

**Elmwood Presbyterian Church a congregation of the
Presbyterian Church in Ireland**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2022**

Registered with the Charity Commission for Northern Ireland (NIC105264)

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Elmwood congregation of the Presbyterian Church in Ireland
105 Ballymacash Road
Lisburn
Co. Antrim
BT28 3ET

Registered Charity in Northern Ireland (NIC105264)

CHARITY TRUSTEES

The Charity trustees who served during the year or who were trustees at the date of this report were

Rev. Andrew Thompson	Miss. Helen Johnston
Mr. David Acheson	Mr. Brian Magowan
Rev. David Bruce	Mr. Ian Maxwell
Mr. Colin Campbell	Mr. Gordon McEvoy
Mr. Gareth Connolly	Mr. Peter McKechnie
Mr. Mark Donnell	Mr. Ivan Murdock
Mr. David Graham	Mr. Ronnie Nesbitt
Mr. Nelson Gray	Mr. Mark Noble
Mr. John Henderson	Mr. David Ravey
Mr. Philip Henderson	Mr. Michael Shields
Mr. David Jess	Mr. John Stanage

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer
Secretary

Rev. Andrew Thompson
Mr. Mark Noble
Mr. Ian Maxwell
Mr. Brian Magowan

INDEPENDENT EXAMINER

John McCleary FCA
McCleary & Company
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

BANKERS

Danske Bank
45-48 High Street
Portadown
Craigavon
BT62 1LB

SOLICITORS

WG Maginess & Son
68 Bow Street
Lisburn
BT28 1AL

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least eight times each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland's form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Elmwood Presbyterian Church has been assigned to the Dromore 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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

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, administrative, 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.

DESCRIPTION AND PURPOSE

Elmwood 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's mission purpose is 'Demonstrating God's presence in our community'. Depending on God's grace, we seek to share Jesus by:

- Celebrating His greatness
- Teaching His Word
- Showing His love
- Equipping His people to serve Him in the world.

In living out its mission and vision as a family of God's people, the congregation seeks to be guided by the following values:

- Prayerful reliance on God
- Helping people to connect with God
- People matter to God, and so they matter to us
- Active membership of the worldwide family of God
- Reflecting God's heart for the world

In all of this we seek to be Biblical, intergenerational, outward-looking and innovative, while at the same time mindful of our heritage and place as part of the wider Presbyterian family in Ireland.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings, mainly in small groups, and has a wide range of organisations including:

- Sunday School
- Youth Club
- Youth Fellowship
- Boys' Brigade
- Girls' Brigade
- Presbyterian Women
- Seniors' Club
- Mothers and Toddlers
- Men's Fellowship
- Young Adults

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and 6.30pm. During the week the Bible Study and Home Group programme provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year there was one Sacrament of Baptism during the year, as compared with none in the previous year. At 31 December 2022 there were 225 communicant members and 235 families connected with the congregation.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, deaconess, elders or by one of the congregation's pastoral visitors.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in October 2022.

Property

With a lessening of the restrictions required by the Covid 19 pandemic and the subsequent return of more regular church activities, the amount of maintenance and repair work in the church buildings increased a little during the year. In addition to minor maintenance and repair work in different parts of the building, work was carried out also on the roof. In particular, a regular schedule of clearing the roof guttering has reduced considerably the problems associated with water ingress during heavy rain and stormy weather. A complete repainting of the outside of the buildings was undertaken and this included repairs to boast plasterwork in a couple of areas.

The major work undertaken during the year was a complete refurbishment of our 'Reflections' room which included the provision of windows, cavity wall insulation, new room heaters, the replacement of the small kitchen area, new lighting and ceiling panels and new carpet and decoration. New and refurbished furniture was provided also.

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TRUSTEES ANNUAL REPORT (cont'd)

Some additional A/V equipment was purchased, and parts of the manse were redecorated and repaired.

