

Brookside Presbyterian Church

a congregation of the Presbyterian Church in Ireland

Appendix 1 to the Accounts for the year ended 31 December 2023

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
GENERAL FUND - DETAILED INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2023



		2023	2022
Income			
Recorded givings	FWO Envelopes	88,768.51	90,329.63
Loose collections	Loose offering	1,690.24	1,669.69
Donations and gifts	In lieu of flowers	650.00	
	SASRA/Poppy Appeal	422.05	
	Presbyterian Childrens Society	335.00	355.00
	Fun Night		750.00
	McBride Construction donation		500.00
	Earl Haig/Sandes & gift aid		297.00
		1,407.05	1,902.00
Gift Aid	Gift Aid	12,961.47	12,284.40
Donations and Legacies		104,827.27	106,185.72
Income from charitable activities	Mens Night Dinner	925.00	
	Cheques not presented	164.00	
	Jubilee Books		1,559.00
	Internment fees		100.00
		1,089.00	1,659.00
Bank interest received	Interest	520.83	803.94
Other Income	Field rent & wayleave	565.24	549.08
Total Unrestricted Income		107,002.34	109,197.74

Expenditure			
Cost of Raising Funds	Donation Envelopes	-1,194.00	-1,194.00
General Assembly Assessments	General Assembly Assessments	-18,880.75	-18,741.25
Prebytery fees	Presbytery Fees	-472.72	-495.56
Ministry & support staff costs	Ministers stipend, NIC & pension	-55,346.55	-52,336.98
	Caretaker & relief	-10,190.00	-9,360.00
	Musical director	-3,367.00	-6,000.00
		-68,903.55	-67,696.98
Congregational running expenses	New equipment	-5,691.94	-958.74
	Heating Oil	-5,187.55	-6,062.76
	Electricity	-5,164.68	-10,596.47
	Insurance	-3,442.43	-3,263.73
	Gifts	-2,350.00	-465.00
	Fun Night expenses	-1,975.84	-2,012.14
	Manse Rates	-1,346.20	-1,273.54
	Mens Night Expenses	-1,290.00	
	Copyright Licence	-852.90	-707.28
	Mileage Allowance	-625.17	-269.06
	Catering Expenses	-554.45	
	BT Charges	-549.02	-427.72
	Pulpit supply	-508.00	-970.00
	Water Charges	-462.26	-389.04
	Photocopier Service Contract	-427.51	-478.49
	CD Ministry	-365.81	-580.39
	IT support contract	-358.00	
	Camera Hire	-350.00	
	Brookside brochure	-183.65	
	Software subscriptions	-179.88	-254.83
	Copier Paper	-177.11	-241.10
	Holiday Bible Club	-148.54	
	Welcome packs	-86.65	
	Office supplies	-81.62	
	Sundries	-56.91	
	Online Outreach		-2,365.00
	Jubilee Books		-1,980.00
	Organ/piano tuning		-560.00
	Mid Week Books		-225.00
	Communion Packs		-219.05
Paper towels / masks		-154.19	
Flyers & Cards		-144.35	
Wireless licence		-135.00	
VISPA W Laverty		-50.00	
Defibrillator spares		-46.80	
		-32,416.12	-34,829.68
Donations to missions & charities	ASHA - Tonys team	-500.00	
	Presbyterian Childrens Society (inc gift aid)	-391.25	-411.24
	Poppy Appeal (inc gift aid)	-237.05	
	SASRA (inc gift aid)	-235.00	
	Orphans & Children of Ministers & Missionaries	-200.00	-200.00
	Sandes Mission (inc gift aid)		-185.61
	Earl Haig Fund (inc gift aid)		-185.60
		-1,563.30	-982.45
Governance costs	Accountancy	-1,200.00	-1,200.00
	Bank Charges	-117.12	-108.84
		-1,317.12	-1,308.84
Total expenditure		-124,747.56	-125,248.76

Transfers	Transfer to Property Fund	-70,000.00	
	Grant to Youth Fellowship	-2,250.00	-900.00
	From GB for Heat & light	500.00	
		-71,750.00	-900.00
Deficit for the year		-89,495.22	-16,951.02

Reconciliation of movement of funds	Opening balance	135,284	152,235
	Total income	107,002	109,198
	Total expenditure	-124,748	-125,249
	Transfers	-71,750	-900
	Deficit for the year	-89,496	-16,951
	Closing balance	45,788	135,284

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
PROPERTY FUND - DETAILED INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2023



