

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

**Financial Statements  
for year ended 31 December 2024**

**Registered Charity in Northern Ireland (NIC105219)**

# Receipts and Payments

## Carrowdore & Ballyfrenis Presbyterian Church

Period: 01/01/2024 to 31/12/2024

	Notes	Unrestricted	Restricted	Endowment	2024	2023
<b>Receipts</b>						
Regular Direct Giving	1	62,978.68	2,504.27		65,482.95	64,954.92
Collections, Donations and Legacies	2	1,422.93	4,259.27		5,682.20	16,779.31
Activities that Generate Income	3	550.00	2,685.00		3,235.00	3,427.00
Investment Income	4	3,692.77			3,692.77	1,573.48
Other Income Sources	5	495.43	1,920.74		2,416.17	3,547.15
Organisations Income	6		13,104.46		13,104.46	10,725.03
<b>Total Receipts</b>		<b>69,139.81</b>	<b>24,473.74</b>	<b>0.00</b>	<b>93,613.55</b>	<b>101,006.89</b>
<b>Payments</b>						
Central Church Assessments	7	(13,232.00)			(13,232.00)	(12,677.50)
Ministry and Support Staff	8	(28,428.12)			(28,428.12)	(25,071.88)
Life and Work	9	(2,130.55)	(180.00)		(2,310.55)	(3,385.76)
Governance	10	(2,607.31)			(2,607.31)	(2,100.25)
Property and Equipment	11	(9,364.24)	(18,784.91)		(28,149.15)	(25,934.01)
Grants to Missions and Charities	12	(100.00)	(9,322.00)		(9,422.00)	(11,094.30)
Organisations Expenditure	13		(13,951.41)		(13,951.41)	(7,902.06)
<b>Total Payments</b>		<b>(55,862.22)</b>	<b>(42,238.32)</b>	<b>0.00</b>	<b>(98,100.54)</b>	<b>(88,165.76)</b>
<b>Excess of Receipts over Payments before transfers</b>		<b>13,277.59</b>	<b>(17,764.58)</b>	<b>0.00</b>	<b>(4,486.99)</b>	<b>12,841.13</b>
<b>Transfers</b>						
Gross Transfers between funds - in		300.00	13,663.89	0.00	13,963.89	75,432.87
- out		(13,663.89)	(300.00)	0.00	(13,963.89)	(75,432.87)
<b>Excess of Receipts over Payments</b>		<b>(86.30)</b>	<b>(4,400.69)</b>	<b>0.00</b>	<b>(4,486.99)</b>	<b>12,841.13</b>

# Receipts and Payments

## Carrowdore & Ballyfrenis Presbyterian Church

### 1. Regular Direct Giving

	2024	2023
Recorded Giving (WFO)	50,997.50	50,874.90
Gift Aid on Recorded Giving (WFO)	6,682.23	6,595.02
Loose Collections	1,164.08	1,062.94
Gift Aid on Loose Collections	230.26	171.00
Full Attendance & Gift Day	730.00	850.00
Gift Aid on Full Attend & Gift Day	124.06	252.10
Harvest	2,575.00	2,680.00
Gift Aid on Harvest	475.55	369.15
Repair & Equipment Fund	2,282.00	1,876.00
Gift Aid on Repair & Equipment Fund	222.27	223.81
	65,482.95	64,954.92

### 2. Collections, Donations and Legacies

	2024	2023
United Appeal	2,549.00	2,558.00
Gift Aid on United Appeal	398.27	458.41
World Development	460.00	670.00
Asha Kiran	202.50	130.00
Presbyterian Children's Society	320.45	235.00
Royal British Legion	129.05	165.00
Other Religious & Charitable Orgs	0.00	20.00
Moderators Appeals	0.00	750.00
Legacies & Bequests	500.00	11,000.00
Donations from Congregational Orgs	922.93	550.00
Donations for Equipment	0.00	40.00
Gift Aid on donations for Equipment	0.00	102.90
Bowling Club Subscriptions	200.00	100.00
	5,682.20	16,779.31

### 3. Activities that Generate Income

	2024	2023
Weddings, Funerals, etc.	550.00	0.00
Income from Church Events	2,505.00	3,265.00
Church Magazines	180.00	162.00
	3,235.00	3,427.00

### 4. Investment Income

	2024	2023
Bank and Building Society Interest	3,692.77	1,573.48
	3,692.77	1,573.48

### 5. Other Income Sources

	2024	2023
Rental Income, Wayleaves	40.43	10.43
Miscellaneous Income	325.00	774.81
Ballyblack Contribution to Manse	1,920.74	2,280.78
Pulpit Supply cover - Convenor	130.00	481.13
	2,416.17	3,547.15

# Receipts and Payments

## Carrowdore & Ballyfrenis Presbyterian Church

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### 6. Organisations Income

	2024	2023
Boys Brigade Income	3,827.57	2,097.36
Girls Brigade Income	4,518.00	5,228.58
Twinkle Tots Income	2,252.22	911.11
PW Income	2,506.67	2,487.98
	13,104.46	10,725.03

