

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

**STATEMENT OF FINANCIAL ACTIVITY (Receipts & Payments Account)**  
for the year ended 31 December 2023

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income:</b>					
Donations and legacies	2	68,941	21,452	90,393	102,072
Charitable activities	3	0	5,845	5,845	4,621
Other trading activities	4	830	1,018	1,848	8,235
Investments	5	152	76	228	229
Other	6	216	3,575	3,791	3,248
<b>Total</b>		<b>70,139</b>	<b>31,966</b>	<b>102,105</b>	<b>118,405</b>
<b>Expenditure On:</b>					
Raising funds	7	-532	0	-532	-1,340
Charitable activities	8	-75,836	-32,210	-108,046	-104,241
Other	9	0	0	0	0
<b>Total</b>		<b>-76,368</b>	<b>-32,210</b>	<b>-108,578</b>	<b>-105,581</b>
<b>Net income/(expenditure)</b>		<b>-6,229</b>	<b>-244</b>	<b>-6,473</b>	<b>12,824</b>
<b>Transfers between funds</b>		<b>-632</b>	<b>632</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>-6,861</b>	<b>388</b>	<b>-6,473</b>	<b>12,824</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward		26,802	57,538	84,340	71,516
<b>Total funds carried forward</b>	<b>10</b>	<b>19,941</b>	<b>57,926</b>	<b>77,867</b>	<b>84,340</b>

**BALLYCARRY PRESBYTERIAN CHURCH**  
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**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2023**

**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 £3,051,131 at the last renewal date. The Congregation also owns the Church Manse and the associated fixtures and fittings. These had an insurance value of £617,322, at the last renewal date.

**2. Investments**

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

	2023	2022
	£	£
Other investments	13,946	13,856
	<u>13,946</u>	<u>13,856</u>

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

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

	2023	2022
	£	£
Gift Aid	18,006	19,450
	<u>18,006</u>	<u>19,450</u>

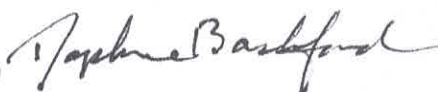
**4. Cash and bank balances**

	2023	2022
	£	£
Current Accounts	63,921	70,484
Other investments - note 2	13,946	13,856
<b>Total Reserves</b> - per Statement of Financial Activity & Note 10	<u>77,867</u>	<u>84,340</u>

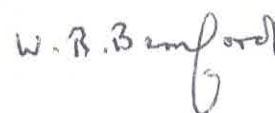
**5. Amounts Owed by the congregation**

	2023	2022
	£	£
Bank overdraft	0	0
	<u>0</u>	<u>0</u>

Approved by Kirk Session at a meeting on 26th June 2024 and signed on its behalf by:

Name (Elder) 

Date 11th September 2024

Name (Elder) 

Date 11th September 2024

**BALLYCARRY PRESBYTERIAN CHURCH**  
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**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**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 2023 £	Total Funds 2022 £
Recorded giving:				
Loose collections	1,533	0	1,533	2,372
Donations and gifts	53,715	15,570	69,285	73,294
Gift Aid	13,693	5,882	19,575	16,406
Legacies and bequests	0	0	0	10,000
	<b>68,941</b>	<b>21,452</b>	<b>90,393</b>	<b>102,072</b>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from charitable activities	0	0	0	0
Other Organisational income	0	5,845	5,845	4,621
Grants	0	0	0	0
	<b>0</b>	<b>5,845</b>	<b>5,845</b>	<b>4,621</b>

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**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fundraising events	0	1,018	1,018	5,757
Hire of halls & equipment, pole rental	830	0	830	2,478
	830	1,018	1,848	8,235

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Deposit interest	152	76	228	229
	152	76	228	229

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Solar Panels	0	3,575	3,575	3,023
Other	216	0	216	225
	216	3,575	3,791	3,248

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
FWO envelopes	-532	0	-532	-540
Fundraising events	0	0	0	-800
	-532	0	-532	-1,340

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**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
General Assembly Assessments	-6,251	0	-6,251	-5,769
Presbytery fees	-721	0	-721	-694
Ministry and support staff costs	-58,581	0	-58,581	-54,870
Congregational running expenses	-9,833	-14,796	-24,629	-22,728
Donations to missions and charities	0	-11,567	-11,567	-14,607
Organisational expenditure	0	-5,847	-5,847	-5,123
Governance costs	-450	0	-450	-450
	<u>-75,836</u>	<u>-32,210</u>	<u>-108,046</u>	<u>-104,241</u>

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Other	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**10. FUND BALANCES**

**(i) Unrestricted Funds**

	2023	2022
	£	£
General Fund	19,941	26,802
	<u>19,941</u>	<u>26,802</u>

**(ii) Restricted Funds**

	2023	2022
	£	£
Restricted Funds	57,926	57,538
	<u>57,926</u>	<u>57,538</u>

**(iii) Endowment Funds**

No endowment funds were held in either 2022 or 2023.

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**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**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	26,802	70,139	-76,368	-632	19,941
	<u>26,802</u>	<u>70,139</u>	<u>-76,368</u>	<u>-632</u>	<u>19,941</u>
<b>Restricted Funds</b>					
Property	28,350	15,768	-14,796	-659	28,663
United Appeal	0	7,366	-7,674	308	0
Miscellaneous Restricted	10,000	300	0	0	10,300
Children's Society	0	1,051	-1,051	0	0
World Development Appeal	0	868	-900	32	0
United Christian Broadcasters	0	0	-250	250	0
Students' Bursary Fund	0	692	-692	0	0
Barnabas Aid	0	0	-500	500	0
Galway United Church	0	0	-500	500	0
Investment Fund	13,856	76	0	14	13,946
Presbyterian Women	1,203	1,361	-1,638	0	926
Badminton Club	222	2	0	-224	0
Explorers	0	447	-279	-60	108
Threads	0	425	-425	0	0
Fellowship Lunch Club	1,243	1,699	-1,674	0	1,268
Choir	129	1	-100	200	230
Tuck Shop	0	5	0	-5	0
Holiday Bible Club	0	100	-171	71	0
Parent & Toddlers	540	1,805	-1,560	-295	490
Bowling Club	1,995	0	0	0	1,995
	<u>57,538</u>	<u>31,966</u>	<u>-32,210</u>	<u>632</u>	<u>57,926</u>
<b>Total</b>	<u>84,340</u>	<u>102,105</u>	<u>-108,578</u>	<u>0</u>	<u>77,867</u>