

**BALLYCARRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland.

**STATEMENT OF FINANCIAL ACTIVITY (Receipts & Payments Account)**  
for the year ended 31 December 2022

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income:</b>					
Donations and legacies	2	67,351	34,721	102,072	84,272
Charitable activities	3	0	4,621	4,621	683
Other trading activities	4	2,478	5,757	8,235	1,552
Investments	5	160	69	229	296
Other	6	225	3,023	3,248	3,523
Total		70,214	48,191	118,405	90,326
<b>Expenditure On:</b>					
Raising funds	7	-540	-800	-1,340	-512
Charitable activities	8	-75,354	-28,887	-104,241	-84,686
Other	9	0	0	0	0
Total		-75,894	-29,687	-105,581	-85,198
Net income/(expenditure)		-5,680	18,504	12,824	5,128
Transfers between funds		-874	874	0	0
Net movement in funds		-6,554	19,378	12,824	5,128
<b>Reconciliation of Funds:</b>					
Total funds brought forward		33,356	38,160	71,516	66,388
Total funds carried forward	10	26,802	57,538	84,340	71,516

**BALLYCARRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland.

**STATEMENT OF ASSETS AND LIABILITIES**  
As at 31 December 2022

**1. Fixed Assets**

The Congregation owns the Church Premises situated at Hillhead Road, Ballycarry and the associated fixtures and fittings. These had an insurance value of £2,873,004 at the last renewal date. The Congregation also owns the Church Manse and the associated fixtures and fittings.

These had an insurance value of £581,140, at the last renewal date.

**2. Investments**

The Congregation has the following investments. Amounts are held on deposit.

	2022	2021
	£	£
Other investments	13,856	13,787
	<u>13,856</u>	<u>13,787</u>

**3. Amounts Owed to the Congregation (Not Accounts Note)**

At the end of the year the following amounts were owed to the Congregation

	2022	2021
	£	£
Gift Aid	19,450	16,381
	<u>19,450</u>	<u>16,381</u>

**4. Cash and bank balances**

	2022	2021
	£	£
Current Accounts	70,484	57,729
Other investments - note 2	13,856	13,787
<b>Total Reserves</b> - per Statement of Financial Activity & Note 10	<u>84,340</u>	<u>71,516</u>

**5. Amounts Owed by the congregation**

	2022	2021
	£	£
Bank overdraft	0	0
	<u>0</u>	<u>0</u>

Approved by Kirk Session at a meeting on 11th May 2023 and signed on its behalf by:

Name  
(Elder)

*Gordon Bonfield*

Date

*6th August 2023.*

Name  
(Elder)

*Anne Cowan*

Date

*6-8-23*

**BALLYCARRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church in Ireland.

**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

As the total income of the Congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Report Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

**FUND ACCOUNTING**

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

Restricted funds comprise donations or grants for a specific purpose as specified by the donor.

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 specific purposes.

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Recorded giving:				
Loose collections	2,372	0	2,372	950
Donations and gifts	52,244	21,050	73,294	66,671
Gift Aid	12,735	3,671	16,406	16,651
Legacies and bequests	0	10,000	10,000	0
	<u>67,351</u>	<u>34,721</u>	<u>102,072</u>	<u>84,272</u>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from charitable activities	0	0	0	195
Other Organisational income	0	4,621	4,621	488
Grants	0	0	0	0
	<u>0</u>	<u>4,621</u>	<u>4,621</u>	<u>683</u>

**BALLYCARRY PRESBYTERIAN CHURCH**  
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**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fundraising events	0	5,757	5,757	0
Hire of halls & equipment, pole rental	2,478	0	2,478	1,552
	2,478	5,757	8,235	1,552

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Deposit interest	160	69	229	296
	160	69	229	296

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Solar Panels	0	3,023	3,023	2,472
Other	225	0	225	1,051
	225	3,023	3,248	3,523

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
FWO envelopes	-540	0	-540	-512
Fundraising events	0	-800	-800	0
	-540	-800	-1,340	-512