The pastoral care of the congregation has been maintained by the Minister, Rev Andrew Thompson, Deaconess, Roberta Irvine, Elders and a dedicated team of volunteers. The Kirk Session and Congregational Committee maintained their normal pattern of meetings throughout the year. The Minister, Kirk Session, Congregational Committee and all Church leaders look to the future with confidence and with the enabling power and presence of God in His service and to His Glory.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

Organisations

The regular weekly organisations and activities in the congregation could be categorised in the following broad areas:-

(a) Youth & Children's Ministry

Uniformed organisations seek to provide for the social, physical and spiritual development of children from 3-18 years. The pattern of meetings and numbers attending have been significantly affected by Covid-19. The Girls' Brigade has an average weekly attendance of 130 across the sections, while the equivalent number in Boys' Brigade is just over 100. The Christian education of children is sought through a Sunday School group (JAM; average attendance 30) which meets prior to the morning service; during the service there is also age-appropriate teaching in Children's Church (attendance up to 20 children). Development of young people is further sought through the provision of a Youth Club (The Wood; average attendance 20) and a Sunday evening Youth Fellowship group (average attendance 15).

(b) Outreach

The congregation seeks to build bridges into the local community through a thriving Adult/Toddler group, and a small Parent-Infant project (run in conjunction with Barnardos).

(c) Fellowship

The congregation seeks to offer opportunities for various groups to come together to learn and share with one another. The Presbyterian Women's group meets monthly for a varied programme with an average of 50 ladies in attendance. Also meeting monthly, the Just Men group brings an average of 12 men together on a Saturday morning for breakfast and an informative talk given by a member of the congregation. A seniors' group, Young at Heart, also meets weekly, providing a varied programme for a group of around 35 senior members. Finally, up to 100 members of the congregation are involved in a Home Group programme, which sees small groups meeting weekly to study the Bible, pray and share encouragement and fellowship.

Volunteers

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

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 178 contributors during the year [compared with 186 in 2021] donating a total of £193,031 [£198,092 in 2021]. The majority of members pay their offerings through electronic bank transfers.

Total Income of the congregation during the year was £276,132, compared to £263,350 in the previous year. Total expenditure increased, from £212,145 to £262,312.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
TRUSTEES ANNUAL REPORT (cont'd)

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

RESERVES POLICY

The trustees have considered the level of unrestricted net current assets that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six months' normal expenditure, as the funding of its present activities is dependent of the ongoing financial support of members. At the year-end unrestricted reserves were £119,530, which equates to just under six months. The trustees consider it prudent to have the net current assets at a level equivalent to six months' expenditure.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 23rd March 2023 and signed on its behalf by

Mr. Mark Noble



23rd March 2023

Mr. Brian Magowan



23rd March 2023

ELMWOOD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ELMWOOD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2022 set out on pages 15 to 30.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 65(9)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charities 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 of 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.

ELMWOOD PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church In Ireland

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ELMWOOD CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND**

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.



John McCleary FCA

McCleary & Company Ltd

Garvey Studios

14 Longstone Street

Lisburn

Co. Antrim

BT28 1TP

Date 23 March 2023

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
STATEMENT OF FINANCIAL ACTIVITY
for the year ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income and Endowments from:					
Donations and legacies	2	156,439	108,435	264,874	260,513
Charitable activities	3	7,396	3,165	10,561	2,355
Investments	4	695	2	697	482
Total		164,530	111,602	276,132	263,350
Expenditure on:					
Raising funds	5	637	490	1,127	1,127
Charitable activities	6	185,486	75,699	261,185	211,018
Total		186,123	76,189	262,312	212,145
Net Income / (expenditure)		(21,593)	35,413	13,820	51,205
Transfers between funds		10,966	(10,966)	-	-
Net movement in funds		(10,627)	24,447	13,820	51,205
Reconciliation of funds:					
Total funds brought forward		1,811,946	176,776	1,988,722	1,937,517
Total funds carried forward		1,801,319	201,223	2,002,542	1,988,722

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
BALANCE SHEET
As at 31 December 2022

