

**UNION ROAD 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 (NIC105591)

UNION ROAD 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

Union Road congregation of the Presbyterian Church in Ireland

16 Union Road
Magherafelt
Co Londonderry
BT45 5DF

Registered Charity in Northern Ireland (NIC105591)

CHARITY TRUSTEES

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

I Cousley	A Hatrick
I Francis	S McKeown
F Gallick	T Patterson
J Grant	G Watterson

PRINCIPAL OFFICE BEARERS

Minister	Rev Ashley Graham
Assistant Minister	Vacant
Clerks of Session	Gordon Watterson
Treasurer	Frederick Gallick

INDEPENDENT EXAMINER

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

BANKERS

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

UNION ROAD 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 members of the 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 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 congregation. 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, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held on the second Tuesday of alternative months (October, December, February, April & June) and at other times as required.

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 either be by the congregation or by 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. The Union Road 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.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (CONT'D)

Objectives and activities

Union Road Presbyterian Church is a congregation of the Presbyterian Church in Ireland.

We hold regular services of worship and other religious activities. These, and all that follows, are open to anyone of appropriate age and/or gender to access, without regard to whether they are members of our congregation. Through prayer, support our members, our own Church, other Christian Churches, the community and leaders in society and government. Organise meetings and events that promote our charitable purpose. Participate in the life of the local community. Participate in and support what the Presbyterian Church in Ireland and the supervising Presbytery does. Support other secular and Christian organisations and charities through volunteering, financial gifts and prayer.

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 meets for worship every Sunday (12 noon & 6.30pm) and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made profession of their faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular times of Bible Study and prayer meetings alongside a wide range of organisations including:-

Boys Brigade

Solid Rock Youth Club

Ladies Bible Study

Bible Class

Sunday school

Presbyterian Women

Hard Corps Men's Bible Study

Mums & Tots

Discipleship Groups

Pause for Prayer

Achievements and performance

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.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (CONT'D)

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 congregational churches and 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 congregation normally meets for worship each Sunday at 12 noon and 6.30pm. On Thursday evenings, we meet for 'Pause for Prayer' alternating with Home Bible Study Groups [Discipleship Groups] which generally meet in homes across the town and beyond.

As well as our regular services during the year we acknowledged God's gift of new life through 5 Sacraments of Baptism. It was also our pleasure to add 18 new Communicants to the Church family.

At 31 December 2023 there were 166 communicant members and 175 families connected with the congregation. The average weekly attendance at morning worship is around 200.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (CONT'D)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions to the General Fund through the Weekly Freewill Offering, and the Building Fund.

The results for the year are set out on in the financial statements, 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.


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 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.

The Trustees' Annual Report was approved on 4 June 2024 and signed on behalf of the board of Trustees by :


Frederick Gallick
Trustee


Gordon Watterson
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF UNION ROAD 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 8 to 15.

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

Date 4 June 2024

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2023**

Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Income from</u>				
Regular Direct Giving	115,367	108,943	224,310	229,974
Donations and Legacies	-	10,000	10,000	2,195
Activities that Generate Income	28	3,413	3,441	3,948
Other Income Sources	-	10,014	10,014	10,251
<u>Total Income</u>	115,395	132,370	247,765	246,368
<u>Expenditure on</u>				
Central Church Assessments	18,210	-	18,210	10,939
Ministry and Support Staff	27,396	5,400	32,796	22,089
Life and Work	7,313	19,086	26,399	35,107
Governance	2,127	2,700	4,827	4,844
Property and Equipment	12,561	75,618	88,179	85,619
Grants to Missions and Charities	-	7,738	7,738	6,658
Other Resources Expended	692	1,307	1,999	7,976
<u>Total Expenditure</u>	68,299	111,849	180,148	173,232
<u>Net Income for the Year</u>	47,096	20,521	67,617	73,136
<u>Exceptional items</u>				
Cost eliminated on reconstruction of Manse	-	(425,000)	(425,000)	-
Depreciation eliminated on reconstruction of Manse	-	42,500	42,500	-
<u>Transfers</u>	-	-	-	-
<u>Net movement in funds</u>	47,096	(361,979)	(314,883)	73,136
Funds brought forward	238,008	1,040,718	1,278,726	1,205,588
<u>Funds carried forward</u>	285,104	678,739	963,843	1,278,724

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Fixed Assets	2	967,110	1,126,196
Current Assets			
Debtors	3	25,139	33,749
Cash at bank and in hand		63,094	131,300
		<u>88,233</u>	<u>165,049</u>
Creditors < 1 year	4	(91,500)	(12,519)
Net Current Assets		(3,267)	152,530
Creditors > 1 year	5	-	-
Net Assets		<u>963,843</u>	<u>1,278,726</u>
Funds			
Unrestricted Funds	9	285,104	238,008
Restricted Funds	10	678,739	1,040,718
		<u>963,843</u>	<u>1,278,726</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 requested 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 board of trustees and are signed on their behalf by:

Frederick Gallick
Trustee

Gordon Watterson
Trustee

Date 4 June 2024

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 DECEMBER 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARATION

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

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 2015) and the Charities SORP.

