

CRAIGY HILL PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

RECEIPTS AND PAYMENTS STATEMENT
For the year ended 31 December 2022

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£	£
Receipts:							
Donations and Legacies	2	112,774	-	67,545	9,705	190,024	170,922
Charitable Activities	3	550	-	11,240	-	11,790	13,379
Other Trading Activities	4	-	-	-	-	-	150
Investment Income	5	280	-	10	-	290	296
Other	6	212	-	-	-	212	1,065
Total		113,816	-	78,795	9,705	202,316	185,812
Payments:							
Raising Funds	7	-920	-	-	-	-920	-841
Charitable Activities	8	-131,289	-679	-42,856	-1,279	-176,103	-122,367
Other Expenditure	9	-535	-	-1,135	-	-1,670	-2,786
Sub Total		-132,744	-679	-43,991	-1,279	-178,693	-125,994
Asset & Investment Purchases							
Purchase of Fixed Assets		-	-	-7,705	-	-7,705	-1,015
Total Payments		-132,744	-679	-51,696	-1,279	-186,398	-127,009
Net Receipts/ (Payments)		-18,928	-679	27,099	8,426	15,918	58,803
Transfers between Funds		-14,220	1,760	12,460	-	-	-
Funds Brought Forward		90,129	330	-16,251	17,159	91,367	32,564
Funds Carried Forward	10	56,981	1,411	23,308	25,585	107,285	91,367

CRAIGY HILL PRESBYTERIAN CHURCH
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STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2022

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£	£
Bank & Cash Balances							
Bank Current Accounts		56,981	1,411	21,024	25,585	105,001	90,731
Cash in Hand		-	-	2,284	-	2,284	636
		<u>56,981</u>	<u>1,411</u>	<u>23,308</u>	<u>25,585</u>	<u>107,285</u>	<u>91,367</u>
Other Assets							
Fixed Assets	11					4,156,925	3,866,907
Investments	12						
Gift Aid receivable on donations						5,140	6,054
		<u></u>	<u></u>	<u></u>	<u></u>	<u>4,162,065</u>	<u>3,872,961</u>
Liabilities							
Utilities						934	1,956
Obligations to Charitable Donations						3,117	3,921
Vestibule Project retention owing to builder						-	7,706
Independent Examiner Fees						600	1,555
		<u></u>	<u></u>	<u></u>	<u></u>	<u>4,652</u>	<u>15,138</u>

Approved by the Kirk Session at a meeting on 3rd May 2023 and signed on its behalf by

Mr. John Dundee
Clerk of Session
Date: 3rd May 2023

CRAIGY HILL PRESBYTERIAN CHURCH
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NOTES TO THE ACCOUNTS
31 December 2022

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NOTES TO THE ACCOUNTS
31 December 2022

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£	£
Recorded giving:						
Loose collections	1,089	-	175	-	1,264	845
Envelopes, standing orders, special collections etc	97,665	-	58,744		156,409	148,145
Gift Aid	14,020	-	8,626	-	22,646	21,692
Legacies and bequest	-	-	-	9,705	9,705	240
	<u>112,774</u>	<u>-</u>	<u>67,545</u>	<u>9,705</u>	<u>190,024</u>	<u>170,922</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£	£
Organisations	-	-	11,240	-	11,240	13,359
Fees from Weddings & Funerals	550	-	-	-	550	20
	<u>550</u>	<u>-</u>	<u>11,240</u>	<u>-</u>	<u>11,790</u>	<u>13,379</u>

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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£	£
Letting of Premises	-	-	-	-	-	150
Trade Income	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-	150
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

5. INVESTMENT INCOME

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£	£
Bank Interest received	280	-	10	-	290	296
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	280	-	10	-	290	296
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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NOTES TO THE ACCOUNTS
31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2022
	£	£	£	£	£	£
Insurance Claims	-	-	-	-	-	113
Sundry	212	-	-	-	212	952
	<u>212</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>212</u>	<u>1,065</u>

7. RAISING FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£	£
FWO Envelopes	-920	-	-	-	-920	-841
	<u>-920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-920</u>	<u>-841</u>