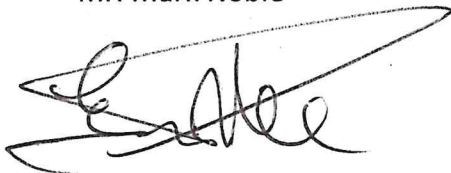
	Notes	Unrestricted Funds €	Restricted Funds €	Total Funds 2022 €	Total Funds 2021 €
Fixed assets:					
Tangible assets	9	1,681,789	-	1,681,789	1,709,300
Total fixed assets		<u>1,681,789</u>	<u>-</u>	<u>1,681,789</u>	<u>1,709,300</u>
Current assets					
Debtors	10	30,385	13,711	44,096	42,543
Cash at bank and in hand	11	91,512	187,512	279,024	239,818
Total current assets		<u>121,897</u>	<u>201,223</u>	<u>323,120</u>	<u>282,361</u>
Liabilities:					
Creditors: Amounts falling due within one year	12	(2,367)	-	(2,367)	(2,939)
Net current assets		<u>119,530</u>	<u>201,223</u>	<u>320,753</u>	<u>279,422</u>
Total net assets		<u><u>1,801,319</u></u>	<u><u>201,223</u></u>	<u><u>2,002,542</u></u>	<u><u>1,988,722</u></u>

ELMWOOD PRESBYTERIAN CHURCH
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	Note	Total Funds 2022 £	Total Funds 2021 £
Funds of the charity			
Restricted income funds	14	201,223	176,778
Unrestricted funds	14	1,801,319	1,811,944
		_____	_____
Total charity funds		2,002,542	1,988,722
		=====	=====

Approved by the Kirk Session at a meeting on 23rd March 2023 and signed on its behalf by

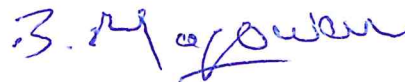
Mr. Mark Noble



Clerk of Session

23rd March 2023

Mr. Brian Magowan



Congregational Secretary

23rd March 2023

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS
31 December 2022

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 Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 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.

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. Elmwood does not have any endowment funds at the present time.

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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES(cont'd)

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;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) 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) Volunteer help

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

(vii) Investment income

This is included in the accounts when receivable.

ELMWOOD PRESBYTERIAN CHURCH
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NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES (cont'd)

(viii) 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

EXPENDITURE AND LIABILITIES

(ix) Liability recognition

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

(x) 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.

(xi) 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.

(xii) 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.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES (cont'd)

ASSETS

(xiii) Tangible Fixed Assets

Tangible fixed assets for use by 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 fixed assets, other than freehold land and the church manse which is recorded at market value, at rates calculated to write off the cost, less estimated residual value of each asset over its expected useful life as follows: -

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Recorded giving:				
FWO	128,595	64,436	193,031	198,092
Loose collections	2,671	-	2,671	2,338
Donations and gifts	(154)	27,365	27,211	20,915
Gift Aid	25,327	16,634	41,961	39,168
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	156,439	108,435	264,874	260,513
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3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Income from charitable activities				
Fees from weddings, funerals, and organisations	415	-	415	-
Sale of Magazines, Study Books	1,172	-	1,172	493
Income from Church Events	-	305	305	210
Miscellaneous Income	758	2,860	3,618	1,247
Grants	5,051	-	5,051	405
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	7,396	3,165	10,561	2,355
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ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

4. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Deposit interest	695	2	697	482
	695	2	697	482
	695	2	697	482

5. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
FWO envelopes	637	490	1,127	1,127
	637	490	1,127	1,127
	637	490	1,127	1,127

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Assembly Assessments	14,350	-	14,350	14,100
Presbytery fees	1,069	-	1,069	850
Ministry and support staff costs	104,750	-	104,750	106,463
Congregational running expenses	32,126	42,949	75,075	29,843
Donations to Missions and charities	3,980	32,750	36,730	30,727
Governance costs	1,700	-	1,700	1,524
Depreciation Charge	27,511	-	27,511	27,511
	185,486	75,699	261,185	211,018

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

7. EMPLOYEES

Employment Costs

	Total Funds 2022	Total Funds 2021
	£	£
Wages and Salaries	74,046	77,003
Social Security Costs	7,261	7,193
Pension contributions	13,331	14,404
	<u>94,638</u>	<u>98,600</u>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was

