

**BALLYWALTER PRESBYTERIAN CHURCH****Receipts and Payments Account for Year Ended 31 Dec 2023****GENERAL Account**

Registered with the Charities Commission for Northern Ireland, ref NIC105231

|   | <u>2023</u> |                 | <u>2022</u> |                 |  | <u>2023</u> |                 | <u>2022</u> |                 |
|---|-------------|-----------------|-------------|-----------------|--|-------------|-----------------|-------------|-----------------|
| Balance at Ulster Bank Ltd 1st Jan                | £           | 33,764          | £           | 45,785          |  |             |                 |             |                 |
| <b>FREEWILL OFFERING &amp; WEEKLY COLLECTIONS</b> |             |                 |             |                 | <b>MINISTER</b>  |             |                 |             |                 |
| Freewill Offering                                 | £           | 73,542          | £           | 65,649          | Rev G Simpson  | £           | 34,277          | £           | 32,644          |
| Gift Aid received from HMRC (see Appendix 3)      | £           | 16,731          | £           | 15,065          | National Insurance   | £           | 3,543           | £           | 3,432           |
| Sabbath Collections                               | £           | 2,849           | £           | 2,999           | Investment Income (see Appendix 2)   | £           | 631             | £           | 655             |
|   |             | <u>£ 93,121</u> |             | <u>£ 83,713</u> | Ministers mileage  | £           | 1,326           | £           | 794             |
| <b>OTHER INCOME</b>                               |             |                 |             |                 | Ministerial car allowance  | £           | 4,020           | £           | 3,829           |
| Use of Halls                                      | £           | 630             | £           | 645             | Ministerial duties allowance   | £           | 2,681           | £           | 2,553           |
| Bowling Club                                      | £           | 210             | £           | 180             | NIC on Ministerial allowances  | £           | 925             | £           | 928             |
| G.B.  | £           | 450             | £           | 450             | 2023 PCI Cost of living payment (Minister)   | £           | 500             | £           | -               |
| P.W.  | £           | 200             | £           | 200             |  |             | <u>£ 47,902</u> |             | <u>£ 44,835</u> |
| Parent and Toddler                                | £           | -               | £           | -               | <b>ORGANIST/PIANIST</b>  |             |                 |             |                 |
| Coffee & Chat                                     | £           | -               | £           | -               | Miss D Morrison  | £           | 3,515           | £           | 4,144           |
| Badminton club                                    | £           | -               | £           | 150             | Supplies   | £           | 1,173           | £           | 312             |
| Young Womens Group                                | £           | -               | £           | 68              |  |             | <u>£ 4,688</u>  |             | <u>£ 4,456</u>  |
| Donations, Memorials, Legacies                    | £           | 1,550           | £           | -               | <b>CARETAKER</b>   |             |                 |             |                 |
| Insurance claim (NIW)                             | £           | -               | £           | 1,343           | Mrs L Musial   | £           | 3,824           | £           | 3,645           |
| Book subscriptions & Flask sales                  | £           | 113             | £           | 38              |  |             | <u>£ 3,824</u>  |             | <u>£ 3,645</u>  |
| Miscellaneous                                     | £           | -               | £           | 7               | <b>CLEANING of Church &amp; Hall</b>   |             |                 |             |                 |
| Gov't energy support rebate via SSE Airtricity    | £           | 1,200           | £           | -               | Mrs L Musial   | £           | 3,048           | £           | 2,820           |
|   |             | <u>£ 4,353</u>  |             | <u>£ 3,080</u>  |  |             | <u>£ 3,048</u>  |             | <u>£ 2,820</u>  |
| <b>INVESTMENT INCOME (see Appendix 2)</b>         |             |                 |             |                 | <b>CHURCH EXPENSES</b>   |             |                 |             |                 |
| GIF dividend                                      | £           | 1,617           | £           | 1,680           | <b>(Detailed in Appendix 1)</b>  |             | <u>£ 19,987</u> |             | <u>£ 19,738</u> |
|   |             | <u>£ 1,617</u>  |             | <u>£ 1,680</u>  | <b>PCI ASSESSMENTS</b>   |             |                 |             |                 |
| <b>SPECIAL COLLECTIONS</b>                        |             |                 |             |                 | Central Ministry Fund  | £           | 2,545           | £           | 2,725           |
| Royal British Legion                              | £           | -               | £           | 233             | Widows of Ministers Fund   | £           | 520             | £           | 567             |
| GB & BB enrolment                                 | £           | 156             | £           | -               | Pension Fund   | £           | 8,226           | £           | 7,835           |
| Children's Day (for Sunday School)                | £           | -               | £           | 130             | Prolonged Disability Fund  | £           | 520             | £           | 454             |
| Wedding & leaving collections for D Morrison gift | £           | 189             | £           | -               | Incidental Fund  | £           | 2,082           | £           | 2,101           |
|   |             | <u>£ 345</u>    |             | <u>£ 363</u>    | Sick Supply  | £           | 23              | £           | 34              |
| <b>SUNDAY SCHOOL (see Appendix 4)</b>             |             |                 |             |                 | Presbytery Fees  | £           | 857             | £           | 793             |
| SS Collections, Sponsorship & Donations           | £           | 2               | £           | -               | Church House Repairs   | £           | 1,157           | £           | 1,136           |
|   |             | <u>£ 2</u>      |             | <u>£ -</u>      | Ministerial Dev Fund   | £           | 231             | £           | 261             |
| <b>PENNIES FUND (see Appendix 5)</b>              |             |                 |             |                 | Student Bursary Fund   | £           | 925             | £           | 1,079           |
| "Pennies" donations                               | £           | 360             | £           | -               | Apprenticeship levy  | £           | 171             | £           | 163             |
|   |             | <u>£ 360</u>    |             | <u>£ -</u>      |  |             | <u>£ 17,257</u> |             | <u>£ 17,148</u> |
| <b>BOYS' BRIGADE (see Appendix 6)</b>             |             |                 |             |                 | <b>MINISTERS SUPPLY</b>  |             | <u>£ 791</u>    |             | <u>£ 790</u>    |
| {None}  |             | <u>£ -</u>      |             | <u>£ -</u>      | <b>SUNDAY SCHOOL (see Note A &amp; Appendix 4)</b>   |             |                 |             |                 |
| <b>CONTRA SUNDRIES (in)</b>                       |             |                 |             |                 | Total expenditure  |             | <u>£ 596</u>    |             | <u>£ 768</u>    |
| Christian Aid collection                          | £           | -               | £           | 420             | <b>BOYS' BRIGADE (see Note C &amp; Appendix 6)</b>   |             |                 |             |                 |
| Uncashed cheque (from 2022)                       | £           | 170             | £           | -               | Total expenditure  |             | <u>£ -</u>      |             | <u>£ -</u>      |
|   |             | <u>£ 170</u>    |             | <u>£ 420</u>    | <b>DONATIONS/TRANSFERS TO MISSIONS (see Appendix 3 &amp; also refer to report on MISSIONS a/c)</b> |             |                 |             |                 |
|   |             |                 |             |                 | General Missions incl United Appeal - Gift Aid   | £           | 1,539           | £           | 1,383           |
|   |             |                 |             |                 | World Development - Gift Aid   | £           | 153             | £           | 205             |
|   |             |                 |             |                 | Presbyterian Children's Society - Gift Aid   | £           | 85              | £           | 86              |

