

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**for the year ended 31 December 2024**

|                          | Note | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
|--------------------------|------|-----------------------|---------------------|--------------------|---------------|---------------|
|                          |      | £                     | £                   | £                  | £             | £             |
| <b>Income</b>            |      |                       |                     |                    |               |               |
| Donations and legacies   | 2    | 141,678               | 87,477              | -                  | 229,155       | 259,128       |
| Charitable activities    | 3    | 250                   | 34,511              | -                  | 34,761        | 41,893        |
| Other trading activities | 4    | 1,400                 | -                   | -                  | 1,400         | 1,332         |
| Investment Income        | 5    | 837                   | 1,658               | 2,862              | 5,357         | 712           |
| Other                    | 6    | 5,685                 | 483                 | -                  | 6,168         | 2,206         |
|                          |      | -----                 | -----               | -----              | -----         | -----         |
| <b>Total Income</b>      |      | 149,850               | 124,129             | 2,862              | 276,841       | 305,271       |
|                          |      | -----                 | -----               | -----              | -----         | -----         |
| <b>Expenditure</b>       |      |                       |                     |                    |               |               |
| Raising funds            | 7    | -                     | -                   | -                  | -             | -             |
| Charitable activities    | 8    | 155,243               | 83,446              | -                  | 238,689       | 259,012       |
| Other                    | 9    | 2,101                 | -                   | -                  | 2,101         | 2,209         |
|                          |      | -----                 | -----               | -----              | -----         | -----         |
| <b>Total Expenditure</b> |      | 157,344               | 83,446              | -                  | 240,790       | 261,221       |
|                          |      | -----                 | -----               | -----              | -----         | -----         |
| Net income/(expenditure) |      | (7,494)               | 40,683              | 2,862              | 36,051        | 44,050        |
| Transfers between funds  |      | (4,845)               | 4,845               | -                  | -             | -             |
|                          |      | -----                 | -----               | -----              | -----         | -----         |
| Net movement in funds    |      | (12,339)              | 45,528              | 2,862              | 36,051        | 44,050        |
| Funds brought forward    |      | 65,624                | 176,526             | -                  | 242,150       | 198,100       |
|                          |      | -----                 | -----               | -----              | -----         | -----         |
| Funds carried forward    | 16   | 53,285                | 222,054             | 2,862              | 278,201       | 242,150       |
|                          |      | =====                 | =====               | =====              | =====         | =====         |

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
BALANCE SHEET**

**As at 31 December 2024**

|  | Note | 2024<br>£             | 2023<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Fixed Assets</b>                                    |      |                       |                       |
| Tangible Fixed Assets                                  | 12   | 8,403                 | 8,837                 |
| <b>Total fixed assets</b>                              |      | <u>8,403</u>          | <u>8,837</u>          |
| <b>Current Assets</b>                                  |      |                       |                       |
| Investments  | 13   | 39,478                | 36,616                |
| Debtors  | 14   | 14,257                | 22,239                |
| Cash and cash equivalents                              | 15   | 218,157               | 177,243               |
| <b>Total current assets</b>                            |      | <u>271,892</u>        | <u>236,098</u>        |
| <b>Creditors – amounts falling due within one year</b> |      |                       |                       |
| Accruals   | 16   | 2,094                 | 2,785                 |
| <b>Total creditors</b>                                 |      | <u>2,094</u>          | <u>2,785</u>          |
| <b>Net Current Assets</b>                              |      | <u>269,798</u>        | <u>233,313</u>        |
| <b>Total net Assets</b>                                |      | <u><u>278,201</u></u> | <u><u>242,150</u></u> |
| <b>Funds of the charity</b>                            |      |                       |                       |
| <b>Unrestricted funds</b>                              | 17   |                       |                       |
| General funds  |      | 51,713                | 65,624                |
| <b>Total unrestricted funds</b>                        |      | <u>51,713</u>         | <u>65,624</u>         |
| <b>Restricted Funds</b>                                | 17   | 223,626               | 176,526               |
| <b>Endowment Funds</b>                                 | 17   | 2,862                 | -                     |
| <b>Total charity funds</b>                             |      | <u>278,201</u>        | <u>242,150</u>        |

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) – (Charities SORP (FRS 102)). They have been approved by the Kirk Session on (enter date) and signed on its behalf by;

**S K Henderson**

6 August 2025

**Llewellyn Hamill**

6 August 2025

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

The church meets the definition of a public benefit entity as defined in section 34 of FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

**FUND ACCOUNTING**

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- The congregation becomes entitled to the resources;
- It is probable that the funds will be received; and
- The monetary value can be measured with sufficient reliability.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**(vii) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(viii) Investment income**

This is included in the accounts in the period to which it relates.

