

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
<b>Incoming resources (Note 1)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	95,947	34,824	-	130,771	99,867
Charitable activities	-	10,803	-	10,803	9,355
Other trading activities	36	-	-	36	345
Investments	177	3,298	-	3,475	45
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>96,160</b>	<b>48,925</b>	<b>-</b>	<b>145,085</b>	<b>109,612</b>
<b>Resources expended (Note 3)</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Charitable activities	82,982	73,089	-	156,071	97,991
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>82,982</b>	<b>73,089</b>	<b>-</b>	<b>156,071</b>	<b>97,991</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	13,178	-	24,164	-	10,986
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	13,178	-	24,164	-	10,986
<b>Transfers between funds</b>	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	11,173	11,173	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	2,005	-	12,991	-	10,986
<b>Reconciliation of funds:</b>					
Total funds brought forward	11,407	143,769	-	155,176	143,555
<b>Total funds carried forward</b>	<b>13,412</b>	<b>130,778</b>	<b>-</b>	<b>144,190</b>	<b>155,176</b>

Burnside Congregation of the Presbyterian Church in Ireland  
 Annual accounts for the period ended 31st December 2023  
 Statement of Assets and Liabilities

Charity  
 number:  
 105542

	Unrestricted funds £	Restricted income funds £	Endowmen t funds £	Total this year £	Total last year £
<b>Funds Reconciliation</b>					
Bank & Cash at the start of the year	11,407	143,769	-	155,176	143,555
Net movement in funds	2,005	12,991	-	10,985	11,621
Bank and Cash at the end of the year	13,412	130,778	-	144,190	155,176
<b>Bank and Cash balances</b>					
Bank deposit accounts (Note 4)				101,604	101,387
Cash at bank and in hand (Note 4)				42,586	53,789
				<b>144,190</b>	<b>155,176</b>
<b>Other assets</b>					
Fixed assets (Note 6)				-	-
<b>Total net assets or liabilities</b>	-	-	-	<b>144,190</b>	<b>155,176</b>

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

Signature	Print Name	Date of approval dd/mm/yyyy
<i>W Derek Birrell</i>	W DEREK BIRRELLS	27/8/24
<i>Richard Gregg</i>	RICHARD GREGG	27/8/24

Note 1

Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year
					£
<b>Donations and legacies:</b>					
Donations and gifts	65,192	31,865	-	97,057	99,867
Giff Aid	29,765	2,959	-	32,724	-
Legacies	-	-	-	-	-
General grants provided by government/other charities note 2	990	-	-	990	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>95,947</b>	<b>34,824</b>	<b>-</b>	<b>130,771</b>	<b>99,867</b>
<b>Charitable activities:</b>					
Other	-	10,803	-	10,803	9,355
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>10,803</b>	<b>-</b>	<b>10,803</b>	<b>9,355</b>
<b>Other trading activities:</b>					
Other	36	-	-	36	345
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>345</b>
<b>Income from investments:</b>					
Interest income	144	3,298	-	3,442	45
Dividend income	-	-	-	-	-
Rental and leasing income	33	-	-	33	-
Other	-	-	-	-	-
<b>Total</b>	<b>177</b>	<b>3,298</b>	<b>-</b>	<b>3,475</b>	<b>45</b>
<b>TOTAL INCOME</b>	<b>96,160</b>	<b>48,925</b>	<b>-</b>	<b>145,085</b>	<b>109,612</b>

Note 2

Analysis of receipts of government grants

Description	This year £
Coffee Machine	390
Heating grant	600
	-
<b>Total</b>	<b>990</b>

Note 3

Analysis of expenditure

Analysis	Unrestricted funds	This year		Total funds £	Unrestricted funds	Last year		Total funds £
		restricted income funds	Endowment funds			restricted income funds	Endowment funds	
<b>Expenditure on charitable activities:</b>								
Stipend, Salary & Allowances	47,076	-	-	47,076	46,770	-	-	46,770
Assessment	15,362	-	-	15,362	15,324	-	-	15,324
Congregational expenditure	20,544	73,089	-	93,633	12,496	23,401	-	35,897
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>82,982</b>	<b>73,089</b>	<b>-</b>	<b>156,071</b>	<b>74,590</b>	<b>23,401</b>	<b>-</b>	<b>97,991</b>
<b>TOTAL EXPENDITURE</b>	<b>82,982</b>	<b>73,089</b>	<b>-</b>	<b>156,071</b>	<b>74,590</b>	<b>23,401</b>	<b>-</b>	<b>97,991</b>

Note 4

Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	101,604	101,387
Cash at bank and on hand	42,586	53,789
	-	-
<b>Total</b>	<b>144,190</b>	<b>155,176</b>