Union Road 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

Union Road 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 items 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.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 DECEMBER 2023

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.

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.

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:

Manse	– 2% Straight line
Meeting House	– 2% Straight line
Garden Street Hall	– 2% 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.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 DECEMBER 2023

2. Fixed Assets

	Manse	Meeting	Garden St	
	£	House	Hall	Total
		£	£	£
Cost				
As at 1 January 2023	425,000	478,535	350,000	1,253,535
Cost eliminated on reconstruction	(425,000)	-	-	(425,000)
Additions	245,381	-	-	245,381
As at 31 December 2023	245,381	478,535	350,000	1,073,916

Depreciation

As at 1 January 2023	42,500	47,855	36,984	127,339
Depreciation eliminated on reconstruction	(42,500)	-	-	(42,500)
Charge for the year	4,900	9,571	7,496	21,967
As at 31 December 2023	4,900	57,426	44,480	106,806

Net Book Value

As at 31 December 2023	240,481	421,109	305,520	967,110
As at 1 January 2023	382,500	430,680	313,016	1,126,196

3. Debtors

	2023	2022
	£	£
Other Debtors	-	-
Gift Aid Receivable	25,139	33,749
	25,139	33,749

4. Creditors < 1 year

	2023	2022
	£	£
Other creditors and accruals	91,500	-
Loan account	-	12,519
	91,500	12,519

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (CONT'D)
31 DECEMBER 2023

5. Creditors > 1 year

	2023	2022
	£	£
Fixed Rate Loan account	-	-
Loan account	-	-
	<hr/>	<hr/>
	-	-

6. Employees

	2023	2022
	£	£
Employment Costs		
Wages and Salaries	16,943	-
Social Security Costs	1,303	-
Pension Contributions	3,031	-
	<hr/>	<hr/>
	21,277	-

Number of employees

The average number of employees, including the minister of the congregation, during the year was 1 (2022:0)

There were no employees in receipt of employee benefits in excess of £60,000.

7. 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 average 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 £3,031 (2022: £0)

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (CONT'D)
31 DECEMBER 2023**

8. Related Party Transactions

None of the Trustees received any remuneration, no Trustees claimed expenses during the year in connection with their duties.

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

£18,210 for congregational assessments

£7,238 towards the United Appeal

The congregation contributed £482 towards Presbytery Assessments during the year. There were no other related party transactions.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (CONT'D)
31 DECEMBER 2023

9. Unrestricted Funds – Movements in the year

	Balance at 01/01/2023	Incoming Funds	Amounts Expended	Exceptional Items	Balance at 31/12/2023
	£	£	£	£	£
General Fund	238,008	115,395	68,299	-	285,104

10. Restricted Funds – Movements in the year

	Balance at 01/01/2023	Incoming Funds	Amounts Expended	Exceptional Items	Balance at 31/12/2023
	£	£	£	£	£
Building and Property					
Building fund	-35,893	93,789	4,652	-	53,244
Property fund	1,028,056	3,576	74,973	-382,500	574,159
Harvest fund	36,111	9,328	-	-	45,439
	1,028,274	106,693	79,625	-382,500	672,842
Mission					
Mission and Special Collections	343	11,645	21,319	-	-9,331
Other					
Boys' Brigade Fund	4,566	7,285	5,078	-	6,773
PW Fund	3,333	2,429	2,348	-	3,414
Sunday School Fund	1,168	2,395	2,158	-	1,405
Youth Fund	290	-	-	-	290
Ignite Fund	3	-	-	-	3
Ladies Day Fund	246	-	-	-	246
Mums and Tots Fund	12	1,297	675	-	634
Christmas Fund	2,483	626	646	-	2,463
	12,101	14,032	10,905	-	15,228
Total Restricted Funds	1,040,718	132,370	111,849	-382,500	678,739

11. Capital Commitments

The church is in the process of rebuilding the Manse. Costs incurred up to 31 December 2023 amount to £245,381. It is estimated that the total cost will be £391,000.

The following pages do not form part of the statutory accounts.

