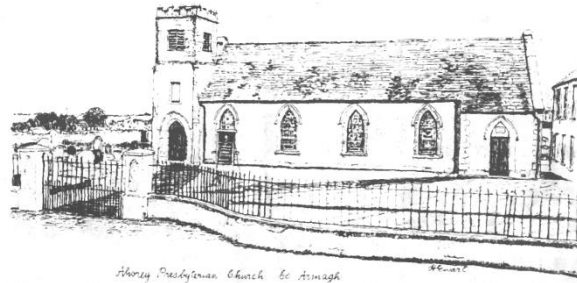


Ahorey Congregation of The Presbyterian Church in Ireland



Registered Charity in Northern Ireland NIC105028

Charity Accounts
for the Year ending 31st December 2023

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts & Payments Accounts)
for the year ended 31 December 2023.

	Notes	Unrestricted	Restricted	Endowment	Total	Total
		Funds (£)	Funds (£)	Funds (£)	2023	2022
Receipts						
Regular Direct Giving	1	58,024	62,292		120,316	109,867
Donations and Legacies	2	200	1,000		1,200	500
Activities that Generate Income	3		3,256		3,256	4,518
Investment Income	4	1,134		20	1,154	261
Other Income Sources	5	700	36,809		37,509	14,683
	Total Receipts	60,058	103,357	20	163,435	129,829
Central Church Assessments	6	(17,157)			(17,157)	(16,788)
Ministry and Support Staff	7	(27,059)	(1,116)		(28,175)	(25,707)
Life and Work	8	(3,386)	(14,296)		(17,682)	(19,140)
Governance	9	(1,649)	(358)		(2,008)	(1,232)
Property and Equipment	10	(3,839)	(8,012)		(11,851)	(7,864)
Grants to Missions and Charities	11		(25,191)		(25,191)	(34,020)
	Total Payments	(53,090)	(48,973)	0	(102,063)	(104,750)
ACCOUNTING POLICIES	12					
FUNDS ACTIVITY	13					
FUNDS RECONCILIATION		Unrestricted	Restricted	Endowment	Total	Total
		Funds (£)	Funds (£)	Funds (£)	2023	2022
Balances @ 1 January		59,427	71,084	5,000	135,511	110,432
Excess of Receipts over Payments before Transfers		6,968	54,384	20	61,372	25,079
Transfers Between Funds		(8,953)	8,973	(20)	0	
Balances @ 31 December		57,442	134,441	5,000	196,883	135,511

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2023.

	2023	2022
1. Regular Direct Giving	120,316	109,867
Named Giving	95,539	87,771
Reclaimed Tax (GA & GASDS)	18,707	16,892
Cash, £30 or less	6,020	4,555
Cash, greater than £30	50	649
2. Donations and Legacies	1,200	500
Legacies and Bequests	579	0
Donations from Church Organisations	100	0
Donations 'in memory of'	474	400
Wedding Service Donations	6	100
Funeral Service Donations	40	0
3. Activities that Generate Income	3,256	4,518
Bookstall & Magazines	66	593
Graveyard fees	3,025	3,725
Use of facilities	165	200
4. Investment Income	1,154	261
Bank and Building Society Interest	1,154	261
5. Other Income Sources	37,509	14,683
Grants Received	4,200	2,200
Rental & Wayleaves Income	556	550
Miscellaneous Income	27,286	481
Organisation's Outings	223	672
Membership fees	4,221	4,355
Fundraising events	0	2,702
D of E Award Scheme	168	434
BB/GB Uniforms	156	2,241
Social events	700	1,048
Total of Notes 1-5 (Total Receipts)	163,435	129,829
6. Central Church Assessments	(17,157)	(16,788)
Central Ministry Fund	(1,574)	(1,689)
PCI Pension Scheme	(4,958)	(4,677)
Widows of Ministers Fund	(322)	(352)
Incidental Fund	(1,287)	(1,302)
Prolonged Disability Fund	(322)	(281)
Ministerial Development Fund	(143)	(162)
Sick Supply Fund	(14)	(21)

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2023. (cont'd)