**(ix) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

**EXPENDITURE AND LIABILITIES**

**(i) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**(ii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**(iii) Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**(iv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**(v) Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**1. ACCOUNTING POLICIES (cont'd)**

**ASSETS**

**(i) Tangible Fixed Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost, or if gifted, at the value to the charity on receipt. Depreciation is recorded on all tangible assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows;

Fixtures & Fittings: - over 5 years

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

**(ii) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**2. DONATIONS AND LEGACIES**

|                      | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|----------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                      | £                             | £                           | £                          | £                     | £                     |
| Recorded giving      | 134,454                       | 55,786                      | -                          | 190,240               | 185,427               |
| Loose collections    | 1,489                         | -                           | -                          | 1,489                 | 1,413                 |
| Donations and gifts  | 3,580                         | 3,965                       | -                          | 7,545                 | 34,000                |
| Gift Aid             | 2,155                         | 9,954                       | -                          | 12,109                | 38,002                |
| Legacies and bequest | -                             | 17,772                      | -                          | 17,772                | 286                   |
|                      | -----                         | -----                       | -----                      | -----                 | -----                 |
|                      | 141,678                       | 87,477                      |                            | 229,155               | 259,128               |
|                      | -----                         | -----                       | -----                      | -----                 | -----                 |

**3. CHARITABLE ACTIVITIES**

|                                   | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|-----------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                   | £                             | £                           | £                          | £                     | £                     |
| Income from charitable activities | -                             | 34,511                      | -                          | 34,511                | 41,893                |
| Fees from weddings and funerals   | -                             | -                           | -                          | -                     | -                     |
| Fundraising events                | 250                           | -                           | -                          | 250                   | -                     |
| Memberships                       | -                             | -                           | -                          | -                     | -                     |
|                                   | -----                         | -----                       | -----                      | -----                 | -----                 |
|                                   | 250                           | 34,511                      | -                          | 34,761                | 41,893                |
|                                   | -----                         | -----                       | -----                      | -----                 | -----                 |

**4. OTHER TRADING ACTIVITIES**

|                     | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|---------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                     | £                             | £                           | £                          | £                     | £                     |
| Letting of premises | 1,400                         | -                           | -                          | 1,400                 | 1,332                 |
| Trading income      | -                             | -                           | -                          | -                     | -                     |
|                     | -----                         | -----                       | -----                      | -----                 | -----                 |
|                     | 1,400                         | -                           | -                          | 1,400                 | 1,332                 |
|                     | -----                         | -----                       | -----                      | -----                 | -----                 |

## 5. INVESTMENT INCOME

|                         | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|-------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                         | £                             | £                           | £                          | £                     | £                     |
| Deposit interest        | 56                            | 1,658                       | -                          | 1,714                 | 175                   |
| General Investment Fund | 781                           | -                           | -                          | 781                   | 537                   |
| Other investment income | -                             | -                           | 2,862                      | 2,862                 | -                     |
|                         | -----                         | -----                       | -----                      | -----                 | -----                 |
|                         | 837                           | 1,658                       | 2,862                      | 5,357                 | 712                   |
|                         | -----                         | -----                       | -----                      | -----                 | -----                 |

## 6. OTHER INCOME

|                  | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                  | £                             | £                           | £                          | £                     | £                     |
| Insurance claims | -                             | -                           | -                          | -                     | -                     |
| Other Income     | 81                            | 483                         | -                          | 564                   | 466                   |
| Refunds          | 5,604                         | -                           | -                          | 5,604                 | 1,740                 |
|                  | -----                         | -----                       | -----                      | -----                 | -----                 |
|                  | 5,685                         | 483                         | -                          | 6,168                 | 2,206                 |
|                  | -----                         | -----                       | -----                      | -----                 | -----                 |

## 7. RAISING FUNDS

|                    | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|--------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                    | £                             | £                           | £                          | £                     | £                     |
| FWO envelopes      | -                             | -                           | -                          | -                     | -                     |
| Fundraising events | -                             | -                           | -                          | -                     | -                     |
|                    | -----                         | -----                       | -----                      | -----                 | -----                 |
|                    | -                             | -                           | -                          | -                     | -                     |
|                    | -----                         | -----                       | -----                      | -----                 | -----                 |

