

BALLYCAIRN PRESBYTERIAN CHURCH

CHURCH ACCOUNTS FOR
YEAR ENDED
31 DECEMBER 2022

| BALLYCAIRN PRESBYTERIAN CHURCH GENERAL ACCOUNT | 2020 | 2021 | 2022 |
|---|----------|---------|---------|
| Summary Totals | | | |
| Opening surplus/deficit | - 13,578 | -24,468 | -34,536 |
| Income | 130,350 | 144,590 | 159,034 |
| Expenditure | 141,240 | 154,658 | 131,451 |
| In year/surplus/ (deficit) | - 10,890 | -10,068 | 27,583 |
| Closing surplus/ (deficit) | - 24,468 | -34,536 | -6,953 |

| General Income Details | 2020 | 2021 | 2022 |
|------------------------------|-------|-------|-------|
| Freewill Offering | 30454 | 31212 | 28304 |
| Loose Offering | 868 | 922 | 955 |
| Harvest Offering | - | - | - |
| Gift Aid tax refund received | - | - | 1,193 |
| United Appeal | 2705 | 2799 | 2615 |

| | | | |
|----------------------------------|-------|-------|-------|
| Bequests, legacies and donations | 18 | - | - |
| Bank interest and dividends | 340 | 197 | 320 |
| Rental income | 14950 | 16278 | 18000 |
| Use of premises | 195 | 90 | 315 |
| Investments matured | - | - | - |
| Open Door bank account closure | 545 | - | - |
| Convenors Furlough | 1980 | - | - |
| Sale of masks | 153 | - | - |

| Income for Property Fund | 2020 | 2021 | 2022 |
|--------------------------|-------|------|-------|
| Psalms Service | - | - | - |
| Plant Sale | - | - | 2,400 |
| Clothes Collection | - | - | - |
| Breakfast/Winter Warmer | 1,016 | - | - |
| Funeral Teas & Donations | 455 | 5658 | 3993 |
| Others | 250 | 40 | 435 |

| Income for Graveyard Fund | 2020 | 2021 | 2022 |
|---------------------------|---------------|---------------|---------------|
| Burials, donations etc. | 35,795 | 23375 | 14844 |
| Sub-Total | 89,724 | 80,571 | 73,374 |

| Income from Church Organisations | 2020 | 2021 | 2022 |
|----------------------------------|------------|------------|------------|
| Badminton Club | - | - | - |
| Bowling Club | - | - | - |
| PW | 200 | 366 | 532 |
| Tots & Co | - | - | - |
| Open Door | 117 | - | 358 |
| Sub-Total | 317 | 366 | 890 |

| Collections/donations for charitable funds | 2020 | 2021 | 2022 |
|--|--------------|--------------|--------------|
| PCS | 530 | 550 | 500 |
| Leprosy | 790 | 620 | 783 |
| Africa appeal | - | - | 580 |
| Earl Haig | 100 | 200 | 145 |
| WDA | - | 195 | 100 |
| Christian Aid | - | - | 385 |
| Sustain Food Bank | 225 | - | - |
| Sub-Total | 1,645 | 1,565 | 2,493 |

| Other collections/donations received | 2020 | 2021 | 2022 |
|--------------------------------------|------------|------------|------------|
| Carol Service For Charity | - | 0 | 0 |
| Heralds | 225 | 0 | 240 |
| PW overseas mission & soup lunch | 136 | 0 | 190 |
| Black Service for Batts Lodge | - | - | - |
| Students Bursary Fund | - | - | - |
| B Milligan Gift | - | 250 | 0 |
| Sub-Total | 361 | 250 | 430 |

| | | | |
|-------------------------------|----------------|----------------|----------------|
| Transfer from deposit account | 38,303 | 61,838 | 81847 |
| Total income | 130,350 | 144,590 | 159,034 |

| BALLYCAIRN PRESBYTERIAN CHURCH GENERAL ACCOUNT | 2020 | 2021 | 2022 |
|--|----------|---------|--------|
| Bank Reconciliation | | | |
| Balance per back statement @ 31 December | 5,001 | 5,001 | 5,001 |
| Less: total outstanding cheques | 30,689 | 47,399 | 14,331 |
| Add: total outstanding lodgements | 1,220 | 7,861 | 2,377 |
| Add: cash in hand | - | - | - |
| Reconciled bank balance | - 24,468 | -34,536 | -6,953 |
| Closing surplus/ (deficit) = Reconciled bank balance ? | Yes | Yes | Yes |

| General Expenditure Details | 2020 | 2021 | 2022 |
|---------------------------------------|---------------|---------------|---------------|
| Stipend | - | - | - |
| Central Assessment Fund | 8576 | 8,843 | 8,449 |
| United Appeal | 2705 | 2,800 | 2,615 |
| Total payments to Church House | 11,281 | 11,643 | 11,064 |

