

Trinity Presbyterian Church, Ballymoney
a congregation of the Presbyterian Church in Ireland

Trustees Annual Report and Financial Statements
for the year ended 31st December 2023

Registered with the Charity Commission for Northern Ireland NIC105405

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Trinity Congregation of the Presbyterian Church in Ireland
2 Rodeing Foot
Ballymoney
Co. Antrim BT53 6JJ

Registered Charity in Northern Ireland NIC105405

CHARITY TRUSTEES

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

Norman Acheson	John McIlfatrick
Leslie Boyd	Robert Owens
Peter Crooks	Richard Quinn
Stephen Currie	Bertie Quinn
Desmond Glendinning	Wesley Quinn
Rev David Irvine	Brian Speirs
Frank Millen	Charles Steele
Rodney Mitchell	Derek Stirling (Resigned Sep 23)
William McAleese	Ian Williamson
Kenneth McAuley	Robert Workman

PRINCIPAL OFFICE BEARERS

Minister:	Rev. David Irvine
Clerk of Session	Bertie Quinn
Secretary to Committee	Doreen Colvin
Treasurer	Wesley Quinn

INDEPENDENT EXAMINER

W R Crymble (WR Crymble Chartered Management Accountants)
3 Governors Gate Lane
Hillsborough
BT26 6FX

BANKERS

Danske Bank
6 High Street
Ballymoney
BT53 6AD

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 oversee 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 and in mission overseas. The Kirk Session has delegated to its Congregational Committee the temporal affairs of 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held on the third Monday of January, March, May, September and November.

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 are nominated by 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. Trinity Presbyterian Church has been assigned to the Route 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 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

Trinity Presbyterian Church, Ballymoney, 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 purposes is to 'Bring unbelieving people to Jesus Christ, encourage them to develop towards Christ-like maturity and equip them for ministry in the church and mission to the world.'

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.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several 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 has a wide range of organisations including

Sunday School (Sunday Morning Kids Club)

Youth Club

Base Youth Fellowship

Buddies and Bundles

Bowling Club

Boys Brigade

The Vine

Presbyterian Women

Friendship Lunch

Coffee Morning

Men Doing Fellowship (MDF)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and 6.30pm. During the week the Bible Study 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 acknowledged God's gift of new life at one baptism of an infant within the congregation. We give thanks for faithful servants and seek to comfort those bereaved during the year.

At 31st December 2023 there were 215 communicant members and 330 families connected with the congregation.

The average weekly attendance at morning worship is 200.

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, elders or by one of the congregation's pastoral visitors, being mindful of pandemic restrictions in place at that time.

Mission and outreach

At a local level the congregation holds a number of Messy Church Events for young families, and seeks to encourage members of the local community to attend the various organisations regularly running within the Church.

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 enables 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, supports 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/or 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.

Organisations

Approximately 50 young people attend the Sunday School and Bible Class each Sunday between September and June. Young people are also catered for via the Senior Youth Club and Base (Youth Fellowship) which meet during the winter months. The Church also holds an annual Holiday Bible Club where upwards of 80 children attend.

The Bowling Club meet on Monday nights for practice and compete in the local Charity league. The ladies of the congregation held monthly fellowship meetings whilst the men's group, MDF, organise various social and ministry events on a regular basis.

The young adults group (The Vine) hold occasional social events as well as a monthly Bible study house group while the more senior church members enjoy a monthly lunch served up by the active church catering team. There is also a popular coffee morning held twice a month.

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 need (including supporting the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 196 Contributors during the year donating a total of £119,583 (£99,740 in 2022)

Total income of the congregation during the year was £266,740 compared to £194,234 In the previous year

Expenditure increased from £190,682 in 2022 to £209,945 in 2023. Added to this is depreciation of £83,971 (£70,327 in 2022) giving a total expenditure of £293,916 (£261,009 in 2022).

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for the year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregation and enable them to ensure that the financial statements comply with the Statement of Recommended Practice 'Accounting and Reporting by charities (1 January 2015)'. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

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 three to six month's normal expenditure. At the year end unrestricted reserves were £55,552 which represents a higher level of requirement. 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.

Approved by the Kirk Session at a meeting on 21st April 2024 and signed on its behalf by



Rev David Irvine (Trustee)



Mr W R Quinn (Trustee)

I report on the accounts for the year ended 31 December 2023 which are set out on pages 10 to 19 .

Respective responsibilities of charity 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:

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 independents 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 any such matters.

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

1. that the 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.

