

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

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

Registered Charity in Northern Ireland (NIC105219)

Receipts and Payments

Carrowdore & Ballyfrenis Presbyterian Church

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

	Notes	Unrestricted	Restricted	Endowment	2023	2022
Receipts						
Regular Direct Giving	1	62,855.11	2,099.81		64,954.92	64,815.63
Collections, Donations and Legacies	2	11,550.00	5,229.31		16,779.31	12,134.18
Activities that Generate Income	3		3,427.00		3,427.00	3,169.75
Investment Income	4	1,573.48			1,573.48	159.84
Other Income Sources	5	1,190.72	2,356.43		3,547.15	2,685.23
Organisations Income	6		10,725.03		10,725.03	8,056.01
Total Receipts		77,169.31	23,837.58	0.00	101,006.89	91,020.64
Payments						
Central Church Assessments	7	(12,677.50)			(12,677.50)	(13,092.00)
Ministry and Support Staff	8	(25,071.88)			(25,071.88)	(25,417.41)
Life and Work	9	(3,223.76)	(162.00)		(3,385.76)	(2,268.99)
Governance	10	(2,100.25)			(2,100.25)	(1,604.26)
Property and Equipment	11	(18,981.56)	(6,952.45)		(25,934.01)	(12,760.37)
Grants to Missions and Charities	12	(50.00)	(11,044.30)		(11,094.30)	(11,067.00)
Organisations Expenditure	13		(7,902.06)		(7,902.06)	(7,865.78)
Total Payments		(62,104.95)	(26,060.81)	0.00	(88,165.76)	(74,075.81)
Excess of Receipts over Payments before transfers		15,064.36	(2,223.23)	0.00	12,841.13	16,944.83
Transfers						
Gross Transfers between funds - in		622.72	2,713.59	0.00	3,336.31	72,096.56
- out		(2,713.59)	(622.72)	0.00	(3,336.31)	(72,096.56)
Excess of Receipts over Payments		12,973.49	(132.36)	0.00	12,841.13	16,944.83

Receipts and Payments

Carrowdore & Ballyfrenis Presbyterian Church

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1. Regular Direct Giving

	2023	2022
Recorded Giving (WFO)	50,874.90	51,606.50
Gift Aid on Recorded Giving (WFO)	6,595.02	6,632.46
Loose Collections	1,062.94	592.50
Gift Aid on Loose Collections	171.00	110.90
Full Attendance & Gift Day	850.00	1,265.00
Gift Aid on Full Attend & Gift Day	252.10	204.58
Harvest	2,680.00	2,180.00
Gift Aid on Harvest	369.15	380.29
Repair & Equipment Fund	1,876.00	1,681.50
Gift Aid on Repair & Equipment Fund	223.81	161.90
	64,954.92	64,815.63

2. Collections, Donations and Legacies

	2023	2022
United Appeal	2,558.00	2,925.50
Gift Aid on United Appeal	458.41	485.71
World Development	670.00	0.00
Asha Kiran	130.00	0.00
Leprosy Mission	0.00	160.00
Presbyterian Children's Society	235.00	130.00
Royal British Legion	165.00	78.00
Other Religious & Charitable Orgs	20.00	0.00
Moderators Appeals	750.00	1,285.00
Legacies & Bequests	11,000.00	6,289.81
Donations from Congregational Orgs	550.00	250.00
Donations for Equipment	40.00	490.00
Gift Aid on donations for Equipment	102.90	40.16
Bowling Club Subscriptions	100.00	0.00
	16,779.31	12,134.18

3. Activities that Generate Income

	2023	2022
Income from Church Events	3,265.00	2,351.00
Grants Received	0.00	683.75
Church Magazines	162.00	135.00
	3,427.00	3,169.75

4. Investment Income

	2023	2022
Bank and Building Society Interest	1,573.48	159.84
	1,573.48	159.84

5. Other Income Sources

	2023	2022
Rental Income, Wayleaves	10.43	9.41
Miscellaneous Income	774.81	288.65
Ballyblack Contribution to Manse	2,280.78	1,814.17
Pulpit Supply cover - Convenor	481.13	573.00

Receipts and Payments

Carrowdore & Ballyfrenis Presbyterian Church

	3,547.15	2,685.23
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6. Organisations Income

	2023	2022
Boys Brigade Income	2,097.36	2,431.66
Girls Brigade Income	5,228.58	2,223.43
Twinkle Tots Income	911.11	1,240.10
PW Income	2,487.98	2,160.82
	<u>10,725.03</u>	<u>8,056.01</u>

