.

Presbyterian Women – met once a month to allow women to meet together, for social engagement and to listen to speakers. The average attendance over the year was 45.

Men's Prayer Meeting – took place once a month on Friday evenings. The elders share God's word before a time of prayer focusing particularly on the needs of men in our congregation and community. The average attendance in was 10.

Choir – met to lead the praise on Sundays and provide anthems at Easter, Harvest and Christmas.

Praise Group – consists of musicians and singers who help lead the praise once a month with a focus on particularly contemporary praise.

Brook Café – met on the first Thursday of the month to serve food, have a time of conversation and Bible teaching. Average attendance was 8.

Volunteers

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

Due to new regulations regarding volunteers working with children and vulnerable adults having to undergo AccessNI checks every three years, the process has begun to have every volunteer, elders and caretakers in Brookside undergo an AccessNI check. By the end of the year this process was nearing completion.

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.

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

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.

Brookside benefits the public through the loving and godly influence of its members in society and the fact that many who attend its events and organisations do not belong to the church.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 175 contributors during the year (2024: 176) donating a total of £106,926 (2024: £102,948).

Total Income of the congregation during the year was £389,285 compared to £294,421 in the previous year.

Total expenditure in 2025 was £217,522 compared to £207,805 in 2024.

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. 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.

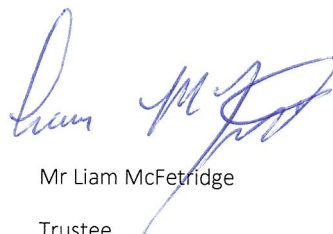
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1st 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.

Approved by the Kirk Session at a meeting on 2 June 2026 and signed on its behalf by:



Rev William Moody

Trustee



Mr Liam McFetridge

Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the Charity for the year ended 31st December 2025, which are set out within this document.

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:

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. State whether particular matters have come to my attention.

Basis of independent examiner's report:

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

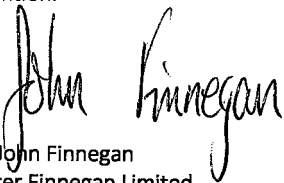
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters 1 to 4 listed above and, in connection with following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr John Finnegan
Potter Finnegan Limited
Chartered Accountants
Unit 27-28 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

2 June 2026

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments from:					
Donations and legacies	2	128,181	153,851	282,032	278,596
Charitable activities	3	2,887	13,075	15,962	14,886
Investments	4	34	91,134	91,168	711
Other income	5	123	-	123	228
Total		131,225	258,060	389,285	294,421
Expenditure on:					
Raising funds	6	(1,290)	-	(1,290)	(1,245)
Charitable activities	7	(122,087)	(94,145)	(216,232)	(206,560)
Other expenditure	8	-	-	-	-
Total		(123,377)	(94,145)	(217,522)	(207,805)
Net Income/(expenditure)		7,848	163,915	171,763	86,616
Transfers between funds		250	(250)	-	-
Net movement in funds		8,098	163,665	171,763	86,616
Reconciliation of funds:					
Total funds brought forward	16	47,388	5,397,107	5,444,495	5,357,879
Total funds carried forward	16	55,486	5,560,772	5,616,258	5,444,495

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET

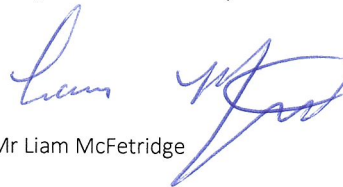
As at 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets:					
Tangible assets	11	-	3,754,484	3,754,484	3,754,484
Total fixed assets		<u>-</u>	<u>3,754,484</u>	<u>3,754,484</u>	<u>3,754,484</u>
Current assets:					
Investments	12	50,243	1,639,802	1,690,045	1,618,443
Debtors	13	-	-	-	-
Cash at bank and in hand	14	6,923	166,486	173,409	73,248
Total current assets		<u>57,166</u>	<u>1,806,288</u>	<u>1,863,454</u>	<u>1,691,691</u>
Liabilities:					
Creditors: amounts falling due within one year	15	(1,680)	-	(1,680)	(1,680)
Net current assets		<u>55,486</u>	<u>1,806,288</u>	<u>1,861,774</u>	<u>1,690,011</u>
Total assets less current liabilities		<u>55,486</u>	<u>5,560,772</u>	<u>5,616,258</u>	<u>5,444,495</u>
Creditors: amounts falling due after one year		-	-	-	-
Total net assets		<u>55,486</u>	<u>5,560,772</u>	<u>5,616,258</u>	<u>5,444,495</u>
Funds of the charity					
Unrestricted funds	16	55,486	-	55,486	47,388
Restricted funds	16	-	5,560,772	5,560,772	5,397,107
Total charity funds		<u>55,486</u>	<u>5,560,772</u>	<u>5,616,258</u>	<u>5,444,495</u>