### 7. Central Church Assessments

	2024	2023
Central Ministry Fund	(1,984.00)	(1,849.00)
Ministers Pension Scheme Fund	(4,622.00)	(4,401.75)
Widows of Ministers Fund	(357.00)	(378.00)
Incidental Fund	(1,428.00)	(1,512.00)
Prolonged Disability Fund	(278.00)	(378.00)
Ministerial Development Fund	(40.00)	(168.00)
Sick Supply Fund	(8.00)	(17.00)
Assembly Buildings External Work	(714.00)	(840.00)
Students Bursary Fund	(634.00)	(672.00)
Ministers National Insurance	(2,516.00)	(2,370.00)
Apprenticeship Levy	(96.00)	(91.75)
Communications Department	(555.00)	0.00
	(13,232.00)	(12,677.50)

### 8. Ministry and Support Staff

	2024	2023
Minister	(22,777.04)	(21,943.88)
Other Ministry and Support Staff	(5,651.08)	(3,128.00)
	(28,428.12)	(25,071.88)

### 9. Life and Work

	2024	2023
Worship and Fellowship	(1,408.37)	(679.28)
Discipleship and Ministry	(902.18)	(1,506.48)
Mission and Outreach	0.00	(1,200.00)
	(2,310.55)	(3,385.76)

### 10. Governance

	2024	2023
Annual Reports	(60.00)	(56.00)
Independent Examiner Audit Fees	(120.00)	(120.00)
Legal Fees	(562.00)	0.00
Printing, Stationery & Postage	(55.00)	(97.74)
Other Sundry Expenses	(691.73)	(617.02)
Bank Interest & Charges	(287.58)	(302.17)
Presbytery Fees	(481.00)	(459.00)
Gifts & Donations	(350.00)	(448.32)
	(2,607.31)	(2,100.25)

### 11. Property and Equipment

	2024	2023
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# Receipts and Payments

## Carrowdore & Ballyfrenis Presbyterian Church

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	2024	2023
Utilities	(6,788.71)	(8,050.65)
Purchases, Repairs and Maintenance	(18,784.91)	(15,712.45)
Insurances	(2,575.53)	(2,170.91)
	<u>(28,149.15)</u>	<u>(25,934.01)</u>

### 12. Grants to Missions and Charities

	2024	2023
United Appeal	(5,705.00)	(5,730.00)
Other PCI Schemes	(780.45)	(1,730.65)
Other Missions and Charities	(2,936.55)	(3,633.65)
	<u>(9,422.00)</u>	<u>(11,094.30)</u>

### 13. Organisations Expenditure

	2024	2023
Boys Brigade Expenditure	(3,781.85)	(2,510.22)
Girls Brigade Expenditure	(4,707.28)	(1,788.00)
Bible Class Expenditure	0.00	(75.65)
Twinkle Tots Expenditure	(3,095.96)	(1,458.00)
PW Expenditure	(2,366.32)	(2,070.19)
	<u>(13,951.41)</u>	<u>(7,902.06)</u>

# Statement of Assets and Liabilities

## Carrowdore & Ballyfrenis Presbyterian Church

As of 03 February 2025

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	Unrestricted funds	Restricted funds	Endowment funds	2024	2023
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances brought forward	124,931.45	14,366.58		139,298.03	126,456.90
Excess of Receipts over payments for the year	13,277.59	(17,764.58)		(4,486.99)	12,841.13
Transfers between funds	(13,363.89)	13,363.89			
Bank & deposit balances carried forward	124,845.15	9,965.89		134,811.04	139,298.03

# Fund Income and Expense Analysis

## Summary By Fund Names

01/01/2024 to 31/12/2024

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	B/fwd	In	Out	Total
<b>Category: Congregational Funds</b>				
Bowling Club	470.28	200.00	-300.00	370.28
Periodicals		180.00	-180.00	

### Category: Congregational Missions and Charities Funds

Asha Kiran		202.50	-202.50	
Other Religious & Charity Orgs		2,505.00	-2,505.00	
Pres Childrens Society		320.45	-320.45	
Royal British Legion		129.05	-129.05	
World Development		460.00	-460.00	

### Category: General Funds

General Fund	124,931.45	69,439.81	-69,526.11	124,845.15
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### Category: Organisational Funds

Boys' Brigade	1,900.24	3,827.57	-3,781.85	1,945.96
Girls' Brigade	5,464.58	4,518.00	-4,707.28	5,275.30
Presbyterian Women	1,295.85	2,506.67	-2,366.32	1,436.20
Twinkle Tots	1,781.89	2,252.22	-3,095.96	938.15

### Category: Property Funds

Repair & Equipment	3,453.74	15,331.17	-18,784.91	
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### Category: United Appeal

United Appeal		5,705.00	-5,705.00	
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