

Glengormley Presbyterian Church
Financial Statements
for the year ended 31 December 2023

Charity Nos: XN47210

NI Charity Commission Registration No: 104317

Glengormley Presbyterian Church

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Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and our 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. The 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 a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our 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, we have found no matters that require drawing to your attention.

J Grant
Lowry Grant, FCCA
FPM Accountants Ltd
Independent Examiners

Date: 15-2-24

Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS

Glengormley Presbyterian Church

Statement of Congregational Committee's responsibilities for the Financial Statements

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the independent examiners as stated in their report.

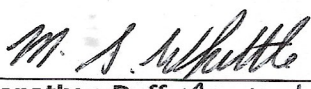
The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.


~~Jonathan Duff~~ **MERVYN WHITTLE**
Trustee
Signed on behalf of Kirk Session.

11/2/24
Date


~~David Johnston~~ **ANDREW MCCLELLAND**
Trustee
Signed on behalf of Kirk Session.

11/2/24
Date

Glengormley Presbyterian Church

Statement of Financial Activities (incorporating the Income and Expenditure Account) for the year ended 31 December 2023

	Notes	Unrestricted £	Restricted £	Endowment £	2023 Total £	2022 Total £
Income from:						
Donations and Legacies						
Regular Direct Giving		135,113	61,137	-	196,250	183,537
Donations		2,665	26,646	-	29,311	11,000
Other Trading Activities		1,021	261	-	1,282	1,117
Investment Income		-	246	-	246	251
Other Income Sources		1,083	2,509	-	3,592	3,049
Total Income		139,882	90,799	-	230,681	198,954
Expenditure on:						
Charitable Activities						
Central Church Assessments		22,351	-	-	22,351	20,568
Minister's Stipend and Costs		51,804	-	-	51,804	49,000
Ministry and Support Staff		16,483	-	-	16,483	15,148
Worship and Fellowship		2,277	384	-	2,661	2,119
Discipleship and Ministry		1,940	265	-	2,205	2,381
Mission and Outreach		1,018	8,076	-	9,094	9,985
Governance		3,162	-	-	3,162	3,163
Property and Equipment		22,280	78,967	-	101,247	48,298
United Appeal		-	11,061	-	11,061	10,305
Grants to Missions and Charities		101	14,131	-	14,232	25,479
Total Expenditure		121,416	112,884	-	234,300	186,446
Net Income for the Year		18,466	(22,085)	-	(3,619)	12,508
Transfers	5-7	(2,189)	2,189	-	-	-
Net movement in Funds		16,277	(19,896)	-	(3,619)	12,508
Reconciliation of Funds						
Fund Balances Brought Forward	5-7	223,856	147,609	5,000	376,465	363,957
Fund Balances Carried Forward	5-7	240,133	127,713	5,000	372,846	376,465

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 7 to 10 form an integral part of these financial statements.

Glengormley Presbyterian Church

**Balance Sheet
as at 31 December 2023**

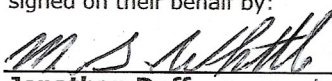
	Notes	2023 £	2022 £
Fixed assets			
Tangible Fixed Assets	2	152,568	167,605
Current assets			
Debtors	3	28,070	16,435
Cash at bank & in hand		<u>192,208</u>	<u>192,525</u>
		220,278	208,960
Current Liabilities			
Creditors	4	-	100
Net Current Assets		220,278	208,860
Net Assets		<u>372,846</u>	<u>376,465</u>
Funds			
Restricted Funds	5	127,713	147,609
Endowment Funds	7	5,000	5,000
Unrestricted Funds	6	<u>240,133</u>	<u>223,856</u>
		<u>372,846</u>	<u>376,465</u>

For the year ended 31 December 2023 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

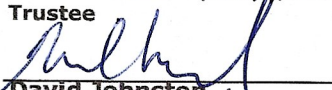
Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the Kirk Session and are signed on their behalf by:


Jonathan Duff
Trustee

11/2/24
Date


David Johnston
Trustee

11/2/24
Date

The notes on pages 7 to 10 form an integral part of these financial statements.

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting Policies

a) Basis of Preparation

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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Glengormley Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Glengormley Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised when the charity has entitlement to the funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities but their valuable contribution is acknowledged in the Trustees' Report.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT ctd...

