



N.I. Charity Commission Number NIC 104850

Annual Report of the Trustees and Congregational Accounts 31st December, 2024

Joymount Presbyterian Church

Church Office	1 Robinsons Row Carrickfergus Co. Antrim
Bankers	Dankse Bank Abbey Centre Longwood Road Co Antrim
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Our Vision

THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, exists to love and honour God through faith in His Son and by the power of His Spirit to enable her members to play their part in fulfilling God's mission to our world.

We in JOYMOUNT PRESBYTERIAN CHURCH publicly affirm that Jesus Christ is Saviour and Lord. We encourage people to become members and we want members to:

Come to Jesus	- To acknowledge Him as Saviour and Lord.
Grow in Jesus	- To become more like Jesus.
Go for Jesus	- To journey out in life with Jesus

Our Church

Joymount Presbyterian Church is part of the Presbyterian Church in Ireland (PCI) and is supervised by the Presbytery of Carrickfergus. Joymount was established in 1852 and exists to make known and proclaim Jesus Christ, Saviour and Lord and encourage members to follow and serve Him.

We meet at 11.00am each Sunday morning and at 6.30 pm on the first and third evenings of the month. This was reduced to first evening of each month in 2024. We continue to record our morning service and post it on our website and Facebook to allow those who are housebound to follow the service. Our services follow the Christian calendar starting with Advent and continuing through to Pentecost. We observe the Sacrament of Communion 4 times each year.

Joymount is a busy and active congregation, as can be seen from the list of organisations from the local community which make use of our premises for their activities. We reach out far into the community with our work through the church organisations. Many of our members are involved in the management of some of the local organisations and schools. We make the church available for local organisations to use the premises for their weekly activities and for their services of worship. We organised Easter and Christmas Outreaches in the local shopping centre and weekly market to promote the name of Jesus.

Our ministry team continue to provide teaching, counsel, leadership and pastoral care for the members of the congregations with backup from the Kirk Session. The sick, the elderly, the bereaved and the troubled are visited in their times of need.

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 minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held 10 times a year and 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 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. This was done and the 8 Elders-elect were installed in March 2024.

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 of the Presbyterian Church in Ireland. Joymount Presbyterian Church has been assigned to the Carrickfergus 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.

During the year we were represented at Presbytery by our Minister and Representative Elder along with a depute Representative Elder who will become our Representative Elder next year.

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.

Purpose

Joymount 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 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 aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another.
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.

- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

Members of the Ministry Team

Minister	Rev. John Stanbridge
Assistant Minister	None
Senior Pastoral Assistant	Rev. David Brice

Members of Support Staff

Church Administrator	Mrs Hilary McGavock
Church Officer	Mrs Andrea Matheson
Cleaner	Mrs Catherine McCormick
Musical Director	Mr Raymond Smyth
IT Support	Mr Andrew McKeegan

Church Officials

Clerk of Kirk Session	Mr Stephen Drake
Treasurer	Ms Gillian McCallion
Committee Secretary	Mrs Isabelle Strugnell
Rep to Presbytery	Mr Andrew McKeegan

Members of Kirk Session and Trustees under the Charity Commission

James Adair	Sharon Adamson	Gordon Bates (appointed 21/04/2024)	Evelyn Bates
Linda Beattie (appointed 21/04/2024)		Martha Blair	Edwin Boal
James Bodles	David Bothwell	Peter Denney	Denise Difallah (appointed 21/04/2024)
James Dunlop	Stephen Drake	Kay Fowles (appointed 21/04/2024)	Gillian McCallion
Andrew McKeegan	Ruth McKeegan (appointed 21/04/2024)	Hilary McGavock	
Joanne Magee (appointed 21/04/2024)		Robert Magee	Gary Montgomery
Elizabeth Picton (appointed 21/04/2024)		Francis Picton	Isabelle Strugnell
Aaron Walker (appointed 21/04/2024)		Graham Wills	

Elders Emeriti or non Trustees

Herbert Holmes	Elizabeth Pherson	William McCartney
Stuart Nelson	Sharon Donald	Rosemary McFarland

Church Committee

Angela Bothwell	Fiona Burnside	Elizabeth Cathcart	Angela Creighton	Yasin Difallah
Kerry Laughlin	Diane Loughridge	Jennie Montgomery	Phyllis Morgan	Jacqueline Russell
Joanne Tinsley	Chris Strugnell			

Church Organisations

Bowling Club	Boys' Brigade	Bus Stop Coffee Group
Thursday Sale (non-operational at present)		Girls' Brigade
Joymount History Club	Joymount Friendship Club	Men's Group
Mums and Tots	Presbyterian Women	Pause (Youth Club)
JAM (Sunday Schools)	Youth Fellowship (UNITE)	

School Board of Governors

Oakfield Primary School	Victoria Primary School
Carrickfergus Academy -Junior Campus (formerly Downshire Community School)	

Organisations using our premises

Art Club	Badminton Club	U3A Committee
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Statistics on the Congregation

All families under pastoral care of the Congregation	367
Persons of all ages in above families	769
No. of families who contributed to FWO	256
Attendance at:	
morning worship	140
evening worship	39
Sacrament of Baptism	2
Admitted to the Lord's table for first time	8
Total persons on Communion Roll	227
Those taking at least 1 communion during year	147
Kirk Session	
Male	13
Female	14
No. attending Bible Study/Fellowship meetings outside Sunday Services	15
No. attending Bible Class or Sunday School	8
No. Attending non-uniformed organisations for children/young people	16

Employment 2024

1 Minister, 1 Senior Pastoral Assistant, 1 Musical Director, 2 caretakers/Cleaners, 1 Church Administrator, 1 IT Support. (The Senior Pastoral Assistant and the IT Support are self-employed).

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with our church organisations and other activities. Your efforts are most valued.

