

# Statement Of Financial Activities

**Helen's Bay Presbyterian Church**

Period: 01/01/2023 to 31/12/2023

	Notes	Unrestricted	Restricted	2023	2022
<b>Incoming Resources</b>		£	£	£	£
Regular Direct Giving	1	70,715.72	7,803.00	78,518.72	79,187
Donations and Legacies	2	103,491.07		103,491.07	1,968
Activities that Generate Income	3	3,568.11	1,606.22	5,174.33	5,514
Investment Income	4	270.20	20.88	291.08	84
Other Income Sources	5	2,414.27		2,414.27	100
Appeals	6		6,881.51	6,881.51	6,304
<b>Total Incoming Resources</b>		<b>180,459.37</b>	<b>16,311.61</b>	<b>196,770.98</b>	<b>93,157</b>
<b>Resources Expended</b>					
Central Church Assessments	7	(23,707.00)		(23,707.00)	(24,366)
Ministry and Support Staff	8	(46,859.71)	(190.00)	(47,049.71)	(44,751)
Life and Work	9	(5,679.11)	(713.00)	(6,392.11)	(8,872)
Governance	10	(7,737.19)	(139.92)	(7,877.11)	(7,681)
<b>Property and Equipment</b>					
Utilities	11	(10,907.51)		(10,907.51)	(11,047)
Repairs and Maintenance	12		(14,432.98)	(14,432.98)	(7,889)
Insurances	13	(4,279.18)		(4,279.18)	(4,119)
Grants to Missions and Charities					
United Appeal	14		(3,087.50)	(3,087.50)	(2,710)
Other PCI Schemes	15		(978.75)	(978.75)	(385)
Other non PCI Schemes	16		(2,256.53)	(2,256.53)	(2,764)
<b>Total Resources Expended</b>		<b>(99,169.70)</b>	<b>(21,798.68)</b>	<b>(120,968.38)</b>	<b>(114,584)</b>
<b>Net Incoming/Outgoing Resources</b>		<b>81,289.67</b>	<b>(5,487.07)</b>	<b>75,802.60</b>	<b>(21,427)</b>
Transfers between funds		1,941.12	(1,941.12)		
<b>Net Movement in Funds</b>		<b>83,230.79</b>	<b>(7,428.19)</b>	<b>75,802.60</b>	<b>(21,427)</b>
Funds Brought Forward		23,351.47	21,188.25	44,539.72	65,967.17
<b>Funds Carried Forward</b>		<b>106,582.26</b>	<b>13,760.06</b>	<b>120,342.32</b>	<b>44,539.72</b>

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Helen's Bay Presbyterian Church

Notes to accounts

	2023 £	2022 £
<b>1. Regular Direct Giving</b>		
FWO Direct Transfer	43,457.04	62,551.77
FWO Envelopes	19,136.00	0.00
Giving in Kind	217.02	0.00
Loose collection	1,334.92	492.00
Gift Aid received on collections	14,373.74	16,142.72
	<hr/> 78,518.72	<hr/> 79,186.49
<b>2. Donations and Legacies</b>		
Legacies and Bequests	103,491.07	1,968.47
	<hr/> 103,491.07	<hr/> 1,968.47
<b>3. Activities that Generate Income</b>		
Summer Scheme	611.41	731.62
Herald Magazine	274.00	255.00
Weddings, funerals, etc.	200.00	350.00
Craft Fair	1,687.10	2,635.20
Use of Halls	470.00	150.00
Open Link	91.00	0.00
Cash For Clobber	296.00	205.60
Spring Serenade	805.75	0.00
Youth Club	9.90	0.29
Presbyterian Women	710.91	1,168.89
Easy Fund Raising	18.26	17.50
	<hr/> 5,174.33	<hr/> 5,514.10
<b>4. Investment Income</b>		
Bank and Building Society Interest	291.08	83.94
	<hr/> 291.08	<hr/> 83.94
<b>5. Other Income Sources</b>		
Grants Received	600.00	0.00
Miscellaneous Income	1,814.27	100.00
	<hr/> 2,414.27	<hr/> 100.00
<b>6. Appeals</b>		
Easter Appeal	50.00	0.00
Moderator's Appeal	0.00	310.00
Christmas Carol Service Appeal	408.00	336.00
United Appeal	2,545.00	2,185.00
Harvest Gift Day Appeal	1,560.00	2,289.50
Christmas Day Appeal	549.35	595.50
World Development Appeal	375.00	0.00
Poppy Appeal	60.00	153.00
Gift Aid On Appeals	1,086.21	0.00
PW Appeals	247.95	435.00
	<hr/> 6,881.51	<hr/> 6,304.00

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Helen's Bay Presbyterian Church

