

**NEW MOSSLEY CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

**Financial Statements  
for the year ended 31st December 2023**

**Registered Charity in Northern Ireland (NIC104226)**

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Donations and legacies	2	£49,440	£14,154	£0	£63,594	£53,110
Charitable activities	3	£0	£1,574	£0	£1,574	£3,124
Other trading activities	4	£600	£0	£0	£600	£1,000
Investment Income	5	£198	£0	£0	£198	£174
Other	6	£0	£0	£0	£0	£0
Organisations		£0	£8,765	£0	£8,765	£15,816
Sale of Investments		£0	£0	£0	£0	£0
Sale of fixed assets		£0	£0	£0	£0	£0
Loans Received		£0	£0	£0	£0	£0
Total Receipts		<b>£50,238</b>	<b>£24,493</b>	<b>£0</b>	<b>£74,731</b>	<b>£73,224</b>
<b>Payments</b>						
Raising funds	7	£209	£0	£0	£209	£312
Charitable activities	8	£44,877	£18,879	£0	£63,756	£50,149
Investment costs		£0	£0	£0	£0	£0
Other	9	£140	£951	£0	£1,091	£1,320
Organisations		£0	£12,537	£0	£12,537	£16,853
Purchase of Investments		£0	£0	£0	£0	£0
Purchase of fixed assets		£0	£0	£0	£0	£0
Loan Repayments		£0	£0	£0	£0	£0
Total Payments		<b>£45,226</b>	<b>£32,367</b>	<b>£0</b>	<b>£77,593</b>	<b>£68,634</b>
Net receipts / (payments)		£5,012	-£7,874	£0	-£2,862	£4,590
Transfers between funds		-£402	£402	£0	£0	£0
Net movement in funds		£4,610	-£7,472	£0	-£2,862	£4,590
Funds brought forward		£62,863	£17,147	£0	£80,010	£75,420
Funds carried forward	12	<b>£67,473</b>	<b>£9,675</b>	<b>£0</b>	<b>£77,148</b>	<b>£80,010</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2023**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	£62,863	£17,147	£0	£80,010	£75,420
Net movement in funds	£4,610	-£7,472	£0	-£2,862	£4,590
Bank and Cash at end of year	<b>£67,473</b>	<b>£9,675</b>	0	<b>£77,148</b>	<b>£80,010</b>

**Bank & Cash Balances**

Danske Bank No. 1	<b>£71,808</b>	£70,136
Danske Bank No. 2	NIL	£62
Cash in Hand - Organisations	<b>£391</b>	£338
Bank Current Accounts - Organisations	<b>£4,949</b>	£9,474
Sub total	<b>£77,148</b>	£80,010
Endowment Funds	<b>£0</b>	£0
<b>Total</b>	<b>£77,148</b>	<b>£80,010</b>

**Other Assets**

Fixed Assets - **Note 10**

Church Premises

Fixtures and Fittings

Vehicles

Investments - GIF - **Note 11**

Gift Aid receivable on donations

Other assets

£8,340      £5,993

**Liabilities**

Loans

Other liabilities

0      0

0      0

Approved by the Kirk Session at a meeting on Monday      and signed on its behalf by

Name: *Howard Keery*

Name: *Mark Welsh*

Date:

Date:

**New Mossley Prersbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2023**

**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 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.

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Recorded givings	£41,593	£0	£0	<b>£41,593</b>	<b>£38,036</b>
Loose collections		£0	£0	<b>£0</b>	<b>£65</b>
United Appeal(recorded)	£0	£2,356	£0	<b>£2,356</b>	<b>£1,995</b>
United Appeal(G.Aid))	£0	£205	£0	<b>£205</b>	<b>£159</b>
Building Fund (recorded)	£0	£9,589	£0	<b>£9,589</b>	<b>£5,025</b>
Building Fund (G.Aid)	£0	£428	£0	<b>£428</b>	<b>£430</b>
Donations/gifts (Missions)	£140	£1,576	£0	<b>£1,716</b>	<b>£1,996</b>
Gift Aid	£7,707	£0	£0	<b>£7,707</b>	<b>£5,404</b>
	<b>£49,440</b>	<b>£14,154</b>	<b>£0</b>	<b>£63,594</b>	<b>£53,110</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2023**