Property Report

January	Firmus Gas – meter inspection carried out on 22/1/24
	British Engineering Services – inspection carried out on 23/1/24
	Tiles replaced on roof of hall and manse garage due to storm damage
	Wardrobe in prayer room dismantled
	Wall in prayer room painted
February	Church boiler service - Castles
	Church roof repair and guttering repaired – KDL Solutions
April	Tile replaced on manse roof by KDL roofing
	Fire extinguisher service – church, halls, No. 1 – B. Taggart
	Fire Alarm service and certificate halls and church – Longmore Electronics
	Stair lift serviced
	Roof repairs to hall – KDL Solutions
	Emergency Lighting Test and certificate – halls and church - John Thompson
May	Lock replaced on door in No. 1 and replacement keys purchased
	Light tubes x 3 replaced in lower hall
	Disconnect and replace faulty outside church light
June	Preparation for outside painting of Manse started
	Disabled parking bays repainted
July	10th July car park closed off for 24 hours
September	Church Boiler Service and Certificate – Geoff Castles
	Stair lift serviced
	Repairs to lights in lower hall
	Work on the front of the church alterations started
October	Boiler service No. 1 – Carse Plumbing
	Manse Gas boiler serviced – Carse Plumbing
November	Fire Alarm Certificate and Service - Longmore – backup batteries
	Radiator in lower hall repaired
	Alterations to the front of the church completed
December	Repair to carpet outside prayer room/choir room
	3 x tubes replaced – fire exit signs
	Repair of loose paver on front steps of church

James McGavock, Property Convenor

Committee Report

It was decided to place a receptacle in the church porch for donations of robust clean clothing/hygiene items for distribution to people who sleep rough in Belfast.

The church donated £1,000 each to the charities 'Carrickfergus Foodbank' and 'Stand by Me'.

Joymount Church lapel badges were made available in the Porch for purchase by members costing £1 each.

Gas Boiler service contract with Geoff Castles was renewed and a service carried out.

Fire Alarm certificate obtained.

A meter inspection was carried out on 22 January.

A wardrobe in the Prayer room, to be utilised by Tots and Co, was made available.

Tiles had to be replaced on the hall roof and manse garage due to storm damage.

Disabled Parking spaces were re-painted and made more visible.

In order to maintain the upkeep of the Knott Garden, £1,000 was withdrawn from the Thursday Sale funds to purchase compost and soil for plants and shrubs in the beds. Volunteers willingly weeded and planted new shrubs. Council sprayed weed killer and cut back some of the overgrown areas. At Christmas the 'crafters group' decorated the garden, which was greatly appreciated by the local residents and community.

It was decided to appoint 12 people to sit on the new Committee for the next 3 years. The following church members were elected with effect from September 2024: - Angela Bothwell, Fiona Burnside, Liz Cathcart, Angela Creighton, Yasin Difallah, Kerry Laughlin, Diane Loughridge, Jenny Montgomery, Phyllis Morgan, Jacqueline Russell, Chris Strugnell and Johanne Tinsley.

Two new portable racks for audio equipment totalling approximately £300 were purchased for the lower hall. The stairlift required remedial work following a service total cost £810.

Plans for changes to the front of church and organ maintenance had been passed by Presbytery and Church House and then lodged with building control. The work which will comply with health and safety issues, i.e. disability access, included removal of the wooden balustrade behind which the choir sit, removal of some side pews and the installation of a ramp and steps to the platform area. The organ pit was to be removed and covered over and the existing console put into storage. Blue carpeting throughout to match existing carpet in the church. Four tenders were received by the closing date of 31 July with two companies looking suitable to our remit.

It was decided that Benchmark of Lisburn should be asked to proceed with the work which started week commencing 23 September and lasted almost 8 weeks.

Church services were held in the lower hall during this time. The total cost of the job was approximately £41,000.

The Chairman, on behalf of the Committee and Congregation, expressed his thanks to Jim Dunlop for all his time spent on the preparation of the initial plans, dealing with the tendering process and the overseeing of the project, ensuring the renovations came to a successful and timely completion.

Maintenance of the organ pipework and installation of a new interactive movable organ console has not yet been carried out.

As the 'Thursday Sale' had not been meeting since Covid it was decided that the remaining Fund account be closed and the money transferred to the No. 1 Account, with consideration as to its use to be decided later.

In December a Christmas lunch was organised for approximately 100 senior members.

Isabelle Strugnell, Committee Secretary

Kirk Session Report

The new elders chosen by the congregation in October 2023 were ordained by the Presbytery of Carrickfergus on 21st April after training by the minister and interviews with Session and Presbytery. Soon after they were allocated districts and they served at communion for the first time on 2nd June. Later in the year Peter Denney informed Session of his intention to resign from eldership.

The emphasis on prayer continued with 24 hours of prayer on the first Saturday of each month. Prayer was also the topic of an elders' away day in June and a series of bible studies led by Rev Peter Douglas during the winter.

Again we had outreach at Easter and Christmas to the community at the town market and De Courcy Centre and also to each organisation using the church. Gifts of sweets and invitations to the church were well received by almost everyone and did in fact lead to a few coming to a service.

A major effort was our first Holiday Bible Club for many years under the leadership of Sarah McKeegan with around 30 volunteers leading and helping in a variety of ways and around 80 children attending on any one day. Planning began immediately for a similar event in 2025.

Seven attended a class for new communicants beginning in October. At the December meeting Kirk Session met them and agreed that at the January communion they should be received into the fellowship of the church along with one transferring from another church.

We have decided to hold evening services on the first Sunday only of each month except for special events such as around Christmas.

With a view to deepening the discipleship of existing members and preparing ourselves to be a missionary church Session agreed to the congregation taking part in a CAIRN Learning Community, involving a series of meetings over two years with members of other participating churches, learning from each other's experiences. Those taking part from Joymount are Rev John Stanbridge, Sharon Adamson, Robert Magee, Hannah Beattie and Andrew McKeegan.

During the year Myrtle Blair resigned as Designated Person for child protection issues and her place was taken by Andrew McKeegan. Rev John Stanbridge, Denise Difallah and Ruth McKeegan were appointed Transferor representatives at Oakfield Primary School. Frank Picton represented us at the General Assembly while Andrew McKeegan continued as our representative on Presbytery, shadowed by Isabelle Strugnell with a view to her taking over in 2025-26.

The congregation voted at a meeting on 7th July to appoint The Presbyterian Church in Ireland Holding Trustee Company as holding trustees for Joymount, replacing the former Education Board of the Presbytery of Carrickfergus.

It has been a busy yet fulfilling year for Kirk Session as for every other part of Joymount.

Stephen Drake

Clerk of Session

Treasurer's Report

Once again, we are thankful to God for his continued provision for us and our members continue to generously support His work here in Joymount.

It is very encouraging to note that our regular direct giving has once again increased, this year by almost £8K and the associated gift aid continues to be an important source of income. Overall, our income is up around £4K.

Expenditure is similar to last year with a slight fall of just over £1,000.

Our target for United Appeal in 2024 was £13,007 and we exceeded this by £2,390. Our target for 2024 is £13,458.