| Church Costs | 2020 | 2021 | 2022 |
|--------------------------------------|------|--------|--------|
| Advertising, printing and stationery | 779 | 625 | 632 |
| Bank interest and fees | 168 | 230 | 269 |
| Cleaning costs | 700 | 700 | 700 |
| PW and other Church organisations | - | 366 | 0 |
| Presbytery fees | 436 | 730 | 731 |
| Pulpit supplies & Convenors Fee | 8862 | 29,586 | 19,201 |
| Visiting organists | 481 | 0 | 0 |
| Gift | 120 | 50 | 0 |
| Catering | - | - | - |
| Copyright and music | - | - | - |
| Electricity | 721 | 1,033 | 1,266 |
| Insurance | 1436 | 1,528 | 1,663 |
| Repairs and maintenance | - | 7,920 | 0 |
| Miscellaneous | 1368 | - | - |
| Electrician & Fire Safety | - | - | - |

| Manse Costs | 2020 | 2021 | 2022 |
|-------------------------|------|-------|-------|
| Rates | 1798 | 1,812 | 1,835 |
| Insurance | 515 | 548 | 596 |
| Repairs and maintenance | - | 4,703 | 809 |

| Montgomery Hall Costs | 2020 | 2021 | 2022 |
|---------------------------|------|------|------|
| Electricity & Oil | 465 | 949 | 0 |
| Cleaning Costs | 700 | 700 | 700 |
| Insurance | 759 | 808 | 879 |
| Water rates | 494 | 563 | 597 |
| Electrician & Fire Safety | 54 | 116 | 237 |
| PPE & misc exps | 434 | - | 60 |

| Grounds & Graveyard Costs | 2020 | 2021 | 2022 |
|---|--------|--------|-------|
| Grasscutting and maintenance | 3,749 | 6,912 | 3,234 |
| Maintenance and Upkeep of Pathways | - | - | - |
| Transfer of Burial Fees to Restricted Deposit Account | 17,000 | 12,000 | 7,500 |

| Other Costs | 2020 | 2021 | 2022 |
|------------------|---------------|---------------|---------------|
| Miscellaneous | 1,009 | 205 | 3,393 |
| Sub-Total | 42,048 | 72,084 | 44,302 |

| Charitable funds paid out | 2020 | 2021 | 2022 |
|---------------------------|--------------|--------------|--------------|
| PCS | 530 | 550 | 500 |
| Leprosy | 790 | 620 | 783 |
| Earl Haig | 100 | 260 | 205 |
| WDA | - | 195 | 100 |
| Christian Aid | - | - | 385 |
| Sustain Food Bank | 225 | - | - |
| Sub-Total | 1,645 | 1,625 | 2,553 |

| Other collections/donations paid out | 2020 | 2021 | 2022 |
|--------------------------------------|------------|------------|------------|
| Tiny Life | - | - | - |
| Heralds | 240 | 0 | 240 |
| PW overseas mission & soup lunch | 136 | 0 | 190 |
| Black Service for Batts Lodge | - | - | - |
| Students Bursary Fund | - | - | - |
| B Milligan Gift | - | 530 | - |
| Sub-Total | 376 | 530 | 430 |

| | | | |
|-----------------------------|----------------|----------------|----------------|
| Transfer to deposit account | 85,890 | 68,776 | 73,101 |
| Total expenditure | 141,240 | 154,658 | 131,451 |

BALLYCAIRN PRESBYTERIAN CHURCH
DEPOSIT ACCOUNT

2020 2021

BALLYCAIRN PRESBYTERIAN CHURCH
DEPOSIT ACCOUNT

2020 2021 2022

Summary Totals

| | | | |
|----------------------------|---------|---------|---------|
| Opening surplus/deficit | 130,191 | 177,822 | 184,777 |
| Income | 85,934 | 68,793 | 73,302 |
| Expenditure | 38,303 | 61,838 | 81,847 |
| In year/surplus/ (deficit) | 47,631 | 6,955 | (8,545) |
| Closing surplus/ (deficit) | 177,822 | 184,777 | 176,232 |

Bank Reconciliation

| | | | |
|--|---------|---------|---------|
| Balance per back statement @ 31 December | 177,822 | 157,777 | 176,232 |
| Less: total outstanding cheques | - | - | - |
| Add: total outstanding lodgements | - | 27,000 | 0 |
| Add: cash in hand | - | - | - |
| Reconciled bank balance | 177,822 | 184,777 | 176,232 |
| Closing surplus/ (deficit) = Reconciled bank balance ? | Yes | Yes | Yes |

Income Details

2020 2021 2022

Expenditure Details

2020 2021 2022

| | | | | | | |
|-------------------------------|---------------|---------------|---------------|-----------------------------|---------------|---------------|
| Regular giving | - | - | - | - | - | - |
| Gift Aid tax refund | - | - | - | Building projects | - | - |
| Bank interest and dividends | 44 | 17 | 201 | Bank interest and fees | - | - |
| Transfer from General Account | 85,890 | 68,776 | 73,101 | Transfer to General Account | 38,303 | 61,838 |
| Miscellaneous | - | - | - | Miscellaneous | - | - |
| Total income | 85,934 | 68,793 | 73,302 | Total expenditure | 38,303 | 61,838 |

