

TRINITY AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
 STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)  
 for the year ended 31 December 2023

	Note	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	107,226	49,686	0	156,912	149,734
Charitable activities	3	0	5,961	0	5,961	4,105
Other trading activities	4	0	0	0	0	0
Investment Income	5	588	181	281	1,050	448
Other	6	0	915	0	915	2,438
		<u>107,814</u>	<u>56,743</u>	<u>281</u>	<u>164,838</u>	<u>156,725</u>
Sale of Investments		0	0	0	0	0
Sale of Fixed Assets		0	0	0	0	0
Loans Received		0	0	0	0	0
<b>Total Receipts</b>		<u>107,814</u>	<u>56,743</u>	<u>281</u>	<u>164,838</u>	<u>156,725</u>
<b>Payments</b>						
Raising funds	7	532	0	0	532	568
Charitable activities	8	88,853	48,386	0	137,239	135,792
Investment costs		0	0	0	0	0
Other	9	10,709	9,824	0	20,533	15,184
		<u>100,094</u>	<u>58,210</u>	<u>0</u>	<u>158,304</u>	<u>151,544</u>
Purchase of Investments		0	0	0	0	0
Purchase of Fixed Assets		0	3,628	0	3,628	9,079
Loan Repayments		0	0	0	0	0
<b>Total Payments</b>		<u>100,094</u>	<u>61,838</u>	<u>0</u>	<u>161,932</u>	<u>160,623</u>
Net receipts/(payments)		7,720	(5,095)	281	2,906	(3,898)
Transfers between funds		4,034	(4,034)	0	(0)	0
Net movement in funds		<u>11,754</u>	<u>(9,129)</u>	<u>281</u>	<u>2,906</u>	<u>(3,898)</u>
Funds Brought Forward		80,156	98,870	14,726	193,752	197,650
Funds Carried Forward	12	<u>91,910</u>	<u>89,741</u>	<u>15,007</u>	<u>196,658</u>	<u>193,752</u>

**TRINITY AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2023**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of Year	80,156	98,870	14,726	193,752	197,650
Net Movement in funds	11,754	(9,129)	281	2,906	(3,898)
Bank and Cash at end of Year	<u>91,910</u>	<u>89,741</u>	<u>15,007</u>	<u>196,658</u>	<u>193,752</u>
<b>Bank and Cash Balances</b>					
Bank Deposit Accounts				90,000	61,621
Investments - Note 11				15,007	3,104
Bank Current Accounts				91,544	128,672
Cash in Hand				107	355
				<u>196,658</u>	<u>193,752</u>
<b>Other Assets</b>					
Fixed Assets - Note 10					
- Church Premises & equipment				3,919,167	3,645,737
- Manse				434,787	404,453
				<u>4,353,954</u>	<u>4,050,190</u>
<b>Liabilities</b>					
Loans				0	0
Others				0	0
				<u>0</u>	<u>0</u>

Approved by the Kirk Session at a meeting on 19/02/2024

and signed on its behalf by:

**Name**  
Rev Brian Smyth

**Name**  
Mr George Knowles

  
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Signature:   
\_\_\_\_\_

23/02/2024

23/02/2024

**TRINITY AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in the Charities Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

**FUND ACCOUNTING**

Endowment funds are funds the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes.

Designated funds are general funds set aside by the congregation for use in the future.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Recorded Giving	89,455	33,822	0	123,277	117,151
Loose Collections	3,649	8,005	0	11,654	6,732
Donations and Gifts	320	559	0	879	694
Gift Aid	12,802	7,300	0	20,102	20,157
Legacies and Bequest	1,000	0	0	1,000	5,000
	<u>107,226</u>	<u>49,686</u>	<u>0</u>	<u>156,912</u>	<u>149,734</u>

TRINITY AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

**3. CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	0	1,297	0	1,297	1,253
Fundraising events	0	0	0	0	0
Membership Fees	0	2,064	0	2,064	1,199
Grants	0	2,600	0	2,600	1,653
	0	5,961	0	5,961	4,105

