

Charity registration number: 104542

# Garnerville Presbyterian Church

Annual Report and Financial Statements

for the Year Ended 31 December 2018

PMB Accountants Limited  
Independent Examiner  
5c High Street  
Comber  
Newtownards  
BT23 5HJ

# Garnerville Presbyterian Church

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# Garnerville Presbyterian Church

## Reference and Administrative Details

<b>Trustees</b>	Margaret McGarvey Leonora Wasson Mary Shaw Jonathan Love Jenny Murray Tom Clarke Desmond Collins Jean Cunningham David Cunningham Virgina Dyer Desmond Kirk Elizabeth Green Caroline Mayne (resigned 1 May 2019) Sheila Irvine Karen Kerr David McCullough Albert Hamilton Jonathan Frazer Mavis Anderson
<b>Clerk of Sessions</b>	Tom Clarke
<b>Minister</b>	Jonathan Frazer
<b>Treasurer</b>	Elizabeth Green
<b>Principal Office</b>	84 Glenmachan Road Belfast Co. Antrim BT4 2NN
<b>Charity Registration Number</b>	104542
<b>Independent Examiner</b>	PMB Accountants Limited Independent Examiner 5c High Street Comber Newtownards BT23 5HJ

# **Garnerville Presbyterian Church**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2018.

### **Structure, governance 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 ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least four times each year or as appropriate.

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. Garnerville Presbyterian Church has been assigned to the East Belfast 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 each 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.

# Garnerville Presbyterian Church

## Trustees' Report

### **Description and Purpose**

Garnerville 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 honor 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 Congregations mission purposes is to bring people to Jesus, to encourage them to grow in Christ-like maturity, and to enable them to fulfil their God-given purpose in life, the church, and the wider world.

In order to achieve this, we:

### **Worship God our Creator**

Worship is our first responsibility to God. It is much boarder than simply attending church on a Sunday. Worship is a lifestyle of enjoying God, loving him and giving ourselves to be used for His purpose.

### **Teach and nurture people to become more like Jesus**

Once we are born into God's family, He wants us to grow into spiritual maturity and committed membership of the church. Two essentials in developing our relationship with Jesus are reading God's Word and praying regularly. We can only become more Christ-like through the power of the holy spirit helping us.

### **Love, serve and encourage others**

God expects us to support and serve one another in love, sharing one another's burdens. At Garnerville we are not about pretending that "we have it all together." We aim to provide a spiritual home that is welcoming, accepting and caring.

### **Go out to others in need**

God expects each of us to share the Good News of His love to those who are lost and separated from God. We aim to do this through our individual circle of influence, in partnership with others in the wider community, and through overseas projects.

### **Objectives and activities**

#### ***Objects and aims***

The congregation meets for worship every Sunday and visitors are welcome to join. Sacrament of the Lord's Supper is observed on approximately 6 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 a wide range of organisations which use the facilities of Garnerville Presbyterian Church including:

# Garnerville Presbyterian Church

## Trustees' Report

### *Objectives, strategies and activities*

- Sunday School
- Friendly Club
- Mums & Tots
- J Team & Summer Youth Club
- Cafe Church (new initiative 2018)
- Alpha Course (new initiative 2018)

### **Worship and prayer**

The congregation meets for worship each Sunday at 11.30am. During the week various fellowship groups for all ages provide an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at nine Sacraments of Baptism and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2018 there were no new communicant members and 210 of families connected with the congregation. The average week attendance at morning worship is 119.

### **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**

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 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 congregation in the area of worship, discipleship, global mission, outreach, leadership and pastoral care.

Our United Appeal target of £6,949 fell short by £727, total collected was £6,262. Our Charity giving in total for 2018 was £9,384 (£1,235 was not a charity donation but payment of our Family Weekend to Castlewellan)

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister Rev. Jonathan Frazer and one of the elders. This provides 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.