7. Central Church Assessments

	2023	2022
Central Ministry Fund	(1,849.00)	(2,277.00)
Ministers Pension Scheme Fund	(4,401.75)	(4,192.25)
Widows of Ministers Fund	(378.00)	(474.00)
Incidental Fund	(1,512.00)	(1,755.00)
Prolonged Disability Fund	(378.00)	(379.00)
Ministerial Development Fund	(168.00)	(218.00)
Sick Supply Fund	(17.00)	(29.00)
Assembly Buildings External Work	(840.00)	(949.00)
Students Bursary Fund	(672.00)	(901.00)
Ministers National Insurance	(2,370.00)	(1,831.25)
Apprenticeship Levy	(91.75)	(86.50)
	<u>(12,677.50)</u>	<u>(13,092.00)</u>

8. Ministry and Support Staff

	2023	2022
Minister	(21,943.88)	(20,660.41)
Other Ministry and Support Staff	(3,128.00)	(4,757.00)
	<u>(25,071.88)</u>	<u>(25,417.41)</u>

9. Life and Work

	2023	2022
Worship and Fellowship	(679.28)	(1,483.17)
Discipleship and Ministry	(1,506.48)	(785.82)
Mission and Outreach	(1,200.00)	0.00
	<u>(3,385.76)</u>	<u>(2,268.99)</u>

10. Governance

	2023	2022
Annual Reports	(56.00)	0.00
Independent Examiner Audit Fees	(120.00)	(100.00)
Printing, Stationery & Postage	(97.74)	(128.80)
Other Sundry Expenses	(617.02)	(189.11)
Bank Interest & Charges	(302.17)	(290.32)
Presbytery Fees	(459.00)	(781.00)
Gifts & Donations	(448.32)	(115.03)
	<u>(2,100.25)</u>	<u>(1,604.26)</u>

11. Property and Equipment

	2023	2022
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Receipts and Payments

Carrowdore & Ballyfrenis Presbyterian Church

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	2023	2022
Utilities	(8,050.65)	(4,598.59)
Purchases, Repairs and Maintenance	(15,712.45)	(6,136.85)
Insurances	(2,170.91)	(2,024.93)
	<u>(25,934.01)</u>	<u>(12,760.37)</u>

12. Grants to Missions and Charities

	2023	2022
United Appeal	(5,730.00)	(6,495.00)
Other PCI Schemes	(1,730.65)	(1,611.00)
Other Missions and Charities	(3,633.65)	(2,961.00)
	<u>(11,094.30)</u>	<u>(11,067.00)</u>

13. Organisations Expenditure

	2023	2022
Boys Brigade Expenditure	(2,510.22)	(960.54)
Girls Brigade Expenditure	(1,788.00)	(3,533.27)
Bible Class Expenditure	(75.65)	0.00
Twinkle Tots Expenditure	(1,458.00)	(1,245.25)
PW Expenditure	(2,070.19)	(2,126.72)
	<u>(7,902.06)</u>	<u>(7,865.78)</u>

Statement of Assets and Liabilities

Carrowdore & Ballyfrenis Presbyterian Church

As of 22 February 2024

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	Unrestricted funds	Restricted funds	Endowment funds	2023	2022
Bank & Deposit Balances					
Bank & deposit balances brought forward	111,957.96	14,498.94		126,456.90	109,512.07
Excess of Receipts over payments for the year	15,064.36	(2,223.23)		12,841.13	16,944.83
Transfers between funds	(2,090.87)	2,090.87			
Bank & deposit balances carried forward	124,931.45	14,366.58		139,298.03	126,456.90

Fund Income and Expense Analysis

Summary By Fund Names

01/01/2023 to 31/12/2023

	B/fwd	In	Out	Total
Category: Congregational Funds				
Badminton Club	322.72	0.00	-322.72	
Bible Class		75.65	-75.65	
Bowling Club	670.28	100.00	-300.00	470.28
Periodicals		162.00	-162.00	
Category: Congregational Missions and Charities Funds				
Asha Kiran	3.65	130.00	-133.65	
Moderators Appeals		750.00	-750.00	
Other Religious & Charity Orgs		3,285.00	-3,285.00	
Pres Childrens Society		235.00	-235.00	
Royal British Legion		165.00	-165.00	
World Development		670.00	-670.00	
Category: General Funds				
General Fund	111,957.96	77,792.03	-64,818.54	124,931.45
Category: Organisational Funds				
Bible Class A/C	75.65	0.00	-75.65	
Boys Brigade	2,313.10	2,097.36	-2,510.22	1,900.24
Girls Brigade	2,024.00	5,228.58	-1,788.00	5,464.58
PW	878.06	2,487.98	-2,070.19	1,295.85
Twinkle Tots	2,328.78	911.11	-1,458.00	1,781.89
Category: Property Funds				
Repair & Equipment	5,882.70	4,523.49	-6,952.45	3,453.74
Category: United Appeal				
United Appeal		5,730.00	-5,730.00	