

**New Row Presbyterian Church**  
**a congregation of the Presbyterian Church in Ireland**

**Financial Statements**  
**for the year ended 31 December 2022**

Registered with the Charity Commission for Northern Ireland NIC105351

**NEW ROW PRESBYTERIAN CHURCH**  
a Congregation of the Presbyterian Church in Ireland

**STATEMENT OF FINANCIAL ACTIVITY**  
for the year ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
Donations and Legacies	2	135,788	90,165	-	<b>225,953</b>	228,379
Charitable activities	3	1,579	8,003	-	<b>9,582</b>	8,219
Investments	4	115	1,085	-	<b>1,200</b>	1,169
Other	5	<u>7,410</u>	<u>-</u>	<u>-</u>	<b><u>7,410</u></b>	<u>-</u>
<b>Total</b>		<b><u>144,892</u></b>	<b><u>99,253</u></b>	<u>-</u>	<b><u>244,145</u></b>	<u>237,767</u>
Expenditure on:						
Raising funds	6	721	-	-	<b>721</b>	794
Charitable activities	7	<u>133,355</u>	<u>80,701</u>	<u>-</u>	<b><u>214,056</u></b>	<u>218,524</u>
<b>Total</b>		<b><u>134,076</u></b>	<b><u>80,701</u></b>	<u>-</u>	<b><u>214,777</u></b>	<u>219,318</u>
Net Income / Expenditure		10,816	18,552	-	<b>29,368</b>	18,449
Transfers between funds		500	(500)	-	-	-
Gains/(losses) on revaluation of investments		<u>-</u>	<u>-</u>	<u>(9,407)</u>	<b><u>(9,407)</u></b>	<u>3,979</u>
<b>Net movement in funds</b>		<b><u>11,316</u></b>	<b><u>18,052</u></b>	<b><u>(9,407)</u></b>	<b><u>19,961</u></b>	<u>22,428</u>
Reconciliation of funds:						
Total funds brought forward		<b>35,655</b>	<b>969,310</b>	<b>40,640</b>	<b>1,045,605</b>	1,023,177
Total funds carried forward		<b>46,971</b>	<b>987,362</b>	<b>31,233</b>	<b>1,065,566</b>	1,045,605

**NEW ROW PRESBYTERIAN CHURCH**  
a Congregation of the Presbyterian Church in Ireland

**BALANCE SHEET**

As at 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
<b>Fixed Assets:</b>						
Tangible assets	10	-	1,128,666	-	<b>1,128,666</b>	1,155,110
Investments	11	-	-	31,233	<b>31,233</b>	40,640
<b>Total Fixed Assets</b>		<b>-</b>	<b>1,128,666</b>	<b>31,233</b>	<b>1,159,899</b>	<b>1,195,750</b>
<b>Current Assets</b>						
Debtors	12	9,370	4,515	-	<b>13,885</b>	18,173
Cash at bank	13	40,182	54,456	-	<b>94,638</b>	80,447
<b>Total Current Assets</b>		<b>49,552</b>	<b>58,971</b>	<b>-</b>	<b>108,523</b>	98,620
Creditors: Amounts falling due in under 1 year	14	2,581	53,746	-	<b>56,327</b>	56,622
<b>Net Current Assets/(Liabilities)</b>		<b>46,971</b>	<b>5,225</b>	<b>-</b>	<b>52,196</b>	41,998
<b>Total Assets less Current Liabilities</b>		<b>46,971</b>	<b>1,133,891</b>	<b>31,233</b>	<b>1,212,095</b>	<b>1,237,748</b>
Creditors: Amounts falling due after more than 1 year	15	-	146,529	-	<b>146,529</b>	192,143
<b>Total Net Assets</b>		<b>46,971</b>	<b>987,362</b>	<b>31,233</b>	<b>1,065,566</b>	1,045,605

**NEW ROW PRESBYTERIAN CHURCH**  
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**BALANCE SHEET**

As at 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Funds of the charity</b>						
Endowment funds	16	-	-	31,233	<b>31,233</b>	40,640
Restricted income funds	16	-	987,362	-	<b>987,362</b>	969,310
Unrestricted funds	16	<u>46,971</u>	-	-	<u>46,971</u>	<u>35,655</u>
<b>Total charity funds</b>		<u>46,971</u>	<u>987,362</u>	<u>31,233</u>	<u><b>1,065,566</b></u>	<u>1,045,605</u>