Approved by the Kirk Session at a meeting on 2 June 2026 and signed on its behalf by:



Rev William Moody
Minister



Mr Liam McFetridge
Clerk of Session

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable accounting standards. While compliance with Statement of Recommended Practice Accounting and Reporting by Charities (FRS102) is not mandatory account of the guidance contained therein has been taken in the preparation of these accounts.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

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 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.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources.
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

Governance costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Tangible Fixed Assets

Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation will be recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost less estimated residual value, of each asset over its expected useful life as follows.

Buildings	-over 50 years
Fixtures and equipment	-20% reducing balance

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Recorded givings	106,926	99,538	206,464	209,201
Loose collections	2,267	8,783	11,050	8,601
Donations and gifts	1,050	25,176	26,226	27,037
Legacies and bequests	-	-	-	-
Gift Aid	17,938	20,354	38,292	33,757
	<u>128,181</u>	<u>153,851</u>	<u>282,032</u>	<u>278,596</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Income from charitable activities	2,387	9,875	12,262	10,418
Grants	500	3,200	3,700	4,468
	<u>2,887</u>	<u>13,075</u>	<u>15,962</u>	<u>14,886</u>

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

4. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Bank interest received	34	91,134	91,168	711
	<u>34</u>	<u>91,134</u>	<u>91,168</u>	<u>711</u>

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Field Rent & Wayleave	73	-	73	228
Proceeds on sale of land	-	-	-	-
Letting of premises	50	-	50	-
	<u>123</u>	<u>-</u>	<u>123</u>	<u>228</u>

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
FWO envelopes	1,290	-	1,290	1,245
	<u>1,290</u>	<u>-</u>	<u>1,290</u>	<u>1,245</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
General Assembly Assessments	18,314	-	18,314	19,293
Presbytery fees	499	-	499	475
Ministry and support staff costs	69,113	-	69,113	69,253
Congregational running expenses	31,395	25,469	56,864	54,144
Donations to missions and charities	971	68,507	69,478	61,409
Governance costs	1,795	169	1,964	1,986
	<u>122,087</u>	<u>94,145</u>	<u>216,232</u>	<u>206,560</u>

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Legal costs on sale of land	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

9. EMPLOYEES

Employment Costs

	2025	2024
	£	£
Wages and salaries	55,760	54,370
Social Security Costs	5,620	4,636
Pension contributions	7,733	10,247

Number of employees

The average number of employees during the year were:

	2025	2024
	No	No
Average number of employees	3	3

There were no employees in receipt of employee benefits in excess of £60,000.

The minister of the congregation is employed by the Presbyterian Church in Ireland which is a separate charity but his salary is included in employee costs above.

The congregation pays an assessment to the Presbyterian Church in Ireland for the minister.

The following payments were made during the year:

	2025	2024
	£	£
Wages and salaries	44,190	42,696
Social Security Costs	5,620	4,636
Pension contributions	7,733	10,247

10. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career averaged revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. . From 1 January 2025 the Presbyterian Church agreed to pay contributions of 17.5% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were.