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Operating leases

The church has no operating leases.

j) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church and Halls	2% Straight Line
Manse	2% Straight Line
Computer Equipment	25% Straight Line
Fixtures & Fittings	10% Straight Line

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

m) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2023

2. FIXED ASSETS					
	Church and Halls £	Manse £	Computer Audio Visual Equipment £	Fixtures & Fittings £	Total £
COST					
At 1 January 2023	250,038	116,006	114,297	73,102	553,443
Additions	-		849	1,440	2,289
As at 31 December 2023	250,038	116,006	115,146	74,542	555,732
DEPRECIATION					
At 1 January 2023	157,167	63,794	104,475	60,402	385,838
Charge for the year	3,401	2,320	8,729	2,876	17,326
As at 31 December 2023	160,568	66,114	113,204	63,278	403,164
NET BOOK VALUE					
As at 31 December 2023	89,470	49,892	1,942	11,264	152,568
As at 31 December 2022	92,871	52,212	9,822	12,700	167,605
3. DEBTORS					
			2023 £	2022 £	
Prepayments and Accrued Income			28,070	16,435	
4. CREDITORS					
			2023 £	2022 £	
Other Creditors			-	100	
			-	100	

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2023

5. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/23 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/23 £
Property Fund	126,621	53,453	(77,640)	2,388	104,822
Mission & Charity Funds	10,619	32,267	(30,006)	-	12,880
Organisational Funds	10,369	5,079	(5,238)	(199)	10,011
	<u>147,609</u>	<u>90,799</u>	<u>(112,884)</u>	<u>2,189</u>	<u>127,713</u>

The property assets had been included for the first time in the balance of funds held at 1 January 2011. All property assets other than the church and halls have been included in the Property Fund.

6. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/23 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/23 £
General Fund	223,856	139,882	(121,416)	(2,189)	240,133
	<u>223,856</u>	<u>139,882</u>	<u>(121,416)</u>	<u>(2,189)</u>	<u>240,133</u>

The property assets had been included for the first time in the balance of funds held at 1 January 2011. The church and halls have been included in the General Fund.

7. ENDOWMENT FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/23 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/23 £
	5,000	-	-	-	5,000

The endowment funds consist of capital funds held indefinitely by Glengormley Presbyterian Church that it has no power to convert into income. The Church is entitled to interest arising from any investment of the capital funds.

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 2 and 3.

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

INCOME			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
1. Regular Direct Giving				
Recorded Giving (Free Will Offering)	111,143	-	111,143	103,090
Gift Aid Tax Recovered	22,462	-	22,462	17,125
Plate / Loose Collections	1,508	-	1,508	544
Rec Givings Property	-	22,141	22,141	19,418
Gift Aid Property	-	4,887	4,887	3,114
Gift Aid Missions	-	4,578	4,578	2,663
Rec Giving Missions	-	20,526	20,526	19,009
United Appeal Special	-	2,076	2,076	2,805
United Appeal Gift Aid	-	-	-	730
Earl Haig Fund Receipts	-	212	212	200
Presbyterian Children's Society	-	1,492	1,492	2,205
Presbyterian Children's Society Gift Aid	-	95	95	254
World Development Acct Receipts	-	955	955	1,930
World Development Acct Receipts Gift Aid	-	107	107	356
Friday Club	-	60	60	60
Tear Fund	-	418	418	-
Christian Aid	-	890	890	765
Friday Club Gift Aid	-	15	15	15
Praise Band	-	1,020	1,020	1,145
Praise Band Gift Aid	-	510	510	-
Crew / Friday Night Thing	-	60	60	60
Shoebox Donations	-	1,051	1,051	160
Special Gift	-	-	-	90
Crew / Friday Night Thing Gift Aid	-	15	15	15
Christian Aid Gift Aid	-	29	29	250
Students Bursary Gift Aid	-	-	-	40
Choir Donation	-	-	-	87
Moderators Appeal	-	-	-	6,233
Moderators Appeal Gift Aid	-	-	-	1,174
	<u>135,113</u>	<u>61,137</u>	<u>196,250</u>	<u>183,537</u>
2. Donations and Legacies				
Hughes Bequest	-	6,426	6,426	10,000
In Memory J McCaughan	-	-	-	1,000
In Memory Nessa Adair	250	-	250	-
In Memory Dean Robinson	50	-	50	-
McMillan Bequest	250	-	250	-
L Hacking Wedding	80	-	80	-
McDowell Bequest	2,000	-	2,000	-
Walker Funeral	35	-	35	-
E Orr	-	20,000	20,000	-
Anon Hardship Fund	-	220	220	-
	<u>2,665</u>	<u>26,646</u>	<u>29,311</u>	<u>11,000</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