**BALLYCARRY PRESBYTERIAN CHURCH**  
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**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Assembly Assessments	-5,769	0	-5,769	-6,684
Presbytery fees	-694	0	-694	-677
Ministry and support staff costs	-54,870	0	-54,870	-52,209
Congregational running expenses	-13,571	-9,157	-22,728	-13,176
Donations to missions and charities	0	-14,607	-14,607	-10,674
Organisational expenditure	0	-5,123	-5,123	-816
Governance costs	-450	0	-450	-450
	<u>-75,354</u>	<u>-28,887</u>	<u>-104,241</u>	<u>-84,686</u>

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Other	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**10. FUND BALANCES**

**(i) Unrestricted Funds**

	2022	2021
	£	£
General Fund	26,802	33,356
	<u>26,802</u>	<u>33,356</u>

**(ii) Restricted Funds**

	2022	2021
	£	£
Property	28,350	17,904
Miscellaneous Restricted	10,000	0
Investment Fund	13,856	13,787
Presbyterian Women	1,203	552
Badminton Club	222	222
Bible Class	0	192
Sunday School	0	422
Lunch Club	1,243	1,389
Choir	129	129
Tuck Shop	0	15
Parent & Toddlers	540	941
Bowling Club	1,995	1,995
Hillhead Hut	0	612
	<u>57,538</u>	<u>38,160</u>

**(iii) Endowment Funds**

No endowment funds were held in either 2021 or 2022.

**BALLYCARRY PRESBYTERIAN CHURCH**  
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**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**10. FUND BALANCES (cont)**

**(iv) Reconciliation in movement of funds**

	Balance at start £	Income £	Expenses £	Transfers £	Balance at end £
<b>Unrestricted Funds</b>					
General Fund	33,356	70,214	-75,894	-874	26,802
	<u>33,356</u>	<u>70,214</u>	<u>-75,894</u>	<u>-874</u>	<u>26,802</u>
<b>Restricted Funds</b>					
Property	17,904	21,389	-9,957	-986	28,350
United Appeal	0	7,804	-7,804	0	0
Miscellaneous Restricted	0	10,000	0	0	10,000
Children's Society	0	1,103	-1,103	0	0
World Development Appeal	0	125	-1,125	1,000	0
United Christian Broadcasters	0	0	-299	299	0
Salvation Army	0	140	-140	0	0
Ukraine Crisis Appeal	0	2,290	-2,500	210	0
Hope 365	0	0	-986	986	0
Friends of Cancer	0	650	-650	0	0
Investment Fund	13,787	69	0	0	13,856
Presbyterian Women	552	1,659	-1,008	0	1,203
Badminton Club	222	0	0	0	222
Bible Class	192	0	0	-192	0
Sunday School	422	20	-62	-380	0
Threads	0	420	-420	0	0
Lunch Club	1,389	1,021	-1,167	0	1,243
Choir	129	0	0	0	129
Tuck Shop	15	0	0	-15	0
Parent & Toddlers	941	1,501	-1,902	0	540
Bowling Club	1,995	0	0	0	1,995
Hillhead Hut	612	0	-564	-48	0
	<u>38,160</u>	<u>48,191</u>	<u>-29,687</u>	<u>874</u>	<u>57,538</u>
<b>Total</b>	<u>71,516</u>	<u>118,405</u>	<u>-105,581</u>	<u>0</u>	<u>84,340</u>



**BALLYCARRY PRESBYTERIAN CHURCH****NUMBER ONE FUND FOR THE YEAR ENDED 31 December 2022****Appendix to the Church Accounts**

	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>				
Freewill Offering	51414		50971	
Gift Aid	12735		12482	
Miscellaneous donations to church funds	830		350	
Loose Offering	<u>2372</u>	67351	<u>950</u>	64753
United Appeal	6228		6163	
Gift Aid	<u>1576</u>	7804	<u>1437</u>	7600
<b>SPECIAL APPEALS</b>				
Children's Society	889		843	
Gift Aid	<u>214</u>	1103	<u>194</u>	1037
World Development	125		957	
Gift Aid	-	125	<u>158</u>	1115
Moderator's Appeal	2290		-	
Gift Aid	-	2290	-	-
Salvation Army		140		-
<b>OTHER INCOME</b>				
Dickson Memorial	-		100	
Hire of premises and equipment	2464		1540	
Clothing Bank	-		195	
Presbyterian Herald subscriptions	225		-	
Rates refund	-		1051	
Power NI pole rental	14		12	
Bank interest	<u>160</u>	<u>2863</u>	<u>133</u>	<u>3031</u>
		<u><u>£81,676</u></u>		<u><u>£77,536</u></u>

