

**HOUSE OF WORSHIP (IRE)**  
**YEAR ENDED 31 DECEMBER 2023**

**FEB CHARTERED ACCOUNTANTS**

Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

I have prepared the accounts set out on pages 2 to 4 from the records

and information supplied to me.

To the best of my knowledge and belief these accounts are in agreement therewith.

I have not carried out an audit of the accounts.

*FEB Chartered Accountants*

FEB Chartered Accountants  
Chartered accountant & statutory auditor  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

**HOUSE OF WORSHIP (IRE)**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>		<b>2022</b>	
	£	£	£	£
<b>Income</b>				
Tithes & offerings	28,892		25,100	
Missionary	100		-	
Miscellaneous	<u>10,024</u>		<u>-</u>	
		39,016		25,100
<b>Expenditure</b>				
Ministry Portions	4,800		4,800	
Office expenses	2,475		2,100	
Rent	6,750		9,000	
Insurance	1,028		858	
Light & heat	1,532		1,981	
Water charges	259		184	
Repairs & Maintenance & Cleaning	6,653		536	
Ministry & visitors' expenses	1,771		1,428	
Music ministry & media	546		432	
Home & foreign missions	1,531		500	
Children & Youth work	566		74	
Social & leisure expenses	962		728	
Soul Sister	-		-	
Men Group	117		-	
Curriculum	114		87	
Motor & transport expenses	2,597		2,410	
Advertising	-		-	
Accountancy fee	600		600	
Bank & Credit card fees	277		282	
Depreciation: Audio Equipment	3,044		2,732	
Depreciation: Furnishings & equipment	613		654	
Miscellaneous expenses	<u>137</u>		<u>150</u>	
<b>Total expenses</b>		<u>36,372</u>		<u>29,536</u>
<b>NET SURPLUS/(DEFICIT) FOR YEAR, ALLOCATED</b>				
<b>Accumulated Surplus/(Deficit)</b>		<u>2,644</u>		<u>(4,436)</u>

The notes on page 4 form part of these accounts.

## HOUSE OF WORSHIP (IRE)

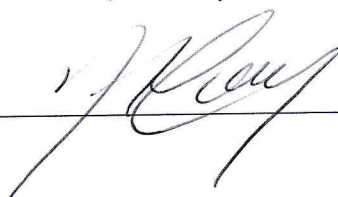
## BALANCE SHEET AS AT 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
<b>Fixed Assets</b>				
Audio Equipment	11,289		12,691	
Furnishings & Equipment	<u>1,531</u>		<u>2,145</u>	
		12,820		14,836
<b>Current Assets</b>				
Frist Trust – Current account	<u>14,956</u>		<u>10,225</u>	
	14,956		10,225	
<b>Less: Current liabilities</b>				
Sundry Creditors	(4,250)		(4,250)	
Other creditors: credit card	<u>(363)</u>		<u>(292)</u>	
	(4,613)		(4,542)	
<b>Net Current Assets</b>		<u>10,343</u>		<u>5,683</u>
<b>Net Assets</b>		<b><u>23,163</u></b>		<b><u>20,519</u></b>
<b>Financed by</b>				
<b>Accumulated surplus</b>				
Balance at 31 December 2022	20,519		24,955	
Add: Net surplus/ less (Deficit) for year	<u>2,644</u>		<u>(4,436)</u>	
		<u>23,163</u>		<u>20,519</u>
<b>TOTAL FUNDS</b>		<b><u>23,163</u></b>		<b><u>20,519</u></b>

The Accounts were approved by the Board of Trustees on

10 / 06 / 24

The notes on page 4 form part of these accounts.



# HOUSE OF WORSHIP (IRE)

## NOTES TO THE ACCOUNTS – 31 DECEMBER 2023

### 1 FIXED ASSETS

	<u>Audio Equipment</u> £	<u>Furnishings and Equipment</u> £	<u>Total</u> £
<b>COST</b>			
At 31 December 2022	25,662	14,513	40,175
Additions during Year	1,642	-	1,642
At 31 December 2023	<b>27,304</b>	<b>14,513</b>	<b>41,817</b>
<b>DEPRECIATION</b>			
At 31 December 2022	12,971	12,369	25,340
Charge for Year	3,044	613	3,657
At 31 December 2023	<b>16,015</b>	<b>12,982</b>	<b>28,997</b>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<b>12,691</b>	<b>2,145</b>	<b>14,836</b>
At 31 December 2023	<b>11,289</b>	<b>1,531</b>	<b>12,820</b>

### 2 DEPRECIATION

Depreciation is calculated to write off the costs of fixed assets on a straight line basis over the expected useful lives of the assets concerned. The annual rates used are:-

Audio Equipment	15%
Furnishings and Equipment	15%