BALLYCAIRN PRESBYTERIAN CHURCH
FIXED TERM DEPOSIT ACCOUNT

2020 2021 2022

BALLYCAIRN PRESBYTERIAN CHURCH
DEPOSIT ACCOUNT

2020 2021 2022

Summary Totals

| | | | |
|----------------------------|--------|--------|--------|
| Opening surplus/deficit | 33,368 | 50,397 | 62,409 |
| Income | 17,029 | 12,022 | 7,578 |
| Expenditure | - | 10 | - |
| In year/surplus/ (deficit) | 17,029 | 12,012 | 7,578 |
| Closing surplus/ (deficit) | 50,397 | 62,409 | 69,987 |

Bank Reconciliation

| | | | |
|--|--------|--------|--------|
| Balance per back statement @ 31 December | 23,397 | 50,409 | 62,487 |
| Less: total outstanding cheques | - | - | - |
| Add: total outstanding lodgements | 27,000 | 12,000 | 7,500 |
| Add: cash in hand | - | - | - |
| Reconciled bank balance | 50,397 | 62,409 | 69,987 |
| Closing surplus/ (deficit) = Reconciled bank balance ? | Yes | Yes | Yes |

Income Details

| | | | |
|-------------------------------|--------|--------|-------|
| Regular giving | - | - | - |
| Gift Aid tax refund | - | - | - |
| Bank interest and dividends | 29 | 22 | 78 |
| Transfer from General Account | 17,000 | 12,000 | 7,500 |
| Miscellaneous | - | - | - |
| Total income | 17,029 | 12,022 | 7,578 |

Expenditure Details

| | | | |
|-------------------------------------|---|----|---|
| Bank interest and fees | - | 10 | - |
| Building projects | - | - | - |
| Computer and audio visual equipment | - | - | - |
| Transfer to General Account | - | - | - |
| Miscellaneous | - | - | - |
| Total expenditure | 0 | 10 | - |

BALLYCAIRN PRESBYTERIAN CHURCH

Organisations Accounts

| Organisation Name | 12/31/2021 | | 12/31/2022 | |
|-------------------|--------------|----------|------------|--------------|
| | Opening Bank | Receipts | Payments | Closing Bank |
| Bowling Club | 2813 | 4 | 14 | 2803 |
| Choir | 0 | 0 | 0 | 0 |
| PW | 333 | 0 | 100 | 233 |
| Open Door | 0 | 0 | 0 | 0 |
| | <u>3146</u> | <u>4</u> | <u>114</u> | <u>3036</u> |

| Organisation Name | 12/31/2020 | | 12/31/2021 | |
|-------------------|--------------|-----------|------------|--------------|
| | Opening Bank | Receipts | Payments | Closing Bank |
| Bowling Club | 2798 | 15 | 0 | 2813 |
| Choir | 593 | 0 | 593 | 0 |
| PW | 433 | 0 | 100 | 333 |
| Open Door | 0 | 0 | 0 | 0 |
| | <u>3824</u> | <u>15</u> | <u>693</u> | <u>3146</u> |

| Organisation Name | 12/31/2019 | | 12/31/2020 | |
|-------------------|--------------|-------------|-------------|--------------|
| | Opening Bank | Receipts | Payments | Closing Bank |
| Bowling Club | 2836 | 695 | 733 | 2798 |
| Choir | 593 | 30 | 30 | 593 |
| PW | 587 | 376 | 530 | 433 |
| Open Door | 552 | 0 | 552 | 0 |
| | <u>4568</u> | <u>1101</u> | <u>1845</u> | <u>3824</u> |

BALLYCAIRN PRESBYTERIAN CHURCH
SUMMARY ACCOUNT

| Balance Sheet as at 31 December | 2022 | 2022 | 2021 | 2021 | 2020 | 2020 |
|---------------------------------|---------|----------------|---------|----------------|---------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Fixed Assets | | - | | - | | - |
| Investments at Cost | | 19,530 | | 19,530 | | 19,530 |
| Current Assets | | | | | | |
| General Bank Account | - | | | | | |
| Deposit Bank Account | 176,232 | | 184,777 | | 177,822 | |
| Fixed Term Bank Account | 69,987 | | 62,409 | | 50,397 | |
| Organisational Bank Accounts | 3,036 | | 3,146 | | 3,824 | |
| Inter Church Funds | 1,927 | | 1,927 | | 1,561 | |
| Debtors - Gift Aid | - | | - | | - | |
| | | 251,182 | | 252,259 | | 233,604 |
| Current Liabilities | | | | | | |
| Inter Church Funds | - | | - | | - | |
| General Bank Overdraft | 6,953 | | 34,536 | | 24,468 | |
| | | 6,953 | | 34,536 | | 24,468 |
| Net Assets | | <u>263,760</u> | | <u>237,253</u> | | <u>228,666</u> |
| Fund Balances | | | | | | |
| Unrestricted Funds | 159,451 | | 140,413 | | 143,525 | |
| Restricted Funds | 101,273 | | 93,695 | | 81,317 | |
| Restricted Organisational Funds | 3,036 | | 3,146 | | 3,824 | |
| | | <u>263,760</u> | | <u>237,253</u> | | <u>228,666</u> |