

**Helen's Bay Congregation of Presbyterian Church in Ireland**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Accounts)**  
**For the year ended 31st December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and Legacies	2	£ 72,625	£ 8,530	£	£ 81,155	£ 91,131
Charitable activities	3	£ 3,613	£ 5,899	£	£ 9,512	£ 12,380
Other trading activities	4		£ 2,306	£	£ 2,306	£ 651
Investment Income	5	£ 41	£ 42	£	£ 84	£ 140
Other	6	£ 100		£	£ 100	£ 150
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		£ 76,380	£ 16,777	£	£ 93,157	£ 104,452
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Sale of Investments						
Sale of Fixed assets						
Loans Received						
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<b>Total Receipts</b>		£ 76,380	£ 16,777	£	£ 93,157	£ 104,452
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<b>Payments</b>		£	£	£	£	£
Church Assessments		£ 24,366		£	£ 24,366	£ 23,456
Ministry & Support Staff		£ 44,751		£	£ 44,751	£ 43,233
Life & Work	7	£ 6,841	£ 2,030	£	£ 8,872	£ 8,131
Governance	8	£ 7,603	£ 78	£	£ 7,681	£ 7,195
Property & Equipment	9	£ 15,295	£ 7,761	£	£ 23,056	£ 32,635
Missions & Charities	10		£ 5,860	£	£ 5,860	£ 8,510
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		£ 98,855	£ 15,729	£	£ 114,584	£ 123,160
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Purchase of Investments						
Purchase of Fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
<b>Total Payments</b>		£ 98,855	£ 15,729	£	£ 114,584	£ 123,160
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		£	£	£	£	£
Net receipts / Payments	-£	22,475	£ 1,048	-£	£ 21,427	-£ 18,708
Transfers between accounts	£	19,116	-£ 19,116			
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Net Movement in Funds	-£	3,359	-£ 18,069	-£	£ 21,427	-£ 18,708
Funds brought forward	£	26,710	£ 39,257	£	£ 65,967	£ 26,710
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Funds Carried forward	£	23,351	£ 21,188	£	£ 44,539	£ 65,967
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**Helen's Bay Congregation of Presbyterian Church in Ireland**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31st December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
<b>Funds Reconciliation</b>		£	£	£	£	£
Bank and Cash at start of year	£	26,710	£ 39,257	£	65,967	£ 84,675
Net movement in funds	-£	3,359	-£ 18,069	-£	21,427	-£ 18,708
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Bank and Cash at end of year	£	23,351	£ 21,188	£	44,540	£ 65,967
		=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>		£	£		£	£
Bank Deposit Accounts						
Bank Current Accounts	£	23,351	£ 21,133	£	44,485	£ 65,967
Cash in Hand	£	-	£ 55	£	55	£ -
		-----	-----		-----	-----
Bank and Cash at end of year	£	23,351	£ 21,188	£	44,539	£ 65,967
		=====	=====		=====	=====
<b>Other Assets</b>					£	£
Fixed Assets - Note 10						
- Church Premises				£	2,901,657	£ 2,901,657
- Fixtures, Fittings & Equipment					incl above	incl above
- Vehicles						
Investments - Note 11						
Gift Aid Receivable on donations						
					-----	-----
				£	2,901,657	£ 2,901,657
					=====	=====
<b>Liabilities</b>					£	£
Loans						
					-----	-----
				£	2,901,657	£ 2,901,657
					=====	=====

## Helen's Bay Congregation of Presbyterian Church in Ireland

### NOTES TO THE ACCOUNTS

31st December 2022

#### 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 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 as 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 investments 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.

#### 2. DONATIONS AND LEGACIES

	Unrestricted		Restricted		Endowment	Total 2022		Total 2021	
	Funds		Funds		Funds	£		£	
	£		£		£				
Recorded giving:	£	56,330	£	6,222		£	62,552	£	73,841
Loose collections	£	492				£	492	£	731
Donations and gifts						£	-	£	-
Gift Aid	£	13,835	£	2,308		£	16,143	£	16,459
Legacies and bequest	£	1,968				£	1,968	£	100
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	£	72,625	£	8,530		£	81,155	£	91,131
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### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Income from Appeals/ charitable activities	£ 405	£ 5,899		£ 6,304	£ 10,752
Fees from weddings, funerals & hall hire	£ 350			£ 350	£ 950
Fundraising events	£ 2,858			£ 2,858	£ 678
Membership fees					
Grants					
	£ 3,613	£ 5,899		£ 9,512	£ 12,380

### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Presbyterian Women		£ 1,604		£ 1,604	£ 650
Summer Scheme		£ 702			
Youth Club		£ 0			
	£ -	£ 2,306		£ 2,306	£ 651

### 5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Deposit interest	£ 41	£ 42		£ 84	£ 140
General Investment Fund					
Rents investment properties					
Other investment income					
	£ 41	£ 42		£ 84	£ 140

### 6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Insurance claims					
Other income	£ 100			£ 100	£ 150
	£ 100			£ 100	£ 150