	2022	2021
	£	£
Average number of employees	<u>5</u>	<u>5</u>

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

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

8. PENSION COSTS

The minister and deaconess of the congregation are members 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 and deaconess. 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. 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 the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2022	Total Funds 2021
	£	£
Contributions	13,331	14,404
	<hr/>	<hr/>

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

	£	£
Contributions	-	-
	<hr/>	<hr/>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures and Fittings	Vehicles	Total
	£	£	£	£
Cost or valuation				
At start of year	1,810,000	25,044	8,000	1,843,044
Additions	-	-	-	-
Disposals	-	-	-	-
	<u>1,810,000</u>	<u>25,044</u>	<u>8,000</u>	<u>1,843,044</u>
At end of year	1,810,000	25,044	8,000	1,843,044
	<u>1,810,000</u>	<u>25,044</u>	<u>8,000</u>	<u>1,843,044</u>
Depreciation				
At start of year	120,000	9,744	4,000	133,744
Provision for year	20,000	5,511	2,000	27,511
	<u>140,000</u>	<u>15,255</u>	<u>6,000</u>	<u>161,255</u>
At end of year	140,000	15,255	6,000	161,255
	<u>140,000</u>	<u>15,255</u>	<u>6,000</u>	<u>161,255</u>
Net Book Value				
At start of year	1,690,000	15,300	4,000	1,709,300
	<u>1,690,000</u>	<u>15,300</u>	<u>4,000</u>	<u>1,709,300</u>
At end of year	1,670,000	9,789	2,000	1,681,789
	<u><u>1,670,000</u></u>	<u><u>9,789</u></u>	<u><u>2,000</u></u>	<u><u>1,681,789</u></u>

10. DEBTORS

	2022	2021
	£	£
Accrued Income	41,013	39,732
Prepayments	3,083	2,811
	<u>44,096</u>	<u>42,543</u>
	<u><u>44,096</u></u>	<u><u>42,543</u></u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

11. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Danske Bank current account	278,983	239,777
Cash in hand	41	41
	<u>279,024</u>	<u>239,818</u>

12. CREDITORS: amount falling due within one year

	2022	2021
	£	£
Accruals	2,367	2,939
	<u>2,367</u>	<u>2,939</u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

13. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start £	Income £	Expend. £	Transfer £	Balance at end £
Unrestricted Funds					
General Account	1,811,946	164,530	(186,123)	10,966	1,801,319
	<u>1,811,944</u>	<u>164,530</u>	<u>(186,123)</u>	<u>10,966</u>	<u>1,801,319</u>
Restricted Funds					
Building & Maintenance	109,756	54,766	(33,431)	-	131,091
Missionary & Outreach	52,963	23,427	(6,211)	(11,382)	58,797
Sunday School (JAM)	81	57	(18)	-	120
Boy's Brigade	1,947	5,411	(5,160)	112	2,310
Girl's Brigade	6,555	1,551	(4,225)	112	3,993
Presbyterian Women	1,732	2,977	(2,944)	-	1,765
Youth Fellowship (Fish)	1,288	225	(320)	80	1,273
Youth Club (Wood)	1,617	641	(946)	112	1,424
Community Ministry	242	1,512	(1,538)	-	216
Young Adults	224	-	(3)	-	221
Holiday Bible Club	2	-	-	-	2
Special Offerings	369	21,035	(21,393)	-	11
	<u>176,776</u>	<u>111,602</u>	<u>(76,189)</u>	<u>(10,966)</u>	<u>201,223</u>
Total	<u><u>1,988,722</u></u>	<u><u>276,132</u></u>	<u><u>(262,312)</u></u>	<u><u>-</u></u>	<u><u>2,002,542</u></u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

14. RELATED PARTY TRANSACTIONS

Two of the trustees received remuneration. The minister of the congregation received remuneration of £40,419 and expenses of £6,382 for acting in that capacity. Pension contributions of £9,701 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). The music leader received remuneration of £5,317. No pension contributions were paid in relation to this post. None of the other trustees received any remuneration or expenses during the year in connection with their duties.

