

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

**RECEIPTS AND PAYMENTS STATEMENT**  
For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Receipts:</b>							
Donations and Legacies	2	114,244	-	40,291	-	154,535	190,024
Charitable Activities	3	1,970	-	11,041	-	13,011	11,790
Other Trading Activities	4	-	-	-	-	-	-
Investment Income	5	360	-	102	87	549	290
Other	6	2,540	-	-	-	2,540	212
Total		119,114	-	51,434	87	170,635	202,316
<b>Payments:</b>							
Raising Funds	7	-758	-	-	-	-758	-920
Charitable Activities	8	-121,852	-283	-27,004	-1,877	-151,016	-176,103
Other Expenditure	9	-282	-	-60	-	-342	-1,670
Sub Total		-122,892	-283	-27,064	-1,877	-152,116	-178,693
<b>Asset &amp; Investment Purchases</b>							
Purchase of Fixed Assets		-	-	-	-	-	-7,705
Total Payments		-122,892	-283	-27,064	-1,877	-152,116	-186,398
<b>Net Receipts/ (Payments)</b>		-3,778	-283	24,370	-1,790	18,519	15,918
Transfers between Funds		1,472	-	-1,472	-	-	-
Funds Brought Forward		56,981	1,411	23,308	25,585	107,285	91,367
<b>Funds Carried Forward</b>	10	54,675	1,128	46,206	23,795	125,804	107,285

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STATEMENT OF ASSETS AND LIABILITIES  
As at 31 December 2023

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£	£
<b>Bank &amp; Cash Balances</b>							
Bank Current Accounts		54,675	1,128	45,281	23,795	124,879	105,001
Cash in Hand		-	-	925	-	925	2,284
		<u>54,675</u>	<u>1,128</u>	<u>46,206</u>	<u>23,795</u>	<u>125,804</u>	<u>107,285</u>
<b>Other Assets</b>							
Fixed Assets	11					4,468,694	4,156,925
Investments	12						
Gift Aid receivable on donations						5,034	5,140
						<u>4,473,728</u>	<u>4,162,065</u>
<b>Liabilities</b>							
Utilities						2,685	934
Obligations to Charitable Donations						2,208	3,117
Independent Examiner Fees						780	600
						<u>5,673</u>	<u>4,652</u>

Approved by the Kirk Session at a meeting on 8<sup>th</sup> April 2024 and signed on its behalf by



Mr. John Dundee  
Clerk of Session  
Date: 8<sup>th</sup> April 2024

**CRAIGY HILL PRESBYTERIAN CHURCH**  
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**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£	£
Recorded giving:						
Loose collections	1,681	-	297	-	1,978	1,264
Envelopes, standing orders, special collections etc	98,980	-	34,481	-	133,461	156,409
Gift Aid	13,583	-	5,513	-	19,096	22,646
Legacies and bequest	-	-	-	-	-	9,705
	<u>114,244</u>	<u>-</u>	<u>40,291</u>	<u>-</u>	<u>154,535</u>	<u>190,024</u>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£	£
Organisations	-	-	11,041	-	11,041	11,240
Fees from Weddings & Funerals	1,970	-	-	-	1,970	550
	<u>1,970</u>	<u>-</u>	<u>11,041</u>	<u>-</u>	<u>13,011</u>	<u>11,790</u>

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**NOTES TO THE ACCOUNTS**  
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**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£	£
Letting of Premises	-	-	-	-	-	-
Trade Income	-	-	-	-	-	-
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	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**5. INVESTMENT INCOME**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£	£
Bank Interest received	360	-	102	87	549	290
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	360	-	102	87	549	296
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**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**6. OTHER INCOME**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£	£
Insurance Claims	-	-	-	-	-	-
Sundry	2,540	-	-	-	2,540	212
	<u>2,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,540</u>	<u>212</u>

**7. RAISING FUNDS**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£	£
FWO Envelopes	-758	-	-	-	-758	-920
	<u>-758</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-758</u>	<u>-920</u>