The World Development Appeal for 2024 focused on providing help to communities in Rwanda and Honduras to provide food security. Thanks to the generosity of the congregation, we were able to contribute £3353 to this appeal.

Property income and expenditure varies year on year depending on the work required and the property convenor's report outlines the work carried out in 2024. Our main expense this year was for the changes to the front of the church.

All our bank accounts are in a healthy state although it must be remembered that there is money accrued in the No. 1 account which will be required for payments in January and February of the next year. The money in Virgin Money gives us our designated reserves.

This is what the Lord has commanded. From what you have, take an offering for the Lord. Exodus 35 v 4&5

Gillian McCallion

Church Treasurer

Joymount Presbyterian Church
Statement of Trustees' Responsibilities
For the year ending 31 December 2024

The trustees present their financial statements for the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)) preparing their financial statements.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are known as the members of Kirk Session) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

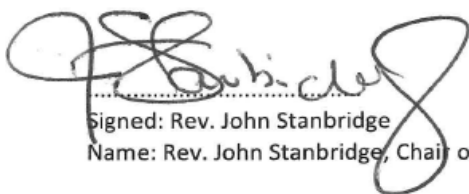
The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 17 March 2025



Signed: Rev. John Stanbridge

Name: Rev. John Stanbridge, Chair of trustees on behalf of the trustees

**Independent examiner's report to the charity trustees of Joymount Presbyterian Church
For the year ended 31 December 2024**

I report on the financial statements of the Charity for the year ended 31 December 2024, which are set out on pages 12 to 24.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements 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 financial statements 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.



.....
Samantha Martin FCA
Martin Bookkeeping and Accountancy Services
5 Magheralave Manor
Lisburn
BT28 3EN
18 March 2025

Joymount Presbyterian Church
Statement of Financial Activities
For the year ending 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Regular direct giving	2	158,698	38,449	197,147	189,218
Donations and legacies	3	4,148	1,550	5,698	8,924
Other trading activities	4	735	-	735	424
Investments	5	1,709	137	1,846	1,205
Organisations	6	-	12,716	12,716	15,075
Other	7	3,995	-	3,995	3,272
Total income		169,285	52,852	222,137	218,118
Expenditure on:					
Central Church assessments	8	14,013	-	14,013	15,261
Ministry and support staff	9, 18	104,254	-	104,254	92,355
Life and work	10	28,960	-	28,960	22,746
Grants to missions and charities	11	9,427	18,750	28,177	24,352
Property & equipment maintenance	12	23,429	6,603	30,032	51,084
Governance	13	8,009	48	8,057	8,974
Organisations	6	-	16,706	16,706	16,530
Total expenditure		188,092	42,107	230,199	231,302
Net income		(18,807)	10,745	(8,062)	(13,184)
Depreciation on buildings		-	(8,360)	(8,360)	(8,360)
Transfers between funds	22	(1,255)	1,255	-	-
Net movement in funds		(20,062)	3,640	(16,422)	(21,544)
Reconciliation of funds:					
Total funds brought forward	22	310,190	312,522	622,712	644,256
Total funds carried forward	22	290,128	316,162	606,290	622,712

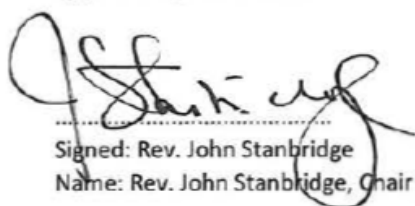
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Joymount Presbyterian Church
Balance Sheet
As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	14	254,881	222,366
Total fixed assets		<u>254,881</u>	<u>222,366</u>
Current assets			
Debtors	15	33,201	29,960
Cash at bank and in hand	16	329,413	379,642
Total current assets		<u>362,614</u>	<u>409,602</u>
Liabilities			
Creditors: Amounts falling due within one year	17	11,205	9,256
Net current assets		<u>351,409</u>	<u>400,346</u>
Total net assets		<u>606,290</u>	<u>622,712</u>
The funds of the charity:			
Unrestricted income funds	22	290,128	310,190
Restricted income funds	22	120,242	108,242
Restricted land & buildings fund	22	195,920	204,280
Total charity funds		<u>606,290</u>	<u>622,712</u>

The trustees have prepared the financial statements in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 for circulation to the members.
The notes 1 to 23 form part of these financial statements.

Approved by the trustees on 17 March 2025


Signed: Rev. John Stanbridge
Name: Rev. John Stanbridge, Chair of trustees on behalf of the trustees

1 Accounting policies

The principal accounting policies that have been adopted consistently throughout the year and the prior year are summarised below.

1.1 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

Joymount Presbyterian Church meets the definition of a public benefit entity under FRS 102.

1.2 Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds are primarily from the receipt of Free Will Offerings and loose collections from the congregation.

Restricted funds comprise (a) restricted income funds and (b) restricted land and building fund. These are detailed below.

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Restricted income funds are from the collection of congregational offerings to the Church's property account and for the Presbyterian Church in Ireland's (PCI) various appeals. The income received by the various church organisations is also restricted for use in the respective organisations.

Restricted land and building fund is the fund created on the initial recognition of the land and buildings owned by the church which have not previously been recorded. The only movement on this fund each year is the expensing of the depreciation on land and buildings. Further details can be found at note 14.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is virtually certain that the income will be received and the amount of income receivable can be measured reliably.

Where income received has related expenditure (as with fundraising income) the income and related expenditure are reported gross in the Statement of Financial Activities.

Regular direct giving

Regular direct giving receipts relate to offerings received from the congregation and are recognised on receipt when the church has unconditional entitlement to the income.

1 Accounting policies (continued)

Donation and legacies

Donations and legacies are recognised on receipt unless otherwise notified of a settlement date. The nature of the charity as a church means that donations do not usually have conditions attached which may result in the deferral of recognising income.

Tax reclaims on donations and gifts

Income from Gift Aid (included under Regular direct giving) is included in the Statement of Financial Activities at the same time as the donation or gift to which they relate.

Investments

Interest on funds held on deposit is recognised when receivable and the amount can be measured reliably by the charity.

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 use by the charity are included in the Statement of Financial Activities as income when receivable.

Donated services and facilities

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

Volunteer help

The value of any voluntary help received is not included in the financial statements but is described in the trustees' annual report.

1.4 Expenditure and liabilities recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Assets for use by the church are capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets other than land at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Buildings:	50 years
Fixtures and fittings:	10 years

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

1 Accounting policies (continued)

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

1.8 Employee benefits

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 church 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 the 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 accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The church operates a defined contribution pension scheme for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due by the church during the year.