Notes to accounts

	2023 £	2022 £
<b>7. Central Church Assessments</b>		
Central Ministry Fund	(2,486.00)	(2,969.00)
Ministers' Pension Scheme Fund	(9,500.00)	(9,048.50)
Widows of Ministers Fund	(508.00)	(618.00)
Incidental Fund	(2,033.00)	(2,289.00)
Prolonged Disability Fund	(508.00)	(494.00)
Ministerial Development Fund	(226.00)	(284.00)
Sick Supply Fund	(23.00)	(37.00)
Church House Repairs Fund	(1,130.00)	(1,237.00)
Presbytery Fees	(990.00)	(932.00)
Minister's National Insurance	(5,201.00)	(5,094.25)
Students	(1,102.00)	(1,363.00)
	(23,707.00)	(24,365.75)
<b>8. Ministry and Support Staff</b>		
Minister	(46,784.71)	(44,080.76)
Other Ministry Support Staff	(265.00)	(670.00)
	(47,049.71)	(44,750.76)
<b>9. Life and Work</b>		
Worship and Fellowship	(5,155.81)	(5,438.51)
Discipleship and Ministry	(870.16)	(300.00)
Mission and Outreach	(366.14)	(3,132.53)
	(6,392.11)	(8,871.04)
<b>10. Governance</b>		
Advertising, Printing, Stationery and Postage	(1,011.92)	(1,442.46)
Other Sundry Expenses	(79.00)	0.00
Bank Interest and Charges	(329.96)	(227.91)
Secretarial Fees	(3,422.80)	(3,755.31)
Licence Fees	(1,194.16)	(1,022.82)
Equipment Hire	(716.40)	(716.40)
Gifts	(339.60)	(227.33)
Inland Revenue - PAYE	(783.27)	(288.60)
	(7,877.11)	(7,680.83)
<b>11. Utilities</b>		
Electricity, Oil and Gas - Church and Halls	(4,973.91)	(7,255.36)
Water Rates - Church and Halls	(2,894.89)	(864.38)
Telephone & Internet - Church and Halls	(1,118.87)	(1,246.22)
Rates and Ground Rates - Church and Halls	(1,919.84)	(1,681.52)
	(10,907.51)	(11,047.48)

# Statement Of Financial Activities

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Notes to accounts

	2023 £	2022 £
<b>12. Repairs and Maintenance</b>		
Repairs & Maintenance - Church and Halls	(11,808.72)	(6,380.85)
Repairs & Maintenance - Manse	(2,460.26)	(602.40)
Repairs etc - Equipment	0.00	(786.00)
Repairs & Maintenance – Church Grounds	(164.00)	(120.00)
	<u>(14,432.98)</u>	<u>(7,889.25)</u>
<b>13. Insurances</b>		
Insurance	(4,279.18)	(4,118.87)
	<u>(4,279.18)</u>	<u>(4,118.87)</u>
<b>14. United Appeal</b>		
PCI - United Appeal	(3,087.50)	(2,710.00)
	<u>(3,087.50)</u>	<u>(2,710.00)</u>
<b>15. Other PCI Schemes</b>		
Presbyterian Orphan and Children's Society	(510.00)	0.00
Presbyterian Women's PCI Missions	(309.93)	0.00
World Development Appeal	(468.75)	0.00
Moderators' Appeals	0.00	(385.00)
	<u>(978.75)</u>	<u>(385.00)</u>
<b>16. Other Missions and Charities</b>		
Harvest Appeal	(993.13)	(1,409.19)
Flourish	0.00	(420.00)
British Legion	(75.00)	(191.25)
McMillan Cancer Support	0.00	(744.35)
NI Hospice & Children's Hospice	(686.69)	0.00
PW Habitat for Humanity	(239.03)	0.00
PW Feed My Lambs	(200.00)	0.00
Store House	(62.50)	0.00
	<u>(2,256.53)</u>	<u>(2,764.79)</u>

# Statement Of Assets and Liabilities

Helen's Bay Presbyterian Church  
As at 31/12/2023

Page 1 of 1

	Unrestricted	Restricted	2023	2022
<b>Funds Reconciliation</b>				
Bank and Cash at start of year	£ 23,351.47	£ 21,188.25	£ 44,539.72	£ 65,967.00
Net Movement in funds	83,230.79	(7,428.19)	75,802.60	21,427.00
<b>Bank and Cash at end of year</b>	<b>106,582.26</b>	<b>13,760.06</b>	<b>120,342.32</b>	<b>44,540.00</b>
<b>Bank &amp; Cash Balances</b>				
Bank Current Account Number 1 - General	£ 106,582.26	£	£ 106,582.26	£ 23,351.33
Bank Current Account Number 2 - Property Repair & Maint.		12,400.54	12,400.54	20,024.52
Bank Current Account Number 3 - Appeals		156.25	156.25	
Bank Current Account Number 4 - Presbyterian Women		394.06	394.06	445.37
Bank Current Account Number 5 - Youth		227.22	227.22	247.31
Bank Current Account Number 6 - Summer Scheme		527.34	527.34	415.97
Cash in Hand - Youth		54.65	54.65	54.65
<b>Bank and Cash at end of year</b>	<b>106,582.26</b>	<b>13,760.06</b>	<b>120,342.32</b>	<b>44,540.00</b>
<b>Other Assets</b>				
<b>Fixed Assets</b>				
- Church Premises¹			2,901,657.00	2,901,657.00
- Fixtures, Fittings & Equipment			0.00	0.00
- Vehicles			0.00	0.00
<b>Liabilities</b>				
<b>Loans</b>				
			0.00	0.00

Approved by the Kirk Session at a meeting on 27th October 2024 and signed on it's behalf by:-

*Geo. Hogg*

(Minister)

*David Milne*

(Clerk of Session)

*27 October 2024*

NIC105282