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**NOTES TO THE ACCOUNTS**

31 December 2023

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£	£
Ministry, Pulpit supply & Staff costs	-70,984	-	-	-	-70,984	-59,662
Donations to Missions & Charities	-1,000	-283	-14,078	-1,000	-16,361	-35,538
General Assembly Assessments	-20,482	-	-	-	-20,482	-20,728
Presbytery Fees	-802	-	-	-	-802	-771
Building Repairs & Maintenance	-9,027	-	-	-281	-9,308	-31,271
Utilities & Insurance costs	-16,166	-	-	-	-16,166	-13,554
Administration costs	-2,224	-	-	-	-2,224	-3,007
Outreach	-90	-	-145	-596	-831	-714
Organisations' Expenses	-	-	-12,781	-	-12,781	-8,267
Sundry Expenses	-1,077	-	-	-	-1,077	-2,591
	<u>-121,852</u>	<u>-283</u>	<u>-27,004</u>	<u>-1,877</u>	<u>-151,016</u>	<u>-176,103</u>

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£	£
Bank Fees & Loan Interest	-282	-	-60	-	-342	-1,460
Other	-	-	-	-	-	-210
	<u>-282</u>	<u>-</u>	<u>-60</u>	<u>-</u>	<u>-342</u>	<u>-2,786</u>

**CRAIGY HILL PRESBYTERIAN CHURCH**  
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**NOTES TO THE ACCOUNTS**

**31 December 2023**

**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> £
<b>Unrestricted Funds</b>					
General Fund	56,981	119,114	-122,892	1,472	54,675
Designated Mission Support Fund	1,411	-	-283	-	1,128
<b>Total Unrestricted Funds</b>	<b>58,392</b>	<b>119,114</b>	<b>-123,175</b>	<b>1,472</b>	<b>55,803</b>
<b>Restricted Funds</b>					
Building & Improvements	4,341	27,713	-	-	32,054
United Appeal & other Missions	3,117	11,783	-11,692	-1,000	2,208
PCI Students Bursary	-	529	-529	-	-
PCI Youth Projects	-	257	-	-257	-
Other Missions	-	100	-100	-	-
Presbyterian Children's Society	-	-	-1000	1000	-
Christian Service Fund	563	-	-	-	563
PCI Overseas	-	-	-257	257	-
BB	10,544	3,205	-6,222	-454	7,073
GB	1,796	5,412	-5,933	82	1,357
Bowling Club	433	100	-31	-100	402
Women's Zone	412	459	-350	-500	21
Mums & Tots	379	664	-460	-500	83
Youth Work	1,254	1,110	-220	-	2,144
Sunday School	344	-	-185	-	159
Ladies Fellowship	125	102	-85	-	142
<b>Total Restricted Funds</b>	<b>23,308</b>	<b>51,434</b>	<b>-27,064</b>	<b>-1,472</b>	<b>46,206</b>
<b>Endowments</b>					
Bequests & Endowments	25,585	87	-1,877	-	23,795
	<b>25,585</b>	<b>87</b>	<b>-1,877</b>	<b>-</b>	<b>23,795</b>
<b>TOTAL FUNDS</b>	<b>107,285</b>	<b>170,635</b>	<b>-152,116</b>	<b>-</b>	<b>125,804</b>

The movement of £1,472 from the Restricted Fund to the Unrestricted Fund reflects transfers between church organisations and the general fund, largely contributions towards heat & light costs of the hall.

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**NOTES TO THE ACCOUNTS**

**31 December 2023**

**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 £2,164,071 and the church hall and contents had an insurance value of £1,777,600. The congregation also owns the manse situated at 22 Brustin Brae Road, Larne and this property had an insurance value of £527,023 at the last renewal date.

**12. RELATED PARTY TRANSACTIONS**

Disclosed below are the payments made to related parties during the year ended 31 December 2023:

Name of Related Party	Reason	£
David Fulton	Gross Salary	3,402

David Fulton received remuneration for his role as Praise Coordinator and not in his capacity as a trustee. The congregation paid £38,206 in respect of annual stipend, £6,701 in respect of ministerial expenses and £9,049 in respect of pension contributions for Rev. Ben. Preston.

The congregation paid Presbytery fees of £801.84 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	9,575
PCI Student Bursary	529
PCI Overseas	257
Presbyterian Children's Society	1,000

**13. 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.