Independents 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 the Directions of the Charities Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: W R Crymble
Relevant professional qualification or body: CIMA
Address: 3 Governors Gate Lane, Hillsborough, BT26 6FX
Date 19 April 2024

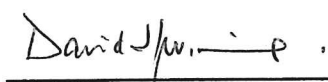
STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2023


	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	140,802	102,199	243,001	179,467
Charitable activities	3	-	12,030	12,030	3,424
Activities that generate income	4	1,730	3,180	4,910	3,655
Investment Income	5	480	12	492	378
Other income sources	6	5,656	652	6,308	7,310
Total		148,667	118,073	266,740	194,234
Expenditure on:					
Raising Funds	7	1,620	-	1,620	1,494
Charitable Activities	8	142,768	141,760	284,528	254,488
Other	9	2,069	5,699	7,768	5,027
Total		146,457	147,458	293,916	261,009
Net Income / (expenditure)		2,210	(29,385)	(27,175)	(66,776)
Transfers between funds		(4,723)	4,723	-	-
Net movement in funds		(2,513)	(24,662)	(27,175)	(66,776)
Total funds brought forward		58,065	2,146,697	2,204,762	2,271,538
Total funds carried forward		55,552	2,122,035	2,177,587	2,204,762

BALANCE SHEET
as at 31 December 2023

Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed Assets				
Tangible assets	-	2,057,821	2,057,821	2,059,488
Investments	-	-	-	-
	-	2,057,821	2,057,821	2,059,488
Current Assets				
Gift Aid Receivable	20,305	8,880	29,186	24,075
Prepayments		1,536	1,536	-
Cash at bank and in hand	45,318	82,182	127,500	142,437
	65,624	92,598	158,222	166,512
Creditors - falling due within one year	10,072	28,384	38,456	21,238
Net Current Assets	55,552	64,214	119,766	145,274
Creditors - falling due after one year	-		-	-
Total Net Assets	55,552	2,122,035	2,177,587	2,204,762
Unrestricted funds	55,552	-	55,552	58,065
Restricted funds	-	2,122,035	2,122,035	2,146,697
Endowment funds				
Total Funds	55,552	2,122,035	2,177,587	2,204,762

Approved by the Kirk Session at a meeting on 21st April 2023 and signed on its behalf by


Rev David Irvine (Trustee)


Mr Bertie Quinn (Trustee)

NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

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 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.

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) 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.

(ii) 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.

(iii) Grants and donations

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

(iv) 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.

(v) Contractual income and performance related grants

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

(vi) 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.

(vii) 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.

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES (cont'd)

(viii) Volunteer help

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

(ix) Investment income

This is included in the accounts when receivable.

(x) 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

(xi) Liability recognition

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

(xii) Governance costs

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

ASSETS

(xiii) Tangible Fixed Assets

Tangible fixed assets for use by charity 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 is 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, fittings and equipment - over ten years

Motor Vehicles - over 4 years

Computers, software and technical equipment - over 4 years.

(xiv) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2 Donations and Legacies				
Donations and gifts	113,659	60,292	173,950	146,074
Loose collections	6,837	1,628	8,465	9,318
Gift Aid	20,305	8,880	29,186	24,075
Gifts in Kind	0	31,399	31,399	0
Legacies and Bequests	0	0	0	0
	<u>140,802</u>	<u>102,199</u>	<u>243,001</u>	<u>179,467</u>
3 Charitable Activities				
Income from Charitable Activities	0	12,030	12,030	3,424
Members Fees	0	0	0	0
Fundraising Events	0	0	0	0
Grants	0	0	0	0
	<u>0</u>	<u>12,030</u>	<u>12,030</u>	<u>3,424</u>
4 Activities that generate income				
Trading Income	<u>1,730</u>	<u>3,180</u>	<u>4,910</u>	<u>3,655</u>
5 Investment Income				
Bank Interest	477	12	489	374
General Investment Fund	3	0	3	4
	<u>480</u>	<u>12</u>	<u>492</u>	<u>378</u>
6 Other Income Sources				
Use of premises	4,856	0	4,856	5,408
Other Income	800	652	1,452	1,902
Gifts/ Contributions	0	0	0	0
	<u>5,656</u>	<u>652</u>	<u>6,308</u>	<u>7,310</u>
7 Raising Funds				
Offering Envelopes	<u>1,620</u>	<u>0</u>	<u>1,620</u>	<u>1,494</u>
8 Charitable Activities				
General Assembly Assessments	29,234	255	29,489	27,938
Presbytery Fees	710	0	710	695
Ministry and support staff costs	78,042	1,580	79,622	68,727
Congregational running expenses	5,993	6,423	12,416	10,845
Donations to Missions and Charities	0	44,323	44,323	36,880
Governance Costs	1,319	208	1,527	2,021
Depreciation	0	83,971	83,971	70,327
Property	27,470	4,999	32,469	37,056
	<u>142,768</u>	<u>141,760</u>	<u>284,528</u>	<u>254,488</u>
9 Other				
Organisation running expenses	<u>2,069</u>	<u>5,699</u>	<u>7,768</u>	<u>5,027</u>