**Note 5a** Charity funds

Details of material funds held and movements during the CURRENT reporting period

Fund names	Restricted or Unrestricted	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	Unrestricted	General funds of the congregation	11,407	96,160	- 82,982	- 11,173	-	13,412
Building fund	Restricted	Fund for building maintenance	33,932	27,313	- 38,689	- 91	-	22,465
United Appeal	Restricted		453	4,895	- 5,262	-	-	86
General Missions Fund	Restricted		- 687	-	-	-	-	687
World Dev Appeal	Restricted		2,120	4,215	- 6,555	-	-	220
Moderator's Appeal	Restricted		471	-	-	-	-	471
Special Collections	Restricted		475	-	-	-	-	475
Christian Aid	Restricted		-	124	- 124	-	-	-
Exodus	Restricted		-	844	- 844	-	-	-
Student Bursary	Restricted		-	725	- 725	-	-	-
Friendship Hour	Restricted		778	1,497	- 1,438	-	-	837
Sunday School	Restricted		533	-	-	-	-	533
Midweek	Restricted		511	-	-	-	-	511
Girls Brigade	Restricted		1,852	2,458	- 1,168	55	-	3,197
Presbyterian Women	Restricted		274	2,326	- 2,391	91	-	300
Bowling Club	Restricted		1,672	1,230	- 1,244	- 450	-	1,208
Investment account	Restricted		101,387	3,298	- 14,649	11,568	-	101,604
Other funds	Restricted		- 2	-	-	-	-	2
<b>Total Funds</b>			<b>155,176</b>	<b>145,085</b>	<b>- 156,071</b>	<b>-</b>	<b>-</b>	<b>144,190</b>

**Note 5b** Charity funds (cont)

Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Restricted or Unrestricted	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	General funds of the congregation	22,831	62,662	- 74,590	504	-	11,407
Building fund	R	Fund for building maintenance	26,034	18,442	- 10,544	-	-	33,932
United Appeal	R		453	4,440	- 5,488	1,048	-	453
General Missions Fund	R		- 565	452	- 574	-	-	687
World Dev Appeal	R		- 220	2,340	-	-	-	2,120
Moderator's Appeal	R		471	-	-	-	-	471
Special Collections	R		475	-	-	-	-	475
Ukraine Appeal	R		-	2,575	- 2,705	130	-	-
Friendship Hour	R		619	721	- 562	-	-	778
Sunday School	R		533	-	-	-	-	533
Midweek	R		511	-	-	-	-	511
Girls Brigade	R		2,654	509	- 1,311	-	-	1,852
Presbyterian Women	R		142	1,784	- 1,652	-	-	274
Bowling Club	R		1,244	993	- 565	-	-	1,672
Investment account	R		86,693	14,694	-	-	-	101,387
Other funds			1,680	-	-	- 1,682	-	2
<b>Total Funds</b>			<b>143,555</b>	<b>109,612</b>	<b>- 97,991</b>	<b>-</b>	<b>-</b>	<b>155,176</b>

**Note 5c** Charity funds (cont)

**27.3 Transfers between funds**

**This year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its</b>	<b>Amount</b>
Between unrestricted and restricted funds	Bowling club gifted £450 to the general fund for heat and light	£450
Between unrestricted and restricted funds	The general fund gifted the GB a donation	£55
Between unrestricted and restricted funds	Investment interest was transferred to the general fund	£3,081
Between unrestricted and restricted funds	Gift aid was transferred to the general fund	£15,116
Between unrestricted and restricted funds	2022 Gift aid was transferred to the general fund and then to the investment account	£14,649
Between restricted and restricted funds	Gift aid was transferred to the Girls Brigade	£91

**Note 6** Fixed assets

The congregation owns the Church premises and Manse situated at 22 Mill Road, Portstewart, BT55 7SW and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3.8m.

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BURNSIDE PRESBYTERIAN CHURCH

Charity Ref No 105542

We have examined the Charity Accounts of the above for the year ended 31<sup>st</sup> December 2023 as required under Section 65 of the Charities Act. Our examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

The accounts comply with the accounting requirements of the Charities Act.

We have no concerns and hereby certify that the Accounts reflect the true financial position of the Charity as at 31<sup>st</sup> December 2023.

Signed:	<i>R. Anderson</i>	Signed:	<i>J. Gilmour</i>
Date:	<i>25/8/24</i>	Date:	<i>25/08/24</i>
Name:	Mr Reid Anderson	Name:	Mr John Gilmour
Profession:	Retired Bank Manager	Profession:	Retired Bank Manager
Address:	20 Larkhill Rd, Portstewart BT55 7JA	Address:	35 Meadow Park, Portstewart BT55 7ST