	2025	2024
	£	£
Contributions	7,733	10,247

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

11. TANGIBLE FIXED ASSETS

	Church, Hall buildings & contents & Manse £	Total 2025 £	Total 2024 £
COST OR VALUATION			
At 1 January 2025	3,754,484	3,754,484	3,754,484
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	<u>3,754,484</u>	<u>3,754,484</u>	<u>3,754,484</u>
DEPRECIATION			
At 1 January 2025	-	-	-
Charge for the year	-	-	-
Eliminated on disposal	-	-	-
At 31 December 2025	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE			
At 31 December 2025	<u>3,754,484</u>	<u>3,754,484</u>	<u>3,754,484</u>
At 31 December 2024	<u>3,754,484</u>	<u>3,754,484</u>	<u>3,754,484</u>

The congregation owns the church and church hall situated at 17 Brook Street, Ahoghill, Ballymena BT42 1LD and the associated fixtures, fittings, and equipment, together with the manse at 309 Galgorm Road Ahoghill. Details of historical costs of the above assets are not available. This being the case these continue to be included in the accounts at their combined insurance value as of 31st October 2024 of £3,754,484.

12. INVESTMENTS

	2025 £	2024 £
Business Investment Account	103,243	53,443
Fixed Term Deposit Accounts	<u>1,586,802</u>	<u>1,565,000</u>
	<u>1,690,045</u>	<u>1,618,443</u>

13. DEBTORS

	2025 £	2024 £
Gift aid recoverable	-	-
	<u>-</u>	<u>-</u>

14. CASH AT BANK AND IN HAND

	2025 £	2024 £
Cash held in bank accounts	173,345	73,109
Cash in hand	64	139
	<u>173,409</u>	<u>73,248</u>

15. CREDITORS: amounts falling due within one year

	2025 £	2024 £
Accruals	1,680	1,680
	<u>1,680</u>	<u>1,680</u>

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

16. FUND BALANCES

(i) Unrestricted Funds

	2025	2024
	£	£
General fund	55,486	47,388
	<u>55,486</u>	<u>47,388</u>

(ii) Restricted Funds

	2025	2024
	£	£
Property	5,528,140	5,365,284
Workers Support	1,739	1,843
Missions	12,682	11,272
Sunday School	1,627	1,049
Presbyterian Woman	804	938
Girls Brigade	4,538	5,339
Youth Club	1,358	1,171
Boys Brigade	5,689	4,675
Luncheon Fellowship	1,100	1,104
Youth Fellowship	638	1,462
Parent and toddler Group	317	627
Benevolent Fund	2,140	2,343
	<u>5,560,772</u>	<u>5,397,107</u>

(iii) Reconciliation of movement of funds

	Opening balance £	Income £	Expenditure £	Transfer £	Closing balance £
Unrestricted Funds					
General fund	47,388	131,225	(123,377)	250	55,486
	<u>47,388</u>	<u>131,225</u>	<u>(123,377)</u>	<u>250</u>	<u>55,486</u>
Restricted Funds					
Property	5,365,284	166,459	(3,603)	-	5,528,140
Workers Support	1,843	17,716	(17,820)	-	1,739
Missions	11,272	47,945	(46,735)	200	12,682
Presbytery Appeal	-	2,354	(2,354)	-	-
Sunday School	1,049	831	(253)	-	1,627
Presbyterian Woman	938	3,588	(3,722)	-	804
Girls' Brigade	5,339	5,225	(5,576)	(450)	4,538
Youth Club	1,171	718	(531)	-	1,358
Boy's Brigade	4,675	10,817	(9,803)	-	5,689
Luncheon Fellowship	1,104	-	(4)	-	1,100
Youth Fellowship	1,462	2,116	(2,940)	-	638
Parent and Toddler Group	627	291	(601)	-	317
Benevolent Fund	2,343	-	(203)	-	2,140
	<u>5,397,107</u>	<u>258,060</u>	<u>(94,145)</u>	<u>(250)</u>	<u>5,560,772</u>
Total	<u>5,444,495</u>	<u>389,285</u>	<u>(217,522)</u>	<u>-</u>	<u>5,616,258</u>

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

17. Related Party Transactions

Rev William Moody is a trustee of the church. In his capacity as the minister of the congregation, he received remuneration of £44,190 (2024: £42,696) and an expenses allowance of £7,949 (2024: £7,570). Pension contributions of £7,733 (2024: £10,247) were also paid by the congregation in respect of them to the Presbyterian Church in Ireland Pension Scheme (2009). Total Employer's NIC of £6,706 (2004: £5,607) was paid to the Presbyterian Church in Ireland for the minister's salary and allowances.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

	£
Assessments	9,840
United Appeal	4,926

There were no other related party transactions.