**4. OTHER TRADING ACTIVITIES**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading Income	-	-	-	-	-
	-	-	-	-	-

**5. INVESTMENT INCOME**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit Interest	522	181	281	984	485
General Investment Fund	66	0	0	66	-37
	588	181	281	1,050	448

TRINITY AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

6. OTHER INCOME

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Graveyard, carpark, wayleave	0	915	0	915	2,438
				0	0
	0	915	0	915	2,438

7. RAISING FUNDS

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Cost of FWO Envelopes	532	0	0	532	568
Fundraising Events	0	0	0	0	0
				0	0
	532	0	0	532	568

8. CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	9,366	0	0	9,366	9,918
Presbytery Fees	399	0	0	399	435
Ministry and Support Staff Costs	73,512	410	0	73,922	68,947
Congregational running Expenses	1,929	7,313	0	9,242	11,059
Donations to Missions and Charities	250	30,667	0	30,917	36,059
Event & Catering Expenses	1,386	9,875	0	11,261	7,487
Stationary & Teaching materials	1,436	121	0	1,557	857
Publications	0	0	0	0	0
Governance Costs	575	0	0	575	1,030
	88,853	48,386	0	137,239	135,792

**TRINITY AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)**

**9. OTHER EXPENDITURE**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Utilities	10,709	0	0	10,709	9,483
Repairs and Maintenance	0	9,824	0	9,824	5,701
	<u>10,709</u>	<u>9,824</u>	<u>0</u>	<u>20,533</u>	<u>15,184</u>

**10. FIXED ASSETS**

The congregation owns the Church premises situated at Church Street Ahoghill and the Manse at Galgorm Road, Ahoghill. These together with the associated fixtures, fittings and equipment have an insurance value of £4,353,954 as at 31st December 2023

**11. INVESTMENTS**

	2023	2022
	£	£
General Investment Fund	3,386	3,104
	<u>3,386</u>	<u>3,104</u>

TRINITY AHOGHILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus/ (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Account	80,156	107,814	100,094	7,720	4,034	91,910
				0		0
	<u>80,156</u>	<u>107,814</u>	<u>100,094</u>	<u>7,720</u>	<u>4,034</u>	<u>91,910</u>
<b>Restricted Funds</b>						
Property Account	81,605	16,240	18,208	(1,968)	0	79,637
567 Crew	346	812	2,156	(1,344)	1,750	752
Sunday School	907	173	764	(591)	(250)	66
Boys Brigade	3,124	1	14	(13)	(3,111)	0
Girls Brigade	2,401	4,968	4,669	299	210	2,910
Youth Club	3,300	1,685	3,029	(1,344)	138	2,094
Youth Fellowship	2,552	9	0	9	(2,561)	0
Mission Support Group	3,123	7,857	17,898	(10,041)	9,825	2,907
Ladies Coffee Morning	0	0	0	0	0	0
Trinity Tots	696	747	721	26	0	722
Presbyterian Women	418	563	465	98	0	516
Fit for Life	0	0	0	0	0	0
Proclaim Choir	158	13	34	(21)	0	137
Choir	240	0	240	(240)	0	0
Mission Fund	0	23,675	13,640	10,035	(10,035)	0
		0	0	0	0	0
		0	0	0	0	0
	<u>98,870</u>	<u>56,743</u>	<u>61,838</u>	<u>(5,095)</u>	<u>(4,034)</u>	<u>89,741</u>
<b>Endowment Funds</b>						
Minister's compensation Fund	0	0	0	0	0	0
General Investment Fund	3,105	281	0	281	0	3,386
Bequest Fund	11,621	0	0	0	0	11,621
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	<u>14,726</u>	<u>281</u>	<u>0</u>	<u>281</u>	<u>0</u>	<u>15,007</u>
Total	<u>193,752</u>	<u>164,838</u>	<u>161,932</u>	<u>2,906</u>	<u>0</u>	<u>196,658</u>