6. Central Church Assessments (cont'd)	2023	2022
Assembly Buildings' External Work	(715)	(704)
Students Bursary Fund	(572)	(669)
Minister's National Insurance	(2,063)	(1,959)
Apprenticeship Levy	(103)	(98)
Ministerial Car Allowance	(2,680)	(2,553)
Ministerial Duties Allowance	(1,787)	(1,702)
ER NIC on Ministerial Allowances	(617)	(619)
7. Ministry and Support Staff	(28,175)	(25,707)
Minister	(22,052)	(19,488)
Other Ministry and Support Staff	(6,123)	(6,219)
8. Life and Work	(17,682)	(19,140)
Worship and Fellowship	(6,217)	(5,023)
Discipleship and Ministry	(1,115)	(1,204)
Mission and Outreach	(10,350)	(12,912)
9. Governance	(2,008)	(1,232)
Independent Examiner/Audit Fees	(100)	(100)
Printing & Stationery	(330)	(294)
Other Sundry Expenses	(230)	0
Bank Interest and Charges	(37)	(35)
Presbytery Fees	(420)	(384)
Broadband, TV licence; software support	(517)	(468)
Health & Safety, Food Hygiene, training etc	(261)	161
Advertising	0	(48)
Postage	(113)	(64)
10. Property and Equipment	(11,851)	(7,864)
Utilities	(2,009)	(1,493)
Property	(8,261)	(4,859)
Insurances	(1,580)	(1,512)
11. Grants to Missions and Charities	(25,191)	(34,020)
United Appeal for Mission	(5,642)	(5,482)
Other PCI Schemes	(3,545)	(3,680)
Other Missions and Charities	(16,004)	(24,858)
Total of Notes 6-11 (Total Payments)	(102,063)	(104,750)

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2023. (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 2023. (cont'd)

13. Funds Activity	Balance at start £	Receipts £	Payments £	Transfers In £	Transfers Out £	Balance at end £
UNRESTRICTED FUNDS	59,427	60,058	53,090	10,710	19,662	57,442
General (2023)	9,427	59,638	53,034	1,227	11,815	5,442
General Reserve	50,000	420	56	9,483	7,847	52,000
RESTRICTED FUNDS	76,084	103,357	48,973	32,753	23,780	134,441
Property Funds	46,280	66,735	8,730	21,481	14,672	111,094
Property (2023)	1,416	37,870	2,504	1,487	1,416	36,853
Property Reserve	69,817	0	0	6,843	13,151	63,510
Graveyard	10,368	3,025	3,799	0	105	9,489
Land	1,626	556	1,056	0	0	1,126
Manse	(37,064)	25,284	1,371	13,151	0	0
Moses (Mossie) Jeffers Bequest	115	0	0	0	0	115
Organisation Funds	23,388	14,850	14,341	5,712	9,053	20,556
Anchorage Youth Club	420	408	189	0	0	639
Boys' Brigade	10,069	4,926	7,625	4,136	4,733	6,774
Girls' Brigade	7,948	7,404	6,115	1,576	1,741	9,072
Holiday Bible Club	177	0	0	0	177	0
Knitting Group	710	0	0	0	710	0
Men's Fellowship	1	1,370	223	0	1,100	48
PW	3,645	743	190	0	175	4,023
Table Tennis Club	313	0	0	0	313	0
Tuesday Club	104	0	0	0	104	0
Mission & Charity Funds	1,417	21,517	25,291	5,204	56	2,791
United Appeal for Mission (PCI)	0	5,540	5,642	102	0	0
PW Missions (PCI)	0	1,645	1,645	0	0	0
World Development Appeal (PCI)	963	2,111	1,400	0	0	1,674
Child Sponsorship	0	0	56	56	0	0
Other Mission & Charity	454	12,221	16,548	5,046	56	1,117
Other Restricted Funds	0	254	611	357	0	0
Bookstall & Magazines	0	254	606	351	0	0
Stipend	0	0	5	5	0	0
ENDOWMENT FUNDS	5,000	20	0	0	20	5,000
TOTAL	135,511	163,435	102,063	43,462	43,462	196,883

END OF NOTES TO ACCOUNTS

Statement of Assets and Liabilities at 31 December 2023

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds 2023(£)	Total Funds 2022(£)
Fund Reconciliation					
Balances @ 1 January	59,427	71,084	5,000	135,511	110,432
Excess of Receipts over Payments before Transfers	6,968	54,384	20	61,372	25,079
Transfers Between Funds	8,953	8,973	20	0	
Balances @ 31 December	57,442	134,441	5,000	196,883	135,511
Tangible Assets @ 31 December					
Bank Deposit Accounts				0	5,000
Bank Current Accounts				191,707	130,412
Cash and Cheques in Hand				5,176	99
				196,883	135,511
Reclaimable tax under the Gift Aid and Gift Aid Small Donations Schemes				~13,000	~12,000

Fixed Assets @ 31 December 2023

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 *15th April 2024*, and signed on its behalf by

Philip McClelland

Rev Philip W A McClelland (Minister)

J. F. Sanford

J Fred Sanford (Clerk of Kirk Session)

END OF CHURCH ACCOUNTS