

**West Congregation of the Presbyterian Church in Ireland**

**Trustees Annual Report and Audited Financial Statements**

**For the year ended 31 December 2023**

Registered with the Charity Commission for Northern Ireland NIC105589

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## **WEST 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 2023.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

West Congregation of the Presbyterian Church in Ireland  
15-19 Ballymoney Road  
Ballymena  
BT43 5BS

Registered Charity in Northern Ireland (NIC105589)

### **CHARITY TRUSTEES**

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

Dr David Allen	Mr Mark Livingstone	Miss Jennifer McLernon
Mrs Ethel Armstrong	Mr William Maurice Livingstone	Miss Anna Morison
Mrs Sarah Armstrong	Mr Charles Lynn	Mr Samuel Murray
Mrs Mari Baxter	Mrs Elizabeth Lynn	Mrs Alison Ramsey
Mrs Margaret Alexandra Boyd	Mrs Angela McClintock	Mr Alan Sheppard
Miss Anne Dines	Mr Edward McConnell	Miss Hilary Taylor
Mrs Annie Erwin	Mrs Fiona McConnell	Dr Scott Wharry
Mr Bryan Gormley	Mr Robert McCready	Mr Graham Wilson
Rev Daniel John Kane B.Sc., B.D.	Mr James McKane	Mr Robert Wilson
Rev Linda Mary Keys	Mrs Laura McKane	Mr William Wilson
Mr Harry Lamont	Mr Mark McKane	
Dr David Linton		

### **PRINCIPAL OFFICE BEARERS**

Minister	Rev Daniel John Kane B.Sc., B.D.
Clerk of Session	Miss Anne Dines
Treasurer	Mr William Maurice Livingstone

**WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**TRUSTEES ANNUAL REPORT (Cont'd)**

**INDEPENDENT AUDITOR**

Steven Potter FCA  
Potter Finnegan Limited  
Chartered Accountants  
Unit 25 The Courtyard Business Park  
190 Galgorm Road  
Ballymena  
BT42 1HL

**BANKERS**

Danske Bank  
1-2 Broadway  
Ballymena  
BT43 7AA

**SOLICITORS**

McKervill Neilly  
1 Broadway Ave  
Ballymena  
BT43 7AA

## WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (Cont'd)

In January 2023 Church Life began in a more normal way than in the previous two years and Communion was celebrated on Sunday 8<sup>th</sup> January 2023 without any special measures having to be put in place.

In February 2023, Mr Andrew Dickson from PCI returned to lead morning worship in West Church and to update the congregation on the responses to the survey, which was completed on Listening Sunday, 26<sup>th</sup> September 2022. Lunch was provided in the Social Area and Andrew outlined the strategy that Kirk Session intended to use to build forward in the coming years.

At a meeting of the Kirk Session on Tuesday 10<sup>th</sup> January 2023, it was decided to set up five Task Groups to drive forward the themes that emerged from Listening Sunday in September 2022. The five Task Groups were Kids Youth and Family, Leadership, Discipleship, Witness, Mission and Evangelism and Pastoral Life. These groups were led by Bryan Gormley, Scott Wharry, Sam Murray, Rev Linda Keys and Rev D J Kane respectively.

Also, the elders agreed to fund any young person who wanted to attend the Stepping Forward: Stepping Up Emerging Leader Training offered by PCI at a cost of £25 per person. This was on the understanding that anyone attending the training would be willing to use it in a leadership role within West Church.

At the same Kirk Session meeting, the Data Protection Policy and the Data Retention Policy were adopted. In the months that followed the elders visited their District and obtained consent from the congregation to hold and use their data for matters related to church business.

On Sunday 19<sup>th</sup> February 2023 we welcomed the Scouts and their families and friends into West Church to celebrate their Founder's Day.

In the four-week period leading up to Easter, Hope Café resumed at 4.30pm in the afternoon. It began with an Inter-Church Ukraine Service in the sanctuary on 26<sup>th</sup> February 2023 led by Svitlana plus many other Ukrainian families who both challenged and blessed us with their stories on how they survived when faced with sustained adversity in their lives. Then, on 12<sup>th</sup> March 2023 West Church was delighted to host a lunch for the Ukrainians living in and around the Ballymena area.

