

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 31st December 2024 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 31st December 2024.

Signed: *R. Anderson*.....

Date: *31/3/25*.....

Name: Mr Reid Anderson

Profession: Retired Bank Manager

Address: 20 Larkhill Rd, Portstewart
BT55 7JA

Signed: *J. Gilmour*.....

Date: *30/03/25*.....

Name: Mr John Gilmour

Profession: Retired Bank Manager

Address: 127 Mill Road, Portstewart
BT55 7PQ

Burnside Congregation of the Presbyterian Church In Ireland
Annual accounts for the period ended 31st December 2024
Statement of financial activities

Charity
number:
105542

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Incoming resources (Note 1)					
Income and endowments from:					
Donations and legacies	87,363	39,021	-	126,384	130,771
Charitable activities	33	20,700	-	20,733	10,803
Other trading activities	-	-	-	-	36
Investments	116	523	-	639	3,475
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	87,512	60,244	-	147,756	145,085
Resources expended (Note 3)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	85,051	53,545	-	138,596	156,071
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
Total	85,051	53,545	-	138,596	156,071
Net income/(expenditure) before investment gains/(losses)	2,461	6,699	-	9,160	- 10,986
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure) Extraordinary items	2,461	6,699	-	9,160	- 10,986
Transfers between funds	500	- 500	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	2,961	6,199	-	9,160	- 10,986
Reconciliation of funds:					
Total funds brought forward	13,412	130,778	-	144,190	155,176
Total funds carried forward	16,373	136,977	-	153,350	144,190

Burnside Congregation of the Presbyterian Church in Ireland
 Annual accounts for the period ended 31st December 2024
 Statement of Assets and Liabilities

Charity
 number:
 105542

	Unrestricted funds £	Restricted income funds £	Endowmen t funds £	Total this year £	Total last year £
Funds Reconciliation					
Bank & Cash at the start of the year	13,412	130,778	-	144,189	155,176
Net movement in funds	2,962	6,199	-	9,162	10,985
Bank and Cash at the end of the year	16,374	136,977	-	153,351	144,190
Bank and Cash balances					
Bank deposit accounts (Note 4)				102,128	101,604
Cash at bank and in hand (Note 4)				51,223	42,586
				153,351	144,190
Other assets					
Fixed assets (Note 6)				-	-
Total net assets or liabilities	-	-	-	153,351	144,190

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>WD Birrell</i>	W DERET BIRELL	31/3/25
<i>Richard Gregg</i>	RICHARD GREGG	31/3/25

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	13,412	87,513	- 85,116	500	-	16,309
Building fund	Restricted	Fund for building maintenance	22,465	39,021	- 48,207	276	-	13,555
United Appeal	Restricted		86	5,310	-	-	-	5,396
General Missions Fund	Restricted		- 687	-	-	-	-	- 687
World Dev Appeal	Restricted		- 220	3,430	-	-	-	3,210
Moderator's Appeal	Restricted		471	-	-	-	-	471
Special Collections	Restricted		475	100	-	-	-	575
Christian Aid	Restricted		-	-	-	-	-	-
Exodus	Restricted		-	-	-	-	-	-
Student Bursary	Restricted		-	-	-	-	-	-
Friendship Hour	Restricted		837	1,371	- 1,126	-	-	1,082
Sunday School	Restricted		533	-	-	-	-	533
Midweek	Restricted		511	-	-	-	-	511
Girls Brigade	Restricted		3,197	2,067	- 1,331	- 481	-	3,452
Presbyterian Women	Restricted		300	1,452	- 1,703	155	-	204
Bowling Club	Restricted		1,208	1,522	- 1,113	- 450	-	1,167
Drop In Café	Restricted			5,448	- 65			5,383
Investment account	Restricted		101,604	523	-	-	-	102,127
			- 2	-	-	-	-	- 2
Other funds	Restricted		- 2	-	-	-	-	- 2
Total Funds			144,190	147,757	- 138,661	-	-	153,286

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
Total Funds			143,555	109,612	- 97,991	-	-	155,176

Note 5c Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its	Amount
Between unrestricted and restricted funds	GB transferred £500 for heat and light	£500
Between unrestricted and restricted funds	The Bowling Club transferred £450 to the property fund	£450
Between unrestricted and restricted funds	Gift Aid was transferred to the GB	£19
Between unrestricted and restricted funds	Gift Aid was transferred to the PW	£155

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.

Burnside Congregation of the Presbyterian Church in Ireland
Annual accounts for the period ended 31st December 2024

Notes to the accounts

Charity
number:
105542

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Total

-	-
102,127	101,604
51,223	42,586
-	-
153,350	144,190

Note 1 Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£
Donations and legacies:					
Donations and gifts	70,704	39,021	-	109,725	97,057
Giff Aid	15,959	-	-	15,959	32,724
Legacies	360	-	-	360	-
General grants provided by government/other charities note 2	-	-	-	-	990
Membership subscriptions and sponsorships which are in substance donations	340	-	-	340	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	87,363	39,021	-	126,384	130,771
Charitable activities:					
Other	33	20,700	-	20,733	10,803
	-	-	-	-	-
	-	-	-	-	-
Total	33	20,700	-	20,733	10,803
Other trading activities:					
Other	-	-	-	-	36
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	36
Income from investments:					
Interest income	116	523	-	639	3,442
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	33
Other	-	-	-	-	-
Total	116	523	-	639	3,475
TOTAL INCOME	87,512	60,244	-	147,756	145,085