**3. Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income: Flower Fd/Mags/Ben Fd	£0	£1,574	£0	£1,574	£2,659
Fees from weddings and funerals	£0	£0	£0	£0	£0
Fundraising events	£0	£0	£0	£0	£465
Grant: Youth Club N.B.C.	£0	£0	£0	£0	£0
	<b>£0</b>	<b>£1,574</b>	<b>£0</b>	<b>£1,574</b>	<b>£3,124</b>

**4. Other Trading Activities**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Power NI	£600	£0	£0	£600	£0
MENCAP Grant	£0		£0	£0	£1,000
	<b>£600</b>	<b>£0</b>	<b>£0</b>	<b>£600</b>	<b>£1,000</b>

**5. Investment Income**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Deposit interest	£0	£0	£0	£0	£0
Bank Interest	£198	£0	£0	£198	£174
Rents investment properties	£0	£0	£0	£0	£0
Other investment income	£0	£0	£0	£0	£0
	<b>£198</b>	<b>0</b>	<b>0</b>	<b>£198</b>	<b>174</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2023**

**6. Other Income**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Insurance claims	£0	£0	£0	£0	£0
Other income	£0	£0	0	£0	£0
	<b>£0</b>	<b>£0</b>	<b>0</b>	<b>£0</b>	<b>£0</b>

**7. Raising Funds**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
FWO envelopes	£209	£0	£0	£209	£312
Fundraising events	£0	£0	£0	£0	£0
	<b>£209</b>	<b>0</b>	<b>0</b>	<b>£209</b>	<b>£312</b>

**8. Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	£7,117	£0	£0	£7,117	£5,954
Presbytery fees	£274	£0	£0	£274	£322
Ministry and support staff costs	£24,523	£0	£0	£24,523	£22,801
Congregational running expenses	£12,713	£0	£0	£12,713	£10,519
United Appeal	£0	£3,264	£0	£3,264	£3,179
Donations to Missions and Charities	£0	£2,573	£0	£2,573	£1,552
Property Fund	£0	£13,042	£0	£13,042	£5,622
Governance Costs: Audit etc	£250	£0	£0	£250	£200
	<b>£44,877</b>	<b>£18,879</b>	<b>£0</b>	<b>£63,756</b>	<b>£50,149</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2023**

**9. Other Expenditure**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Others: Fun Exps; Gifts	£0	£0	£0	£0	£524
Others: Prizes	£140	£0	£0	£140	£172
Others: Benevolent Fund	£0	£450	£0	£450	£380
Others: Mags and Flower Fund	£0	£501	£0	£501	£244
	<b>£140</b>	<b>£951</b>	<b>£0</b>	<b>£1,091</b>	<b>£1,320</b>

**10. Fixed Assets**

The congregation owns the Church premises at Ballyearl Drive New Mossley Newtownabbey BT36 5XJ and a manse at 12 Dorchester Drive Newtownabbey BT36 5WP and the associated fixtures/fittings and equipment for use of the Minister. A combined insurance value of £1,783,027 at last renewal date.

**11. Investments**

The congregation has the following investments. Amounts are shown at market valuation

	2023 £	2022 £
General Investment Fund at market valuation	0	0
Property	0	0
Other investments	0	0
	<b>£0</b>	<b>£0</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity (Receipts and Payments Accounts )**  
**Year ended 31 December 2023**