The Genesis Network held a preliminary meeting in the Church lounge on 9<sup>th</sup> March 2023. This brought together people from local businesses in the town and surrounding district with a view to arranging monthly meetings to reach out and support local businesses in Ballymena. The Genesis Network is a movement of businesspeople, professionals and marketplace leaders seeking to wholeheartedly live their life with Christ as their Lord. This outreach will come under the remit of the Witness, Mission and Evangelism Task Group.

"Love for Life" were invited to lead three meetings on 4<sup>th</sup>, 11<sup>th</sup> and 18<sup>th</sup> May 2023 to help parents and young people navigate some of the difficult topics around relationships. Two separate sessions were held, one for parents and one for young people.

Love for Life is a superb Christian organisation with a brilliant ministry in our schools. Sheena McCartney from Love for Life spoke at the morning Sunday Service on 23<sup>rd</sup> April 2023 to promote the meetings. These sessions were in direct response to our listening exercise in September 2022. These seminars came under the remit of the Kids, Youth and Family Task Group.

On Sunday 7<sup>th</sup> May 2023, which was the Coronation Weekend, there was a buffet lunch similar to Listening Sunday. Also, the Church was decorated to celebrate the coronation of King Charles III.

The end of August 2023 saw the appointment of a new GB Captain and Kirk Session offered her their prayerful support as she takes up this important role.

In the Autumn, West Church received a very generous legacy from a recently deceased member of the congregation and this was invested in a local Building Society at a competitive rate.

At the beginning of September 2023, there was Back to School with God Sunday, which saw an increase in the number of young families attending the Sunday morning service and featured information on Castle Tower Special School in the town with a mention for one of their talented pupils.

Once our Co-Ordinator of Youth and Family Work's visa came through in late summer, he had plans to firstly find out what was happening in SWITCH and Jam and then, hold a Youth and Parent Seminar in the Social Area on Wednesday 27<sup>th</sup> September

## **WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (Cont'd)**

2023. This enabled him to discuss with the young people and their parents what activities they would like to see happening within West Church.

Autumn saw the start-up of Home Groups again with five groups meeting on different nights and in different venues to allow as many people as possible to attend. The groups studied the book of Romans. This ran in junction with Hope Café which recommenced on the Sunday afternoon following Harvest Sunday and also focused on the book of Romans. It ran for seven weeks up to the end of November 2023.

On 8<sup>th</sup> October 2023 we had the opportunity to give thanks to God for His goodness and faithfulness throughout the year when we celebrated Harvest Sunday. Again, the church had been creatively decorated. Then, on Sunday 12<sup>th</sup> November 2023 we held our annual Act of Remembrance.

During the half-term break, West Church was the venue for a Halloween Holiday Bible Club, which was a great success. Team West came together for five evenings of fun with Preschool and Primary School children and their families.

On 9<sup>th</sup> November 2023, PCI hosted a creative and useful evening of training for elders called REFRESH. It was held in Assembly Buildings, Belfast. In addition, the Council for Congregational Life and Witness had produced a Leadership Podcast in which the Clerk of Session had taken part.

On 19<sup>th</sup> November 2023, the Sunday morning service was led by the Women's Ministry group and Beth Montgomery from Asia Link gave an interesting update on the work in Laos. In addition, the service included an inspirational talk from one of the ladies in the congregation.

Saturday 2<sup>nd</sup> December 2023 saw the Social Area filled with lots of people enjoying coffee and mince pies, while supporting the GB and then, browsing the stalls in the Main Church Hall.

On Friday 15<sup>th</sup> December 2023 there was another wonderful Music for Christmas Concert. Once again, the sanctuary was filled to capacity with people enjoying the opportunity to listen to a wide variety of musical artists and genres. It was a delight to hear the building resounding to the singing of Christmas carols and the evening heralded more festive music as we met together over the next two weeks for the Carol Service, the midnight Christmas Eve Service and the Christmas Morning service. Throughout the year services continued to be streamed for those who had the equipment to view them, CDs and DVDs were available, and delivered to those who had not that facility. Help was also made available to those who needed it from the Hamper Ministry and Bibs and Bobs Ministry. This help was available for members and non-members alike. We are in regular contact with the Community Nursing Team who work with teenage mums and the Ballymena Breast Feeding Group meet regularly in the church building. In addition, Women's Aid use our building as a venue for their staff training. Not forgetting that the Ministry Team has, of course, continued to support the ill and bereaved as and when required.

