

Portadown (Bethany) Free Presbyterian Church

Northern Ireland · Charity number 109452

Details

Status	Received
Registered	2023-02-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Levaghery Gardens Portadown Craigavon BT63 5eq BT63 5EQ
Phone	028 3839 3366
Email	info@freepresbyterian.org
Website	www.freepresbyterian.org/church/portadown/

Activities

Purposes: The Objective of the Church is to promote the advancement of religion in accordance with the Holy Scriptures, the subordinate standards of the Articles of Faith, the Westminster Standards, and the Book of Church Order.

What the charity does: The advancement of religion

How the charity works: Education/training, Religious activities

Who the charity helps: Children (5-13 year olds), General public, Preschool (0-5 year olds), Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£482,075	£475,790	£-23,099	21

Trustees

Name	Role	Appointed
Mr D Megaw		
Mr J. Ebbitt		
Mr J. McMahon		
Mr N Porter		
Mr P. Haffey		
Mr R. Whiteside		
Mr T. Breen		
Rev D. Abernethy		

Portadown (Bethany) Free Presbyterian Church

Northern Ireland - Charity number 109452

Accounts

CHARITY REGISTRATION NUMBER NIC 109452

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

FINANCIAL STATEMENTS

31 DECEMBER 2024

GM^cG PORTADOWN

Chartered Accountants

17 Mandeville Street

Portadown

Craigavon

Co Armagh

BT62 3PB

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

FINANCIAL STATEMENTS

Year ended 31 December 2024

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PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

GENERAL INFORMATION

Year ended 31 December 2024

Charity Name Portadown (Bethany) Free Presbyterian Church

Contact Address Levaghery Gardens
Portadown
Craigavon
Co Armagh
BT63 5EQ

Charity Registration Number 109452

HMRC Charity Reference XN4853

Trustees Rev D Abernethy
Mr T Breen
Mr J Ebbitt
Mr P Haffey
Mr J McMahan
Mr D Megaw
Mr N Porter
Mr R Whiteside

Independent Examiner GM^cG PORTADOWN
Chartered Accountants
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Bankers Danske Bank
45 - 48 High Street
Portadown
Craigavon
Co Armagh
BT62 1LB

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

TRUSTEES' ANNUAL REPORT

Year ended 31 December 2024

Trustees' Annual Report for the year ended 31 December 2024

The trustees present the Annual Report and Financial Statements for Portadown (Bethany) Free Presbyterian Church for the year ended 31 December 2024. As this is the first year the Charity has been required to prepare accounts for submission to the Charities Commission, there are no comparatives in the accounts.

Introduction

The Free Presbyterian Church of Ulster came into being on 17th March 1951 as a testimony to the historic faith of Presbyterians that emphasised the inspiration and authority of Scripture against the liberal, rationalist infidelity that had made serious inroads into Presbyterianism in Ireland as well as the other main Protestant denominations.

The Free Presbyterian Church of Ulster is a worldwide Protestant Reformed denomination consisting of congregations which accept and uphold the Articles of Faith. It is Protestant in its basis, Presbyterian in its government, Reformed in its doctrine, Evangelistic in its ministry, Fundamentalist in its stand and defence of the Historic Christian Faith, and subject only to the Lord Jesus Christ as the Great King and only Head of The Church. The Word of God, as contained in the Scriptures of the Old and New Testaments, is its only rule of faith and practice.

Articles of Faith

- The Absolute Authority and Verbal Divine Inspiration of the Old and New Testaments as the Word of God;
- There is but one living and true God, and in the Godhead there are Three Persons, equal in power and glory, God the Father, God the Son, and God the Holy Ghost;
- The Eternal Sonship, Virgin Birth and Deity of our Lord and Saviour Jesus Christ;
- The personality of God the Holy Spirit, and the absolute necessity of His work in Regeneration and Sanctification, and His infilling of the indwelt Believer for power to live and witness for Christ;
- The Substitutionary death of the Lord Jesus Christ and His Resurrection as the only way of Salvation from sin through Faith;
- God has appointed besides the Word and Prayer the Sacraments of Baptism and the Lord's Supper;
 - Baptism - The Free Presbyterian Church of Ulster, under Christ the great King and Head of the Church, realises that bitter controversy raging around the ordinance of Christian Baptism has divided the Body of Christ, when that Body should have been united in Christian love and Holy Ghost power to stem the onslaughts and hell-inspired assaults of modernism, hereby affirms that each member of the Free Presbyterian Church of Ulster shall have liberty to decide for themselves which course to adopt, each member giving due honour in love to the views held by differing brethren, but none espousing the error of baptismal regeneration;

