

BALLYCAIRN PRESBYTERIAN CHURCH

CHURCH ACCOUNTS FOR
YEAR ENDED
31 DECEMBER 2023

Stuart M. Lynn FCCA
Suite 9 Railway Studios
Building 3 The Sidings
Lisburn
BT28 3AJ

| BALLYCAIRN PRESBYTERIAN CHURCH GENERAL ACCOUNT | 2020 | 2021 | 2022 | 2023 |
|---------------------------------------------------|----------------|----------------|----------------|----------------|
| Summary Totals | | | | |
| Opening surplus/deficit | - 13,578 | -24,468 | -34,536 | -6,953 |
| Income | 130,350 | 144,590 | 159,034 | 192,238 |
| Expenditure | 141,240 | 154,658 | 131,451 | 194,447 |
| In year/surplus/ (deficit) | - 10,890 | -10,068 | 27,583 | -2,209 |
| Closing surplus/ (deficit) | - 24,468 | -34,536 | -6,953 | -9,162 |
| General Income Details | 2020 | 2021 | 2022 | 2023 |
| Freewill Offering | 30454 | 31212 | 28304 | 33713 |
| Loose Offering | 868 | 922 | 955 | 1007 |
| Harvest Offering | - | - | - | - |
| Gift Aid tax refund received | - | - | 1,193 | 11,108 |
| United Appeal | 2705 | 2799 | 2615 | 3050 |
| Bequests, legacies and donations | 18 | - | - | 5,500 |
| Bank interest and dividends | 340 | 197 | 320 | 648 |
| Rental income | 14950 | 16278 | 18000 | 9000 |
| Use of premises | 195 | 90 | 315 | 1740 |
| Investments matured | - | - | - | - |
| Open Door bank account closure | 545 | - | - | - |
| Convenors Furlough | 1980 | - | - | - |
| Sale of masks | 153 | - | - | - |
| Income for Property Fund | | | | |
| Harvest Offering | - | - | - | 465 |
| Plant Sale | - | - | 2,400 | 4,665 |
| Sale of Band Hall | - | - | - | 8000 |
| Grant | - | - | - | 4000 |
| Concert & spring Event | - | - | - | 1340 |
| History Society | - | - | - | 299 |
| Breakfasts/Coffee Mornings | 1,016 | - | - | 3,941 |
| Funeral Teas & Donations | 455 | 5658 | 3993 | 5845 |
| Others | 250 | 40 | 435 | 1828 |
| Income for Graveyard Fund | | | | |
| Burials, donations etc. | 35,795 | 23375 | 14844 | 26920 |
| Sub-Total | 89,724 | 80,571 | 73,374 | 123,069 |
| Income from Church Organisations | | | | |
| Badminton Club | - | - | - | - |
| Bowling Club | - | - | - | - |
| PW | 200 | 366 | 532 | 530 |
| Tots & Co | - | - | - | - |
| Open Door | 117 | - | 358 | 1,195 |
| Sub-Total | 317 | 366 | 890 | 1,725 |
| Collections/donations for charitable funds | | | | |
| PCS | 530 | 550 | 500 | 500 |
| Leprosy | 790 | 620 | 783 | 740 |
| Africa appeal | - | - | 580 | - |
| Earl Haig | 100 | 200 | 145 | 110 |
| WDA | - | 195 | 100 | - |
| Christian Aid | - | - | 385 | - |
| Sustain Food Bank | 225 | - | - | - |
| Sub-Total | 1,645 | 1,565 | 2,493 | 1,350 |
| Other collections/donations received | | | | |
| Calendars | - | 0 | 0 | 45 |
| Heralds | 225 | 0 | 240 | 162 |
| PW overseas mission & soup lunch | 136 | 0 | 190 | 215 |
| Black Service for Batts Lodge | - | - | - | 260 |
| Students Bursary Fund | - | - | - | 515 |
| B Milligan Gift | - | 250 | 0 | 0 |
| Sub-Total | 361 | 250 | 430 | 1,197 |
| Transfer from deposit account | 38,303 | 61,838 | 81847 | 64897 |
| Total income | 130,350 | 144,590 | 159,034 | 192,238 |