An ongoing concern for Kirk Session has been the psychological problems resulting from the disruption of normal lifestyle experienced by everyone over the past few years. The benefit, both spiritual and social, of members meeting in person cannot be overestimated and as circumstances have returned to normality more of our members have felt confident, and comfortable, about attending church again.

### **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, the ordained associate 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, have no deliberative but only a casting vote. Stated meetings of the Kirk session are held at least five times in each year.

## WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### TRUSTEES ANNUAL REPORT (Cont'd)

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant at 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 then elected if they obtain the support of two-thirds of those attending a special meeting of qualified voters.

#### 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. West Church, Ballymena 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, ministers who have retired from active duty, and a representative 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

West 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.

Our vision is to be a vibrant growing church in which people of all ages are becoming more like Jesus, active in His service and reaching out in His love to our community and beyond.

Following Listening to God and Others Sunday in Autumn 2022 and the setting up of the five Task Groups mentioned above in early 2023, the mission of West Church will be fulfilled through different ministries with the following aims: -

**Worship** – developing skill, ideas and resources that can be used in services of worship to bring pleasure to God. [using creative arts such as music, drama etc.]

**Discipleship** – creating opportunities for individuals to grow in their confidence, knowledge and application of the scriptures to their lives, and therefore build a strong relationship with Jesus in order to become more like Him. [through Home Bible Study Groups, Christianity Explored Courses etc.]

**Fellowship** – creating opportunities for bringing people together so that our sense of community is deepened as we get to know each other better, making everyone to feel welcome in God's family at West Church. [through after-church tea and coffee, social events, congregational lunches etc.]

**Compassion** – creating opportunities for Christian service so that we may show practical care for people both inside and outside of our congregation, making a real difference in their lives for the sake of Jesus. [practical help for the elderly, serving the community on our doorstep, weekly food hampers, clothes for babies and young children as well as financial assistance with life's basics for people in serious difficulty]

**Prayer** – developing and deepening the prayer life of the congregation through creating opportunities for prayer. [church prayer meetings, prayer triplets, provision of a Prayer Room, offering prayer ministry to individuals e.g. after church services and on other occasions as required]

**Evangelism** – encouraging people of all ages to accept Jesus as their personal saviour, and provide opportunities for witnessing to our faith through Alpha Courses, special events, street projects etc.

**Global Mission** – creating opportunities to learn about the growth of the Kingdom of God in other countries, encouraging support for our missionaries and to provide short-term mission opportunities. [overseas mission speakers, support for members going on short-term mission work]

## **WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (Cont'd)**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

By the beginning of January 2023 church life had begun to feel and look more normal. Weekly, Sunday morning services were held at 11.00am and Hope Café returned for several short blocks throughout the year at 4.30pm on Sunday afternoons.

We held our annual act of Remembrance on 12<sup>th</sup> November 2023, the Carol Service on 17<sup>th</sup> December 2023 and a midnight Christmas Eve Service.

Home Groups recommenced from Autumn 2023 and continued throughout 2023. Likewise, prayer meetings were in the church building throughout 2023.

As well as our regular services during the year we acknowledged God's gift of new life of four children at Sacraments of Baptism. Eight adults received the sacrament of the Lord's Supper on profession of faith, plus two communicants transferred from other congregations. We conducted three marriage services and gave thanks for faithful service and sought to comfort those who had been bereaved during the year.

At 31<sup>st</sup> December 2023 there were 355 communicant members and 484 families connected with the congregation.

The average weekly attendance at Sunday morning worship was 300.

##### **Pastoral care**

Regular in house visiting by the Ministry Team and Elders resumed in 2023 and has adopted a more normal pattern. However, there are still precautions for those visiting Nursing Homes.

##### **Mission and outreach**

At a local level, the congregation has been endeavouring through a number of outreach activities, including the Halloween Holiday Bible Club and its Compassion Ministries, to engage with the local community and it is hoped to build on these in the future.

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 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 congregation 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 ministers and representative elders, appointed by Kirk Session. The elders report to Kirk Session regularly. This provides an important link between the congregations and the wider structures of the church.

##### **General Assembly**

The ministers and representative elders would normally attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast.

## **WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (Cont'd)**

#### **Organisations**

During the year from September 2023, normal activities within West Church cautiously started up.