The charity recognises a cost equal to their contribution payable for the period in their statement of financial activities.

2 Regular direct giving

	Unrestricted	Restricted	2024
	£	£	£
Recorded giving	128,849	14,641	143,490
Donations - property	-	600	600
Gift Aid	24,844	7,074	31,918
Loose collections	5,005	-	5,005
United Appeal	-	12,884	12,884
World Development Appeal	-	3,250	3,250
	158,698	38,449	197,147
	Unrestricted	Restricted	2023
	£	£	£
Recorded giving	128,433	12,925	141,358
Donations - property	-	64	64
Gift Aid	22,600	5,418	28,018
Loose collections	4,783	-	4,783
United Appeal	-	12,571	12,571
World Development Appeal	-	2,424	2,424
	155,816	33,402	189,218

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

3 Donations and legacies

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Gift days, special collections and donations	3,925	-	3,925	2,169
Legacies and bequests	223	1,550	1,773	5,555
Electricity grants	-	-	-	1,200
	4,148	1,550	5,698	8,924

During the year the church was grateful to receive bequests amounting to £1,773. The donor imposed restrictions in respect of £1,550 of the bequest. The remainder is accrued interest earned prior to receiving the request on which there are no restrictions, therefore they are held as unrestricted reserves for use at the trustees' discretion.

Donations and legacies income for 2023 was fully unrestricted.

4 Other trading activities

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Income from Church events	-	-	-	-
Sale of books, etc.	735	-	735	424
	735	-	735	424

Other trading activities income for 2023 was fully unrestricted.

5 Investment income

	Unrestricted	Restricted	2024
	£	£	£
Bank & Building Society interest	566	137	703
Other investment income	1,143	-	1,143
	1,709	137	1,846

	Unrestricted	Restricted	2023
	£	£	£
Bank & Building Society interest	691	23	714
Other investment income	491	-	491
	1,182	23	1,205

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

6 Organisations' income and expenditure

Organisations 2024	Income £	Expenditure £	Fund transfers £	Surplus / (Deficit) £
Thursday Sale	-	25	(8,557)	(8,582)
Indoor Bowling Club	395	529	-	(134)
PW	4,266	4,281	-	(15)
Boys' Brigade	1,200	2,723	1,255	(268)
Girls' Brigade	3,921	4,021	-	(100)
Tots & Co.	1,268	3,397	-	(2,129)
Friendship Club	1,508	1,535	-	(27)
Coffee at Bus Stop	158	195	-	(37)
	12,716	16,706	(7,302)	(11,292)

The transfers to and from the organisations listed above are detailed at note 22.

Organisations 2023	Income £	Expenditure £	Surplus / (Deficit) £
Thursday Sale	-	2,002	(2,002)
Indoor Bowling Club	392	419	(27)
PW	4,516	4,134	382
Boys' Brigade	512	332	180
Girls' Brigade	4,558	5,176	(618)
Tots & Co.	3,315	2,749	566
Friendship Club	1,403	1,457	(54)
Coffee at Bus Stop	379	261	118
	15,075	16,530	(1,455)

7 Other income

	Unrestricted £	Restricted £	2024 £	2023 £
Moderator's Appeal	-	-	-	-
Miscellaneous income	3,995	-	3,995	3,272
	3,995	-	3,995	3,272

Other income for 2023 was fully unrestricted.

8 Central Church assessments

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Central Ministry Fund	4,635	-	4,635	4,853
Retired Ministers' Fund	1,298	-	1,298	-
Widows of Ministers' Fund	834	-	834	992
Prolonged Disability Fund	649	-	649	992
Incidental Fund	3,336	-	3,336	3,970
Ministerial Development Fund	92	-	92	441
Assembly Buildings' External Work	1,668	-	1,668	2,205
Sick Supply Fund	18	-	18	44
Students' Bursary Fund	1,483	-	1,483	1,764
	14,013	-	14,013	15,261

Central Church assessments expenditure is unrestricted each year therefore no additional breakdown of the prior year's figures is required.

9 Ministry and support staff

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Minister's stipend, pension and expenses	69,040	-	69,040	59,821
Other Ministry and Support Staff	35,214	-	35,214	32,534
	104,254	-	104,254	92,355

Ministry and support staff costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

10 Life and work

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Worship and Fellowship	19,820	-	19,820	15,276
Discipleship and Ministry	3,919	-	3,919	3,987
Mission and Outreach	5,221	-	5,221	3,483
	28,960	-	28,960	22,746

Life and work costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

11 Grants to missions and charities

	Unrestricted	Restricted	2024
	£	£	£
United Appeal	-	15,397	15,397
World Development Appeal	-	3,353	3,353
PCI Student Bursary fund	-	-	-
Other missions and charities	9,427	-	9,427
	9,427	18,750	28,177

Joymount Presbyterian Church
Notes to the Financial Statements
For the year ended 31 December 2024

11 Grants to missions and charities cont'd

	Unrestricted	Restricted	2023
	£	£	£
United Appeal	-	14,920	14,920
World Development Appeal	-	3,148	3,148
PCI Moderator's Appeal	1,100	-	1,100
Other missions and charities	5,184	-	5,184
	6,284	18,068	24,352

12 Property and equipment maintenance

	Unrestricted	Restricted	2024
	£	£	£
Utilities	16,187	-	16,187
Repairs and maintenance	1,847	4,503	6,350
Insurances	3,264	-	3,264
Leasing	947	-	947
Depreciation	1,184	2,100	3,284
	23,429	6,603	30,032

	Unrestricted	Restricted	2023
	£	£	£
Utilities	13,280	-	13,280
Repairs and maintenance	2,515	27,743	30,258
Insurances	4,168	-	4,168
Leasing	976	-	976
Depreciation	1,184	1,218	2,402
	22,123	28,961	51,084

13 Governance

	Unrestricted	Restricted	2024
	£	£	£
Other professional services	800	-	800
Independent Examination	250	-	250
Advertising, printing, etc.	2,015	-	2,015
Sundry expenses	4,614	-	4,614
Bank interest and charges	330	48	378
	8,009	48	8,057

	Unrestricted	Restricted	2023
	£	£	£
Other professional services	800	-	800
Independent Examination	250	-	250
Advertising, printing, etc.	3,300	-	3,300
Sundry expenses	4,178	-	4,178
Bank interest and charges	446	-	446
	8,974	-	8,974