## 7. LIFE and WORK

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Worship and Fellowship	£ 5,439			£ 5,439	£ 5,165
Discipleship & Ministry	£ 300			£ 300	-£ 15
Mission & Outreach	£ 1,103	£ 2,030		£ 3,133	£ 365
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	£ 6,841	£ 2,030		£ 8,871	£ 5,515
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## 8. GOVERNANCE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Advertising, Printing, Stationery & Postage	£ 1,442			£ 1,442	£ 1,532
Bank Interest and Charges	£ 150	£ 78		£ 228	£ 161
Secretarial Fees	£ 3,755			£ 3,755	£ 3,515
Licence Fees	£ 1,023			£ 1,023	£ 1,016
Gifts	£ 227			£ 227	£ 112
Inland Revenue - PAYE	£ 289			£ 289	£ 143
Equipment Hire	£ 716			£ 716	£ 716
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	£ 7,603	£ 78		£ 7,681	£ 7,195
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## 9. PROPERTY AND EQUIPMENT

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Utilities	£ 11,176			£ 11,176	£ 8,691
Repairs and Maintenance		£ 7,761		£ 7,761	£ 20,182
Insurances	£ 4,119			£ 4,119	£ 3,763
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	£ 15,295	£ 7,761		£ 23,056	£ 32,635
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**10. MISSIONS AND CHARITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
United Appeal	£	2,710		£ 2,710	£ 6,553
Other PCI Schemes	£	1,794		£ 1,794	£ 546
Other Missions & Charities	£	1,356		£ 1,356	£ 1,411
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	0	£ 5,860	0	£ 5,860	£ 8,510
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**11. FIXED ASSETS**

The congregation owns the Church and Church hall premises situated at 10 Church Road Helen's Bay and the associated fixtures, fittings, plant and machinery. It also owns the manse situated at 2 Rockmount Gardens Helen's Bay, and the associated fixtures and fittings. These have an insurance value of £ 2,901,657 as at the latest insurance renewal date.

# **PRESBYTERIAN WOMEN**

	Unrestricted	Restricted	Endowment	Total 2022	Total 2021
Receipts	Funds	Funds	Funds		
	£	£	£	£	£
Members Donations & PW Sunday		190.38		190.38	10.00
Plant Sale		604.00		604.00	2.50
Donations Gift Aid		47.96		47.96	316.63
Mission Fund		612.95		612.95	79.15
Mission Fund Gift Aid		147.83		147.83	-
Bank Interest		0.64		0.64	0.94
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Total Receipts	-	1,603.76		1,603.76	650.16
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Payments	Unrestricted	Restricted	Endowment	Total 2022	Total 2021
	Funds	Funds	Funds		
	£	£	£	£	£
PCI Mission Fund		662.95		662.95	553.88
PCI Mission Fund - Gift Aid		147.83		147.83	19.33
Asia Link		300.00		300.00	150.00
Feed My Lambs Children's Ministry				-	240.94
Speaker Fees		190.00		190.00	460.00
PW Resources		11.00		11.00	-
Donation to Church				-	-
Ards Presbytery Link Fee				-	-
Donations Other				-	-
Bank Fees		36.93		36.93	9.45
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Total payments	-	1,348.71		1,348.71	1,433.60
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Net receipts / (payments)	-	255.05		255.05	- 783.44
Transfers between funds					
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Net movement in funds	-	255.05		255.05	- 783.44
Funds brought forward		190.32		190.32	973.76
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Funds carried forward		445.37		445.37	190.32
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**SUMMER SCHEME**

<b>Receipts</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Reg. fees & donations		459.40		459.40	-
Tuck sales		43.00		43.00	-
Church Collections		198.56		198.56	-
Bank Interest		0.66		0.66	0.36
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Total Receipts	-	701.62		701.62	0.36
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<b>Payments</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
First Aid Training				-	-
Publicity & Marketing				-	-
Refreshment & Tuck		482.74		482.74	-
Craft Supplies				-	-
Supplies for Games		5.40		5.40	-
Speakers Expenses		160.00		160.00	-
Outings				-	-
Prizes				-	-
Donation to Church				-	-
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Total payments	-	648.14		648.14	-
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Net receipts / (payments)		53.48		53.48	0.36
Transfers between funds					
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Net movement in funds		53.48		53.48	0.36
Funds brought forward		362.49		362.49	362.13
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Funds carried forward		415.97		415.97	362.49
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**YOUTH CLUB**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Receipts	£	£	£	£	£
Tuck Shop, Door, Mad				-	-
Fundraising		-		-	-
Bank Interest		0.29		0.29	0.20
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Total Receipts	-	0.29		0.29	0.20
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	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Payments	£	£	£	£	£
Fundraise Youth Rm		-		-	-
Martathon Register		-		-	-
Mad Registrations		-		-	-
Tuck Shop Supplies				-	-
Mad Expenses		-		-	-
Bank charges		33.64		33.64	32.00
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Total payments	-	33.64		33.64	32.00
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Net receipts / (payments)	-	33.35		- 33.35	31.80
Transfers between funds					
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Net movement in funds	-	33.35		- 33.35	31.80
Funds brought forward		335.31		335.31	367.11
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Funds carried forward		301.96		301.96	335.31
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