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NOTES TO THE ACCOUNTS

31 December 2022

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£	£
Ministry, Pulpit supply & Staff costs	-59,662	-	-	-	-59,662	-53,221
Donations to Missions & Charities	-500	-679	-34,359	-	-35,538	-16,563
General Assembly Assessments	-20,728	-	-	-	-20,728	-21,856
Presbytery Fees	-771	-	-	-	-771	-745
Building Repairs & Maintenance	-29,992	-	-	-1,279	-31,271	-9,089
Utilities & Insurance costs	-13,554	-	-	-	-13,554	-7,634
Administration costs	-3,007	-	-	-	-3,007	-2,513
Outreach	-484	-	-230	-	-714	-80
Organisations' Expenses	-	-	-8,267	-	-8,267	-8,098
Sundry Expenses	-2,591	-	-	-	-2,591	-2,608
	<u>-131,289</u>	<u>-679</u>	<u>-42,856</u>	<u>-1,279</u>	<u>-176,103</u>	<u>-122,367</u>

9. OTHER EXPENDITURE

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£	£
Bank Fees & Loan Interest	-325	-	-1,135	-	-1,460	-2,786
Other	-210	-	-	-	-210	-
	<u>-535</u>	<u>-</u>	<u>-1,135</u>	<u>-</u>	<u>-1,670</u>	<u>-2,786</u>

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NOTES TO THE ACCOUNTS
31 December 2022

10. FUND BALANCES AND RECONCILIATION OF FUNDS

	<u>Balance</u> <u>at start</u> £	<u>Receipts</u> £	<u>Payments</u> £	<u>Net</u> <u>Transfers</u> £	<u>Balance</u> <u>At end</u> £
Unrestricted Funds					
General Fund	90,129	113,816	-132,744	-14,220	56,981
Designated Mission Support Fund	330	-	-679	1,760	1,411
Total Unrestricted Funds	90,459	113,816	-133,423	-12,460	58,392
Restricted Funds					
Building & Improvements	-34,878	34,480	-8,761	13,500	4,341
United Appeal & other Missions	3,921	12,571	-12,375	-1,000	3,117
Ukraine Appeal	-	20,228	-20,468	240	-
Tearfund	-	-	-	-	-
PCI Youth Projects	-	266	-266	-	-
Presbyterian Children's Society	-	-	-1,000	1,000	-
Christian Service Fund	563	-	-	-	563
PCI Overseas	-	-	-	-	-
BB	10,934	3,174	-2,914	-650	10,544
GB	256	6,910	-5,170	-200	1,796
Bowling Club	523	111	-101	-100	433
Women's Zone	190	411	-109	-80	412
Mums & Tots	323	492	-186	-250	379
Youth Work	1,484	-	-230	-	1,254
Sunday School	359	-	-15	-	344
Ladies Fellowship	74	152	-101	-	125
Total Restricted Funds	-16,251	78,795	-51,696	12,460	23,308
Endowments					
Bequests & Endowments	17,159	9,705	-1,279	-	25,585
	17,159	9,705	-1,279	-	25,585
TOTAL FUNDS	91,367	202,316	-186,398	-	107,285

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NOTES TO THE ACCOUNTS

31 December 2022

11. FIXED ASSETS

The congregation owns the church premises situated at Churchill Road, Larne. At the last renewal date the church and contents had an insurance value of £2,013,089.04 and the church hall and contents had an insurance value of £1,653,581.89. The congregation also owns the manse situated at 22 Brustin Brae Road, Larne and this property had an insurance value of £490,254.07 at the last renewal date.

12. RELATED PARTY TRANSACTIONS

Disclosed below are the payments made to related parties during the year ended 31 December 2022:

Name of Related Party	Reason	£
David Fulton	Salary	3,240
Keith Preston (father of trustee)	Pulpit supply fees	335
Brian Clenaghan	Pulpit supply fees	170

David Fulton received remuneration for his role as Praise Coordinator and not in his capacity as a trustee. The congregation paid £35,910 in respect of annual stipend, £6,382 in respect of ministerial expenses and £8,618 in respect of pension contributions for Rev. Ben. Preston.

The congregation paid Presbytery fees of £770.79 to the Presbytery of Carrickfergus during the year.

The congregation also made the following contributions to the Presbyterian Church in Ireland during the year:

	£
United Appeal	9,454
World Development Appeal	
Presbyterian Children's Society	1,000
Youth Projects	266

13. EX-GRATIA PAYMENTS

Ex-gratia payments/gifts of £500 were made to long-standing members of the congregation, in recognition of their caretaking services provided to the church during the year.

14. VOLUNTEERS

The work and support of members of the congregation as volunteers is vital to the operation, mission and outreach of the congregation. Volunteers undertake many role including encouraging prayer, serving within their local communities, administration tasks and serving in organisations under the control of Kirk Session.