Joymount Presbyterian Church
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For the year ended 31 December 2024

14 Fixed Assets

	Buildings	Fixtures & Fittings	Total
	£	£	£
Cost or valuation			
At 1 January 2024	423,040	53,873	476,913
Additions	44,159	-	44,159
At 31 December 2024	467,199	53,873	521,072
Depreciation			
At 1 January 2024	214,023	40,524	254,547
Charge for the year	9,344	2,300	11,644
At 31 December 2024	223,367	42,824	266,191
Net book value			
At 1 January 2024	209,017	13,349	222,366
At 31 December 2024	243,832	11,049	254,881

Buildings have been recognised at the date of transition to FRS 102 and the Charities SORP (FRS 102). The buildings comprise the Church building, church halls, church office and the manse and their contents. The buildings which were built or purchased within the past 50 years have been recorded on a historical cost basis with associated accumulated depreciation based on a useful economic life of 50 years. Buildings that are older than 50 years are considered to be fully depreciated.

15 Debtors

	2024	2023
	£	£
Accrued interest income	92	49
Accrued income	250	-
Gift Aid to be claimed	29,252	26,758
Other debtors	395	531
Prepayments	3,212	2,622
	33,201	29,960

16 Cash at bank and in hand

	2024	2023
	£	£
No. 1 account	133,973	155,921
Property account	26,560	48,590
No. 5 account	80,464	76,522
Investment account	82,130	81,031
Organisations' accounts balances	6,286	17,578
	329,413	379,642

17 Creditors

	2024	2023
	£	£
United Appeal accrual	5,697	3,920
Other PCI accrued donations	3,353	3,148
Taxation and social security costs	-	751
Other accrued expenses	2,155	1,437
	11,205	9,256

18 Staff costs and employee benefits

	2024	2023
	£	£
Gross salaries and wages	85,945	76,785
Social security costs	-	-
Minister pension costs	10,849	9,410
Staff pension costs	424	57
Ministry expenses	7,036	6,103
	104,254	92,355

There was one employee who received total employee benefits in excess of £60,000 as detailed below (2023:

The key management personnel of the charity, the Church, comprise the trustees (members of the Kirk Session) and the minister. The total employee benefits of the key management personnel of the Church were £69,040 (2023: £59,821).

19 Staff numbers

The average employee head count for the year was as follows:

	2024	2023
	£	£
Minister and Assistant Minister	1	1
Other staff	4	4
	5	5

20 Trustees' expenses and remuneration

There were no trustees who received expenses during the year amounting.

There was one trustees who received remuneration during the year.

Hilary McGavock received gross remuneration amounting to £9,464 (2023: £8,920) for her administrative role in the Church which is separate from her duties as a trustee. This remuneration is as determined and permitted by Kirk Session.

21 Related party transactions

Please refer to note 20 for transactions with trustees during the year.

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

£14,013 for congregational assessments
£15,397 towards the United Appeal
£3,353 towards the World Development Appeal
£1,200 towards the Presbyterian Children's Society

The congregation contributed £931 towards Presbytery Assessments during the year.

During the year, fees were paid to Madigan Electronics, a business owned by Andrew McKeegan a trustee. These fees were in respect of IT support and equipment maintenance amounting to £12,614 (2023: £10,451).

There were no other related party transactions.

22 Analysis of movement in charitable funds

	Balance at 01/01/2024	Income	Expenditure	Fund transfers	Balance at 31/12/2024
	£	£	£	£	£
Unrestricted income funds	310,190	169,285	(188,092)	(1,255)	290,128
Restricted income funds	108,242	52,852	(42,107)	1,255	120,242
Restricted land & buildings fund	204,280	-	(8,360)	-	195,920
	622,712	222,137	(238,559)	-	606,290

During the year, a total of £8,557 was transferred from the Thursday Sale account to the Property account - both of these funds are restricted and therefore the transfer cannot be seen on the face of the accounts. The trustees have considered it appropriate to recognise this transfer therefore leaving the cash in the property bank account for future restricted property use.

During the year, Kirk Session transferred £1,255 to the Boys' Brigade to assist in covering costs for the year.

	Balance at 01/01/2023	Income	Expenditure	Fund transfers	Balance at 31/12/2023
	£	£	£	£	£
Unrestricted income funds	312,999	169,618	(167,743)	(4,684)	310,190
Restricted income funds	118,617	48,500	(63,559)	4,684	108,242
Restricted land & buildings fund	212,640	-	(8,360)	-	204,280
	644,256	218,118	(239,662)	-	622,712

Details of each fund can be found at note 1.2.

Joymount Presbyterian Church
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23 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Restricted L&B funds £	2024 Total £
Tangible fixed assets	5,873	53,088	195,920	254,881
Cash at bank and in hand	260,533	68,880	-	329,413
Other net current assets/(liabilities)	23,722	(1,726)	-	21,996
Creditors of more than one year	-	-	-	-
	290,128	120,242	195,920	606,290
	Unrestricted funds £	Restricted funds £	Restricted L&B funds £	2023 Total £
Tangible fixed assets	7,057	11,029	204,280	222,366
Cash at bank and in hand	280,778	98,863	-	379,641
Other net current assets/(liabilities)	22,355	(1,650)	-	20,705
Creditors of more than one year	-	-	-	-
	310,190	108,242	204,280	622,712