| BALLYCAIRN PRESBYTERIAN CHURCH GENERAL ACCOUNT | 2020 | 2021 | 2022 | 2023 |
|--------------------------------------------------------|-----------------|----------------|----------------|----------------|
| Bank Reconciliation | | | | |
| Balance per back statement @ 31 December | 5,001 | 5,001 | 5,001 | 6,851 |
| Less: total outstanding cheques | 30,689 | 47,399 | 14,331 | 20,344 |
| Add: total outstanding lodgements | 1,220 | 7,861 | 2,377 | 4,331 |
| Add: cash in hand | - | - | - | - |
| Reconciled bank balance | - 24,468 | -34,536 | -6,953 | -9,162 |
| Closing surplus/ (deficit) = Reconciled bank balance ? | Yes | Yes | Yes | Yes |
| General Expenditure Details | 2020 | 2021 | 2022 | 2023 |
| Stipend | - | - | - | - |
| Central Assessment Fund | 8576 | 8,843 | 8,449 | 7,477 |
| United Appeal | 2705 | 2,800 | 2,615 | 3,050 |
| Total payments to Church House | 11,281 | 11,643 | 11,064 | 10,527 |
| Church Costs | | | | |
| Advertising, printing and stationery | 779 | 625 | 632 | 554 |
| Bank interest and fees | 168 | 230 | 269 | 302 |
| Cleaning costs | 700 | 700 | 700 | 700 |
| PW and other Church organisations | - | 366 | 0 | 0 |
| Presbytery fees | 436 | 730 | 731 | 706 |
| Pulpit supplies & Convenors Fee | 8862 | 29,586 | 19,201 | 20,243 |
| Visiting organists | 481 | 0 | 0 | 70 |
| Gift | 120 | 50 | 0 | 0 |
| Catering | - | - | - | 1,870 |
| Plant Sale | - | - | - | 2,798 |
| Copyright and music | - | - | - | 152 |
| Electricity | 721 | 1,033 | 1,266 | 1,063 |
| Insurance | 1436 | 1,528 | 1,663 | 1,780 |
| Repairs and maintenance | - | 7,920 | 0 | 0 |
| Miscellaneous | 1368 | - | - | - |
| Electrician & Fire Safety | - | - | - | - |
| Manse Costs | | | | |
| Rates | 1798 | 1,812 | 1,835 | 1,962 |
| Insurance | 515 | 548 | 596 | 638 |
| Repairs and maintenance | - | 4,703 | 809 | 470 |
| Montgomery Hall Costs | | | | |
| Electricity & Oil | 465 | 949 | 0 | 871 |
| Cleaning Costs | 700 | 700 | 700 | 700 |
| Insurance | 759 | 808 | 879 | 941 |
| Water rates | 494 | 563 | 597 | 655 |
| Electrician & Fire Safety | 54 | 116 | 237 | 872 |
| PPE & misc exps | 434 | - | 60 | 655 |
| Repairs and maintenance | - | - | - | 1,647 |
| Grounds & Graveyard Costs | | | | |
| Grasscutting and maintenance | 3,749 | 6,912 | 3,234 | 5,375 |
| Maintenance and Upkeep of Pathways | - | - | - | - |
| Transfer of Burial Fees to Restricted Deposit Account | 17,000 | 12,000 | 7,500 | 13,000 |
| Other Costs | | | | |
| Miscellaneous | 1,009 | 205 | 3,393 | 1,922 |
| Sub-Total | 42,048 | 72,084 | 44,302 | 59,946 |
| Charitable funds paid out | | | | |
| PCS | 530 | 550 | 500 | 500 |
| Leprosy | 790 | 620 | 783 | 740 |
| Earl Haig | 100 | 260 | 205 | 170 |
| WDA | - | 195 | 100 | 0 |
| Christian Aid | - | - | 385 | - |
| Sustain Food Bank | 225 | - | - | - |
| Sub-Total | 1,645 | 1,625 | 2,553 | 1,410 |
| Other collections/donations paid out | | | | |
| Calendars | - | - | - | 45 |
| Heralds | 240 | 0 | 240 | 162 |
| PW overseas mission & soup lunch | 136 | 0 | 190 | 400 |
| Black Service for Batts Lodge | - | - | - | 260 |
| Students Bursary Fund | - | - | - | 515 |
| B Milligan Gift | - | 530 | - | - |
| Sub-Total | 376 | 530 | 430 | 1,382 |
| Transfer to deposit account | 85,890 | 68,776 | 73,101 | 121,182 |
| Total expenditure | 141,240 | 154,658 | 131,451 | 194,447 |

BALLYCAIRN PRESBYTERIAN CHURCH
DEPOSIT ACCOUNT

BALLYCAIRN PRESBYTERIAN CHURCH
DEPOSIT ACCOUNT

Summary Totals

| | 2020 | 2021 | 2022 | 2023 |
|----------------------------|---------|---------|---------|------------|
| Opening surplus/deficit | 130,191 | 177,822 | 184,777 | 176,232 |
| Income | 85,934 | 68,793 | 73,302 | 123,766 |
| Expenditure | 38,303 | 61,838 | 81,847 | 64,897 |
| In year/surplus/ (deficit) | 47,631 | 6,955 | (8,545) | 58,869 |
| Closing surplus/ (deficit) | 177,822 | 184,777 | 176,232 | 235,101.81 |

Bank Reconciliation

| | 2020 | 2021 | 2022 | 2023 |
|--------------------------------------------------------|---------|---------|---------|---------|
| Balance per back statement @ 31 December | 177,822 | 157,777 | 176,232 | 235,102 |
| Less: total outstanding cheques | - | - | - | - |
| Add: total outstanding lodgements | - | 27,000 | 0 | 0 |
| Add: cash in hand | - | - | - | - |
| Reconciled bank balance | 177,822 | 184,777 | 176,232 | 235,102 |
| Closing surplus/ (deficit) = Reconciled bank balance ? | Yes | Yes | Yes | Yes |

