

**ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**

for the year ended 31 December 2023

Charity No. NIC 105310

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Recorded Givings		24,719	6,635	0	31,354	32,293
Donations and legacies	2	6,408	5,245	0	11,653	10,773
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	625	0	625	0
Investment Income	5	0	105	0	105	97
Other	6	60	0	0	60	54
		31,186	12,610	0	43,796	43,217
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
Total Receipts		31,186	12,610	0	43,796	43,217
Payments						
Raising funds	7	285	155	0	440	310
Charitable activities	8	36,150	14,327	0	50,477	37,271
Investment costs						
Other	9					
		36,435	14,482	0	50,917	37,581
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
Total Payments		36,435	14,482	0	50,917	37,581
Net receipts / (payments)		-5,249	-1,873	0	-7,122	5,636
Transfers between funds		-3,514	3,514	0	0	0
Net movement in funds		-8,762	1,641	0	-7,122	5,636
Funds brought forward		30,359	5,236	0	35,595	29,960
Funds carried forward	12	21,597	6,877	0	28,474	35,595

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
Charity No. NIC 105310
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	30,359	5,236	0	35,595	29,960
Net movement in funds	-8,762	1,641	0	-7,122	5,635
Bank and Cash at end of year	21,597	6,877	0	28,474	35,595
Bank & Cash Balances					
Bank Deposit Accounts	0	0	0	0	0
Bank Current Accounts	21,597	6,877	0	28,474	35,595
Cash in Hand	0	0	0	0	0
	21,597	6,877	0	28,474	35,595
Other Assets					
Fixed Assets – Note 10				845,928	786,910
Investments – Note 11				0	0

Approved by the Kirk Session at a meeting on 31st January 2023 and signed on its behalf by:

John Todd



7th February 2024

Francis Coulter



7th February 2024

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2023

Charity No. NIC 105310

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 receipt and payment 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 on 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 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

	Unrestricted funds	Restricted funds	Endowment funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving	24,719	6,635	0	31,354	32,293
Loose collections	1,865	1,995	0	3,860	2,994
Donations and gifts	0	1,720	0	1,720	1,240
Gift aid	4,543	1,530	0	6,073	6,539
Legacies and bequests	0	0	0	0	0
	31,127	11,880	0	43,007	43,066

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2023

Charity No. NIC 105310

3 CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income from charitable activities	0	0	0	0	0
Church Publications	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Grants	0	0	0	0	0
	0	0	0	0	0

4 OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Membership Fees	0	0	0	0	0
Income from Church Fundraising	0	625	0	625	0
Letting income from Church premises	0	0	0	0	0
	0	625	0	625	0

5 INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Bank Interest	0	105	0	105	97
General investment Fund				0	0
Rents investment properties				0	0
Other investment income					
	0	105	0	105	97

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2023

Charity No. NIC 105310

6 OTHER INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Insurance claims	0	0	0	0	0
Miscellaneous income	60	0	0	60	54
	60	0	0	60	54

7 RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Church envelopes	285	25	0	310	310
Fund raising events (Harvest Supper Expenses)	0	130	0	130	0
	285	155	0	440	310

8 CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	4,808	0	0	4,808	4,473
Presbytery Fees	129	0	0	129	125
Ministry and support staff costs	15,541	0	0	15,541	14,221
Congregational running expenses	5,671	764	0	6,436	3,957
Donations to Missions & Charities	10,000	13,563	0	23,563	14,495
Governance costs	0	0	0	0	0
	36,150	14,327	0	50,477	37,271

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Charity No. NIC 105310

9 OTHER EXPENDITURE

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Investment properties expenses	0	0	0	0	0
	0	0	0	0	0

10 FIXED ASSETS

	Total 2023 £	Total 2022 £
The Congregation owns the Church premises situated at Steeple Road, Antrim, BT41 2LW and the associated fixtures, fittings, plant and machinery. These have an insurance value of		
:	845,928	786,910

11 INVESTMENTS

0 0

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2023

Charity No. NIC 105310

12 FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplis/ (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	30,359	31,186	36,435	-5,249	-3,514	21,597
	30,359	31,186	36,435	-5,249	-3,514	21,597
Restricted Funds						
General Account	0	7,850	11,363	-3,514	3,514	0
Property	4,665	1,967	400	1,566	0	6,231
P.W.	141	2,103	2,038	65	0	207
Christian Endeavour	430	691	681	9	0	439
	5,236	12,610	14,482	-1,873	3,514	6,877
Endowment Funds						
		0	0	0	0	0
TOTAL FUNDS	35,595	43,796	50,917	-7,122	0	28,474