FWO Contributions

FWO	WDA	Prop	UA	FWO	Giving	Gift Aid	Total
1	0.00	0.00	0.00	1,017.00	1,017.00	254.25	1,271.25
2	0.00	0.00	0.00	170.00	170.00	42.50	212.50
3	0.00	0.00	0.00	100.00	100.00	0.00	100.00
4	20.00	55.00	40.00	440.00	555.00	141.25	696.25
5	0.00	0.00	0.00	90.00	90.00	0.00	90.00
6	0.00	120.00	0.00	1,040.00	1,160.00	290.00	1,450.00
7	0.00	0.00	0.00	220.00	220.00	55.00	275.00
8	0.00	0.00	0.00	240.00	240.00	60.00	300.00
9	10.00	0.00	0.00	480.00	490.00	122.50	612.50
10	0.00	0.00	0.00	300.00	300.00	77.50	377.50
11	0.00	200.00	120.00	660.00	980.00	0.00	980.00
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	100.00	180.00	180.00	1,240.00	1,700.00	427.50	2,127.50
14	0.00	60.00	60.00	530.00	650.00	162.50	812.50
15	0.00	0.00	0.00	360.00	360.00	0.00	360.00
16	0.00	0.00	0.00	220.00	220.00	0.00	220.00
17	0.00	0.00	0.00	600.00	600.00	0.00	600.00
18	0.00	0.00	0.00	670.00	670.00	167.50	837.50
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	0.00	0.00	0.00	700.00	700.00	0.00	700.00
22	0.00	0.00	0.00	750.00	750.00	187.50	937.50
23	0.00	0.00	0.00	512.00	512.00	128.00	640.00
24	0.00	0.00	0.00	430.00	430.00	0.00	430.00
25	0.00	0.00	0.00	120.00	120.00	0.00	120.00
28	0.00	0.00	84.00	240.00	324.00	0.00	324.00
29	0.00	0.00	0.00	170.00	170.00	0.00	170.00
30	0.00	100.00	100.00	255.00	455.00	0.00	455.00
31	0.00	0.00	0.00	200.00	200.00	50.00	250.00
32	20.00	0.00	60.00	660.00	740.00	185.00	925.00
33	0.00	0.00	0.00	100.00	100.00	0.00	100.00
35	0.00	0.00	0.00	240.00	240.00	0.00	240.00
36	0.00	0.00	0.00	600.00	600.00	150.00	750.00
37	0.00	0.00	0.00	194.50	194.50	0.00	194.50
38	0.00	0.00	0.00	50.00	50.00	0.00	50.00
39	0.00	0.00	220.00	0.00	220.00	55.00	275.00
40	0.00	0.00	0.00	120.00	120.00	30.00	150.00
41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	0.00	0.00	0.00	640.00	640.00	160.00	800.00
43	0.00	0.00	0.00	500.00	500.00	0.00	500.00
44	0.00	0.00	0.00	490.00	490.00	122.50	612.50
45	20.00	0.00	0.00	480.00	500.00	0.00	500.00
46	0.00	10.00	20.00	925.00	955.00	0.00	955.00
47	0.00	0.00	0.00	905.00	905.00	226.25	1,131.25
48	40.00	1,200.00	240.00	540.00	2,020.00	505.00	2,525.00

FWO	WDA	Prop	UA	FWO	Giving	Gift Aid	Total
49	0.00	0.00	0.00	50.00	50.00	12.50	62.50
50	0.00	0.00	0.00	300.00	300.00	75.00	375.00
51	0.00	0.00	0.00	290.00	290.00	0.00	290.00
53	0.00	0.00	0.00	480.00	480.00	0.00	480.00
54	0.00	0.00	0.00	300.00	300.00	0.00	300.00
55	0.00	0.00	0.00	100.00	100.00	25.00	125.00
56	0.00	0.00	0.00	70.00	70.00	0.00	70.00
57	0.00	80.00	0.00	260.00	340.00	85.00	425.00
58	0.00	20.00	50.00	310.00	380.00	0.00	380.00
59	0.00	0.00	0.00	240.00	240.00	60.00	300.00
60	0.00	63.20	70.00	480.00	613.20	153.30	766.50
61	0.00	150.00	150.00	2,275.00	2,575.00	573.75	3,148.75
62	0.00	0.00	0.00	750.00	750.00	187.50	937.50
64	0.00	0.00	0.00	550.00	550.00	0.00	550.00
65	0.00	0.00	0.00	550.00	550.00	137.50	687.50
66	0.00	0.00	0.00	752.00	752.00	188.00	940.00
67	0.00	0.00	0.00	900.00	900.00	0.00	900.00
68	0.00	30.00	190.00	720.00	940.00	235.00	1,175.00
69	0.00	0.00	0.00	60.00	60.00	0.00	60.00
70	0.00	240.00	0.00	1,040.00	1,280.00	320.00	1,600.00
71	0.00	0.00	0.00	100.00	100.00	0.00	100.00
72	0.00	0.00	0.00	45.00	45.00	0.00	45.00
73	0.00	0.00	0.00	165.00	165.00	41.25	206.25
74	0.00	0.00	0.00	240.00	240.00	0.00	240.00
75	0.00	0.00	25.00	1,200.00	1,225.00	0.00	1,225.00
76	0.00	0.00	0.00	360.00	360.00	90.00	450.00
77	0.00	55.00	55.00	1,040.00	1,150.00	287.50	1,437.50
78	20.00	15.00	0.00	390.00	425.00	0.00	425.00
79	0.00	0.00	5.00	320.00	325.00	0.00	325.00
81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82	0.00	0.00	0.00	120.00	120.00	0.00	120.00
83	0.00	0.00	0.00	100.00	100.00	0.00	100.00
84	0.00	0.00	0.00	140.00	140.00	0.00	140.00
85	0.00	0.00	0.00	360.00	360.00	0.00	360.00
86	0.00	0.00	0.00	300.00	300.00	75.00	375.00
88	0.00	0.00	0.00	70.00	70.00	0.00	70.00
89	0.00	0.00	0.00	425.00	425.00	106.25	531.25
90	0.00	0.00	0.00	130.00	130.00	0.00	130.00
91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92	0.00	0.00	0.00	100.00	100.00	25.00	125.00
93	0.00	0.00	0.00	480.00	480.00	120.00	600.00
94	10.00	0.00	0.00	720.00	730.00	185.00	915.00
95	0.00	75.00	75.00	390.00	540.00	0.00	540.00
96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
97	0.00	0.00	0.00	400.00	400.00	0.00	400.00
98	5.00	0.00	0.00	195.00	200.00	0.00	200.00

