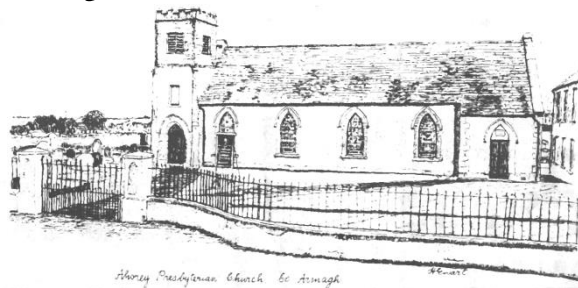


*Ahorey Congregation of
The Presbyterian Church in Ireland*



Registered Charity in Northern Ireland NIC105028

Charity Accounts
for the Year ending 31st December 2022

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts & Payments Accounts)
for the year ended 31 December 2022.

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total 2022	Total 2021
RECEIPTS						
Regular Direct Giving	1	58,739	51,128		109,867	89,432
Donations and Legacies	2	100	400		500	3,935
Activities that Generate Income	3	200	4,318		4,518	6,144
Investment Income	4	261			261	284
Other Income Sources	5		14,683		14,683	4,900
Total Receipts		59,299	70,529	0	129,829	104,694

PAYMENTS

Central Church Assessments	6	(16,788)			(16,788)	(17,031)
Ministry and Support Staff	7	(25,707)			(25,707)	(25,406)
Life and Work	8	(1,820)	(17,320)		(19,140)	(7,359)
Governance	9	(1,096)	(135)		(1,232)	(2,343)
Property and Equipment	10	(3,471)	(4,393)		(7,864)	(19,460)
Grants to Missions and Charities	11	(20)	(34,000)		(34,020)	(16,548)
Total Payments		(48,902)	(55,848)	0	(104,750)	(88,147)

ACCOUNTING POLICIES 12

FUNDS ACTIVITY 13

FUNDS RECONCILIATION	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total 2022	Total 2021
Brought Forward @ 1 January	94,105	11,326	5,000	110,432	93,885
Net Receipts	10,397	14,682		25,079	16,547
Net Transfers Between Funds	(45,075)	45,075		0	
Carried Forward @ 31 December	59,427	71,084	5,000	135,511	110,432

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2022.

	2022	2021
1. Regular Direct Giving	109,867	89,432
Named Giving	87,736	74,084
Reclaimed Tax (GA & GASDS)	16,892	14,026
Cash, £30 or less	4,590	1,108
Cash, greater than £30	649	215
2. Donations and Legacies	500	3,935
Legacies and Bequests	0	1,835
Donations 'in memory of'	400	950
Wedding Service Donations	100	150
Funeral Service Donations	0	1,000
3. Activities that Generate Income	4,518	6,144
Bookstall & Magazines	593	619
Graveyard fees	3,725	5,525
Use of facilities	200	0
4. Investment Income	261	284
Bank and Building Society Interest	261	284
5. Other Income Sources	14,683	4,900
Grants Received	2,200	2,400
Rental & Wayleaves Income	550	449
Miscellaneous Income	481	42
Organisation's Outings	672	0
Membership fees	4,355	1,445
Fundraising events	2,702	495
D of E Award Scheme	434	22
BB/GB Uniforms	2,241	0
Social events	1,048	47
Total of Notes 1-5 (Total Receipts)	129,829	104,694
6. Central Church Assessments	(16,788)	(17,031)
Central Ministry Fund	(1,689)	(2,044)
PCI Pension Scheme	(4,677)	(4,531)
Widows of Ministers Fund	(352)	(468)
Incidental Fund	(1,302)	(1,576)
Prolonged Disability Fund	(281)	(341)
Ministerial Development Fund	(162)	(222)
Sick Supply Fund	(21)	(34)

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2022. (cont'd)

6. Central Church Assessments (cont'd)	2022	2021
Assembly Buildings' External Work	(704)	(895)
Students Bursary Fund	(669)	(298)
Minister's National Insurance	(1,959)	(1,793)
Apprenticeship Levy	(98)	(94)
Ministerial Car Allowance	(2,553)	(2,497)
Ministerial Duties Allowance	(1,702)	(1,665)
ER NIC on Ministerial Allowances	(619)	(574)
7. Ministry and Support Staff	(25,707)	(25,406)
Minister	(19,488)	(19,888)
Other Ministry and Support Staff	(6,219)	(5,518)
8. Life and Work	(19,140)	(7,359)
Worship and Fellowship	(5,023)	(1,373)
Discipleship and Ministry	(1,204)	(1,229)
Mission and Outreach	(12,912)	(4,757)
9. Governance	(1,232)	(2,343)
Independent Examiner/Audit Fees	(100)	(50)
Printing & Stationery	(294)	(864)
Other Sundry Expenses	0	(1)
Bank Interest and Charges	(35)	(17)
Presbytery Fees	(384)	(380)
Broadband, TV licence; software support	(468)	(342)
Health & Safety, Food Hygiene etc training	161	(626)
Advertising	(48)	0
Postage	(64)	(64)
10. Property and Equipment	(7,864)	(19,460)
Utilities	(1,493)	(2,111)
Property	(4,859)	(15,941)
Insurances	(1,512)	(1,408)
11. Grants to Missions and Charities	(34,020)	(16,548)
United Appeal for Mission	(5,482)	(5,770)
Other PCI Schemes	(3,680)	(3,212)
Other Missions and Charities	(24,858)	(7,566)
Total of Notes 6-11 (Total Payments)	(104,750)	(88,147)