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

£14,310 for congregational assessments
£10,132 towards the United Appeal
£1,155 towards the Presbyterian Children's Society

The congregation contributed £1,069 towards Presbytery Assessments during the year.

There were no other related party transactions.

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

Appendix 1 – Additional Financial Information

The additional financial information provided on the following pages does not form part of the congregation's independently examined Church Accounts. The figures shown have however, been incorporated into the accounts on which the congregation's independent examiner have given their report.

Elmwood Presbyterian Church

General Fund

Income and Expenditure - Year ended 31st December, 2022.

	2022	2021
	£	£
Income		
Regular Direct Giving	-154,826	-155,627
Donations and Legacies	-22,647	-17,732
Activities that generate Income	-7,396	-493
Investment Income	-695	-343
Total Income	<u>-185,564</u>	<u>-174,195</u>
Expenditure		
Central Church Assessments	25,080	25,565
Ministry and Support Staff	77,700	77,185
Life and Work	14,352	9,347
Governance	10,450	6,585
Property and Equipment	54,561	50,254
Grants to Missions and Charities	25,373	20,377
Total Expenditure	<u>207,516</u>	<u>189,313</u>
Net (Income)/ Expenditure	<u>21,951</u>	<u>15,118</u>
Transfers Between Funds	10,966	12,871
Net Movement in Funds	<u>10,985</u>	<u>2,247</u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

Elmwood Presbyterian Church

Building & Maintenance Fund

Income and Expenditure - Year ended 31st December, 2022.

	Notes	2022	2021
		£	£
Income			
Regular Direct Giving		-45,134	-49,928
Gift Aid on Giving		-9,377	-8,978
Donations		0	0
Miscellaneous Income		-255	0
Total Income		<u>-54,766</u>	<u>-58,905</u>
Expenditure			
Alarms & Fire Safety		2,144	1,177
Electrical, inc. Heaters		431	1,543
Grass Cutting		723	1,016
Repairs etc. - Manse		8,952	105
Organ Repairs and Maintenance		0	0
Repairs to Church and Halls		7,590	1,410
Repairs - Equipment		953	0
Painting		6,885	0
Roof Repairs		948	540
AV System		0	0
Vehicle Repairs		1,374	627
Church Envelopes		490	490
Scripture Union - St. Petersburg		1,471	1,410
Donabate Presbyterian Church		1,471	1,410
Total Expenditure		<u>33,431</u>	<u>9,728</u>
Net (Income)/ Expenditure		<u>-21,335</u>	<u>-49,177</u>
Transfers Between Funds		0	0
Net Movement in Funds		<u>-21,335</u>	<u>-49,177</u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

ELMWOOD PRESBYTERIAN CHURCH M&O FUND
GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

Receipts	2022	2021	Payments	2022	2021
Regular Direct Giving	19,302.40	18,441.10	Salaries allocated (Deaconess)	11,382.25	12,555.00
Gift Aid on Giving	4,122.93	3,165.70	Support Gifts	6,205.00	5,150.00
Investment Income	2.04	124.91	Bank Fees	6.20	36.80
Donations	0.00	500.00			
Miscellaneous Income	0.00	45.00			
Total Receipts during the year	23,427.37	22,276.71	Total Payments during the year	17,593.45	17,741.80
Opening Balances c/fd			Closing Balances c/fd		
Bank	52,963.32	48,428.41	Bank	58,797.24	52,963.32
Cash in Hand	0.00	0.00	Cash in Hand	0.00	0.00
	<u>76,390.69</u>	<u>70,705.12</u>		<u>76,390.69</u>	<u>70,705.12</u>