FWO	WDA	Prop	UA	FWO	Giving	Gift Aid	Total
99	0.00	190.00	180.00	820.00	1,190.00	297.50	1,487.50
100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101	0.00	0.00	50.00	180.00	230.00	0.00	230.00
102	100.00	240.00	240.00	2,080.00	2,660.00	0.00	2,660.00
103	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104	100.00	100.00	240.00	1,040.00	1,480.00	370.00	1,850.00
105	0.00	0.00	0.00	750.00	750.00	0.00	750.00
106	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107	0.00	63.00	20.00	208.50	291.50	72.88	364.38
108	0.00	0.00	0.00	140.00	140.00	0.00	140.00
109	0.00	0.00	0.00	225.00	225.00	0.00	225.00
110	0.00	13.00	13.00	15.00	41.00	0.00	41.00
111	0.00	630.00	120.00	1,040.00	1,790.00	448.75	2,238.75
112	0.00	15.00	20.00	1,040.00	1,075.00	0.00	1,075.00
113	20.00	24.00	24.00	470.00	538.00	134.50	672.50
114	0.00	120.00	0.00	1,825.00	1,945.00	0.00	1,945.00
115	0.00	0.00	0.00	60.00	60.00	15.00	75.00
116	0.00	60.00	60.00	530.00	650.00	162.50	812.50
117	0.00	0.00	0.00	290.00	290.00	72.50	362.50
118	0.00	0.00	0.00	140.00	140.00	0.00	140.00
119	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	0.00	0.00	0.00	35.00	35.00	0.00	35.00
121	0.00	0.00	0.00	390.00	390.00	0.00	390.00
122	0.00	120.00	230.00	490.00	840.00	0.00	840.00
123	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	0.00	170.00	170.00	860.00	1,200.00	0.00	1,200.00
125	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126	0.00	0.00	0.00	240.00	240.00	0.00	240.00
127	0.00	0.00	0.00	500.00	500.00	125.00	625.00
128	0.00	0.00	0.00	200.00	200.00	50.00	250.00
129	0.00	0.00	0.00	230.00	230.00	57.50	287.50
130	0.00	220.00	0.00	490.00	710.00	0.00	710.00
131	0.00	15.00	25.00	650.00	690.00	172.50	862.50
132	0.00	0.00	0.00	20.00	20.00	0.00	20.00
133	0.00	0.00	0.00	495.00	495.00	0.00	495.00
134	0.00	65.00	0.00	685.00	750.00	187.50	937.50
135	0.00	0.00	0.00	160.00	160.00	0.00	160.00
136	0.00	0.00	0.00	40.00	40.00	0.00	40.00
137	0.00	0.00	0.00	60.00	60.00	0.00	60.00
138	0.00	0.00	0.00	0.00	0.00	0.00	0.00
139	0.00	0.00	0.00	210.00	210.00	52.50	262.50
140	0.00	0.00	0.00	960.00	960.00	0.00	960.00
141	0.00	20.00	20.00	155.00	195.00	48.75	243.75
142	0.00	0.00	0.00	70.00	70.00	17.50	87.50
144	0.00	0.00	0.00	229.10	229.10	0.00	229.10
145	0.00	15.00	0.00	740.00	755.00	188.75	943.75