**Wild West (Sunday School)** – met weekly in different age groups (4-7 years and 8-11 years)

**SWITCH and JAM (Youth Fellowship)** – met regularly on Sundays for Bible Study, discussion and activities.

**Women's Ministry** – and associated organisations such as the Book Club met monthly and the Coffee and Craft Club weekly.

**The Friendship Circle** - for Senior Citizens from inside and outside the church met monthly.

**Men United** - for retired men, met weekly on Wednesday mornings and for a Christmas Lunch.

**Buddies and Bundles** - a Mother and Toddler group resumed on Wednesday mornings.

**The Girl's Brigade** – resumed meeting on Thursday evenings.

**The Various Branches of Scouting** (Explorer Scouts, Scouts, Cubs, Beavers and Squirrels) - met weekly on Friday evenings and follow the relevant meeting plans. Then, West Church welcomed the Scouts and their families for their annual Founder's Day Service on Sunday 19<sup>th</sup> February 2023.

**West Café** (Senior and Junior Youth Club) - met occasionally on Saturday evenings with up to twenty members. It is an open club and is often the only church interaction which many of the children will have. Activities and trips were organised.

**Mug –n- Bean** - "coffee and cake" provided free for members and non-members resumed on Tuesday mornings from 10.00am to 12.00noon.

#### **Volunteers**

As activities have resumed during the year, the Trustees recognise that there is still work to be done and that the many and varied aspects of church life can only exist by people making a commitment, often sacrificial, to bring about the spiritual and pastoral benefits for the people under its care. The Trustees, where they have the required abilities, lead by example and with the aid of others, some members of the church and some not, work hard to do God's work among the people. The work of volunteers can only be recognised as invaluable.

#### **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 notice boards, 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 as well using surveys.

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

## **WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT (Cont'd)**

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 Commission's public benefit requirement statutory guidance.

### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 278 families contributing during the year (2022: 275), donating a total of £229,425 (2022: £213,066).

Total income of the congregation during the year was £565,264 (2022 : £337,681), with the main increase attributable to the legacy mentioned above.

Total expenditure increased from £306,569 to £353,873, due to general increases in running costs and salaries.

### **RESPONSIBILITIES IN RESPECT TO 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 congregations 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
- 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 congregations 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 at least 2 month's normal expenditure. At the year-end unrestricted reserves were £334,671 - which represents a higher level of reserves. 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.

**WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**TRUSTEES ANNUAL REPORT (Cont'd)**

**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 8<sup>th</sup> September 2024 and signed on its behalf by -



**Rev Daniel John Kane**  
Minister

**REV LINDA MARY KEYS**  
TRUSTEE



**Mr William Maurice Livingstone**  
Treasurer

**WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Opinion**

We have audited the financial statements of West Congregation of the Presbyterian Church in Ireland (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, statements of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or the opinions we have formed.

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2022.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for use.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
(cont'd)**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2022 requires us to report to you if, in our opinion:

- The information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- Adequate accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.


**WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
(cont'd)**

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Steven Potter FCA**  
**Senior Statutory Auditor**  
**For and on behalf of**  
**Potter Finnegan Limited**  
Unit 25 The Courtyard Business Park  
190 Gaigorm Road  
Ballymena  
Co Antrim  
BT42 1HL

DATE – 8<sup>th</sup> September 2024

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and Endowments from:</b>						
Donations and legacies	2	431,856	103,773	-	535,629	320,088
Charitable activities	3	17,588	11,111	-	28,699	17,173
Other trading activities	4	-	-	-	-	-
Investment income	5	927	9	-	936	420
Other income	6	-	-	-	-	-
<b>Total</b>		<b>450,371</b>	<b>114,893</b>	<b>-</b>	<b>565,264</b>	<b>337,681</b>
<b>Expenditure on:</b>						
Raising funds	7	(1,440)	-	-	(1,440)	(1,520)
Charitable activities	8	(281,625)	(69,481)	-	(351,106)	(300,737)
Other	9	-	-	(1,327)	(1,327)	(4,312)
<b>Total</b>		<b>(283,065)</b>	<b>(69,481)</b>	<b>(1,327)</b>	<b>(353,873)</b>	<b>(306,569)</b>
Net Income/(expenditure)		<b>167,306</b>	<b>45,412</b>	<b>(1,327)</b>	<b>211,391</b>	<b>31,112</b>
Transfers between funds		4,600	(2,600)	(2,000)	-	-
Net movement in funds		<b>171,906</b>	<b>42,812</b>	<b>(3,327)</b>	<b>211,391</b>	<b>31,112</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		162,765	7,739,528	30,773	7,933,066	7,901,954
<b>Total funds carried forward</b>		<b>334,671</b>	<b>7,782,340</b>	<b>27,446</b>	<b>8,144,457</b>	<b>7,933,066</b>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