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

TRUSTEES' ANNUAL REPORT *(continued)*

Year ended 31 December 2024

Articles of Faith (continued)

- The Lord's Supper - The Lord's Supper has been appointed by our Lord for Remembrance of Him in His work as Saviour. Its purpose to the child of God is for strengthening, and the putting of a visible difference between the redeemed and the unregenerate. This Sacrament will be observed once each month in every Free Presbyterian Congregation, or more, or less frequently as each local congregation shall decide; and
- The visible and personal return of Our Lord Jesus Christ.

These Articles of Faith, together with the Larger and Shorter Catechisms, and the Westminster Standards form the Subordinate Standards of the Free Presbyterian Church of Ulster.

Purpose

The Objective of the Church is to promote the advancement of religion in accordance with the Holy Scriptures, the subordinate standards of the Articles of Faith, the Westminster Standards, and the Book of Church Order.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charity should undertake.

This congregation of the Free Presbyterian Church of Ulster meets the public benefit requirement. The Church is established to benefit its members and the general public, both at home and abroad through the advancement of religion. The benefits which flow from its purpose include the holding of public worship and fulfilment of the Great Commission to preach Christ crucified in all the world, the coming of souls to saving faith in Jesus Christ, repentance from sin and the holding to orthodox Bible religion. Adherence to this framework leads to spiritual and moral development and wider society living in accordance with God's moral law. It encourages demonstrable acts in the world such as fervent evangelism, missionary effort, the establishment of new churches, the instruction of students for Christian service, the progress of Christian schooling and the provision of pastoral care, and humanitarian relief. The benefits are further demonstrated through attendance at public worship as well as regular evaluation of activities, informal and ad-hoc feedback from members, their families, and the general public. The purpose does not lead to harm.

The charity's beneficiaries are the Christian Church and the general public within society in Northern Ireland and wherever across the world the Free Presbyterian Church of Ulster has an opportunity to minister. The only private benefits flowing from this purpose are to those members who would receive reasonable remuneration paid in respect of employment by the Church; those members who may enter into contracts with the Church and receive reasonable payment for goods and services supplied; where a member may benefit as a student at our Bible Colleges; or where someone from a member's family may benefit as a pupil at a Christian school. These private benefits are incidental and necessary to ensure the public benefit is provided to our beneficiaries.

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

TRUSTEES' ANNUAL REPORT *(continued)*

Year ended 31 December 2024

Activities and Events

Portadown (Bethany) Free Presbyterian Church carries out the following activities:

- The Church conducts public worship through the following regular services – Lord's Day morning and evening worship, weekly prayer meetings, young person's Bible Class, Sunday School, Youth Fellowship, Children's Meetings, Ladies Fellowship, Men's Fellowship, 'The Reach' and Christian School.
- Conducts Public worship through the following special services – Gospel Missions, teaching conferences, special times of prayer, Youth rallies, Sports Fun Week, baptism services and other special meetings.
- The Elders attend the monthly Presbytery meetings.
- Representatives attend the monthly Missionary Council meetings.
- The Kirk Session interview and accept new communicant members.
- The Kirk Session provide pastoral support for the members and attendees.
- The Kirk Session meet regularly to provide spiritual oversight.
- The Church Committee meets regularly to oversee the financial and practical matters.
- The Church supports the work of Radio and TV broadcasting through Let the Bible Speak and the training activities in the Whitefield College of the Bible. Encourages fervent evangelism in the rest of the UK through the work of the Mainland Commission and the growing missionary work through the Mission Board and The Free Presbyterian Mission Society Africa. Supports the work of Christian Education through the work of the Education Board.