INCOME ctd...	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
			£	£
3. Other Trading Activities				
Church Magazines	408	-	408	249
Mosaic Takings	-	86	86	48
Daily Bread	260	-	260	230
Thompson House	-	-	-	115
Immerse Bibles	353	-	353	475
PW Magazines	-	175	175	-
	<u>1,021</u>	<u>261</u>	<u>1,282</u>	<u>1,117</u>
4. Investment Income				
Interest Sally Stranaghan Trust	-	246	246	251
	<u>-</u>	<u>246</u>	<u>246</u>	<u>251</u>
5. Other Income Sources				
Choir Acct - Receipts	-	-	-	4
Parent & Todds Acct - Receipts	-	318	318	1,003
PW Receipts - Offerings/Gift Aid	-	35	35	85
PW Receipts - Members Fees	-	1,514	1,514	1,329
Thursday Morning Life Group	152	-	152	72
Flowers	-	-	-	50
Queens Island Choir	-	-	-	75
Strawberry Tea	-	-	-	50
Apple Pie Gathering	-	-	-	141
Kids Big Day Out	-	-	-	240
Midweek	230	-	230	-
Guides	200	-	200	-
Wednesday Night Bible Study	45	-	45	-
Townswomens Guild	195	-	195	-
Choir Plus	261	-	261	-
Quiz	-	642	642	-
	<u>1,083</u>	<u>2,509</u>	<u>3,592</u>	<u>3,049</u>
TOTAL INCOME	<u>139,882</u>	<u>90,799</u>	<u>230,681</u>	<u>198,954</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

EXPENDITURE	Unrestricted £	Restricted £	2023 Total £	2022 Total £
6. Central Church Assessments				
Central Ministry Fund	4,036	-	4,036	3,707
Ministers' Pension Scheme Fund	9,461	-	9,461	9,011
Widow of Ministers	825	-	825	772
Incidental Fund	3,301	-	3,301	2,858
Prolonged Disability Fund	825	-	825	617
Ministerial Development Fund	367	-	367	355
Sick Supply Fund	37	-	37	47
Church House Repairs	1,834	-	1,834	1,545
Students Bursary	1,467	-	1,467	1,468
Apprenticeship Levy	198	-	198	188
	22,351	-	22,351	20,568
7. Minister				
Minister's Stipend	39,424	-	39,424	37,546
Ministers NI	4,254	-	4,254	4,144
Ministerial Car Allowance	4,020	-	4,020	3,829
Ministerial Duties Allowance	2,681	-	2,681	2,553
ER NIC on Ministerial Allowances	925	-	925	928
Cost of Living Payment - Minister	500	-	500	-
	51,804	-	51,804	49,000
8 Other Ministry and support Staff				
Pulpit Supplies and Guest Speaker	158	-	158	300
Salary Church Visitor	8,611	-	8,611	7,862
Salary Office Administrator	1,894	-	1,894	1,662
Income Tax & NI others	2,349	-	2,349	2,080
Exps - Ministry & Support Staff	845	-	845	1,025
Exps Church visitor	2,626	-	2,626	2,219
	16,483	-	16,483	15,148
9. Worship and Fellowship				
Worship Resources (incl copyright licenses)	983	-	983	923
Church Envelopes	513	-	513	527
Christmas Cards	28	-	28	30
Zoom Licence	-	-	-	144
Masks	-	-	-	12
We sing Music	26	-	26	132
Strawberry Tea	-	-	-	37
Paper Cups	70	-	70	105
Leaflets	544	-	544	70
Candles	-	-	-	67
Crew Outing	-	-	-	72
Family Service	113	-	113	-
Bowls Trophies	-	384	384	-
	2,277	384	2,661	2,119

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

EXPENDITURE continued...	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
			£	£
10. Discipleship and Ministry				
Church Magazines & Literature	597	-	597	575
Deep Roots	-	-	-	180
Guest Speaker	-	-	-	176
Immerse Bibles	1,119	-	1,119	1,243
Immerse Costs	187	-	187	207
Memory Sticks	24	-	24	-
Storybook Bible	13	-	13	-
PW Magazines	-	175	175	-
PW Expenses	-	90	90	-
	<u>1,940</u>	<u>265</u>	<u>2,205</u>	<u>2,381</u>
11 Mission and Outreach				
Friday Club Expenditure	355	220	575	381
Parent & Todds Expenditure	-	185	185	587
GLOW Expenditure	228	-	228	105
Holiday Bible Club Expenses	-	221	221	108
GLOW Prizes	230	-	230	251
Mosaic Coffee	-	241	241	239
Summer Outreach Support	-	-	-	40
Play Resource Costs	90	-	90	90
Slovenia Support	-	3,360	3,360	3,360
Project Romania	-	642	642	1,500
Garden Tomb Support	-	750	750	500
Mosaic Supplies	-	148	148	40
P4-P7 Group	-	-	-	170
N&L Patterson	-	-	-	1,000
R Stirling	-	-	-	250
A Orr	-	-	-	1,000
Coffee Equipment	-	-	-	249
Thompson House	115	-	115	115
English Classes	-	306	306	-
Alpha Materials	-	173	173	-
Refugee Food	-	178	178	-
Refugee Gifts	-	155	155	-
Friday Night Thing Expenditure	-	790	790	-
Chill Out Tuesdays	-	7	7	-
Shoobox Expenditure	-	700	700	-
	<u>1,018</u>	<u>8,076</u>	<u>9,094</u>	<u>9,985</u>
12. Governance				
Independent Examination Fees	1,200	-	1,200	1,200
Bank Interest & Charges	131	-	131	129
Office Exp	927	-	927	736
Presbytery Fees	734	-	734	863
Data Protection Registration	35	-	35	35
Gift to Organist	-	-	-	200
Microphone Licence	135	-	135	-
	<u>3,162</u>	<u>-</u>	<u>3,162</u>	<u>3,163</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