**BALLYCARRY PRESBYTERIAN CHURCH**
**NUMBER ONE FUND FOR THE YEAR ENDED 31 December 2022**
**Appendix to the Church Accounts**

	2022	2022	2021	2021
	£	£	£	£
<b>EXPENDITURE</b>				
<b>MINISTER &amp; CONVENER</b>				
Stipend paid to Minister	31456		29863	
PCI Pension Scheme [2009] Fund	7549		7167	
Car allowance	3829		3684	
Ministerial Duties Allowance	2553		2457	
National Insurance	4188		3750	
Minister's Expenses/Removal Expenses	412		1800	
Conveners' Allowance & expenses	-		305	
Pulpit Supply	<u>438</u>		<u>158</u>	
	50425		49184	
Gifts to conveners	-	50425	<u>500</u>	49684
<b>OTHER DIRECT COSTS</b>				
Church Officer	2100		1750	
Halls Cleaner	576		-	
Organists and Pianists	<u>1612</u>	4288	<u>626</u>	2376
<b>ASSEMBLY ASSESSMENTS</b>				
Central Ministry Fund	1881		2324	
Widows of Ministers Fund	392		533	
Prolonged Disability Fund	313		388	
Incidental Fund	1450		1792	
Ministerial Development	180		252	
Assembly Buildings external work	784		1017	
Sick Supply Fund	24		39	
Students' Bursary Fund	745		339	
Apprenticeship Levy	<u>157</u>	5926	<u>149</u>	6833
<b>CHARITABLE DONATIONS</b>				
United Appeal	7804		7609	
World Development	1125		1115	
Children's Society	1103		1037	
Ukraine Crisis Appeal	2500		-	
Salvation Army	140		-	
United Christian Broadcasters	<u>299</u>	12971	<u>47</u>	9808
<b>OTHER EXPENDITURE</b>				
Music stand (Dickson Memorial)	-		118	
Presentation to former Key Holder & Treasurer	207		-	
Manse rates, Church & Halls Water	1226		2105	
Power NI [Church & Halls]	4445		2041	
Oil [Halls]	1895		429	
Insurance [Church, Halls, Manse & Public Liability etc]	1828		1708	
Carrickfergus Presbytery Fees	694		677	
CCLI Music Licence	378		401	
Examiner's Fees	950		950	
Office 365	331		331	
Photocopier charges	1292		82	
Office Supplies	577		22	
FWO Envelopes	540		512	
Sundries	436		546	
Presbyterian Herald Subscriptions	225		-	
Bank fees and service charges	<u>231</u>	15255	<u>249</u>	10171
		88,865		78,872
<b>(DEFICIT) FOR THE YEAR</b>		<u>-7,189</u>		<u>-1,336</u>
		<u>£81,676</u>		<u>£77,536</u>
Opening balance		£33,356		£34,692
<b>Less: (Deficit) for the year</b>		<u>-£7,189</u>		<u>-£1,336</u>
		£26,167		£33,356
Transfers between funds - Organisations		635		-
Closing balance at 31 December		<u>£26,802</u>		<u>£33,356</u>



**BALLYCARRY PRESBYTERIAN CHURCH**
**Appendix to the Church Accounts**
**NUMBER TWO FUND – UPKEEP OF PROPERTY FOR THE YEAR ENDED 31 December 2022**