Structure, Governance and Management

The Trustees meet on a regular basis to discuss the work of the Church, and to make decisions concerning the activities within the Church. Matters are reported to Church Members at the Annual General Meeting when the Financial Report is given and the financial statements are presented.

The trustees who served during the year and up to the date of signing the financial statements were:

Rev D Abernethy
Mr T Breen
Mr J Ebbitt
Mr P Haffey
Mr J McMahan
Mr D Megaw
Mr N Porter
Mr R Whiteside

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

TRUSTEES' ANNUAL REPORT (*continued*)

Year ended 31 December 2024

Structure, Governance and Management (*continued*)

The Church Committee meets regularly to take delegated responsibility on behalf of the members of the Kirk Session to assist it in managing the Church's finances and assets and in making decisions regarding the day to day financial and material affairs of the Church.

Financial Review

The main source of income is from weekly offerings, and voluntary gifts and donations, supplemented by the use of Gift Aid and the Gift Aid Small Donations Scheme.

The total amount received during the year amounted to £482,075 from which total payments in the amount of £475,790 were made, leaving a net surplus of £6,285. Cash funds held at the year end amounted to £186,664.

The Church reserves policy is to accumulate sufficient reserves to provide cover for 12 months operating expenses and future capital projects.

Going Concern

The trustees are satisfied that there are adequate funds in place to ensure that the Church can continue its activities and the financial statements for the year ended 31 December 2024 can be signed off as a going concern.

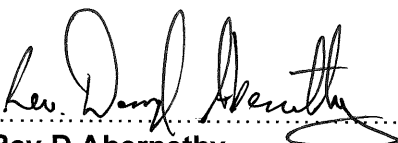
Statement of Trustees' Responsibilities

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that financial year.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Church's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved by the Board of Trustee.


.....

Rev D Abernethy
Trustee


.....

Mr P Haffey
Trustee

Date: 21/10/2025
.....

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

INDEPENDENT EXAMINER'S REPORT

Year ended 31 December 2024

Independent examiner's report to the charity Trustees of Portadown (Bethany) Free Presbyterian Church

I report on the financial statements of Portadown (Bethany) Free Presbyterian Church for the year ended 31 December 2024, which are set out on pages 8 to 16.

Respective responsibilities of charity Trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements 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 financial statements 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 financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

- 6 -

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PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

INDEPENDENT EXAMINER'S REPORT (*continued*)

Year ended 31 December 2024

Basis of independent examiner's report (*continued*)

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 financial statements do not accord with those accounting records
3. That the financial statements do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the financial statements 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.



GILLIAN JOHNSTON ACA

GMcG PORTADOWN
Chartered Accountants
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Date: 21 October 2025

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2024

	Notes	Unrestricted funds	Restricted funds	Total 2024
		£	£	£
Income from:				
Donations and legacies	2	217,521	57,969	275,490
Grants and funding	3	-	53,278	53,278
Fundraising activities	4	19,953	-	19,953
Charitable activities	5	131,159	-	131,159
Investment income	6	<u>1,638</u>	<u>557</u>	<u>2,195</u>
Total income		<u>370,271</u>	<u>111,804</u>	<u>482,075</u>
Expenditure on:				
Cost of raising funds	7	1,189	-	1,189
Cost of charitable activities	8	314,640	118,127	432,767
Other expenditure	9	2,498	32	2,530
Depreciation		<u>38,804</u>	<u>500</u>	<u>39,304</u>
Total expenditure		<u>(357,131)</u>	<u>(118,659)</u>	<u>(475,790)</u>
Net income/(expenditure) for the year		13,140	(6,855)	6,285
Fund balances at 1 January 2024		<u>5,513,284</u>	<u>29,411</u>	<u>5,542,695</u>
Fund balances at 31 December 2024		<u>5,526,424</u>	<u>22,556</u>	<u>5,548,980</u>

