

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

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

Registered Charity in Northern Ireland (NIC105683)

SALTERSLAND 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 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Salterstrand congregation of the Presbyterian Church in Ireland

60 Ballymulligan Road
Magherafelt
Co Londonderry BT45 7TT

Registered Charity in Northern Ireland (NIC105683)

CHARITY TRUSTEES

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

Mr W J McLernon

Mrs M F Cousley

Mr A J Johnston

Mr A Adair

Mr W Hutchinson

Rev S W K Glendinning

Mr S A Glendinning

Mrs E Gilmour

Mr J Johnston

Mr W McKinley

PRINCIPAL OFFICE BEARERS

Minister

Rev Stewart Glendinning

Clerk of Session

Mr Andrew Johnston

Treasurer

Mrs Patricia Hutchinson

INDEPENDENT EXAMINER

David Lyttle Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

BANKERS

Danske Bank Ltd
PO Box 183
Donegall Square West
Belfast BT1 6JS

SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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 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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held as required throughout the year.

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 obtain 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. Saltersland congregation of the Presbyterian Church has been assigned to the Tyrone 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 the 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.

SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Salterstrand congregation of the 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.

The congregation's mission purpose is, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

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 Lords Supper is observed on 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 has several organisations including

- Sunday School
- PW
- Junior CE
- Holiday Bible Club
- Bowling Club

SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12.00 noon.

As well as our regular services during the year the Church offers Sacraments of Baptism and marriage services. As a congregation we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 101 communicant members and 75 families connected with the congregation. The average week attendance at morning worship is 52.

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.

Mission and outreach

At a local level the congregation regularly supports Tearfund, an evangelical Christian relief and development charity, working with partners to tackle the causes and effects of poverty, bringing Jesus Christ's good news to the poor in over 100 countries around the world.

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 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, 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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the Sunday School project and any other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provided 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.

SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Property

The Church Committee continue to provide oversight and maintenance of our suite of buildings to ensure they remain fit for purpose.

Organisations

The Sunday School normally meets every Sunday at 10.45am where the children learn about God through various activities.

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 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 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.

SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering.

The results for the year are set out on page 9, which the Trustees consider to be satisfactory.

The reserves of the Congregation are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. 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.

Approved by the Kirk Session at a meeting on 13 May 2024 and signed on its behalf by



Rev Stewart Glendinning

Trustee



Mr Andrew Johnston

Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 9 to 17.

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:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent 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 to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent 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 Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Stephen McGeagh FCA CTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

13 May 2024

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

**SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023**

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2023	2023	2023	2023	2022
Note		£	£	£	£	£
Receipts						
		36,249.00	-		36,249.00	34,031.50
		379.92	-		379.92	920.50
	2	5,475.00	7,423.47		12,898.47	12,199.00
		5,615.75	-		5,615.75	5,205.00
		184.62	-		184.62	-
		-	538.75		538.75	438.75
		-	133.75		133.75	106.25
		-	85.00		85.00	-
		1,719.03	-		1,719.03	1,399.00
		2,161.49	11.64		2,173.13	429.12
		295.00	200.00		495.00	127.59
		-	-		-	49.22
	3	8,769.06	624.00		9,393.06	12,399.65
	4	-	4,257.22		4,257.22	2,119.01
		60,848.87	13,273.83	-	74,122.70	69,424.59
Payments						
		25,448.70	-		25,448.70	24,414.39
	5	23,782.80	-		23,782.80	17,630.17
	6	1,407.84	-		1,407.84	1,409.43
	7	10,542.91	1,264.64		11,807.55	13,853.31
	8	741.25	6,990.50		7,731.75	7,469.25
	9	-	3,937.74		3,937.74	1,900.56
		61,923.50	12,192.88	-	74,116.38	66,677.11
		Excess of Receipts over Payments for the year before transfers			6.32	2,747.48
		(1,074.63)	1,080.95			
	11	-	-		-	-
	10	(113.21)	113.21		-	-
		(1,187.84)	1,194.16	-	6.32	2,747.48
		Funds brought forward			221,668.39	218,920.91
	10	211,088.60	10,586.11	-	221,674.71	221,668.39

**SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Funds Reconciliation						
Bank and Cash at start of year		212,276.44	9,391.95	-	221,668.39	218,920.91
Net movement in funds		(1,187.84)	1,194.16	-	6.32	2,747.48
Bank and Cash at end of year		211,088.60	10,586.11	-	221,674.71	221,668.39
Bank & Cash Balances						
Current Accounts		115,544.26	6,038.98	-	121,583.24	98,178.73
Deposit Accounts		95,406.81	4,547.13	-	99,953.94	123,489.66
Cash		137.53	-	-	137.53	-
Total Cash Funds	10	211,088.60	10,586.11	-	221,674.71	221,668.39
OTHER ASSETS						
Investment Assets	12					
Investments				16,000.00	16,000.00	16,000.00
Other Listed Investments						
Other unlisted investments						
Investment Properties						
Total Investment Assets		-	-	16,000.00	16,000.00	16,000.00
Fixed assets	11	858,720.75	-	-	858,720.75	858,720.75
Total Fixed Assets		858,720.75	-	-	858,720.75	858,720.75

Approved by the Kirk Session at a meeting on 13 May 2024 and signed on its behalf by



Rev Stewart Glendinning

Trustee



Mr Andrew Johnston

Trustee

SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

The Congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds, which the congregation holds, in particular investments, are disclosed on the Statement of Assets and Liabilities

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.

STATEMENT OF ASSETS AND LIABILITIES

FIXED ASSETS

The assets of the congregation, retained for its own use comprise:-

- Church Building and Graveyard
- Manse
- Glebe land
- Hall
- Ballynenagh Old School
- School House

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Church.

The Manse and School House have been recognised at Rateable Capital Value. No depreciation has been provided on these buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Glebe land has been recognised on values which the trustees deem to represent the estimated fair value of the property at 1 January 2017.

The Church Hall and Ballynenagh Old School have been recognised at insurance value.

**SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

2. Special collections

Donor	Unrestricted	Restricted	Endowment	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
United Appeal	-	3,240.00		3,240.00	2,754.00
Harvest envelopes	5,475.00	-		5,475.00	5,075.00
Harvest - loose plate collection	-	665.00		665.00	240.00
Harvest - collection for Children's Heartbeat Trust	-	-		-	500.00
Presbyterian Children's Society	-	558.00		558.00	645.00
World Development	-	420.00		420.00	-
RBL Poppy Appeal	-	150.00		150.00	195.00
Organists	-	629.00		629.00	645.00
Afghanistan appeal	-	-		-	365.00
Air Ambulance	-	-		-	755.00
Moderator's appeal for Ukraine	-	-		-	695.00
NI Hospice	-	-		-	330.00
Carols Around Christmas Tree for Air Ambulance NI	-	761.47		761.47	-
Turkey & Syria Appeal	-	1,000.00		1,000.00	-
TOTAL	5,475.00	7,423.47	-	12,898.47	12,199.00

3. Other receipts

Donor	Unrestricted	Restricted	Endowment	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
School House rent	1,440.00	-		1,440.00	1,440.00
Ballynenagh School rent	520.00	-		520.00	520.00
Manse rent	5,616.00	624.00		6,240.00	6,240.00
NIE Wayleave	49.01	-		49.01	44.65
Presbyterian Herald	144.00	-		144.00	135.00
Graves - opening fees	200.00	-		200.00	350.00
Coagh 2/5 Pulpit Supply	79.50	-		79.50	-
Ballygoney 1/5 Pulpit Supply	39.75	-		39.75	-
Church BBQ & Fun night	570.00	-		570.00	-
In lieu of flowers - late Audrey Burnett	-	-		-	150.00
In lieu of flowers - late Sadie Johnston	-	-		-	1,500.00
In lieu of flowers - late Dolly Bryson	-	-		-	2,020.00
Men's Breakfast overpayment	20.00	-		20.00	-
Mums & Tos account closure 2/5	90.80	-		90.80	-
TOTAL	8,769.06	624.00	-	9,393.06	12,399.65

**SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

4. Receipts regarding Organisations

	Unrestricted	Restricted	Endowment	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Badminton Club	-	6.10		6.10	0.46
Bowling Club	-	256.62		256.62	1.81
Bowling Club DAERA Grant chairs/laptop/notice board	-	1,404.09		1,404.09	-
Catering Account	-	0.47		0.47	0.01
Holiday Bible Club	-	510.97		510.97	1.08
Junior CE	-	724.92		724.92	658.93
PW	-	262.00		262.00	435.00
Sunday School	-	1,092.05		1,092.05	1,021.72
TOTAL	-	4,257.22	-	4,257.22	2,119.01

5. Church & Property running costs

	Unrestricted	Restricted	Endowment	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Groundsman	1,215.00	-		1,215.00	1,180.00
Caretaker	2,130.00	-		2,130.00	2,068.00
Lawnmower fuel & repairs	92.00	-		92.00	105.00
Electricity	7,702.26	-		7,702.26	10,781.87
Water rates	207.29	-		207.29	175.96
Repairs	413.14	-		413.14	64.00
Church Notice Board	1,212.00	-		1,212.00	-
Hall guttering	4,200.00	-		4,200.00	-
Painting Church	3,370.00	-		3,370.00	-
Painting wall & hall porch	750.00	-		750.00	-
Groundworks/repairs	-	-		-	3,100.00
Tiling Church toilet	750.00	-		750.00	-
Wall insulation hall	1,620.00	-		1,620.00	-
Sundry expenses	121.11	-		121.11	155.34
TOTAL	23,782.80	-	-	23,782.80	17,630.17

6. Manse costs

	Unrestricted	Restricted	Endowment	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Rates	1,322.34	-		1,322.34	1,240.93
Repairs	85.50	-		85.50	168.50
TOTAL	1,407.84	-	-	1,407.84	1,409.43

**SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

7. Administration costs	Unrestricted	Restricted	Endowment	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Rev S Glendinning - Investment interest	-	10.24		10.24	6.14
Rev S Glendinning - 10% Manse rent	-	624.00		624.00	624.00
Ballygoney 2/5 Pulpit supply	1,108.80	-		1,108.80	1,325.00
Coagh 2/5 Pulpit supply	484.00	-		484.00	182.00
Coagh 2/5 milage claims	561.70	-		561.70	354.94
Pulpit supply	172.80	-		172.80	40.00
Audit fee	840.00	-		840.00	756.00
Gift vouchers	400.00	-		400.00	600.00
Printing postage & stationery	73.00	-		73.00	70.00
Organists/Praise Band	993.60	630.40		1,624.00	1,576.00
CCLI Music licence	231.00	-		231.00	220.00
Insurance	2,703.09	-		2,703.09	2,532.54
Presbyterian Herald	144.00	-		144.00	135.00
Tyrone Incidental fund	181.00	-		181.00	181.00
Poppy wreath	25.00	-		25.00	30.00
Bank fees	273.77	-		273.77	257.64
Church envelopes	342.00	-		342.00	345.00
Sundry expenses	136.66	-		136.66	201.79
Coagh Manse 2/5 maintenance	-	-		-	3,012.00
Coagh Manse 2/5 Rates	363.64	-		363.64	341.26
Christmas Gifts	105.00	-		105.00	153.00
Christmas Tree & lights	365.99	-		365.99	-
BBQ catering & inflatables	920.00	-		920.00	820.00
Carol Service catering	-	-		-	90.00
Community Carol Service expenses	117.86	-		117.86	-
TOTAL	10,542.91	1,264.64	-	11,807.55	13,853.31

**SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd) 31 December 2023
31 December 2023**

8. Charitable donations	Unrestricted	Restricted	Endowment	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
United Appeal (including Gift Aid)	341.25	3,778.75		4,120.00	3,598.00
World Development (including Gift Aid)	-	505.00		505.00	-
Presbyterian Children's Society (including Gift Aid)	-	691.75		691.75	751.25
Christian Aid Turkey & Syria Appeal	-	500.00		500.00	-
Children's Heartbeat Trust	-	-		-	500.00
Junior CE	-	200.00		200.00	200.00
Holiday Bible Club	200.00	-		200.00	-
Poppy appeal	-	150.00		150.00	195.00
Providing Hope & Light	200.00	-		200.00	-
Moderator's appeal for Ukraine (including Gift Aid)	-	-		-	775.00
Air Ambulance	-	-		-	755.00
NI Hospice	-	-		-	330.00
Macmillan Cancer Support		665.00		665.00	-
Tear Fund Afghanistan appeal	-	-		-	365.00
Tear Fund Turkey & Syria Appeal	-	500.00		500.00	-
TOTAL	741.25	6,990.50	-	7,731.75	7,469.25

9. Payments regarding Organisations	Unrestricted	Restricted	Endowment	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Badminton Club	-	-		-	-
Bowling Club	-	249.57		249.57	70.00
Bowling Club - Grant expenditure Chairs/laptop/notice board	-	1,654.83		1,654.83	-
Catering Account	-	-		-	-
Holiday Bible Club	-	262.77		262.77	61.90
Junior CE	-	634.89		634.89	599.97
PW	-	262.00		262.00	495.00
Sunday School	-	873.68		873.68	673.69
TOTAL	-	3,937.74	-	3,937.74	1,900.56

**SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd) 31 December 2023**

10. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Special Collections	-	8,180.97	7,419.50		761.47
Badminton Club	541.03	6.10			547.13
Bowling Club	1,757.14	256.62	249.57		1,764.19
Bowling Club DAERA Grant	-	1,404.09	1,654.83	250.74	-
Catering account	137.06	0.47		(137.53)	-
Holiday Bible Club	1,017.22	510.97	262.77		1,265.42
Junior CE	201.04	724.92	634.89		291.07
PW	195.76	262.00	262.00		195.76
Sunday School	5,542.70	1,092.05	873.68		5,761.07
Other amounts for specific expenditure	-	835.64	835.64		-
	<u>9,391.95</u>	<u>13,273.83</u>	<u>12,192.88</u>	<u>113.21</u>	<u>10,586.11</u>
Unrestricted funds					
General Fund	<u>212,276.44</u>	<u>60,848.87</u>	<u>61,923.50</u>	<u>(113.21)</u>	<u>211,088.60</u>
	<u>212,276.44</u>	<u>60,848.87</u>	<u>61,923.50</u>	<u>(113.21)</u>	<u>211,088.60</u>
Total funds	<u>221,668.39</u>	<u>74,122.70</u>	<u>74,116.38</u>	<u>-</u>	<u>221,674.71</u>

11. Assets retained for the Parish's own use

	Manse £	Glebe Land £	Ballynenagh School £	School House £	Hall £	Total £
Opening cost at 1 Jan 2023	160,000	10,000	211,468	90,000	387,252.75	858,720.75
Additions	-	-	-	-	-	-
	<u>160,000</u>	<u>10,000</u>	<u>211,468</u>	<u>90,000</u>	<u>387,252.75</u>	<u>858,720.75</u>
Closing cost at 31 Dec 2023	160,000	10,000	211,468	90,000	387,252.75	858,720.75

	NS & I Investment £	£
Opening value at 1 Jan 2023	16,000	16,000
Changes in valuation		
Additions		
Disposals	-	-
Closing value at 31 Dec 2023	<u>16,000</u>	<u>16,000</u>

**SALTERSLAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

13. Transactions with Trustees

No trustee received any remuneration or reimbursement of expenses during the year, other than Mr S. A. Glendinning who received £1,215 as an honorarium for his role as Church Groundsman and his wife Ruth Glendinning £2,130 for her role as Caretaker. Rev S Glendinning received £634 being Interest on Bequests and 10% of Manse rent.