FWO	WDA	Prop	UA	FWO	Giving	Gift Aid	Total
146	0.00	50.00	50.00	365.00	465.00	116.25	581.25
147	0.00	0.00	0.00	21.00	21.00	0.00	21.00
148	0.00	0.00	0.00	240.00	240.00	60.00	300.00
149	0.00	0.00	0.00	110.00	110.00	0.00	110.00
150	0.00	0.00	0.00	200.00	200.00	50.00	250.00
151	0.00	0.00	0.00	300.00	300.00	75.00	375.00
152	0.00	0.00	0.00	525.00	525.00	0.00	525.00
153	0.00	0.00	0.00	400.00	400.00	0.00	400.00
154	0.00	0.00	0.00	180.00	180.00	45.00	225.00
155	0.00	0.00	0.00	255.00	255.00	63.75	318.75
156	0.00	0.00	0.00	120.00	120.00	0.00	120.00
157	0.00	0.00	0.00	200.00	200.00	0.00	200.00
158	10.00	0.00	120.00	1,200.00	1,330.00	332.50	1,662.50
159	0.00	0.00	0.00	520.00	520.00	130.00	650.00
160	50.00	0.00	120.00	1,060.00	1,230.00	307.50	1,537.50
161	0.00	110.00	75.00	260.00	445.00	111.25	556.25
162	0.00	5.00	5.00	65.00	75.00	18.75	93.75
163	0.00	480.00	120.00	600.00	1,200.00	300.00	1,500.00
164	0.00	120.00	0.00	240.00	360.00	90.00	450.00
165	10.00	0.00	0.00	300.00	310.00	77.50	387.50
166	0.00	0.00	0.00	180.00	180.00	45.00	225.00
167	0.00	0.00	0.00	360.00	360.00	0.00	360.00
168	0.00	0.00	0.00	79.00	79.00	0.00	79.00
169	0.00	240.00	0.00	0.00	240.00	0.00	240.00
170	0.00	0.00	0.00	0.00	0.00	0.00	0.00
171	0.00	0.00	0.00	0.00	0.00	0.00	0.00
172	0.00	0.00	0.00	0.00	0.00	0.00	0.00
173	0.00	55.00	55.00	140.00	250.00	0.00	250.00
174	0.00	120.00	0.00	780.00	900.00	225.00	1,125.00
175	0.00	20.00	0.00	440.00	460.00	115.00	575.00
176	0.00	240.00	60.00	720.00	1,020.00	255.00	1,275.00
177	0.00	0.00	0.00	110.00	110.00	0.00	110.00
178	0.00	0.00	0.00	0.00	0.00	0.00	0.00
179	0.00	0.00	0.00	130.00	130.00	0.00	130.00
180	20.00	0.00	0.00	1,440.00	1,460.00	365.00	1,825.00
181	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182	0.00	120.00	60.00	980.00	1,160.00	290.00	1,450.00
183	0.00	0.00	0.00	880.00	880.00	10.00	890.00
184	0.00	40.00	80.00	125.00	245.00	61.25	306.25
185	0.00	0.00	0.00	120.00	120.00	30.00	150.00
186	0.00	0.00	0.00	270.00	270.00	0.00	270.00
187	40.00	100.00	100.00	570.00	810.00	0.00	810.00
188	0.00	0.00	0.00	860.00	860.00	0.00	860.00
189	0.00	0.00	0.00	300.00	300.00	75.00	375.00
190	0.00	0.00	0.00	190.00	190.00	47.50	237.50
191	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FWO	WDA	Prop	UA	FWO	Giving	Gift Aid	Total
192	0.00	0.00	160.00	1,010.00	1,170.00	292.50	1,462.50
193	10.00	0.00	20.00	480.00	510.00	127.50	637.50
194	0.00	0.00	0.00	250.00	250.00	0.00	250.00
195	0.00	0.00	0.00	315.00	315.00	0.00	315.00
196	0.00	0.00	0.00	55.00	55.00	0.00	55.00
197	0.00	0.00	0.00	40.00	40.00	0.00	40.00
198	0.00	0.00	0.00	150.00	150.00	0.00	150.00
200	0.00	0.00	5.00	0.00	5.00	0.00	5.00
201	0.00	0.00	0.00	950.00	950.00	237.50	1,187.50
202	0.00	0.00	0.00	200.00	200.00	50.00	250.00
203	0.00	70.00	0.00	120.00	190.00	47.50	237.50
204	0.00	0.00	60.00	260.00	320.00	80.00	400.00
205	0.00	0.00	0.00	235.00	235.00	0.00	235.00
206	0.00	0.00	0.00	0.00	0.00	0.00	0.00
207	0.00	150.00	150.00	480.00	780.00	195.00	975.00
208	0.00	0.00	0.00	60.00	60.00	0.00	60.00
209	40.00	0.00	120.00	740.00	900.00	0.00	900.00
210	0.00	0.00	0.00	1,020.00	1,020.00	255.00	1,275.00
211	0.00	120.00	0.00	300.00	420.00	105.00	525.00
212	0.00	0.00	0.00	50.00	50.00	0.00	50.00
213	0.00	180.00	0.00	510.00	690.00	172.50	862.50
214	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	0.00	63.00	58.00	365.00	486.00	0.00	486.00
216	0.00	0.00	5.00	30.00	35.00	0.00	35.00
217	500.00	240.00	1,200.00	3,390.00	5,330.00	1,332.50	6,662.50
218	0.00	110.00	70.00	530.00	710.00	177.50	887.50
219	0.00	0.00	40.00	200.00	240.00	0.00	240.00
220	0.00	0.00	0.00	125.00	125.00	0.00	125.00
221	0.00	20.00	0.00	350.00	370.00	92.50	462.50
222	0.00	0.00	0.00	420.00	420.00	105.00	525.00
223	0.00	0.00	0.00	170.00	170.00	42.50	212.50
224	50.00	55.00	60.00	1,010.00	1,175.00	0.00	1,175.00
226	0.00	50.00	105.00	250.00	405.00	101.25	506.25
227	0.00	0.00	0.00	135.00	135.00	0.00	135.00
228	0.00	0.00	0.00	480.00	480.00	0.00	480.00
229	0.00	0.00	0.00	40.00	40.00	10.00	50.00
255	40.00	5.00	220.00	1,310.00	1,575.00	393.75	1,968.75
701	0.00	240.00	240.00	1,044.00	1,524.00	381.00	1,905.00
702	20.00	60.00	60.00	780.00	920.00	230.00	1,150.00
703	20.00	120.00	120.00	1,200.00	1,460.00	365.00	1,825.00
704	0.00	0.00	0.00	65.00	65.00	16.25	81.25
705	0.00	0.00	0.00	480.00	480.00	120.00	600.00
707	0.00	0.00	0.00	840.00	840.00	210.00	1,050.00
708	0.00	240.00	360.00	1,440.00	2,040.00	0.00	2,040.00
709	0.00	0.00	0.00	360.00	360.00	90.00	450.00
710	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FWO	WDA	Prop	UA	FWO	Giving	Gift Aid	Total
711	0.00	0.00	0.00	300.00	300.00	75.00	375.00
712	0.00	0.00	0.00	583.00	583.00	145.75	728.75
713	0.00	0.00	0.00	480.00	480.00	120.00	600.00
714	0.00	0.00	0.00	300.00	300.00	75.00	375.00
715	0.00	30.00	30.00	360.00	420.00	0.00	420.00
716	0.00	0.00	0.00	240.00	240.00	0.00	240.00
717	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	0.00	60.00	60.00	480.00	600.00	0.00	600.00
719	0.00	0.00	0.00	360.00	360.00	0.00	360.00
720	0.00	0.00	0.00	900.00	900.00	0.00	900.00
721	40.00	140.00	125.00	915.00	1,220.00	310.00	1,530.00
722	20.00	100.00	0.00	1,200.00	1,320.00	333.75	1,653.75
723	10.00	60.00	60.00	360.00	490.00	122.50	612.50
724	0.00	0.00	0.00	100.00	100.00	0.00	100.00
725	0.00	0.00	0.00	360.00	360.00	90.00	450.00
726	100.00	900.00	660.00	2,040.00	3,700.00	926.25	4,626.25
727	0.00	0.00	0.00	600.00	600.00	0.00	600.00
728	0.00	0.00	0.00	360.00	360.00	0.00	360.00
729	0.00	0.00	0.00	360.00	360.00	90.00	450.00
730	50.00	330.00	0.00	800.00	1,180.00	295.00	1,475.00
731	0.00	0.00	0.00	110.00	110.00	0.00	110.00
732	0.00	0.00	0.00	120.00	120.00	0.00	120.00
733	0.00	360.00	0.00	1,200.00	1,560.00	390.00	1,950.00
734	0.00	0.00	0.00	420.00	420.00	0.00	420.00
735	0.00	0.00	0.00	0.00	0.00	0.00	0.00
736	0.00	0.00	0.00	310.00	310.00	0.00	310.00
737	0.00	0.00	0.00	450.00	450.00	112.50	562.50
738	0.00	0.00	0.00	200.00	200.00	0.00	200.00
739	0.00	0.00	0.00	520.00	520.00	130.00	650.00
740	0.00	0.00	0.00	860.00	860.00	215.00	1,075.00
741	0.00	0.00	0.00	25.00	25.00	6.25	31.25
778	0.00	0.00	0.00	480.00	480.00	120.00	600.00
779	0.00	0.00	120.00	1,320.00	1,440.00	360.00	1,800.00
780	0.00	150.00	150.00	1,500.00	1,800.00	450.00	2,250.00
781	0.00	150.00	150.00	1,500.00	1,800.00	450.00	2,250.00
783	20.00	360.00	240.00	1,200.00	1,820.00	455.00	2,275.00
784	100.00	325.00	325.00	3,675.00	4,425.00	1106.25	5,531.25
786	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790	0.00	120.00	120.00	600.00	840.00	210.00	1,050.00
791	0.00	0.00	0.00	720.00	720.00	180.00	900.00
792	100.00	600.00	1,200.00	1,320.00	3,220.00	805.00	4,025.00
793	25.00	175.00	70.00	1,075.00	1,345.00	341.25	1,686.25
794	500.00	1,200.00	1,800.00	1,800.00	5,300.00	1330.00	6,630.00
795	40.00	900.00	360.00	2,940.00	4,240.00	1066.25	5,306.25
796	0.00	120.00	120.00	480.00	720.00	180.00	900.00
	0.00	0.00	0.00	260.00	260.00	65.00	325.00