Income Details

| | 2020 | 2021 | 2022 | 2023 |
|-------------------------------|--------|--------|--------|---------|
| Regular giving | - | - | - | - |
| Gift Aid tax refund | - | - | - | - |
| Bank interest and dividends | 44 | 17 | 201 | 2,584 |
| Transfer from General Account | 85,890 | 68,776 | 73,101 | 121,182 |
| Miscellaneous | - | - | - | - |
| Total income | 85,934 | 68,793 | 73,302 | 123,766 |

Expenditure Details

| | 2020 | 2021 | 2022 | 2023 |
|-----------------------------|--------|--------|-----------|--------|
| Building projects | - | - | - | - |
| Bank interest and fees | - | - | - | - |
| Transfer to General Account | 38,303 | 61,838 | 81,846.97 | 64,897 |
| Miscellaneous | - | - | - | - |
| Total expenditure | 38,303 | 61,838 | 81,847 | 64,897 |

| BALLYCAIRN PRESBYTERIAN CHURCH FIXED TERM DEPOSIT ACCOUNT | | | | BALLYCAIRN PRESBYTERIAN CHURCH DEPOSIT ACCOUNT | | | | | |
|--------------------------------------------------------------|---------------|---------------|--------------|---------------------------------------------------|--------------------------------------------------------|----------|-----------|----------|----------|
| | 2020 | 2021 | 2022 | 2023 | | 2020 | 2021 | 2022 | 2023 |
| Summary Totals | | | | Bank Reconciliation | | | | | |
| Opening surplus/deficit | 33,368 | 50,397 | 62,409 | 69,987 | Balance per back statement @ 31 December | 23,397 | 50,409 | 62,487 | 70,783 |
| Income | 17,029 | 12,022 | 7,578 | 13,796 | Less: total outstanding cheques | - | - | - | - |
| Expenditure | - | 10 | - | - | Add: total outstanding lodgements | 27,000 | 12,000 | 7,500 | 13,000 |
| In year/surplus/ (deficit) | 17,029 | 12,012 | 7,578 | 13,796 | Add: cash in hand | - | - | - | - |
| | | | | | Reconciled bank balance | 50,397 | 62,409 | 69,987 | 83,783 |
| Closing surplus/ (deficit) | 50,397 | 62,409 | 69,987 | 83,783 | Closing surplus/ (deficit) = Reconciled bank balance ? | Yes | Yes | Yes | Yes |
| Income Details | | | | Expenditure Details | | | | | |
| Regular giving | - | - | - | - | Bank interest and fees | - | 10 | - | - |
| Gift Aid tax refund | - | - | - | - | Building projects | - | - | - | - |
| Bank interest and dividends | 29 | 22 | 78 | 796 | Computer and audio visual equipment | - | - | - | - |
| Transfer from General Account | 17,000 | 12,000 | 7,500 | 13,000 | Transfer to General Account | - | - | - | - |
| Miscellaneous | - | - | - | - | Miscellaneous | - | - | - | - |
| Total income | 17,029 | 12,022 | 7,578 | 13,796 | Total expenditure | 0 | 10 | - | - |

BALLYCAIRN PRESBYTERIAN CHURCH
SUMMARY ACCOUNT

| Balance Sheet as at 31 December | 2023 | 2023 | 2022 | 2022 | 2021 | 2021 | 2020 | 2020 |
|---------------------------------|---------|-----------------------|---------|-----------------------|---------|-----------------------|---------|-----------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Fixed Assets | | - | | - | | - | | - |
| Investments at Cost | | 19,530 | | 19,530 | | 19,530 | | 19,530 |
| Current Assets | | | | | | | | |
| General Bank Account | | - | | - | | - | | - |
| Deposit Bank Account | 235,102 | | 176,232 | | 184,777 | | 177,822 | |
| Fixed Term Bank Account | 83,783 | | 69,987 | | 62,409 | | 50,397 | |
| Organisational Bank Accounts | 3,036 | | 3,036 | | 3,146 | | 3,824 | |
| Inter Church Funds | 1,927 | | 1,927 | | 1,927 | | 1,561 | |
| Debtors - Gift Aid | - | | - | | - | | - | |
| | | <u>323,848</u> | | <u>251,182</u> | | <u>252,259</u> | | <u>233,604</u> |
| Current Liabilities | | | | | | | | |
| Inter Church Funds | | - | | - | | - | | - |
| General Bank Overdraft | 9,162 | | 6,953 | | 34,536 | | 24,468 | |
| | | <u>9,162</u> | | <u>6,953</u> | | <u>34,536</u> | | <u>24,468</u> |
| Net Assets | | <u><u>334,216</u></u> | | <u><u>263,760</u></u> | | <u><u>237,253</u></u> | | <u><u>228,666</u></u> |
| Fund Balances | | | | | | | | |
| Unrestricted Funds | 216,110 | | 159,451 | | 140,413 | | 143,525 | |
| Restricted Funds | 115,070 | | 101,273 | | 93,695 | | 81,317 | |
| Restricted Organisational Funds | 3,036 | | 3,036 | | 3,146 | | 3,824 | |
| | | <u><u>334,216</u></u> | | <u><u>263,760</u></u> | | <u><u>237,253</u></u> | | <u><u>228,666</u></u> |