Approved by the Kirk Session and signed on its behalf by

Signed by:

*Adrian Cochrane*  
(Mr Adrian Cochrane)

*Mervyn Moore*  
(Mr Mervyn Moore)

Date:

*23/5/2023*

*23/5/2023.*

**NEW ROW PRESBYTERIAN CHURCH**  
a Congregation of the Presbyterian Church in Ireland

**NOTES TO THE FINANCIAL STATEMENTS**  
31 December 2022

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

**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 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.

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Gifts in kind**

No gifts in kind were received during the year.

**(vi) Donated services and facilities**

No donated services and facilities were received during the year.

**(vii) Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**(viii) Investment income**

This is included in the accounts when receivable.

**(ix) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**1. ACCOUNTING POLICIES (cont'd)**

**EXPENDITURE AND LIABILITIES**

**(x) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**ASSETS**

**(xi) Tangible Fixed Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or at market value.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Buildings - over 50 years

Fixtures, fittings and equipment - over 10 years

Computers, software and technical equipment - over 4 years

**(xii) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. No other investment assets were held by the trustees during the year.

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	<b>Total Funds 2022</b>	Total Funds 2021
	£	£	£	£	£
Recorded giving	112,272	72,982	-	<b>185,254</b>	187,177
Loose collections	980	-	-	<b>980</b>	997
Donations and gifts	-	2,692	-	<b>2,692</b>	515
Gift Aid	<u>22,536</u>	<u>14,491</u>	-	<b><u>37,027</u></b>	<u>39,690</u>
	<b><u>135,788</u></b>	<b><u>90,165</u></b>	-	<b><u>225,953</u></b>	<b><u>228,379</u></b>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	<b>Total Funds 2022</b>	Total Funds 2021
	£	£	£	£	£
Income from Charitable Activities	1,579	2,801	-	<b>4,380</b>	2,121
Membership Fees	-	2,602	-	<b>2,602</b>	1,185
Grants	-	<u>2,600</u>	-	<b><u>2,600</u></b>	<u>4,913</u>
	<b><u>1,579</u></b>	<b><u>8,003</u></b>	-	<b><u>9,582</u></b>	<b><u>8,219</u></b>

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**4. INCOME FROM INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	<b>Total Funds 2022</b>	Total Funds 2021
	£	£	£	£	£
Bank interest	115	22	-	137	73
General Investment Fund (PCI)	-	42	-	42	75
Northern Ireland Central Investment Fund for Charities	<u>-</u>	<u>1,021</u>	<u>-</u>	<u>1,021</u>	<u>1,021</u>
	<b><u>115</u></b>	<b><u>1,085</u></b>	<b><u>-</u></b>	<b><u>1,200</u></b>	<b><u>1,169</u></b>

**5. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	<b>Total Funds 2022</b>	Total Funds 2021
	£	£	£	£	£
Miscellaneous income	<u>7,410</u>	<u>-</u>	<u>-</u>	<u>7,410</u>	<u>-</u>

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**6. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	<b>Total Funds 2022</b>	Total Funds 2021
	£	£	£	£	£
FWO envelopes	<u>721</u>	<u>0</u>	<u>0</u>	<u>721</u>	<u>794</u>

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	<b>Total Funds 2022</b>	Total Funds 2021
	£	£	£	£	£
General Assembly Assessments	17,396	-	-	<b>17,396</b>	24,501
Presbytery fees	897	-	-	<b>897</b>	731
Ministry and support staff costs (note 8)	61,185	-	-	<b>61,185</b>	86,234
Other staff costs	14,477	-	-	<b>14,477</b>	13,593
Congregational running expenses	29,989	50,798	-	<b>80,787</b>	65,768
Missions & Charities	-	20,781	-	<b>20,781</b>	21,287
Other charitable expenditure	<u>9,411</u>	<u>9,122</u>	<u>-</u>	<u><b>18,533</b></u>	<u>6,410</u>
	<u>133,355</u>	<u>80,701</u>	<u>-</u>	<u><b>214,056</b></u>	<u>218,523</u>

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**8. EMPLOYEES**

**Employment Costs**

	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	£	£
Wages and Salaries	62,149	87,727
Expenses	3,538	6,242
Social Security Costs	3,223	5,021
Pension contributions (excluding minister)	<u>855</u>	<u>837</u>
	<b><u>69,765</u></b>	<b><u>99,827</u></b>

**Number of Employees**

The average number of employees during the year was:

	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	No.	No.
Ministerial Team	3	4
Others	<u>2</u>	<u>2</u>
Average number of all employees	<b><u>5</u></b>	<b><u>6</u></b>

There were no employees in receipt of employee benefits in excess of £60,000.