BALANCE SHEET


As at 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Bequest Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Fixed assets:</b>						
Tangible assets	12	1,838	7,736,694	-	7,738,532	7,724,333
<b>Total fixed assets</b>		<b>1,838</b>	<b>7,736,694</b>	<b>-</b>	<b>7,738,532</b>	<b>7,724,333</b>
<b>Current assets:</b>						
Current Investments	13	250,000	-	27,446	277,446	30,773
Debtors	14	33,505	13,328	-	46,833	47,526
Cash at bank and in hand	15	13,445	78,319	-	91,764	137,944
<b>Total current assets</b>		<b>296,950</b>	<b>91,647</b>	<b>27,446</b>	<b>416,043</b>	<b>216,243</b>
<b>Liabilities:</b>						
Creditors: amounts falling due within one year	16	(4,117)	(6,001)	-	(10,118)	(7,510)
<b>Net current assets</b>		<b>292,833</b>	<b>85,646</b>	<b>27,446</b>	<b>405,925</b>	<b>208,733</b>
<b>Total assets less current liabilities</b>		<b>294,671</b>	<b>7,822,340</b>	<b>27,446</b>	<b>8,114,457</b>	<b>7,933,066</b>
Loan between funds		40,000	(40,000)	-	-	-
<b>Total net assets</b>		<b>334,671</b>	<b>7,782,340</b>	<b>27,446</b>	<b>8,114,457</b>	<b>7,933,066</b>
<b>Funds of the charity</b>						
Unrestricted funds	17	334,671	-	-	334,671	162,765
Restricted funds	17	-	7,782,340	-	7,782,340	7,739,528
Endowment funds	17	-	-	27,446	27,446	30,773
<b>Total charity funds</b>		<b>334,671</b>	<b>7,782,340</b>	<b>27,446</b>	<b>8,144,457</b>	<b>7,933,066</b>

Approved by the Kirk Session at a meeting on 8<sup>th</sup> September 2024 and signed on its behalf by

  
 Rev Daniel John Kane  
 Minister

REV LINDA MARY KEYS  
 TRUSTEE

  
 Mr William Maurice Livingstone  
 Treasurer

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF CASH FLOWS

For the year ended 31 December 2023

	Note	2023 £	2022 £
<b>Net Income/(Expenditure)</b>		211,391	31,112
<i>Adjustments to reconcile net income/(expenditure) to net cashflows from operating activities</i>			
Depreciation of tangible fixed assets	12	5,299	4,173
Net finance costs		(936)	(420)
(Increase)/decrease in investments	13	(246,673)	6,312
(Increase)/decrease in debtors	14	693	5,795
Increase/(decrease) in creditors	16	2,608	(57,199)
<b>Net cash inflow from operating activities</b>		<u>(27,618)</u>	<u>(10,227)</u>
<b>Investing activities</b>			
Interest received		936	420
Payments to acquire tangible fixed assets	12	(19,498)	-
<b>Net cash inflow from investing activities</b>		<u>(18,562)</u>	<u>420</u>
<b>Financing activities</b>			
Interest paid		-	-
Repayment of long-term loans		-	-
<b>Net cash inflow/(outflow) from financing activities</b>		<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		(46,180)	(9,807)
Cash and cash equivalents at 1 January		137,944	147,751
<b>Cash and cash equivalents at 31 December</b>	15	<u>91,764</u>	<u>137,944</u>

## WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS

#### 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 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.

###### 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.

## WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS (Cont'd)

#### 1. ACCOUNTING POLICIES (Cont'd)

##### 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 are shown within charitable activities and include the 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.

##### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

##### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ASSETS

##### Tangible Fixed Assets

The assets of the Church comprise:

- Church building, stores, and contents
- Church hall building and contents
- Manse

Details of historical costs of the above assets purchased prior to 1 January 2018 are not available. This being the case all assets purchased prior to 1 January 2018 are included in the balance sheet at valuation at 1 January 2018. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life currently exceeds 50 years. This will be reviewed regularly by the Trustees.