Note 2 Analysis of receipts of government grants

Description	This year £
Total	-

Note 3 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on charitable activities:								
Stipend, Salary & Allowances	48,855	-	-	48,855	47,076	-	-	47,076
Assessment	14,633	-	-	14,633	15,362	-	-	15,362
Congregational expenditure	21,563	53,545	-	75,108	20,544	73,089	-	93,633
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	85,051	53,545	-	138,596	82,982	73,089	-	156,071
TOTAL EXPENDITURE	85,051	53,545	-	138,596	82,982	73,089	-	156,071

Note 4 Cash at bank and in hand

This year £	Last year £

Note 1 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	70,704	39,021	-	109,725	97,057
Gift Aid	15,959	-	-	15,959	32,724
Legacies	360	-	-	360	-
General grants provided by government/other charities note 2	-	-	-	-	990
Membership subscriptions and sponsorships which are in substance donations	340	-	-	340	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	87,363	39,021	-	126,384	130,771
Charitable activities:					
Other	33	20,700	-	20,733	10,803
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	33	20,700	-	20,733	10,803
Other trading activities:					
Other	-	-	-	-	36
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	36
Income from investments:					
Interest income	116	523	-	639	3,442
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	33
Other	-	-	-	-	-
Total	116	523	-	639	3,475
TOTAL INCOME	87,512	60,244	-	147,756	145,085
	87,513	60,244			

Notes to the accounts

Note 3 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on charitable activities:								
Stipend, Salary & Allowances	48,855	-	-	48,855	47,076	-	-	47,076
Assessment	14,633	-	-	14,633	15,362	-	-	15,362
Congregational expenditure	21,563	53,545	-	75,108	20,544	73,089	-	93,633
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	85,051	53,545	-	138,596	82,982	73,089	-	156,071
TOTAL EXPENDITURE	85,051	53,545	-	138,596	82,982	73,089	-	156,071

Notes to the accounts

Note 4 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
102,127	101,604
51,223	42,586
-	-
153,350	144,190

Notes to the accounts

Note 5a Charity funds

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	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	13,412	87,513	- 85,116	500	-	16,309
Building fund	R	Fund for building maintenance	22,465	39,021	- 48,207	276	-	13,555
Unified Appeal	R		86	5,310		-	-	5,396
General Missions Fund	R		- 687				-	687
World Dev Appeal	R		- 220	3,430				3,210
Moderator's Appeal	R		471					471
Special Collections	R		475	100				575
Christian Aid	R		-					-
Exodus	R		-					-
Student Bursary	R		-					-
Friendship Hour	R		837	1,371	- 1,126		-	1,082
Sunday School	R		533	-	-	-	-	533
Midweek	R		511	-	-	-	-	511
Girls Brigade	R		3,197	2,067	- 1,331	- 481	-	3,452
Presbyterian Women	R		300	1,452	- 1,703	155	-	204
Bowling Club	R		1,208	1,522	- 1,113	- 450	-	1,167
Drop In Café	R			5,448	- 65			5,383
Investment account	R		101,604	523				102,127
Other funds			- 2	-	-	-	-	2
Total Funds			144,190	147,757	- 138,661	-	-	153,286

Notes to the accounts

Note 5b Charity funds (cont)

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	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	11,407	96,160	- 82,982	- 11,173	-	13,412
Building fund	R	Fund for building maintenance	33,932	27,313	- 38,689	- 91	-	22,465
Unified Appeal	R		453	4,895	- 5,262	-	-	86
General Missions Fund	R		- 687					- 687
World Dev Appeal	R		2,120	4,215	- 6,555			- 220
Moderator's Appeal	R		471					471
Special Collections	R		475					475
Christian Aid	R			124	- 124			-
Exodus	R			844	- 844			-
Student Bursary	R			725	- 725			-
Friendship Hour	R		778	1,497	- 1,438	-	-	837
Sunday School	R		533	-	-	-	-	533
Midweek	R		511	-	-	-	-	511
Girls Brigade	R		1,852	2,458	- 1,168	55	-	3,197
Presbyterian Women	R		274	2,326	- 2,391	91	-	300
Bowling Club	R		1,672	1,230	- 1,244	- 450	-	1,208
Investment account	R		101,387	3,298	- 14,649	11,568		101,604
Other funds			- 2	-	-	-	-	2
Total Funds			155,176	145,085	- 156,071	-	-	144,190

Notes to the accounts

Note 5c Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	GB transferred £500 for heat and light	£500
Between unrestricted and restricted funds	The Bowling Club transferred £450 to the property fund	£450
Between unrestricted and restricted funds	Gift Aid was transferred to the GB	£19
Between unrestricted and restricted funds	Gift Aid was transferred to the PW	£155

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
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

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	3,770,000	-	-	-	3,770,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	3,770,000	-	-	-	3,770,000

14.2 Depreciation and impairments

	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
**Basis					
** Rate					

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of the year

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

3,770,000	-	-	-	3,770,000
3,770,000	-	-	-	3,770,000