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**9. PENSION COSTS**

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separately registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure that the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit. The contributions made by the congregation during the year were:

	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	£	£
Contributions	<u>3,164</u>	<u>9,493</u>
	<u>3,164</u>	<u>9,493</u>

The congregation also operates a defined pension contribution scheme for its other employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year.

	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	£	£
Contributions	<u>855</u>	<u>837</u>
	<u>855</u>	<u>837</u>

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**

**31 December 2022**

**10. TANGIBLE FIXED ASSETS**

	Land & Buildings	Fixtures and Fittings	Technical Equipment	Total 2022
	£	£	£	£
At 1 <sup>st</sup> January 2022	1,268,595	52,971	34,221	<b>1,355,787</b>
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 <sup>st</sup> December 2022	<b><u>1,268,595</u></b>	<b><u>52,971</u></b>	<b><u>34,221</u></b>	<b><u>1,355,787</u></b>
<b>Depreciation</b>				
At 1 <sup>st</sup> January 2022	126,685	40,938	33,054	<b>200,677</b>
Charge for year	<u>20,472</u>	<u>5,297</u>	<u>675</u>	<u>26,444</u>
At 31 <sup>st</sup> December 2022	<b><u>147,157</u></b>	<b><u>46,235</u></b>	<b><u>33,729</u></b>	<b><u>227,121</u></b>
<b>Net Book Value</b>				
At 31 <sup>st</sup> December 2022	<b><u>1,121,438</u></b>	<b><u>6,736</u></b>	<b><u>492</u></b>	<b><u>1,128,666</u></b>
At 31 <sup>st</sup> December 2021	<u>1,141,910</u>	<u>12,033</u>	<u>1,167</u>	<u>1,155,110</u>

**11. INVESTMENTS**

	2022	2021
	£	£
General Investment Fund	<b>3,532</b>	3,848
Northern Ireland Central Investment Fund for Charities	<b><u>27,701</u></b>	<u>36,792</u>
	<b><u>31,233</u></b>	<u>40,640</u>
Value at 1 <sup>st</sup> January 2022	<b>40,640</b>	36,661
(Loss)/Gain on revaluation	<b><u>(9,407)</u></b>	<u>3,979</u>
Value at 31 <sup>st</sup> December 2022	<b><u>31,233</u></b>	<u>40,640</u>

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**11. INVESTMENTS (cont'd)**

The congregation does not directly hold investments that are listed on recognised stock exchanges. The congregation however holds shares in the General Investment Fund which is managed by the Trustees of the Presbyterian Church in Ireland, a corporate body established under the Irish Presbyterian Church Act 1871. The shares were formally valued on 31<sup>st</sup> December 2022 and are included in the Balance Sheet at that value.

The congregation also hold shares in the Northern Ireland Central Investment Fund For Charities. Established in 1965 through the Charities Act (Northern Ireland) 1964 the Northern Ireland Central Investment Fund for Charities aims to provide charity trustees with the opportunity to invest all or part of their funds with the benefit of expert supervision. It is managed by the Department for Communities through recognised fund managers, but its investment policy is guided by a locally based advisory committee appointed by the department, which meets in February, May, August and November each year. The fund operates as a discretionary managed fund. Participating charities pool their investments and are given a proportionate number of shares in the fund based on the most recent valuation (share price). The fund invests in fixed-interest securities and selected equities. The allocation between fixed-interest securities and equities is reviewed and adjusted periodically, in line with the fund's investment policy. The Fund is formally valued at the end of each month and our congregation's share of its value as at 31<sup>st</sup> December 2022 is included in the Balance Sheet.