From 1 January 2018 any tangible fixed assets purchased for use by the charity will be capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £1,000 does not need to be shown as assets and will simply be written off as expenditure in the year of purchase.

Depreciation is recorded on all tangible fixed assets acquired from 1 January 2018 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	- straight line over 50 years
Fixtures, fittings, and equipment	- straight line over 10 years

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

**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.

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Recorded giving	186,471	42,954	-	229,425	213,066
Loose collections	1,934	2,693	-	4,627	3,261
Donations and gifts	12,035	46,938	-	58,973	48,951
Organisation and membership fees	-	1,338	-	1,338	1,270
Gift aid	37,099	9,850	-	46,949	47,540
Legacies and bequests	194,317	-	-	194,317	6,000
	<u>431,856</u>	<u>103,773</u>	<u>-</u>	<u>535,629</u>	<u>320,088</u>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Income from charitable activities	17,588	11,111	-	28,699	17,173
	<u>17,588</u>	<u>11,111</u>	<u>-</u>	<u>28,699</u>	<u>17,173</u>

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Other trading activities	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Bank interest received	927	9	-	936	420
	<u>927</u>	<u>9</u>	<u>-</u>	<u>936</u>	<u>420</u>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Other income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
FWO envelopes	1,440	-	-	1,440	1,520
	<u>1,440</u>	<u>-</u>	<u>-</u>	<u>1,440</u>	<u>1,520</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
General Assembly Assessments	19,010	-	-	19,010	18,803
Presbytery fees	948	-	-	948	954
Ministry and support staff costs	188,329	-	-	188,329	161,759
Congregational running expenses	69,144	21,350	-	90,494	61,839
Donations to missions and charities	-	48,056	-	48,056	55,094
Governance costs	4,194	75	-	4,269	2,288
	<u>281,625</u>	<u>69,481</u>	<u>-</u>	<u>351,106</u>	<u>300,737</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Other expenditure	-	-	1,327	1,327	4,312
	<u>-</u>	<u>-</u>	<u>1,327</u>	<u>1,327</u>	<u>4,312</u>

**WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (Cont'd)**

**10. EMPLOYEES**

**Employment Costs**

	<b>2023</b>	2022
	£	£
Wages and salaries	144,035	122,516
Social Security costs	10,144	9,691
Pension contributions	23,032	19,727
Other expenses	11,118	9,825
	<u><b>188,329</b></u>	<u>161,759</u>

**Number of employees**

The average number of employees during the year was

	<b>2023</b>	2022
	No	No
Average number of employees	7	6

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 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. 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

	<b>Total 2023</b>	Total 2022
	£	£
Contributions	22,306	16,425

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

12. TANGIBLE FIXED ASSETS

	Buildings & contents £	Fixtures & fittings £	Total £
<b>COST OR VALUATION</b>			
At 1 January 2023	7,299,743	440,510	7,740,253
Additions	10,276	9,222	19,498
Disposals	-	-	-
At 31 December 2023	<u>7,310,019</u>	<u>449,732</u>	<u>7,759,751</u>
<b>DEPRECIATION</b>			
At 1 January 2023	605	15,315	15,920
Charge for the year	326	4,973	5,299
Eliminated on disposal	-	-	-
At 31 December 2023	<u>931</u>	<u>20,288</u>	<u>21,219</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>7,309,088</u>	<u>429,444</u>	<u>7,738,532</u>
At 31 December 2022	<u>7,299,138</u>	<u>425,195</u>	<u>7,724,333</u>

13. INVESTMENTS

	2023 £	2022 £
Value as at 1 <sup>st</sup> January 2023	30,773	37,085
Increase/(decrease) in value	(1,327)	(4,312)
Transfer to General Account	(2,000)	(2,000)
Additional investment	250,000	-
Value as at 31 <sup>st</sup> December 2023	<u>277,446</u>	<u>30,773</u>

14. DEBTORS

	2023 £	2022 £
Gift aid recoverable	46,833	47,526
Other debtors	-	-
	<u>46,833</u>	<u>47,526</u>