## 8. CHARITABLE ACTIVITIES

|                                     | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|-------------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                     | £                             | £                           | £                          | £                     | £                     |
| General Assembly Assessments        | 27,227                        | -                           | -                          | 27,227                | 26,184                |
| Presbytery fees                     | 1,517                         | -                           | -                          | 1,517                 | 1,506                 |
| Ministry and support staff costs    | 92,076                        | -                           | -                          | 92,076                | 108,094               |
| Congregational running expenses     | 33,623                        | 57,296                      | -                          | 90,919                | 95,153                |
| Donations to Missions and charities | 800                           | 26,150                      | -                          | 26,950                | 28,075                |
| Governance costs                    | -                             | -                           | -                          | -                     | -                     |
|                                     | -----                         | -----                       | -----                      | -----                 | -----                 |
|                                     | 155,243                       | 83,446                      | -                          | 238,689               | 259,012               |
|                                     | -----                         | -----                       | -----                      | -----                 | -----                 |

## 9. OTHER EXPENDITURE

|              | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|--------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|              | £                             | £                           | £                          | £                     | £                     |
| Depreciation | 2,101                         | -                           | -                          | 2,101                 | 2,209                 |
|              | -----                         | -----                       | -----                      | -----                 | -----                 |
|              | 2,101                         | -                           | -                          | 2,101                 | 2,209                 |
|              | -----                         | -----                       | -----                      | -----                 | -----                 |

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**10. EMPLOYEES**

**Employment Costs**

|                              | <b>Total<br/>Funds<br/>2024</b> | <b>Total<br/>Funds<br/>2023</b> |
|------------------------------|---------------------------------|---------------------------------|
|                              | £                               | £                               |
| Ministers Stipend            | 50,689                          | 48,276                          |
| Ministers Allowance          | 8,520                           | 7,967                           |
| Wages and Salaries           | 25,904                          | 42,314                          |
| Employers National Insurance | 971                             | 1,461                           |
| Social Security Costs        | 5,739                           | 7,299                           |
| Other costs                  | 253                             | 777                             |
|                              | -----                           | -----                           |
|                              | 92,076                          | 108,094                         |
|                              | -----                           | -----                           |

**Number of Employees**

The average number of employees, including the minister of the congregation, expressed as full time equivalents, during the year was;

|                             | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|-----------------------------|-----------------------|-----------------------|
| Average number of employees | 4                     | 5                     |
|                             | -----                 | -----                 |

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

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**11. 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.

The contributions made by the congregation during the year were;

|               | <b>Total<br/>Funds<br/>2024</b> | <b>Total<br/>Funds<br/>2023</b> |
|---------------|---------------------------------|---------------------------------|
| Contributions | 12,165                          | 11,856                          |
|               | -----                           | -----                           |

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**12. TANGIBLE FIXED ASSETS**

|   | <b>Fixtures &amp;<br/>Fittings</b> | <b>Total</b>  |
|---|------------------------------------|---------------|
| <b>Cost</b>                             | <b>£</b>                           | <b>£</b>      |
| At beginning of the year                | 8,837                              | 8,837         |
| Additions                               | 1,667                              | 1,667         |
| Disposals                               | -                                  | -             |
| At end of the year                      | <u>10,504</u>                      | <u>10,504</u> |
| <b>Depreciation</b>                     |                                    |               |
| At beginning of the year                | -                                  | -             |
| Depreciation                            | 2,101                              | 2,101         |
| Disposals                               | -                                  | -             |
| At end of the year                      | <u>2,101</u>                       | <u>2,101</u>  |
| Net book value at beginning of the year | <u>-</u>                           | <u>-</u>      |
| Net book value at end of the year       | <u>8,403</u>                       | <u>8,403</u>  |

The main church has been treated as a heritage asset and not included in the accounts. The main church valuation is £4,624,024.

**13. Investments**

|                         | <b>2024</b>   | <b>2023</b>   |
|-------------------------|---------------|---------------|
|                         | <b>£</b>      | <b>£</b>      |
| General Investment Fund | 32,269        | 30,812        |
| HBSC                    | 7,209         | 5,801         |
|                         | <u>39,478</u> | <u>36,613</u> |

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**14. Debtors**

|                      | <b>2024</b>   | <b>2023</b>   |
|----------------------|---------------|---------------|
|                      | £             | £             |
| Gift Aid Recoverable | 14,257        | 22,239        |
|                      | <u>14,257</u> | <u>22,239</u> |

**15. CASH AT BANK AND IN HAND**

|              | <b>2024</b>    | <b>2023</b>    |
|--------------|----------------|----------------|
|              | £              | £              |
| Cash at Bank | 216,960        | 176,419        |
| Cash in Hand | 1,197          | 1,004          |
|              | <u>218,157</u> | <u>177,423</u> |