**Note A**  
 Closing balance includes £10,000 legacy from the estate of the late Mr W Sheldon (ref 2018 report)  
*Total legacy is £20,000 - the remaining £10,000 is held in Property a/c.*

**Note B**  
 Christian Aid collection is independent of Church accounts

**Note C**  
 Children's Day collection lodged in MISSIONS account for Pres Children's Society

|  |   |       |   |                   |
|--|---|-------|---|-------------------|
| Moderators Appeal - Gift Aid   | £ | -     | £ | 593               |
| Malawi project -Gift Aid   | £ | -     | £ | 848               |
| Youth Fellowship support   | £ | 245   | £ | 300               |
|  |   |       | £ | <u>3,415</u>      |
| <b>OTHER GIFT AID DISTRIBUTION (see Appendix 3 &amp; also refer to report on PROPERTY a/c)</b> |   |       |   |                   |
| Transfer of Gift Aid due on PROPERTY giving  | £ | 2,026 | £ | 1,864             |
|  |   |       | £ | <u>1,864</u>      |
| <b>SPECIAL COLLECTIONS &amp; CHARITY</b>   |   |       |   |                   |
| Royal British Legion   | £ | -     | £ | 400               |
| G.B.   | £ | 200   | £ | 400               |
| GTSSS (from Pennies Fund)  | £ | 500   | £ | 500               |
|  |   |       | £ | <u>1,300</u>      |
| <b>DISTRIBUTED BY MINISTER (GIF) (see Appendix 2)</b>  |   |       |   |                   |
|  |   |       | £ | <u>77</u>         |
| <b>CONTRA SUNDRIES (out)</b>   |   |       |   |                   |
| Christian Aid  | £ | -     | £ | 420 <b>Note B</b> |
|  |   |       | £ | <u>420</u>        |
| <b>Total in year expenditure</b>   |   |       |   |                   |
|  |   |       | £ | <u>102,915</u>    |
| Balance at Ulster Bank Ltd 31st Dec  |   |       | £ | <u>33,764</u>     |
|  |   |       | £ | <u>133,732</u>    |

|                             |   |                |   |                |
|-----------------------------|---|----------------|---|----------------|
| <b>Total in year income</b> | £ | <u>99,969</u>  | £ | <u>89,255</u>  |
|                             | £ | <u>133,732</u> | £ | <u>135,040</u> |

I planned and performed my inspection so as to obtain the information and verification which I considered appropriate in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement.

Signed

[signed copy on file]

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**J Rogers F.C.C.A.**  
**28/02/2024**