15. CASH AT BANK AND IN HAND

	2023 £	2022 £
General Account	9,108	34,463
Repairs Account	35,976	44,382
Special Mission Fund	18,971	17,669
Dr Craig Memorial Fund	4,335	19,603
Women's Ministry	3,715	3,088
Choir	3,811	3,695
Men United	1,699	2,378
Friendship Circle	3,126	3,287
Women's Ministry C&C	477	699
Indoor Bowling Club	244	244
Buddies & Bundles	298	320
Girls Brigade	6,596	5,073
Compassion	3,408	3,043
	<u>91,764</u>	<u>137,944</u>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

16. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Accruals & other creditors	4,118	1,510
Other loans	6,000	6,000
	<u>10,118</u>	<u>7,510</u>

17. FUND BALANCES

(i) Unrestricted Funds

	2023	2022
	£	£
General Fund	40,335	63,262
Investment Account	250,000	-
Dr Craig Account	44,336	99,503
	<u>334,671</u>	<u>162,765</u>

(ii) Restricted Funds

	2023	2022
	£	£
Property Account	7,733,138	7,689,047
General Account	6,414	10,027
Special Mission Fund	19,414	18,189
Women's Ministry	3,715	3,426
Choir	3,811	3,695
Men United	1,699	2,378
Friendship Circle	3,126	3,287
Women's Ministry Coffee & Craft	477	799
Indoor Bowling Club	244	244
Buddies & Bundles	298	320
Girls Brigade	6,596	5,073
Compassion	3,408	3,043
	<u>7,782,340</u>	<u>7,739,528</u>

(iii) Endowment Funds

	2023	2022
	£	£
Robert L Orr Memorial Fund	27,446	30,773
	<u>27,446</u>	<u>30,773</u>

WEST CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (Cont'd)

(iv) Reconciliation of movement of funds

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Account	63,262	255,528	(283,055)	4,600	40,335
Investment Account	-	-	-	250,000	250,000
Dr Craig Account	99,503	194,843	(10)	(250,000)	44,336
	<b>162,765</b>	<b>450,371</b>	<b>(283,065)</b>	<b>4,600</b>	<b>334,671</b>
<b>Restricted Funds</b>					
Property Account	7,689,047	49,427	(5,336)	-	7,733,138
General Account	10,027	41,637	(45,250)	-	6,414
Special Mission Fund	18,189	1,225	-	-	19,414
Women's Ministry	3,426	4,058	(3,669)	(100)	3,715
Choir	3,695	3,730	(1,614)	(2,000)	3,811
Men United	2,378	2,177	(2,856)	-	1,699
Friendship Circle	3,287	1,612	(1,773)	-	3,126
Women's Ministry Coffee & Craft	799	1,765	(1,887)	(200)	477
Indoor Bowling Club	244	-	-	-	244
Buddies & Bundles	320	718	(640)	(100)	298
Girls Brigade	5,073	7,519	(5,796)	(200)	6,596
Compassion	3,043	1,025	(660)	-	3,408
	<b>7,739,528</b>	<b>114,893</b>	<b>(69,481)</b>	<b>(2,600)</b>	<b>7,782,340</b>
<b>Endowment Funds</b>					
Robert L Orr Memorial Fund	30,773	-	(1,327)	(2,000)	27,446
	<b>30,773</b>	<b>-</b>	<b>(1,327)</b>	<b>(2,000)</b>	<b>27,446</b>
<b>Total</b>	<b>7,933,066</b>	<b>565,264</b>	<b>(353,873)</b>	<b>-</b>	<b>8,144,457</b>

18. RELATED PARTY TRANSACTIONS

A number of the trustees received remuneration during the year: the minister of the congregation received remuneration of £50,566 and expenses of £6,701 for acting in that capacity. Pension contributions of £12,016 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). The associate minister of the congregation received remuneration of £22,773 and expenses of £4,416 for acting in that capacity. Pension contributions of £5,382 were paid by the congregation in respect of the associate to the Presbyterian Church in Ireland Pension Scheme (2009). The deaconess of the congregation received remuneration of £8,932 and expenses of £838 for acting in that capacity. Pension contributions of £4,909 were paid by the congregation in respect of the associate to the Presbyterian Church in Ireland Pension Scheme (2009). The church organist, who was ordained as an Elder in 2019, received remuneration of £10,055 for acting in that capacity.

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

- £18,760 for congregational assessments
- £17,700 towards the United Appeal
- £5,500 towards the Moderators Appeal inc. World Development Appeal

There were no other related party transactions.