NOTES TO THE ACCOUNTS (CONT'D)
31 December 2023

10. EMPLOYEES

Employment Costs

	Total Funds 2023	Total Funds 2022
	£	£
Wages and Salaries	66,779	61,320
Social Security Costs	5,556	5,451
Pension contributions	10,117	9,636
Pulpit Supplies	1,313	1,025
Ministry Allowances	8,416	7,480
	<u>92,180</u>	<u>84,912</u>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was

	Total Funds 2023	Total Funds 2022
Average number of employees	3	3

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

11. 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 average 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. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% 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

	Total Funds 2023 £	Total Funds 2022 £
Contributions	10117	9636
The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year.		
Contributions	0	0

NOTES TO THE ACCOUNTS (CONT'D)

31 December 2023

12 TANGIBLE FIXED ASSETS

	Land & Buildings £	Fixtures & Fittings £	Vehicles £	Total £
Cost or valuation				
At 1 January 2022	3,516,361	0	5,000	3,521,361
Additions	0	82,303	0	82,303
Disposals	0	0	0	0
At 31 December 2022	<u>3,516,361</u>	<u>82,303</u>	<u>5,000</u>	<u>3,603,664</u>
Depreciation				
At 1 January 2022	1,456,873	0	5,000	1,461,873
Provision for year	70,327	13,644	0	83,971
Eliminated on Disposals	0	0	0	0
At 31 December 2022	<u>1,527,200</u>	<u>13,644</u>	<u>5,000</u>	<u>1,545,844</u>
Net Book Value				
At 31 December 2022	<u>1,989,161</u>	<u>68,660</u>	<u>0</u>	<u>2,057,821</u>
At 1 January 2022	<u>2,059,488</u>	<u>0</u>	<u>0</u>	<u>2,059,488</u>

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

13 Fund Balances and Reconciliation of Funds

	At start of year	Income	Expenditure	Gain/(Loss)	Transfers	At end of year
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	52,992	148,667	146,457	2,210	350	55,552
Restricted Funds						
United Appeal	-	12,519	12,519	-	-	-
World Development	-	1,316	1,316	-	-	-
Presbyterian Childrens Society	-	1,600	1,600	-	-	-
Leprosy	-	55	55	-	-	-
Moderator's Appeal	-	-	-	-	-	-
Sunday School	2,206	867	2,010	(1,143)	-	1,064
Missionary	19,291	25,151	26,444	(1,293)	-	17,999
Property	1,767,396	46,166	78,227	(32,062)	150	1,735,484
Manse	345,019	115	10,327	(10,212)	-	334,807
Ministry Fund	5,073	2,848	1,580	1,268	-	6,341
Youth Club	716	12,596	3,074	9,523	-	10,238
Beehive	1,719	-	-	-	-	1,719
Buddies n Bundles	873	614	561	54	-	927
Bowling Club	197	340	79	261	(250)	208
Coffee Morning	3,856	2,006	384	1,622	(150)	5,328
Pastoral Care	391	-	30	(30)	-	361
Minibus	840	734	507	227	-	1,067
Womans Fellowship	1,059	2,560	2,403	157	-	1,217
The Vine	38	290	309	(19)	-	19
Catering	346	650	652	(2)	-	344
Time Out	-	-	-	-	-	-
Flowers	968	1,280	1,644	(364)	-	604
MDF	714	4,302	1,628	2,674	-	3,387
Friendship Lunch	1,067	2,063	2,110	(47)	(100)	920
	2,204,762	266,740	293,916	(27,175)	-	2,177,587

NOTES TO THE ACCOUNTS (CONT'D)
31 December 2023

14. RELATED PARTY TRANSACTIONS

Two of the trustees, the minister of the congregation and the church officer received total remuneration of £54,312 and expenses/allowances of £8,416 for acting in their capacity. Pension contributions of £9,636 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

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

£13,817 for congregational assessments
£12,519 towards the United Appeal
£1,316 towards the World Development Appeal
£1,600 to the Presbyterian Children's Society

The congregation contributed £710 towards Presbytery Assessments during the year