All investments of the Congregation are therefore held within the category of quoted securities.

	<b>2022</b>	2021
	£	£
<b>Valuation</b>		
Quoted securities	<b><u>31,233</u></b>	<u>40,640</u>

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**12. DEBTORS**

	2022	2021
	£	£
Gift Aid Recoverable	10,722	15,205
Prepaid Expenses	<u>3,163</u>	<u>2,968</u>
	<u>13,885</u>	<u>18,173</u>

**13. CASH AT BANK AND ON HAND**

	2022	2021
	£	£
Ulster Bank Current Account	68,846	54,333
Ulster Bank Building Account	16,202	15,687
Barclays Bank Boys Brigade	4,317	4,759
First Trust Sunday Bible Club	239	238
Ulster Bank Bowling Club	2,089	1,961
Ulster Bank Girls Brigade	2,140	2,095
Nationwide Youth Fellowship	-	530
Ulster Bank PW	315	339
Tuesday Drop In	105	-
Danske Bank Choir	301	301
Friendship Circle	84	89
Cash on Hand	-	<u>115</u>
	<u>94,638</u>	<u>80,447</u>

**14. CREDITORS: amount falling due within one year**

	2022	2021
	£	£
UA and Missions	15,483	16,347
Accrued expenses	3,344	2,775
Bank Loan repayments	<u>37,500</u>	<u>37,500</u>
	<u>56,327</u>	<u>56,622</u>

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**15. CREDITORS:** amount falling due after more than one year

	2022	2021
	£	£
Ulster Bank loan (see note below)	<u>146,529</u>	<u>192,143</u>

Note: The bank loan is secured on the following freehold properties:  
Church building and halls at New Row, Coleraine; property at 24 Society St., Coleraine and property at 24 Grange Road, Coleraine (church manse).

**16. FUND BALANCES AND RECONCILIATION OF FUNDS**

	Balance at 1 <sup>st</sup> Jan 2022	Income	Expenditure	Gains/ Losses	Transfers	Balance at 31 <sup>st</sup> Dec 2022
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	35,655	144,892	134,076	-	500	46,971
<b>Restricted Funds</b>						
General Fund	4,809	22,242	21,284	-	-	5,770
Building Fund	943,246	69,008	50,798	-	-	961,456
Bequest Fund	3,435	-	-	-	-	3,435
Charities Fund	7,451	-	-	-	-	7,451
Bowling Club	1,992	568	220	-	(250)	2,090
Boys' Brigade	4,759	4,022	4,464	-	-	4,317
Church Choir	301	-	-	-	-	301
Friendship Circle	44	348	303	-	-	89
Girls' Brigade	2,095	2,143	1,948	-	(150)	2,140
Presbyterian Women	340	775	800	-	-	315
Sunday Bible Club	239	-	615	-	-	(376)
Tuesday Drop-in	129	147	69	-	(100)	107
Youth Fellowship	470	-	203	-	-	267
	<b>969,310</b>	<b>99,253</b>	<b>80,701</b>	<b>-</b>	<b>(500)</b>	<b>987,362</b>
<b>Endowment Funds</b>						
NI Central Investment	40,640	-	-	(9,407)	-	31,233
	<b>40,640</b>	<b>-</b>	<b>-</b>	<b>(9,407)</b>	<b>-</b>	<b>31,233</b>
<b>Total of all Funds</b>	<b>1,045,605</b>	<b>244,145</b>	<b>214,777</b>	<b>(9,407)</b>	<b>-</b>	<b>1,065,566</b>

**NEW ROW PRESBYTERIAN CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS (cont'd)**  
**31 December 2022**

**17. RELATED PARTY TRANSACTIONS**

One of the Trustees, the minister of the congregation, received remuneration of £14,992 and expenses of £2,127 for acting in that capacity. Pension contributions of £3,164 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, or expenses during the year in connection with their duties apart from the reimbursement of expenses laid out by them wholly and exclusively on behalf of the congregation.

There were no other related party transactions.