	2022	2022	2021	2021
	£	£	£	£
<b>INCOME</b>				
Gift Aid	1881		2380	
Harvest Offering	4931		4325	
Coffee & craic	1105		-	
Friends of Cancer	650		-	
Concert Belfast Operatic Company	1630		-	
Summer dancers	90		-	
Christmas Fair/Auction	2282		-	
Gift Day	1387		2902	
Income from PowerNI – Solar Panels	3023		2472	
Donations & payroll Giving	<u>5060</u>	<u>£22,039</u>	<u>60</u>	<u>£12,139</u>
	2022	2022	2021	2021
	£	£	£	£
<b>EXPENDITURE</b>				
<b>CHURCH</b>				
Roof repairs	160		580	
Signage & window graphics/Poster panel	<u>816</u>	976	<u>179</u>	759
<b>HALLS</b>				
Smoke alarms and ceiling tiles	-		828	
Roof repairs	140		-	
Disabled toilet handle & lock	384		-	
Service to fire extinguishers	174		233	
Pads for defibrillator	105		-	
Boiler servicing	<u>155</u>	958	-	1061
<b>MANSE</b>				
French doors	2070		-	
Renovations to kitchen	-		720	
Extractor fans	197		-	
Tree pruning	4800		-	
Repairs to heating system	156		164	
Carpet	-		1000	
Electrical	-		135	
Window repairs	-		120	
Painting	-		600	
Various	-	7223	<u>85</u>	2824
<b>MISCELLANEOUS</b>				
Hope 365 [20% Harvest Offering]	986		-	
Friends of Cancer	650		433	
Belfast Operatic Company	<u>800</u>	<u>2436</u>	<u>433</u>	866
		£11,593		£5,510
<b>SURPLUS FOR THE YEAR</b>		<u>£10,446</u>		<u>£6,629</u>
		<u>£22,039</u>		<u>£12,139</u>
Opening balance		£17,904		£13,205
<b>Add: Surplus for the year</b>		<u>£10,446</u>		<u>£6,629</u>
		£28,350		£19,834
Transfers between funds - Campbell fund matured		-		6,070
Transfers between funds - Campbell fund Capital		-		-6,500
Transfers between funds - former 3 ½% War Stock		-		<u>-1,500</u>
Closing balance at 31 December		<u>£28,350</u>		<u>£17,904</u>

**BALLYCARRY PRESBYTERIAN CHURCH**  
**NUMBER THREE FUND – MISCELLANEOUS (RESTRICTED)**  
**FOR THE YEAR ENDED 31 December 2022**

**Appendix to the Church Accounts**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Gift	<u>10,000</u>	-
Closing balance at 31 December	<u>£10,000</u>	-

**BALLYCARRY PRESBYTERIAN CHURCH**  
**STATEMENT OF INVESTMENTS AS AT 31 December 2022**

**Appendix to the Church Accounts**

**Progressive Building Society**

2022	2022	2021	2021
£	£	£	£

**CAPITAL**

**Ken Campbell Trust [Ref 2157]**

Capital	1700		1700	
Accumulated interest reinvested 1 October 2022	<u>98</u>	1798	<u>89</u>	1789

**Donnan [Ref 2149]**

Capital	500		500	
Miscellaneous	2700		2700	
General	600		600	
Accumulated interest reinvested 1 October 2022	<u>219</u>	4019	<u>198</u>	3998

**Ken Campbell Trust [Ref 3575]**

Capital	6500		6500	
Former 3 ½% War Stock	1500		1500	
Accumulated interest reinvested 1 June 2022	<u>39</u>	<u>8039</u>	<u>-</u>	<u>8000</u>

**Progressive Building Society - Total Funds**

£13,856	£13,787
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**Balance at Bank 31 December**

£	£
Number One Fund	26,802
Number Two Fund	28,350
Number Three Fund	<u>10,000</u>
<b>Bank balance at 31 December</b>	<u>£65,152</u>

**Total Congregational Funds (Excluding Organisations)**

<u>£79,008</u>	<u>£65,047</u>
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**Organisations**

£	£
Bank balances at 31 December	<u>£5,332</u>
	<u>£6,469</u>

**TOTAL FUNDS at 31 DECEMBER**

<u>£84,340</u>	<u>£71,516</u>
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