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

ELMWOOD GENERAL FUND COLLECTIONS 2022

FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount
1	1,540.00	51	400.00	101	660.00	151	453.00	201	-	327	-	449	300.00
2	150.00	52	-	102	-	152	-	202	-	399	60.00	450	1,200.00
3	-	53	240.00	103	1,000.00	153	-	203	-	401	2,400.00	451	-
4	-	54	-	104	224.10	154	-	204	-	402	1,440.00	452	300.00
5	-	55	20.00	105	675.00	155	-	205	-	403	1,800.00	453	6,050.00
6	770.00	56	910.00	106	-	156	-	206	-	404	-	454	-
7	30.00	57	320.00	107	-	157	-	207	-	405	90.00	455	960.00
8	730.00	58	275.00	108	-	158	-	208	-	406	240.00	456	420.00
9	2,020.00	59	-	109	150.00	159	-	209	-	407	240.00	457	540.00
10	2,250.00	60	-	110	-	160	1,560.00	210	-	408	1,475.00	458	600.00
11	-	61	-	111	600.00	161	-	211	-	409	720.00	459	480.00
12	100.00	62	8,200.00	112	-	162	-	212	-	410	840.00	460	1,040.00
13	25.00	63	450.00	113	-	163	260.00	213	-	411	700.00	461	600.00
14	-	64	-	114	-	164	-	214	-	412	600.00	462	1,440.00
15	-	65	-	115	200.00	165	110.00	215	-	413	1,680.00	463	960.00
16	77.00	66	360.00	116	-	166	410.00	216	-	414	240.00	464	600.00
17	260.00	67	-	117	225.00	167	-	217	-	415	20.00	465	520.00
18	90.00	68	1,500.00	118	-	168	-	218	-	416	360.00	466	600.00
19	-	69	960.00	119	-	169	-	219	-	417	300.00	467	720.00
20	440.00	70	-	120	-	170	-	220	-	418	780.00	468	-
21	104.00	71	67.00	121	-	171	-	221	-	419	2,310.00	469	480.00
22	-	72	-	122	-	172	265.00	222	-	420	1,800.00	470	1,020.00
23	-	73	655.00	123	200.00	173	965.00	223	-	421	1,800.00	471	960.00
24	395.00	74	-	124	730.00	174	-	224	-	422	1,020.00	472	500.04
25	-	75	-	125	-	175	1,010.00	225	-	423	1,980.00	473	1,040.00
26	150.00	76	-	126	-	176	240.00	226	-	424	780.00	474	240.00
27	-	77	-	127	-	177	20.00	227	-	425	1,200.00	475	1,040.00
28	20.00	78	260.00	128	-	178	-	228	-	426	600.00	476	220.00
29	300.00	79	520.00	129	-	179	-	229	-	427	840.00	477	-
30	-	80	-	130	-	180	-	230	-	428	1,200.00	478	1,800.00
31	-	81	160.00	131	275.00	181	-	231	-	429	-	479	-
32	-	82	-	132	-	182	-	232	-	430	1,062.40	480	480.00
33	-	83	2,200.00	133	-	183	212.00	233	-	431	120.00	481	1,392.00
34	-	84	330.00	134	720.00	184	-	234	-	432	300.00	482	-
35	-	85	-	135	-	185	-	235	-	433	1,560.00	483	960.00
36	160.00	86	50.00	136	510.00	186	125.00	236	-	434	1,100.00	484	860.00
37	-	87	-	137	1,060.00	187	10.00	237	-	435	2,340.00	485	-
38	150.00	88	-	138	1,080.00	188	-	238	-	436	1,080.00	486	-
39	520.00	89	215.00	139	270.00	189	-	239	-	437	960.00	487	-
40	10.00	90	1,040.00	140	-	190	90.00	240	-	438	-	488	240.00
41	-	91	20.00	141	200.00	191	-	241	-	439	1,440.00	489	220.00
42	-	92	-	142	-	192	-	242	-	440	-	490	260.00
43	-	93	50.00	143	390.00	193	520.00	243	-	441	900.00	491	2,400.00
44	-	94	400.00	144	520.00	194	-	244	-	442	240.00	492	480.00
45	100.00	95	101.00	145	80.00	195	-	245	-	443	1,040.00	493	110.00
46	-	96	60.00	146	-	196	-	246	540.00	444	1,040.00	494	-
47	-	97	1,200.00	147	-	197	-	247	-	445	960.00	495	35.00
48	87.00	98	40.00	148	940.00	198	25.00	248	-	446	1,800.00	496	760.00
49	-	99	260.00	149	-	199	-	249	-	447	900.00	497	10.00
50	-	100	50.00	150	-	200	-	250	-	448	360.00	498	385.00
												499	240.00