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
31 DECEMBER 2023**

Incoming Resources

	Unrestricted General £	Building & Property £	Restricted Mission £	Other £	Total £
Regular Direct Giving					
Recorded Giving	93,864	51,908	8,565	1,484	155,821
Gift Aid receivable	21,503	36,301	-	579	58,383
Loose Collections	-	4,909	3,080	2,117	10,106
Total Regular Direct Giving	115,367	93,118	11,645	4,180	224,310
Donations and Legacies					
Received for Congregational Organisations	-	-	-	-	-
Gift Days, Special Collections and Donations	-	-	-	-	-
Legacies and Bequests	-	10,000	-	-	10,000
Total Donations and Legacies	-	10,000	-	-	10,000
Activities that Generate Income					
Income from Church Events	-	-	-	-	-
CD Ministry	28	-	-	-	28
Weddings, Funeral, etc	-	-	-	-	-
Income from Youth Events	-	-	-	-	-
Small Group Books	-	-	-	-	-
Hall Rental	-	100	-	-	100
Car Park Income	-	3,313	-	-	3,313
Total Activities that Generate Income	28	3,413	-	-	3,441
Other Income Sources					
Rental Income	-	-	-	-	-
Miscellaneous Income	-	162	-	670	832
Lecumpher Shared Expenses	-	-	-	-	-
Church Organisation Income	-	-	-	9,182	9,182
Total Other Income Sources	-	162	-	9,852	10,014
Total Incoming Resources	115,395	106,693	11,645	14,032	247,765

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
31 DECEMBER 2023**

Resources Expended	Unrestricted General £	Building & Property £	Restricted Mission £	Other £	Total £
Central Church Assessments					
Central Ministry Fund	4,259	-	-	-	4,259
Ministers' Pension Scheme Fund	3,031	-	-	-	3,031
Retired Ministers' Fund	-	-	-	-	-
Widows of Ministers' Fund	871	-	-	-	871
Incidental Fund	3,484	-	-	-	3,484
Prolonged Disability Fund	871	-	-	-	871
Ministerial Development Fund	387	-	-	-	387
Sick Supply Fund	39	-	-	-	39
Assembly Buildings External Work	1,935	-	-	-	1,935
Presbytery Fees	482	-	-	-	482
Minister's National Insurance	1,303	-	-	-	1,303
Students	-	-	-	-	-
Students Bursary Fund	1,548	-	-	-	1,548
Total Central Church Assessments	18,210	-	-	-	18,210
Ministry and Support Staff					
Minister's Stipend	16,943	-	-	-	16,943
Other Ministry and Support Staff	10,453	-	5,400	-	15,853
Total Ministry and Support Staff	27,396	-	5,400	-	32,796
Life and Work					
Worship and Fellowship	4,666	-	-	10,905	15,571
Discipleship and Ministry	2,647	-	-	-	2,647
Mission and Outreach	-	-	8,181	-	8,181
Total Life and Work	7,313	-	8,181	10,905	26,399
Governance					
Other Professional Fees	811	-	-	-	811
Other Sundry Expenses	155	2,700	-	-	2,855
Printing	662	-	-	-	662
Books and Materials	499	-	-	-	499
Total Governance	2,127	2,700	-	-	4,827
Property and Equipment					
Utilities	1,451	21,357	-	-	22,808
Repairs and Maintenance	866	32,294	-	-	33,160
Insurances	4,144	-	-	-	4,144
Construction	-	-	-	-	-
Purchased Assets	-	-	-	-	-
Manse Rental	6,100	-	-	-	6,100
	12,561	53,651	-	-	66,212

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
31 DECEMBER 2023

	Unrestricted General £	Building & Property £	Restricted Mission £	Other £	Total £
Depreciation					
Depreciation – Manse	-	4,900	-	-	4,900
Depreciation – Meeting House	-	9,571	-	-	9,571
Depreciation – Garden Street Hall	-	7,496	-	-	7,496
Total Depreciation	-	21,967	-	-	21,967
Total Property and Equipment	12,561	75,618	-	-	88,179
Grants to Missions and Charities					
United Appeal	-	-	7,238	-	7,238
Other PCI Schemes	-	-	-	-	-
Other Missions and Charities	-	-	500	-	500
Total Grants to Missions and Charities	-	-	7,738	-	7,738
Other Resources Expended					
Retirement Gift	-	-	-	-	-
Bank interest and charges	692	262	-	-	954
Loan Interest	-	1,045	-	-	1,045
Total Other Resources Expended	692	1,307	-	-	1,999
Total Resources Expended	68,299	79,625	21,319	10,905	180,148