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2022. (cont'd)

12. Accounting Policies

Basis of financial statements

As the total income of the congregation is less than £250,000, the congregation has elected, in accordance with the provisions in The Charities (Accounts and Reports 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 either permanently or at the congregation's discretion; the income derived from the endowment is to be used either in restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

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.

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2022. (cont'd)

13. Funds Activity	Balance at start £	Receipts £	Payments £	Transfers In £	Transfers Out £	Balance at end £
UNNRESTRICTED FUNDS	94,105	59,299	48,902	3,626	48,702	59,427
General (2022)	3,226	59,299	48,902	400	4,597	9,427
General Reserve	90,879	0	0	3,226	44,105	50,000
RESTRICTED FUNDS	11,326	70,529	55,848	55,604	10,529	71,084
Property Funds	(15,913)	22,519	4,353	51,994	7,968	46,280
Property (2022)	(7,888)	1,855	439	7,888	0	1,416
Property Reserve	33,650	0	50	44,105	7,888	69,817
Graveyard	8,264	4,250	2,066	0	80	10,368
Land	1,110	550	34	0	0	1,626
Manse	(52,134)	15,864	793	0	0	(37,064)
Moses (Mossie) Jeffers Bequest	1,085	0	970	0	0	115
Organisation Funds	21,622	19,869	17,318	0	786	23,388
Anchorage Youth Club	475	478	533	0	0	420
Boys' Brigade	10,949	7,950	4,652	0	46	14,202
Boys' Brigade (EA)	(2,212)	0	1,920	0	0	(4,133)
Girls' Brigade	7,253	5,989	3,754	0	0	9,488
Girls' Brigade (EA)	838	2,200	4,179	0	400	(1,541)
Holiday Bible Club	177	0	0	0	0	177
Knitting Group	710	0	0	0	0	710
Men's Fellowship	27	1,852	1,538	0	340	1
PW	2,987	1,400	742	0	0	3,645
Table Tennis Club	313	0	0	0	0	313
Tuesday Club	104	0	0	0	0	104
Mission & Charity Funds	5,743	27,549	33,473	3,373	1,775	1,417
United Appeal for Mission (PCI)	49	5,365	5,482	68	0	0
Moderator's Appeals (PCI)	160	0	160	0	0	0
PW Missions (PCI)	0	1,890	2,140	250	0	0
Ukraine Help (EMF)	0	7,904	8,864	960	0	0
World Development Appeal (PCI)	620	1,223	880	0	0	963
Child Sponsorship	0	229	794	565	0	0
Other Mission & Charity	4,913	10,938	15,153	1,530	1,775	454
Other restricted Funds	(126)	592	704	238	0	0
Bookstall & Magazines	(126)	592	704	238	0	0
ENDOWMENT FUNDS	5,000	0	0	0	0	5,000
TOTAL	110,432	129,829	104,750	59,231	59,231	135,511

END OF NOTES TO ACCOUNTS

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES as at 31st December 2022

Fund Reconciliation	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds 2022 (£)	Total Funds 2021 (£)
Balances @ 1 January	94,105	11,326	5,000	110,432	93,885
Net movement	(34,678)	59,757	0	25,079	16,547
Balances @ 31 December	59,427	71,084	5,000	135,511	110,432
Tangible Assets @ 31 December					
Bank Deposit Accounts				5,000	5,000
Bank Current Accounts				130,412	104,966
Cash and Cheques in Hand				99	466
				135,511	110,432
Reclaimable tax under the Gift Aid and Gift Aid Small Donations Schemes				~11,000	~12,000

Fixed Assets @ 31 December 2022

Church Premises at 137, 139 & 141 BT62 3SX including their Church-owned Fixtures, Fittings & Equipment
Circa 6 Acres Agricultural Land Adjoining Church Premises

Approved by the Charity Trustees (Kirk Session) at a meeting on 13th February 2023, and signed on its behalf by

Philip McClelland

Rev Philip W A McClelland (Minister)

Trevor Sandford

Trevor D Sandford (Clerk of Kirk Session)

END OF CHURCH ACCOUNTS