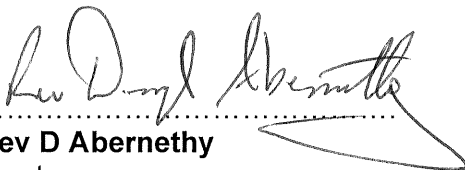
PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH


STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Notes	2024
		£
Fixed assets		
Tangible fixed assets	10	5,342,683
Current assets		
Debtors and prepayments	11	42,732
Bank and cash balances		<u>186,664</u>
		229,396
Creditors: due within one year		
Accruals and deferred income		<u>(23,099)</u>
Net current assets		<u>206,297</u>
Total assets less current liabilities		<u>5,548,980</u>
Represented by Funds		
Unrestricted funds – General		185,241
– Capital		5,341,183
Restricted funds – Mission		16,286
– Building and Maintenance		4,770
– Capital		<u>1,500</u>
Retained Reserves	12	<u>5,548,980</u>

Approved by the Trustees on 21/10/2025 and signed on their behalf by:


.....
Rev D Abernethy
Trustee


.....
Mr P Haffey
Trustee

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019).

Portadown (Bethany) Free Presbyterian Church is a registered charity (NIC 109452) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the Church is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations

Donations are accounted for gross when received. Donated fixed asset gifts are recognised when receivable and are included at fair value.

Legacies

Legacies are accounted for when probate has been completed, the amount of the legacy can be reliably quantified and the conditions of the legacy are within the control of the Church.

Investment income

Investment income is included in the financial statements in the year in which it is receivable.

Expenditure recognition

All expenditure is accounted for on an accrual basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 December 2024

1. Accounting Policies (continued)

Fixed assets

The tangible fixed assets held at 1 January 2024 are recorded at an estimated value. Any assets purchased from that date will be recorded at cost or, for donated assets, at a reasonable estimated value on receipt.

Church and School buildings values have been recorded at their insurance value as no other reliable information is available.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Land	Not depreciated
Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

The residual value of the Church buildings, School buildings and Manse is considered greater than the carrying value therefore no depreciation has been provided.

Any gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

Funds

Unrestricted funds are available for use at the discretion of the trustees in fulfilling the objectives of the Church.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Church for specific purposes.

Preparation of the financial statements on a going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Year ended 31 December 2024

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
2. Donations and Legacies			
Donations and gifts	196,383	55,548	251,931
Gift Aid on donations and gifts	<u>21,138</u>	<u>2,421</u>	<u>23,559</u>
	<u>217,521</u>	<u>57,969</u>	<u>275,490</u>
3. Grants and Funding			
Education Authority SEN funding	-	48,603	48,603
Education Authority Grant	-	4,275	4,275
ABC Council – Projects Grant	<u>-</u>	<u>400</u>	<u>400</u>
	<u>-</u>	<u>53,278</u>	<u>53,278</u>
4. Fundraising Activities			
Praise service	2,186	-	2,186
Summer BBQ	7,616	-	7,616
Summer stalls	3,556	-	3,556
Craft fayre	3,252	-	3,252
Sponsored walk	2,515	-	2,515
Christmas card sales	378	-	378
Photographer commission	80	-	80
Recycling receipts	<u>370</u>	<u>-</u>	<u>370</u>
	<u>19,953</u>	<u>-</u>	<u>19,953</u>
5. Charitable Activities			
School fees	82,723	-	82,723
Nursery fees	28,642	-	28,642
School and Nursery trips	3,156	-	3,156
Uniform income	3,289	-	3,289
Examination fees	2,018	-	2,018
Swimming fees	2,442	-	2,442
Sports Fun Week	6,890	-	6,890
Poland Mission trip	350	-	350
'The Reach' trips	215	-	215
Tuck shop income	762	-	762
Income from books, magazines, etc	<u>672</u>	<u>-</u>	<u>672</u>
	<u>131,159</u>	<u>-</u>	<u>131,159</u>