EXPENDITURE continued...	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
13. Utilities				
Electricity, Oil and Gas- Church and Hall	5,867	-	5,867	8,328
Rates and Ground Rent - Church and Hall	50	-	50	50
Water rates church and hall	349	-	349	316
Telephone and Internet Church and Hall	1,467	-	1,467	1,281
Rates Manse	1,334	-	1,334	1,274
	<u>9,067</u>	<u>-</u>	<u>9,067</u>	<u>11,249</u>
14 Property and Equipment				
Cleaning	5,058	-	5,058	4,931
TV Licence	159	-	159	159
Repairs to Church & Halls	-	-	-	799
Key Cutting	-	-	-	20
Lighting Repairs	-	2,353	2,353	87
Fire Equipment Maintenance	-	-	-	236
Computer Programmes	147	-	147	423
Praise Band Equipment	-	9	9	44
Manse Fencing	-	-	-	550
Weed Killer	-	16	16	-
Christmas Decorations	-	-	-	54
Laminator	-	-	-	40
Heater	-	-	-	16
Phone	-	-	-	30
Doors	-	-	-	6,604
Dishwasher Repair	-	124	124	133
Carpet Tiles	-	-	-	37
Paint	-	245	245	156
Door Servicing	-	78	78	192
Manse Insulation	-	-	-	920
Painting	-	-	-	550
MP3 Player	-	-	-	25
First Aid Kits	75	-	75	-
Electrical Repairs	-	9,715	9,715	-
CCTV Repairs	-	456	456	-
Plumbing	-	155	155	-
Asbestos Removal	-	46,332	46,332	-
Wifi	-	282	282	-
Electrical Testing	-	3,103	3,103	-
Gas Certification	-	576	576	-
Extractor Fan	-	280	280	-
Mosaic Furniture	-	1,318	1,318	-
	<u>5,439</u>	<u>65,042</u>	<u>70,481</u>	<u>16,006</u>
15 Insurances				
Church Insurance	4,373	-	4,373	4,073
	<u>4,373</u>	<u>-</u>	<u>4,373</u>	<u>4,073</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

EXPENDITURE continued...	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
			£	£
16 Depreciation				
Depreciation Church and Hall	3,401	-	3,401	3,401
Depreciation Manse	-	2,320	2,320	2,320
Depreciation Equipment	-	11,605	11,605	11,249
	<u>3,401</u>	<u>13,925</u>	<u>17,326</u>	<u>16,970</u>
17 United Appeal				
United Appeal	-	11,061	11,061	10,305
	<u>-</u>	<u>11,061</u>	<u>11,061</u>	<u>10,305</u>
18 Other PCI Schemes				
Presbyterian Childrens Society	-	1,492	1,492	2,403
World Development Appeal	-	1,595	1,595	2,684
PW Donations to PCI	-	1,200	1,200	1,162
Students Bursary	-	-	-	40
Moderators Appeal	-	-	-	7,652
	<u>-</u>	<u>4,287</u>	<u>4,287</u>	<u>13,941</u>
19 Other Missions and Charities				
Earl Haig	-	212	212	200
OMF	-	8,244	8,244	8,244
Tear Fund	-	413	413	510
Christian Aid	-	975	975	984
NI Hospice	-	-	-	100
Scripture Union NI	-	-	-	1,000
Newtownabbey Foodbank	-	-	-	500
World Vision	101	-	101	-
	<u>101</u>	<u>9,844</u>	<u>9,945</u>	<u>11,538</u>
TOTAL EXPENDITURE	<u>121,416</u>	<u>112,884</u>	<u>234,300</u>	<u>186,446</u>