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

BUILDING FUND COLLECTIONS 2022													
FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount
1	270.00	51	-	101	-	151	-	201	-	395	1,040.00	447	900.00
2	-	52	210.00	102	208.00	152	-	202	-	396	960.00	448	360.00
3	-	53	-	103	340.00	153	-	203	-	397	360.00	449	-
4	-	54	-	104	-	154	-	204	-	399	20.00	450	600.00
5	70.00	55	-	105	-	155	15.00	205	-	401	-	451	-
6	80.00	56	-	106	-	156	20.00	206	-	402	-	452	240.00
7	-	57	250.00	107	-	157	-	207	-	403	600.00	453	-
8	85.00	58	-	108	-	158	-	208	-	404	-	454	-
9	-	59	100.00	109	80.00	159	-	209	-	405	40.00	455	960.00
10	-	60	-	110	-	160	-	210	-	406	-	456	-
11	-	61	-	111	-	161	-	211	-	407	-	457	300.00
12	-	62	-	112	-	162	-	212	-	408	2,950.00	458	600.00
13	-	63	-	113	160.00	163	-	213	-	409	240.00	459	1,440.00
14	-	64	-	114	-	164	30.00	214	-	410	600.00	460	520.00
15	-	65	-	115	10.00	165	-	215	-	411	600.00	461	600.00
16	-	66	-	116	-	166	-	216	-	412	300.00	462	480.00
17	-	67	-	117	20.00	167	-	217	-	413	600.00	463	-
18	-	68	-	118	-	168	-	218	-	414	-	464	-
19	-	69	-	119	-	169	165.00	219	-	415	-	465	520.00
20	-	70	-	120	-	170	-	220	-	416	960.00	466	-
21	-	71	-	121	-	171	-	221	-	417	-	467	240.00
22	-	72	-	122	-	172	-	222	-	418	600.00	468	-
23	-	73	-	123	-	173	600.00	223	-	419	720.00	469	120.00
24	-	74	-	124	-	174	-	224	-	420	-	470	360.00
25	-	75	-	125	-	175	-	225	-	421	660.00	471	-
26	-	76	220.00	126	-	176	-	226	-	422	-	472	-
27	150.00	77	-	127	-	177	-	227	-	423	600.00	473	1,020.00
28	-	78	240.00	128	-	178	-	228	-	424	540.00	474	60.00
29	-	79	-	129	-	179	-	229	-	425	600.00	475	1,040.00
30	100.00	80	-	130	-	180	-	230	-	426	300.00	476	-
31	-	81	-	131	-	181	-	231	-	427	288.00	477	-
32	510.00	82	-	132	-	182	-	232	-	428	960.00	478	1,200.00
33	-	83	80.00	133	-	183	5.00	233	-	429	-	479	-
34	-	84	-	134	-	184	-	234	-	430	200.00	480	-
35	-	85	-	135	-	185	-	235	-	431	120.00	481	348.00
36	-	86	-	136	-	186	-	236	-	432	-	482	-
37	-	87	-	137	47.00	187	250.00	237	-	433	-	483	600.00
38	-	88	-	138	-	188	-	238	-	434	-	484	-
39	-	89	-	139	130.00	189	-	239	-	435	720.00	485	-
40	10.00	90	-	140	1,120.00	190	-	240	-	436	1,440.00	486	-
41	500.00	91	470.00	141	-	191	-	241	-	437	360.00	487	-
42	10.00	92	-	142	-	192	-	242	-	438	-	488	180.00
43	155.00	93	-	143	-	193	-	243	-	439	960.00	489	-
44	-	94	100.00	144	-	194	-	244	-	440	-	490	-
45	96.00	95	510.00	145	-	195	-	245	-	441	780.00	491	-
46	-	96	-	146	-	196	1,010.00	246	540.00	442	240.00	492	-
47	87.00	97	-	147	-	197	-	247	-	443	520.00	493	55.00
48	-	98	-	148	-	198	-	248	-	444	550.00	494	-
49	-	99	1,060.00	149	-	199	-	249	-	445	1,200.00	495	-
50	-	100	-	150	-	200	-	250	-	446	-	496	-
												497	10.00
												498	385.00
												499	210.00