		2023	2022
Income			
Recorded giving	Property Envelopes	16,098.00	13,426.43
	Harvest Offering	17,173.50	
		33,271.50	13,426.43
Donations & gifts	Gifts	230.00	
Gift aid	Gift Aid	2,665.00	2,169.73
Income from charitable activities	Refund of MCA Systems	585.42	
	Scrap Metal	40.00	
		625.42	0.00
Bank interest received	Interest	1,028.62	165.11
Other income	Sale of Manse field	1,400,000.00	0.00
Total Property Income		1,437,820.54	15,761.27
Expenditure			
Congregational running expenses	Electrical Maintenance	-1,619.74	-233.37
	Fire Protection	-344.40	-204.00
	Boiler Maintenance	-986.23	-816.40
	Plumbing Repairs	-422.70	-473.00
	Sundries	-180.00	-180.00
	Manse Garden	-935.00	
	Manse Wall	-28,200.00	
	Heating Consultant	-2,010.00	
	Carpet Cleaning	-540.00	
	Disinfectant Fogging		-486.00
	Graveyard maintenance		-420.00
	Maintenance		-295.00
			-35,238.07
Governance costs	Bank charges	-14.24	-11.90
Raising funds	Legal costs on sale of land	-20,009.40	
Total Property Expenditure		-55,261.71	-3,119.67
Transfers	Transfer from Unrestricted Funds	70,000.00	
		70,000.00	0.00
Surplus for the year		1,452,558.83	12,641.60
Reconciliation of movement of funds			
	Opening balance	75,191	62,550
	Surplus for the year	1,452,559	12,641
	Closing balance	1,527,750	75,191

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
MISSION FUND - DETAILED INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2023



	2023	2022
Income		
Belfast City Mission & GA	12,178.63	12,104.51
Christmas Tear Fund & GA	135.00	1,102.78
EMF Ukraine Appeal & GA		9,123.92
Impact - Missions & GA	18,107.25	19,154.50
Impact - Overseas Teams & GA	1,079.25	1,057.46
Impact - Projects & GA	1,872.25	1,983.67
Mid Week Offerings & GA	1,233.44	1,174.17
Missionary Speaker Offerings & GA	1,211.00	5,238.91
United Appeal & GA	2,690.25	1,578.96
Tear Fund - Afghanistan Appeal & GA		7,150.75
Harvest Offering		9,920.33
Moderstors appeal - Syria & Turkey & GA	8,008.25	
VISPA Floods appeal & GA	5,878.75	
Missions day loose	385.62	102.00
Bank Interest	16.06	20.86
	52,795.75	69,712.82
Expenditure		
United Appeal	-2,690.25	-1,578.96
Belfast City Mission	-12,278.63	-12,104.51
Tear Fund Christmas	-135.00	-1,205.53
Tear Fund Moderstors appeal	-8,008.25	-7,150.75
Acre Gospel Mission	-1,846.58	-3,322.20
Arab World Ministries	-2,061.48	-2,732.28
Arab World - Jordan	-1,872.25	-1,983.67
Christian Witness to Israel	-1,816.58	-2,732.20
European Missionary Fellowship	-1,846.58	-3,177.20
EMF - Ukraine Appeal		-9,123.92
Latin Link	-2,046.61	-3,512.20
O.M.F.	-1,846.58	-2,732.20
Mission Africa (Q.I.F)	-1,756.58	-2,732.20
ASHA	-1,796.58	-3,369.69
VISPA	-8,632.97	-4,402.20
Coaching 4 Christ	-1,696.58	-3,082.20
The Christian Institute	-416.50	-400.00
Release International	-416.50	-400.00
Open Doors	-416.50	-400.00
Hope4all	-315.00	0.00
Derek Livingstone	-20.00	0.00
Ambassadors Football (For Derek)	-250.00	-213.80
Brian Gault		-147.70
Biblica		-2,154.92
Impact Teams Grant	-1,500.00	-2,000.00
Bank Fees	-25.13	-28.13
	-53,691.13	-70,686.46
Transfers		
Transfer from GB	200.00	100.00
	200.00	100.00
Deficit for the year	-695.38	-873.64
Reconciliation of movement of funds		
Opening balance	10,872	11,745
Deficit for the year	-696	-873
Closing balance	10,176	10,872

BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
WORKERS SUPPORT FUND - DETAILED INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2023



		2023	2022
Income	Monthly envelopes	12,868.00	12,815.00
	Gift Aid	2,138.75	1,719.50
		15,006.75	14,534.50
Expenditure	Ambassadors Football (Derek)	-13,100.00	-12,000.00
	Arab World Ministries (Stanley)	-4,585.00	-4,200.00
		-17,685.00	-16,200.00
Transfers		0.00	0.00
		0.00	0.00
Deficit for the year		-2,678.25	-1,665.50
Reconciliation of movement of funds	Opening balance	6,705	8,370
	Deficit for the year	-2,678	-1,665
	Closing balance	4,027	6,705