**16. CREDITORS**

|          | <b>2024</b>  | <b>2023</b>  |
|----------|--------------|--------------|
|          | £            | £            |
| Accruals | 2,094        | 2,785        |
|          | <u>2,094</u> | <u>2,785</u> |

**TEMPLEPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**17. FUND BALANCES**

| <b>Fund</b>                  | <b>Balance at start</b> | <b>Receipts</b> | <b>Payment</b>   | <b>Surplus / (Deficit)</b> | <b>Transfer</b> | <b>Balance at end</b> |
|------------------------------|-------------------------|-----------------|------------------|----------------------------|-----------------|-----------------------|
|                              | £                       | £               | £                | £                          | £               | £                     |
| <b>Unrestricted Funds</b>    |                         |                 |                  |                            |                 |                       |
| General Fund                 | 65,624                  | 149,850         | (157,344)        | (7,494)                    | (4,845)         | 53,285                |
|                              | -----                   | -----           | -----            | -----                      | -----           | -----                 |
|                              | 65,624                  | 149,850         | (157,344)        | (7,494)                    | (4,845)         | 53,285                |
|                              | -----                   | -----           | -----            | -----                      | -----           | -----                 |
| <b>Restricted Funds</b>      |                         |                 |                  |                            |                 |                       |
| Property/Building Fund       | 159,999                 | 70,318          | (28,278)         | 42,040                     | -               | 202,039               |
| United Appeal                | -                       | 9,384           | (14,921)         | (5,537)                    | 5,537           | -                     |
| Christian Aid                | -                       | 2,028           | (2,028)          | -                          | -               | -                     |
| Children`s Society           | -                       | 1,621           | (1,621)          | -                          | -               | -                     |
| Student Bursary Fund         | -                       | 624             | (624)            | -                          | -               | -                     |
| Tear Fund                    | -                       | 340             | (340)            | -                          | -               | -                     |
| World Development            | -                       | 3,628           | (3,682)          | -                          | -               | -                     |
| Royal British Legion         | -                       | 381             | (381)            | -                          | -               | -                     |
| Cleopas                      | -                       | -               | (100)            | (100)                      | 100             | -                     |
| Homeplus                     | -                       | 395             | (395)            | -                          | -               | -                     |
| Scripture Union              | -                       | -               | (1,750)          | (1,750)                    | 1,750           | -                     |
| Christian Against Poverty    | -                       | -               | (308)            | (308)                      | 308             | -                     |
| Investment Income            | -                       | 575             | (213)            | 362                        | (362)           | -                     |
| Manse Farm                   | -                       | 270             | (270)            | -                          | -               | -                     |
| Sunday School                | 406                     | 864             | (800)            | 64                         | 58              | 528                   |
| Bible Class                  | 80                      | -               | -                | -                          | -               | 80                    |
| Holiday Bible Club           | 1,208                   | 392             | (233)            | 159                        | -               | 1,367                 |
| Bowling Club                 | 735                     | 1,050           | (636)            | 414                        | (300)           | 849                   |
| Dorcas                       | 748                     | 1,884           | (1,190)          | 694                        | (300)           | 1,142                 |
| Friendship Circle            | 546                     | 2,882           | (2,923)          | (41)                       | -               | 505                   |
| Temple Tots                  | 268                     | 1,357           | (1,093)          | 264                        | (250)           | 282                   |
| Girls` Brigade               | 7,719                   | 11,952          | (10,716)         | 1,236                      | (348)           | 8,607                 |
| Ladies Night                 | 6                       | 220             | (115)            | 105                        | -               | 111                   |
| Presbyterian Women           | 863                     | 8,484           | (6,252)          | 2,232                      | (600)           | 2,495                 |
| Youth Club                   | 787                     | 470             | (256)            | 214                        | (50)            | 951                   |
| Boys` Brigade                | 3,161                   | 4,956           | (4,321)          | 635                        | (698)           | 3,098                 |
| Y A Mission Trip             | -                       | -               | -                | -                          | -               | -                     |
|                              | -----                   | -----           | -----            | -----                      | -----           | -----                 |
| <b>Total Restricted Fund</b> | <b>176,526</b>          | <b>125,701</b>  | <b>(83,446)</b>  | <b>42,255</b>              | <b>4,845</b>    | <b>222,054</b>        |
| Endowment Funds              |                         | 2,862           |                  | 2,862                      |                 | 2,862                 |
|                              | -----                   | -----           | -----            | -----                      | -----           | -----                 |
| <b>Total</b>                 | <b>242,150</b>          | <b>276,841</b>  | <b>(240,790)</b> | <b>36,051</b>              | <b>-</b>        | <b>278,201</b>        |