

FIRST PRESBYTERIAN
NON-SUBSCRIBING CHURCH
BANBRIDGE

DOWNSHIRE RD
BANBRIDGE
CO. DOWN
BT32 3JY

AUDITOR'S REPORT OF ACCOUNTS
FOR THE YEAR
ENDING
31 DECEMBER 2023

Charity No: NIC100336

STIPEND FOR YEAR ENDING 31 DECEMBER 2023

	<u>STIPEND</u>	<u>GIFT AID 2022</u>
1	£600.00	£138.75
2	£1,070.00	£262.50
3	£350.00	£75.00
6	£1,080.00	£267.50
8	£290.00	£70.00
9	£900.00	£150.00
10	£300.00	£75.00
16	£140.00	
18	£750.00	£155.00
21	£290.00	£70.00
22	£640.00	£182.50
24	£290.00	£63.75
26	£550.00	£101.25
27	£485.00	£117.50
28	£220.00	£37.50
30	£550.00	
33	£410.00	£116.25
34	£215.00	£62.50
35	£330.00	£61.25
36	£560.00	£135.00
38	£455.00	£100.00
39	£106.00	£26.75
45	£290.00	£80.00
47	£60.00	£15.00
48	£100.00	
49	£800.00	
51	£510.00	£130.00
52	£35.00	
93	£550.00	£137.50
95/105	£872.00	£209.00
101	£560.00	£140.00
106	£109.00	£28.00
107	£109.00	£28.00
112	£110.00	
119	£110.00	£42.50
120	£110.00	£42.50
121	£280.00	£50.00
122	£530.00	£130.00
132	£510.00	£122.50
137	£360.00	£90.00
	Interest	£66.55
	TOTALS	
	£16,586.00	£3,579.55

Charity No.NIC100336
Stipend Treasurer: Mr R.J. Russell
Auditor: Mrs. J. Girvan

No. 1 Account - Year Ending 31 December 2023

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
Balance @ bank Jan 01	£61,105.65	Minister's Salary	
Stipend (envelopes)	£12,276.00	including HMRC & Pension	£10,547.35
Annual Stipend (via bank)	£4,310.00	Vints - Payroll Services	£433.20
Ordinary Collection	£129.00	Pulpit Supplies	£306.00
Rent -Silver Band	£150.00	Church Cleaning	£720.00
Wayleave	£6.92	Organist & Relief	£2,085.00
Sustentation Fund	£150.00	Electricity	£182.97
Ground Rents	£105.00	Oil	£1,887.08
Gift Aid 2022	£3,579.55	Website Maintenance/Domain Name	£217.00
Ministry Expenses No.4 Acc	£1,000.00	MG Fire Services	£192.00
Dividends	£2,248.87	Transfer to Progressive 2yr Savings Bond	£45,000.00
Church Magazines	£106.40	Sunday School Gifts	£120.95
Burial Fee Cyril Woods	£50.00	Long Service Gifts (3 Elders)	£72.48
UK GOVT Energy Support Payment	£600.00	Benevolent Fund	£100.00
		Insurance	£2,159.66
Charity Collections		Annual Postage Expenses	£76.19
Southern Area Hospice	£132.00	N.I. Water/Sewerage Charges	£181.68
Alzheimers	£130.00	Catering Kettle	£49.26
Kidney Research	£65.00	Weedkiller	£58.00
Children's Hospice	£110.00	50% Reimbursement UK Visa Application	
Orphan Fund	£40.00	re: Rev Moodie	£2,404.00
Graveyard	£175.00	Rev Moodie sundry expenses	£9.31
B Positive	£95.00	Church Magazines	£85.36
Poppy Appeal	<u>£80.00</u>		
	£827.00	Denominational Funds	
		Joint Inc & Mod Fund	£285.00
		Sunday School Fund	£49.00
		Sustentation Fund	£430.00
		Rem. Synod	£45.00
		Trustee Co. Fund	£10.00
		Bodel Mackenzie	£20.00
		Ministers' Widows' Fund	£100.00
		Orphan Society	£100.00
		Porter Fund	£30.00
		Students & Ministers	<u>£50.00</u>
			£1,119.00
Donations		Charity Collections	
Graveyard Donations:		Southern Area Hospice	£132.00
D Bryans	£50.00	Alzheimer's Society	£130.00
S Curran	£100.00	NI Kidney Research	£65.00
		NI Children's Hospice	£110.00
Harvest Donations:		B Positive	£100.00
Mr & Mrs McCarrison	£50.00	Poppy Appeal	<u>£80.00</u>
			£617.00
Other:		<i>money sent directly to charity not included in figures:-</i>	
Mitchell family	£100.00	Christian Aid	£100.00
Just Giving	£9.61		
J Grossmith re:weekly organ practice	£100.00		
Loose change donated			
for retiring collection charity	£8.00		
	<u>£87,062.00</u>	Balance @ bank Dec 31	<u>£18,438.51</u>
			£87,062.00

No. 2 Account - Ben Dickson Fund - Year Ending 31 December 2023

Jan 1 Balance @ Bank	£171.18		
		Dec 31 Balance @ Bank	£171.18
	£171.18		£171.18

No. 3 Account - Renovation/Dunbar School - Year Ending 31 December 2023

Jan 1 Balance @ Bank	£54,642.79	Graveyard maintenance	£1,300.00
Rent Dunbar School	£8,150.04	Painting of graveyard gates	£370.00
		Church guttering maintenance	£560.00
		Deposit for church painting	£4,470.00
		Dec 31 Balance @ Bank	£56,092.83
	£62,792.83		£62,792.83

No. 4 Account - Manse - Year Ending 31 December 2023

Jan 1 Balance @ Bank	£43,139.28	Ministry Expenses	£1,000.00
Dividends	£3,104.96	Transfer to 2yr savings bond	£30,000.00
Interest	£48.64	Dec 31 Balance @ Bank	£15,292.88
	£46,292.88		£46,292.88

Dunbar Fund - Year Ending 31 December 2023

Jan 1 Balance @ Bank	£1,957.21	Bank fees	£30.20
Interest	£1.98		
Dividends	£99.26	Dec 31 Balance @ Bank	£2,028.25
	£2,058.45		£2,058.45

Charity No.NIC100336

Treasurer:

Mrs. E. Hutton

Independent Examiner:

Mrs J. Girvan

First Presbyterian Non-Subscribing Church, Banbridge

Downshire Rd

Banbridge

Co. Down

BT32 3JY

Charity No: NIC100336

To the best of my knowledge from the information given to me in my capacity as Honorary Treasurer during the financial year ending 31 December 2023, it is my belief that the attached accounts show a true and fair view of the financial state of First Presbyterian Non-Subscribing Church, Banbridge as of 31 December 2023.

E. Hutton (signature)

Dated: 15.02.2024

Mrs. Elaine Hutton
Honorary Treasurer

I have examined the accounts of First Presbyterian Non-Subscribing Church, Banbridge from the books and receipts supplied to me, 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 explanation from charity trustees concerning any 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

I have completed my examination and have no concerns in respect of the matters 1-4 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 the attention of the Trustees.

To the best of my information and belief, the attached accounts show a true and fair view of the financial state of affairs of First Presbyterian Non-Subscribing Church, Banbridge as of 31 December 2023.

J. J. - e. (signature)

Dated: 26/02/24

Mrs. Jocelyn Girvan
Accounts Administrator