

**CARROWDORE & BALLYFRENIS CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

**Financial Statements
for year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC105219)

Receipts and Payments

Page 1 of 4

Carrowdore & Ballyfrenis Presbyterian Church

Printed: 03 February 2023

Period: 01/01/2022 to 31/12/2022

	Notes	Unrestricted	Restricted	Endowment	2022	2021
Receipts						
Regular Direct Giving	1	62,972.23	1,843.40		64,815.63	64,092.87
Collections, Donations and Legacies	2	6,539.81	5,594.37		12,134.18	6,136.21
Activities that Generate Income	3	683.75	2,486.00		3,169.75	2,310.52
Investment Income	4	159.84			159.84	84.39
Other Income Sources	5	617.41	2,067.82		2,685.23	3,743.87
Organisations Income	6		8,056.01		8,056.01	3,455.56
Total Receipts		70,973.04	20,047.60	0.00	91,020.64	79,823.42
Payments						
Central Church Assessments	7	(13,092.00)			(13,092.00)	(13,310.25)
Ministry and Support Staff	8	(25,417.41)			(25,417.41)	(23,405.00)
Life and Work	9	(2,133.99)	(135.00)		(2,268.99)	(1,838.61)
Governance	10	(1,604.26)			(1,604.26)	(1,347.80)
Property and Equipment	11	(6,623.52)	(6,136.85)		(12,760.37)	(11,608.22)
Grants to Missions and Charities	12	(482.00)	(10,585.00)		(11,067.00)	(8,034.52)
Organisations Expenditure	13		(7,865.78)		(7,865.78)	(3,367.54)
Total Payments		(49,353.18)	(24,722.63)	0.00	(74,075.81)	(62,911.94)
Excess of Receipts over Payments before transfers		21,619.86	(4,675.03)	0.00	16,944.83	16,911.48
Transfers						
Gross Transfers between funds - in		1,080.98	3,083.79	0.00	4,164.77	67,931.79
- out		(3,083.79)	(1,080.98)	0.00	(4,164.77)	(67,931.79)
Excess of Receipts over Payments		19,617.05	(2,672.22)	0.00	16,944.83	16,911.48

Receipts and Payments

Carrowdore & Ballyfrenis Presbyterian Church

Page 2 of 4

Printed: 03 February 2023

1. Regular Direct Giving

	2022	2021
Recorded Giving (WFO)	51,606.50	51,379.25
Gift Aid on Recorded Giving (WFO)	6,632.46	6,565.96
Loose Collections	592.50	335.10
Gift Aid on Loose Collections	110.90	17.38
Full Attendance & Gift Day	1,265.00	1,125.00
Gift Aid on Full Attend & Gift Day	204.58	200.89
Harvest	2,180.00	2,335.10
Gift Aid on Harvest	380.29	390.49
Repair & Equipment Fund	1,681.50	1,529.00
Gift Aid on Repair & Equipment Fund	161.90	214.70
	64,815.63	64,092.87

2. Collections, Donations and Legacies

	2022	2021
United Appeal	2,925.50	3,052.00
Gift Aid on United Appeal	485.71	554.21
Gift Aid on Midweek Collections	0.00	23.00
Gift Aid on Sunday School Collections	0.00	36.00
Leprosy Mission	160.00	0.00
Presbyterian Children's Society	130.00	90.00
Royal British Legion	78.00	221.00
Moderators' Appeal	1,285.00	0.00
Legacies & Bequests	6,289.81	2,000.00
Donations from Congregational Orgs	250.00	0.00
Donations for Equipment	490.00	160.00
Gift Aid on donations for Equipment	40.16	0.00
	12,134.18	6,136.21

3. Activities that Generate Income

	2022	2021
Income from Church Events	2,351.00	1,490.52
Grants Received	683.75	820.00
Church Magazines	135.00	0.00
	3,169.75	2,310.52

4. Investment Income

	2022	2021
Bank and Building Society Interest	159.84	84.39
	159.84	84.39

5. Other Income Sources

	2022	2021
Rental Income, Wayleaves	9.41	9.15
Proceeds from Sale of Fixed Assets	0.00	240.00
Miscellaneous Income	288.65	725.28
Ballyblack Contribution to Manse	1,814.17	2,533.21
Insurance Refund	0.00	236.23
Pulpit Supply cover - Convenor	573.00	0.00

Receipts and Payments

Carrowdore & Ballyfrenis Presbyterian Church

2,685.23 3,743.87

6. Organisations Income

	2022	2021
Boys Brigade Income	2,431.66	0.84
Girls Brigade Income	2,223.43	1,893.21
Indoor Bowling Club Income	0.00	28.91
Twinkle Tots Income	1,240.10	370.30
PW Income	2,160.82	1,162.30
	8,056.01	3,455.56