### **Property**

# Garnerville Presbyterian Church

## Trustees' Report

Our Maintenance £16,673 was down by .87% on 2017. Gift Aid £3,475 once again Gift Aid was an important factor. My sincere thanks go to David McCullough for his work with the maintenance envelopes, also for his organisation of Christian Aid which he is so passionate about. The Fundraising Team raised in total £3,592 + Gift Aid of £743 which was transferred to our Maintenance account. My Thanks go to Heather Woods and her very loyal team, working non-stop behind the scenes. The account closed with a surplus of £11,966 for 2018 and the Maintenance Fund stands at £51,717. This is a great start for the year ahead, as we should now have the funds in place to move ahead on the Heating supply, along with some other projects that we know need replacing, (such as windows in the main corridor, and Minor hall. Replacement flooring to the corridor and possible Minor hall) We also had considerable repairs to the Manse. Like our own homes, we continually need to keep our Manse in a good state of repair.

Our sincere thanks go to David Cunningham, and his small team, for all the hard work keeping up with all that needs done around our buildings.

### **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***

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.

# Garnerville Presbyterian Church

## Trustees' Report

### Financial review

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. During the year the contributors donated a total of £57,190 (2017: £52,425)

Total Income of the congregation during the year was £138,373, compared to £133,395 in the previous year.

Total expenditure increased from £103,058 to £125,542 mainly due to the increased spending on the youth worker.

Gift Aid was down by 2.35% £11,876, on 2017. Which emphasises the importance of all who pay taxes to sign up for Gift Aid. Despite this, we had a deficit on the General account for the year. My sincere thanks go to Dessie Kirk for all his hard work, both for FWO and Gift Aid. I know all the work that is involved in this task.

We also received a Bequest of £1,000 from one of our past members, Miss Violet Wilson, to whom we were most grateful.

My thanks go to all who work with the Church Finances, this includes the people who count and bank our giving each week. In 2018 we saw a steady rise once again to those contributing through Bacs payments.

## Garnerville Presbyterian Church

### Statement of Trustees' Responsibilities

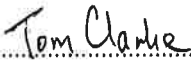
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 period. In preparing these financial statements, the trustees are required to:

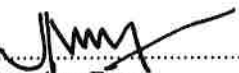
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 27/10/2019 and signed on its behalf by:

  
.....

Tom Clarke  
Clerk of Sessions and Trustee

  
.....

Jonathan Frazer  
Minister and Trustee



## Garnerville Presbyterian Church

### Independent Examiner's Report to the trustees of Garnerville Presbyterian Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2018 which are set out on pages 9 to 14.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Garnerville Presbyterian Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

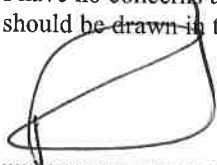
I report in respect of my examination of the Garnerville Presbyterian Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Garnerville Presbyterian Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
Peter Bond ACA  
Independent Examiner

5c High Street  
Comber  
Newtownards  
BT23 5HJ

Date: 22/10/2018

## Garnerville Presbyterian Church

### Statement of Financial Activities for the Year Ended 31 December 2018

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
<b>Income and Endowments from:</b>				
Donations and legacies		81,879	56,224	138,103
Investment income	3	<u>270</u>	<u>-</u>	<u>270</u>
Total income		<u>82,149</u>	<u>56,224</u>	<u>138,373</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(78,624)</u>	<u>(46,918)</u>	<u>(125,542)</u>
Total expenditure		<u>(78,624)</u>	<u>(46,918)</u>	<u>(125,542)</u>
Net income		3,525	9,306	12,831
Gross transfers between funds		<u>(1,775)</u>	<u>1,775</u>	<u>-</u>
Net movement in funds		1,750	11,081	12,831
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>31,604</u>	<u>60,976</u>	<u>92,580</u>
Total funds carried forward	7	<u>33,354</u>	<u>72,057</u>	<u>105,411</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
<b>Income and Endowments from:</b>				
Donations and legacies		73,734	58,443	132,177
Other trading activities		-	947	947
Investment income	3	<u>271</u>	<u>-</u>	<u>271</u>
Total income		<u>74,005</u>	<u>59,390</u>	<u>133,395</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(79,217)</u>	<u>(23,841)</u>	<u>(103,058)</u>
Total expenditure		<u>(79,217)</u>	<u>(23,841)</u>	<u>(103,058)</u>
Net (expenditure)/income		(5,212)	35,549	30,337
Gross transfers between funds		<u>(200)</u>	<u>200</u>	<u>-</u>
Net movement in funds		(5,412)	35,749	30,337
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>36,616</u>	<u>25,627</u>	<u>62,243</u>
Total funds carried forward	7	<u>31,204</u>	<u>61,376</u>	<u>92,580</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2017 is shown in note 7.