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 December 2024

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
6. Investment income			
Rental income	1,503	-	1,503
Bank interest receivable	<u>135</u>	<u>557</u>	<u>692</u>
	<u>1,638</u>	<u>557</u>	<u>2,195</u>
7. Cost of raising funds			
Summer BBQ expenses	672	-	672
Summer stall expenses	450	-	450
Praise service expenses	<u>67</u>	<u>-</u>	<u>67</u>
	<u>1,189</u>	<u>-</u>	<u>1,189</u>
8. Cost of charitable activities			
Salaries and pensions	157,976	48,603	206,579
Ministry expenses	56,204	1,325	57,529
Facilities expenses	77,125	24,926	102,051
Transport expenses	6,057	1,350	7,407
Media and advertising	2,038	-	2,038
Grants and donations	7,627	41,923	49,550
Other expenses	<u>7,613</u>	<u>-</u>	<u>7,613</u>
	<u>314,640</u>	<u>118,127</u>	<u>432,767</u>
9. Other expenditure			
Bank fees and charges	1,075	32	1,107
Independent examiner's remuneration	600	-	600
Legal fees	<u>823</u>	<u>-</u>	<u>823</u>
	<u>2,498</u>	<u>32</u>	<u>2,530</u>

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 December 2024

10. Tangible fixed assets

	Church buildings	School buildings	Manse	Land
	£	£	£	£
Cost or valuation				
As at 1 January 2024	3,868,936	875,798	380,000	90,000
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 December 2024	<u>3,868,936</u>	<u>875,798</u>	<u>380,000</u>	<u>90,000</u>
Depreciation				
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
As at 31 December 2024	<u>3,868,936</u>	<u>875,798</u>	<u>380,000</u>	<u>90,000</u>

	Motor Vehicles	Fixtures, fittings and equipment	Total
	£	£	£
Cost or valuation			
As at 1 January 2024	50,176	115,077	5,379,987
Additions	<u>-</u>	<u>2,000</u>	<u>2,000</u>
As at 31 December 2024	<u>50,176</u>	<u>117,077</u>	<u>5,381,987</u>
Depreciation			
Charge for the year	<u>10,035</u>	<u>29,269</u>	<u>39,304</u>
As at 31 December 2024	<u>10,035</u>	<u>29,269</u>	<u>39,304</u>
Net book value			
As at 31 December 2024	<u>40,141</u>	<u>87,808</u>	<u>5,342,683</u>

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

Year ended 31 December 2024

11. Debtors

	2024
	£
Prepayments	4,588
Gift Aid claims	23,559
Education Authority SEN funding	<u>14,585</u>
	<u>42,732</u>

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
12. Reserves			
As at 1 January 2024	5,513,284	29,411	5,542,695
Net movement in funds	<u>13,140</u>	<u>(6,855)</u>	<u>6,285</u>
As at 31 December 2024	<u>5,526,424</u>	<u>22,556</u>	<u>5,548,980</u>

13. Analysis of net assets between funds

Fixed assets	5,341,183	1,500	5,342,683
Current assets/(liabilities)	<u>185,241</u>	<u>21,056</u>	<u>206,297</u>
Total funds	<u>5,526,424</u>	<u>22,556</u>	<u>5,548,980</u>

PORTADOWN (BETHANY) FREE PRESBYTERIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

Year ended 31 December 2024

14. Funds

Unrestricted funds

General – this fund is used at the discretion of the trustees in fulfilling the objectives of the Church.

Capital – this fund represents fixed assets whose use and management is at the discretion of the trustees.

Restricted funds

Mission – this fund represents donations and offerings received for missionaries and other organisations supported by the Church.

Building and Maintenance – this fund represents donations received or monies raised for the upkeep of the Church buildings.

Capital – this fund represents assets acquired using funds that were subject to donor imposed restrictions.

15. Trustees

None of the trustees received remuneration or expenses from the Church for services acting as a trustee during the period.

16. Related Party Transactions

A trustee of the Church receives salary and expenses in connection with his employment as minister of the Church. The salary is included within salaries and pensions in note 8 of the financial statements. The minister is employed by the Church on a full time basis.

No other trustee received remuneration or other benefits from employment with the Church.

No trustee or employee received remuneration in excess of £60,000 in the year.