7. Central Church Assessments

	2022	2021
Central Ministry Fund	(2,277.00)	(2,428.00)
Ministers Pension Scheme Fund	(4,192.25)	(4,100.00)
Widows of Ministers Fund	(474.00)	(556.00)
Incidental Fund	(1,755.00)	(1,872.00)
Prolonged Disability Fund	(379.00)	(405.00)
Ministerial Development Fund	(218.00)	(263.00)
Sick Supply Fund	(29.00)	(40.00)
Assembly Buildings External Work	(949.00)	(1,063.00)
Students Bursary Fund	(901.00)	(354.00)
Ministers National Insurance	(1,831.25)	(2,144.25)
Apprenticeship Levy	(86.50)	(85.00)
	(13,092.00)	(13,310.25)

8. Ministry and Support Staff

	2022	2021
Minister	(20,660.41)	(20,205.00)
Other Ministry and Support Staff	(4,757.00)	(3,200.00)
	(25,417.41)	(23,405.00)

9. Life and Work

	2022	2021
Worship and Fellowship	(1,483.17)	(1,558.93)
Discipleship and Ministry	(785.82)	(199.68)
Mission and Outreach	0.00	(80.00)
	(2,268.99)	(1,838.61)

10. Governance

	2022	2021
Independent Examiner Audit Fees	(100.00)	(100.00)
Printing, Stationery & Postage	(128.80)	(139.38)
Other Sundry Expenses	(189.11)	0.00
Bank Interest & Charges	(290.32)	(227.42)
Presbytery Fees	(781.00)	(781.00)
Gifts & Donations	(115.03)	(100.00)
	(1,604.26)	(1,347.80)

11. Property and Equipment

2022 2021

Receipts and Payments

Carrowdore & Ballyfrenis Presbyterian Church

Page 4 of 4

Printed: 03 February 2023

	2022	2021
Utilities	(4,598.59)	(3,520.68)
Purchases, Repairs and Maintenance	(6,136.85)	(6,204.68)
Insurances	(2,024.93)	(1,882.86)
	<u>(12,760.37)</u>	<u>(11,608.22)</u>

12. Grants to Missions and Charities

	2022	2021
United Appeal	(6,495.00)	(6,233.00)
Other PCI Schemes	(1,611.00)	(90.00)
Other Missions and Charities	(2,961.00)	(1,711.52)
	<u>(11,067.00)</u>	<u>(8,034.52)</u>

13. Organisations Expenditure

	2022	2021
Boys Brigade Expenditure	(960.54)	(57.49)
Girls Brigade Expenditure	(3,533.27)	(786.05)
Indoor Bowling Club Expenditure	0.00	(670.28)
Twinkle Tots Expenditure	(1,245.25)	(423.42)
PW Expenditure	(2,126.72)	(1,430.30)
	<u>(7,865.78)</u>	<u>(3,367.54)</u>

Statement of Assets and Liabilities

Carrowdore & Ballyfrenis Presbyterian Church

As of 03 February 2023

Page 1 of 1

Printed: 03 February 2023

	Unrestricted funds	Restricted funds	Endowment funds	2022	2021
Bank & Deposit Balances					
Bank & deposit balances brought forward	92,340.91	17,171.16		109,512.07	92,600.59
Excess of Receipts over payments for the year	21,619.86	(4,675.03)		16,944.83	16,911.48
Transfers between funds	(2,002.81)	2,002.81			
Bank & deposit balances carried forward	111,957.96	14,498.94		126,456.90	109,512.07

Fund Income and Expense Analysis

Page 1 of 1

Printed: 03 February 2023

Summary By Fund Names

01/01/2022 to 31/12/2022

	B/fwd	In	Out	Total
Category: Congregational Funds				
Periodicals	123.42	135.00	-258.42	
Category: Congregational Missions and Charities Funds				
Asha Kiran		3.65	0.00	3.65
Leprosy Mission		160.00	-160.00	
Moderators Appeals		1,285.00	-1,285.00	
Other Religious & Charity Orgs		2,351.00	-2,351.00	
Pres Childrens Society		130.00	-130.00	
Royal British Legion		78.00	-78.00	
Sunday School Projects	36.00	0.00	-36.00	
Category: General Funds				
General Fund	92,340.91	72,054.02	-52,436.97	111,957.96
Category: Organisational Funds				
Badminton Club	472.72	0.00	-150.00	322.72
Boys Brigade	841.98	2,431.66	-960.54	2,313.10
Girls Brigade	3,333.84	2,223.43	-3,533.27	2,024.00
Midweek	370.25	0.00	-370.25	
PW	843.96	2,160.82	-2,126.72	878.06
Twinkle Tots	2,333.93	1,240.10	-1,245.25	2,328.78
Youth Fellowship - Connect	487.31	0.00	-487.31	
Category: Property Funds				
Repair & Equipment	7,581.82	4,437.73	-6,136.85	5,882.70
Category: United Appeal				
United Appeal		6,495.00	-6,495.00	