**Garnerville Presbyterian Church**  
**(Registration number: 104542)**  
**Balance Sheet as at 31 December 2018**

	Note	2018 £	2017 £
<b>Current assets</b>			
Cash at bank and in hand		105,328	93,180
<b>Creditors: Amounts falling due within one year</b>	6	<u>(600)</u>	<u>(600)</u>
<b>Net assets</b>		<u>104,728</u>	<u>92,580</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>			
		72,057	61,376
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>32,671</u>	<u>31,204</u>
<b>Total funds</b>	7	<u>104,728</u>	<u>92,580</u>

The financial statements on pages 9 to 14 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Elizabeth Green  
Treasurer and Trustee

.....  
Jonathan Frazer  
Minister and Trustee

# Garnerville Presbyterian Church

## Notes to the Financial Statements for the Year Ended 31 December 2018

### 1 Accounting policies

#### **Statement of compliance**

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Garnerville 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.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Garnerville Presbyterian Church

### Notes to the Financial Statements for the Year Ended 31 December 2018

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 2 Income from other trading activities

	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Property rental income	-	947
	-	947
	-	947

#### 3 Investment income

**Total  
2018  
£**

#### 4 Staff costs

The aggregate payroll costs were as follows:

	<b>2018 £</b>	<b>2017 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	64,854	39,076
Other staff costs	4,780	4,440
	69,634	43,516
	69,634	43,516

No employee received emoluments of more than £60,000 during the year

## Garnerville Presbyterian Church

### Notes to the Financial Statements for the Year Ended 31 December 2018

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 6 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals	600	600

#### 7 Funds

	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2018 £
<b>Unrestricted funds</b>					
General	(31,604)	(82,149)	78,624	1,775	(33,354)
<b>Restricted funds</b>	(60,976)	(56,224)	46,918	(1,775)	(72,057)
<b>Total funds</b>	(92,580)	(138,373)	125,542	-	(105,411)
	<b>Balance at 1 January 2017 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 December 2017 £</b>
<b>Unrestricted funds</b>					
General	(36,616)	(74,005)	79,217	200	(31,204)
<b>Restricted funds</b>	(25,627)	(59,390)	23,841	(200)	(61,376)
<b>Total funds</b>	(62,243)	(133,395)	103,058	-	(92,580)

#### 8 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	42,478	62,850	105,328
Current liabilities	(600)	-	(600)
<b>Total net assets</b>	41,878	62,850	104,728

## Garnerville Presbyterian Church

### Notes to the Financial Statements for the Year Ended 31 December 2018

#### 9 Analysis of net funds

	At 1 January 2018 £	Cash flow £	At 31 December 2018 £
Cash at bank and in hand	93,180	12,148	105,328
Net debt	<u>93,180</u>	<u>12,148</u>	<u>105,328</u>

