

GARNERVILLE PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

QUALIFIED INDEPENDENT EXAMINERS OR AUDITORS REPORT TO THE TRUSTEES OF GARNERVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 17.

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 (Northern Ireland) 2008 ('the Act').

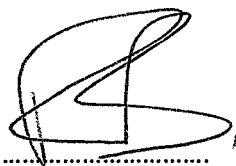
I report in respect of my examination of the Garnerville Presbyterian Church's accounts carried out under section 25 of The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(3)(a) of the '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 63(1) and (2) of the Regulations; 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 (Northern Ireland) 2015 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 to this report in order to enable a proper understanding of the accounts to be reached.



Peter Bond FCA

Date: 31/10/2025

7 The Square
Comber
Newtownards
BT23 5DX

STATEMENT OF FINANCIAL ACTIVITY

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:					
Donations and legacies	2	76,015	7,111	83,125	83,848
Charitable activities	3	6,031	21,547	27,578	9,179
Investments	4	19	-	19	14
Other	4	11,509	-	11,509	8,811
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Total		93,574	28,657	122,232	101,987
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Expenditure on:					
Raising funds	5	-	-	-	-
Charitable activities	6	93,813	18,505	112,318	105,766
Governance	6	-	-	-	600
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Total		93,813	18,505	112,318	106,366
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Net Income / (expenditure)		(238)	10,153	9,914	(4,379)
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Transfers between funds		7,304	(7,304)	-	-
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Net movement in funds		7,066	2,849	9,914	(4,379)
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Reconciliation of funds:					
Total funds brought forward		15,259	63,424	78,683	83,062
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Total funds carried forward		22,325	66,273	88,597	78,683
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BALANCE SHEET

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Current assets					
Debtors		-	-	-	35,819
Cash at bank and in hand	11	22,325	66,273	88,597	197,408
Total current assets		22,325	66,273	88,597	233,227
Liabilities:					
Creditors: Amounts falling due within one year		-	-	-	6,025
Net current assets or liabilities		22,325	66,273	88,597	227,202
Total assets less current liabilities		22,325	66,273	88,597	1,401,613
Creditors: Amounts falling due after more than one year		-	-	-	-
Total net assets or liabilities		22,325	66,273	88,597	1,401,613
Funds of the charity					
Restricted income funds			66,273	66,273	86,935
Unrestricted funds		22,325		22,325	1,314,678
Total charity funds		22,325	66,273	88,597	1,401,613