ELMWOOD PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

MISSIONARY & OUTREACH FUND COLLECTIONS 2022

FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount	FWO Number	Amount
1		51	-	101	-	151	10.00	201	-	399	20.00	449	-
2		52	-	102	-	152	-	202	-	400	-	450	240.00
3		53	90.00	103	-	153	-	203	-	401	-	451	-
4		54	-	104	54.20	154	-	204	-	402	-	452	120.00
5		55	5.00	105	41.20	155	-	205	-	403	1.200.00	453	-
6		56	-	106	-	156	-	206	-	404	-	454	-
7		57	-	107	-	157	-	207	-	405	20.00	455	240.00
8	30.00	58	5.00	108	-	158	-	208	-	406	-	456	-
9		59	-	109	-	159	-	209	-	407	-	457	-
10	480.00	60	-	110	-	160	-	210	-	408	-	458	-
11		61	-	111	-	161	-	211	-	409	480.00	459	-
12		62	-	112	-	162	-	212	-	410	-	460	520.00
13		63	-	113	-	163	55.00	213	-	411	240.00	461	600.00
14		64	-	114	-	164	-	214	-	412	240.00	462	480.00
15		65	-	115	-	165	-	215	-	413	360.00	463	240.00
16		66	70.00	116	-	166	-	216	-	414	-	464	-
17	56.00	67	-	117	50.00	167	-	217	-	415	10.00	465	160.00
18		68	90.00	118	-	168	-	218	-	416	-	466	-
19		69	-	119	-	169	-	219	-	417	-	467	240.00
20	120.00	70	-	120	-	170	-	220	-	418	420.00	468	-
21	5.00	71	-	121	-	171	-	221	-	419	1.440.00	469	120.00
22	80.00	72	-	122	-	172	95.00	222	-	420	-	470	240.00
23		73	-	123	5.00	173	-	223	-	421	540.00	471	-
24		74	-	124	60.00	174	-	224	-	422	420.00	472	-
25		75	-	125	-	175	-	225	-	423	1.128.00	473	600.00
26		76	-	126	-	176	-	226	-	424	120.00	474	60.00
27		77	-	127	-	177	-	227	-	425	600.00	475	240.00
28		78	-	128	-	178	-	228	-	426	-	476	-
29		79	110.00	129	-	179	-	229	-	427	240.00	477	-
30		80	-	130	-	180	-	230	-	428	-	478	900.00
31		81	10.00	131	62.00	181	-	231	-	429	-	479	-
32		82	-	132	-	182	-	232	-	430	-	480	-
33		83	-	133	-	183	-	233	-	431	130.00	481	1.740.00
34		84	-	134	-	184	-	234	-	432	-	482	-
35		85	-	135	-	185	-	235	-	433	-	483	240.00
36	5.00	86	-	136	35.00	186	10.00	236	-	434	-	484	-
37		87	-	137	100.00	187	-	237	-	435	-	485	-
38		88	-	138	140.00	188	-	238	-	436	240.00	486	-
39		89	-	139	50.00	189	-	239	-	437	240.00	487	-
40		90	-	140	-	190	-	240	-	438	-	488	-
41		91	-	141	-	191	-	241	-	439	480.00	489	-
42		92	-	142	-	192	-	242	-	440	-	490	-
43		93	-	143	-	193	-	243	-	441	300.00	491	-
44		94	-	144	-	194	-	244	-	442	60.00	492	-
45		95	-	145	-	195	-	245	-	443	-	493	55.00
46		96	-	146	-	196	-	246	-	444	-	494	-
47		97	-	147	-	197	-	247	-	445	-	495	-
48	41.00	98	-	148	70.00	198	5.00	248	-	446	-	496	-
49		99	-	149	-	199	-	249	-	447	360.00	497	10.00
50		100	-	150	-	200	-	250	-	448	120.00	498	170.00