## Garnerville Presbyterian Church

### Statement of Financial Activities by fund for the Year Ended 31 December 2018

	Total Unrestricted funds 2018 £	Unrestricted funds 2017 £
<b>Income and Endowments from:</b>		
Donations and legacies	81,879	73,734
Investment income	270	271
Total income	<u>82,149</u>	<u>74,005</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(79,307)</u>	<u>(79,217)</u>
Total expenditure	<u>(79,307)</u>	<u>(79,217)</u>
Net income/(expenditure)	2,842	(5,212)
Gross transfers between funds	<u>(1,775)</u>	<u>(200)</u>
Net movement in funds	1,067	(5,412)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>31,604</u>	<u>36,616</u>
Total funds carried forward	<u><u>32,671</u></u>	<u><u>31,204</u></u>

## Garnerville Presbyterian Church

### Statement of Financial Activities by fund for the Year Ended 31 December 2018

	<b>Total Restricted funds 2018 £</b>	<b>Restricted funds 2017 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	56,224	58,443
Other trading activities	-	947
<b>Total income</b>	<b>56,224</b>	<b>59,390</b>
<b>Expenditure on:</b>		
Charitable activities	(46,918)	(23,841)
<b>Total expenditure</b>	<b>(46,918)</b>	<b>(23,841)</b>
Net income	9,306	35,549
Gross transfers between funds	1,775	200
<b>Net movement in funds</b>	<b>11,081</b>	<b>35,749</b>
<b>Reconciliation of funds</b>		
Total funds brought forward	60,976	25,627
<b>Total funds carried forward</b>	<b>72,057</b>	<b>61,376</b>

## Garnerville Presbyterian Church

### Detailed Statement of Financial Activities for the Year Ended 31 December 2018

	<b>Total 2018 £</b>	<b>Total 2017 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	138,103	132,177
Other trading activities (analysed below)	-	947
Investment income (analysed below)	270	271
Total income	<u>138,373</u>	<u>133,395</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(126,225)</u>	<u>(103,058)</u>
Total expenditure	<u>(126,225)</u>	<u>(103,058)</u>
Net income	<u>12,148</u>	<u>30,337</u>
Net movement in funds	12,148	30,337
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>92,580</u>	<u>62,243</u>
Total funds carried forward	<u><u>104,728</u></u>	<u><u>92,580</u></u>

## Garnerville Presbyterian Church

### Detailed Statement of Financial Activities for the Year Ended 31 December 2018

	<b>Total 2018 £</b>	<b>Total 2017 £</b>
<b><i>Donations and legacies</i></b>		
Legacies and bequests	1,000	20,183
Appeals and donations	27,252	33,092
Appeals and donations	69,071	60,771
Gift Aid tax reclaimed	5,221	5,168
Gift Aid tax reclaimed	12,808	12,963
UK Government grants	22,751	-
	<b>138,103</b>	<b>132,177</b>
<b><i>Other trading activities</i></b>		
Donated use of facilities	-	947
	-	947
<b><i>Investment income</i></b>		
Interest on cash deposits	270	271
	270	271
<b><i>Charitable activities</i></b>		
Remuneration payable to agents	(38,793)	(33,445)
Direct costs	(990)	(2,783)
Direct costs	(2,222)	(431)
Pulpit Supply	(310)	(212)
Church House Assessment	(14,517)	(16,781)
Rent and rates	(1,298)	(1,218)
Light, heat and power	(5,513)	(4,782)
Insurance	(2,061)	(1,902)
Charitable donations	(10,461)	(13,398)
Wages and salaries	(24,526)	-
Wages and salaries	(1,535)	(5,631)
Staff training	(70)	-
Volunteer expenses	(4,710)	(4,440)
Repairs and maintenance	(10,941)	(7,660)
Repairs and maintenance	(613)	-
Telephone and fax	(1,212)	(971)
Printing, postage and stationery	(1,285)	(1,747)
Sundry expenses	(1,440)	(1,143)
Motor expenses	(1,593)	(3,802)
Accountancy fees	(600)	(600)
Legal and professional fees	(1,325)	(1,946)
Bank charges	(210)	(166)
	<b>(126,225)</b>	<b>(103,058)</b>