**12. Fund Balances**

	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
<b>Bank - General Fund</b>	£62,863	£50,238	£45,226	£5,012	-£402	£67,473
	<b>£62,863</b>	<b>£50,238</b>	<b>£45,226</b>	<b>£5,012</b>	<b>-£402</b>	<b>£67,473</b>
<b>Restricted Funds</b>						
Maintenance of Property	£4,239	£10,017	£13,042	-£3,025	£0	£1,214
United Appeal	£0	£2,561	£3,264	-£703	£703	£0
European Miss F/Ship	£0	£0	£150	-£150	£150	£0
Children's Society	£0	£672	£672	£0	£0	£0
Moderator's Appeal	£0	£0	£0	£0	£0	£0
Grace and Hope Church	£0	£150	£150	£0	£0	£0
Cancer Focus	£0	£129	£129	£0	£0	£0
Summer Madness	£598	£625	£1,298	-£673	£75	£0
Womens Day	£0	£0	£174	-£174	£174	£0
<b>Other Restricted Funds</b>						
Benevolent Fund	£2,498	£1,073	£450	£623	£0	£3,121
Wider World/Presby Herald	£0	£196	£196	£0	£0	£0
Flower Fund	£0	£305	£305	£0	£0	£0
<b>Organisations</b>						
Tuesday Fellowship	£281	£24	£149	-£125	-£30	£126
Youth Accounts	£9,531	£8,741	£12,388	-£3,647	-£670	£5,214
	<b>£17,147</b>	<b>£24,493</b>	<b>£32,367</b>	<b>-£7,874</b>	<b>£402</b>	<b>£9,675</b>
<b>Endowment Fund</b>	£0	£0	£0	£0	£0	£0
<b>Total Funds</b>	<b>£80,010</b>	<b>£74,731</b>	<b>£77,593</b>	<b>-£2,862</b>	<b>£0</b>	<b>£77,148</b>

	Valuation at Start	Revaluation Increase	Revaluation at End
<b>General Investment Fund</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>

## New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

### Additional Notes to the accounts for members of the Congregation - 31 December 2023

#### RECEIPTS

2	Donations and Legacies	3	Charitable Activities
	Gifts		
	Grace & Hope		Widerworld
	150		70
	Childrens Society		Presbyterian Herald
	672		126
	Summer Madness		Benevolent Fund
	625		1073
	Cancer Focus		Flower Fund
	129		305
	<b>Total</b>		<b>Total</b>
	<b>1576</b>		<b>1574</b>

#### PAYMENTS

8	Unrestricted Charitable Activities		
	<b>General Assembly Assessments</b>		<b>Cong. running expenses</b>
	Central Ministry Fund	1116	Internet
	Widows of Ministers' Fund	228	Power NI
	Prolonged Disability Fund	228	Fire NI
	Incidental Fund	913	NI Water
	Ministerial Development Fund	101	Copyright
	Assembly Buildings Ext. Work	507	Stamps
	Sick Supply Fund	10	TV licence
	Students' Bursary Fund	406	Firmus Energy
	PCI Pension Scheme	3608	Bank fees
	<b>Total</b>	<b>7117</b>	Expenses
			Manse Rates
	<b>Ministry and Support Staff Costs</b>		Ground Rent
	Stipend	15031	Phone
	National Insurance	853	Printing
	Ministerial Car Allowance	4020	Insurance
	Ministerial Duties Allowance	2681	<b>Total</b>
	ER NIC on Allowances	925	<b>12713</b>
	Apprenticeship Levy	75	
	Cost of living Payment - Minister	257	
	Mileage	256	
	Pulpit Supply fees	425	
	<b>Total</b>	<b>24523</b>	

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**

**Additional Notes to the accounts for members of the Congregation  
31st December 2023**

**Payments**

**8 Restricted Charitable Activities**

**Donations to Missions and Charities**

Childrens Society	672
Grace and Hope Churc	150
Summer Madness	1298
Cancer Focus	129
European Mission	150
Womens Day	174
<b>Total</b>	<b>2573</b>

**Properety Fund**

One 4 All	240
Toilets	7278
Glover Electrical	355
Stephens Catering	252
Manse repairs	474
Lawnmower repairs	193
Painting	4250
<b>Total</b>	<b>13042</b>