**THE FOLLOWING PAGES DO NOT FORM  
PART OF THE STATUTORY ACCOUNTS**

**NEW ROW PRESBYTERIAN CHURCH**  
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**Analysis of Income for the year ended 31 December 2022**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Freewill Offering	112,272	0	<b>112,272</b>	122,073
Loose Collection	980	0	<b>980</b>	997
Freewill Offering Gift Aid	22,536	0	<b>22,536</b>	25,424
Building Fund Receipts	0	55,157	<b>55,157</b>	48,477
Building Fund Gift Aid	0	11,679	<b>11,679</b>	10,758
Building Fund Other Donations	0	2,172	<b>2,172</b>	515
United Appeal	0	11,360	<b>11,360</b>	11,575
United Appeal Gift Aid	0	1,736	<b>1,736</b>	2,626
Moderator's Appeal (2020)	0	0	<b>0</b>	10
Christian Aid	0	0	<b>0</b>	1,475
Christian Aid Gift Aid	0	0	<b>0</b>	346
Afghanistan Appeal	0	839	<b>839</b>	0
Afghanistan Appeal Gift Aid	0	176	<b>176</b>	0
Ukraine Appeal	0	2,330	<b>2,330</b>	0
Ukraine Appeal Gift Aid	0	413	<b>413</b>	0
Presbyterian Children	0	607	<b>607</b>	870
Presbyterian Children Gift Aid	0	123	<b>123</b>	179
World Development Appeal	0	1,703	<b>1,703</b>	1,722
World Development Appeal Gift Aid	0	260	<b>260</b>	356
BB Installation Collection	0	487	<b>487</b>	0
BB Gift Aid	0	104	<b>104</b>	0
GB Installation Collection	0	65	<b>65</b>	0
Royal British Legion	0	95	<b>95</b>	140
NI Hospice	0	0	<b>0</b>	176
M&A Tinawi	0	173	<b>173</b>	0
Caring Caretaker	0	166	<b>166</b>	0
Church Organisations towards Heat & Light	0	500	<b>500</b>	0
Contribution to SBC	0	20	<b>20</b>	0
Shoebox Appeal	0	0	<b>0</b>	830
Retirement Gift	7,410	0	<b>7,410</b>	0
Bank Interest	110	22	<b>132</b>	68
General Investment Fund	0	42	<b>42</b>	75
Investment Fund for Charities	0	1,021	<b>1,021</b>	1,021
Dividends	5	0	<b>5</b>	5
UCB Notes	100	0	<b>100</b>	64
Funeral Gifts	0	0	<b>0</b>	110
Books	0	0	<b>0</b>	80
WWW	737	0	<b>737</b>	474

**NEW ROW PRESBYTERIAN CHURCH**  
**a Congregation of the Presbyterian Church in Ireland**

**Analysis of Income for the year ended 31 December 2022 (Cont'd)**

Rents Received	162	0	<b>162</b>	502
Grant	0	0	<b>0</b>	100
Presbyterian Herald	480	0	<b>480</b>	0
Thursday Café	100	0	<b>100</b>	268
JRS Grant	0	0	<b>0</b>	1,402
GB Income	0	2,143	<b>2,143</b>	1,778
Bowling Club Income	0	568	<b>568</b>	381
PW Income	0	775	<b>775</b>	820
BB Income	0	4,022	<b>4,022</b>	2,070
Friends Circle Income	0	348	<b>348</b>	0
Tuesday Drop-in Income	0	147	<b>147</b>	0
	<u>144,892</u>	<u>99,253</u>	<b><u>244,145</u></b>	<u>237,767</u>

**NEW ROW PRESBYTERIAN CHURCH**  
a Congregation of the Presbyterian Church in Ireland

**Analysis of Expenditure for the year ended 31 December 2022**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Minister's Salary	17,119	0	<b>17,119</b>	51,092
Other Salaries	52,646	0	<b>52,646</b>	48,932
Vacancy – Pulpit Supply & Convenor	5,897	0	<b>5,897</b>	0
PCI Assessments	17,396	0	<b>17,396</b>	24,305
United Appeal & Missions	0	20,781	<b>20,781</b>	19,948
Retirement Gift	7,435	0	<b>7,435</b>	0
Rates and Insurance	3,591	1,748	<b>5,339</b>	4,476
Light and Heat	10,694	145	<b>10,839</b>	5,675
Equipment Repairs	1,345	0	<b>1,345</b>	505
Manse Repairs	0	11,693	<b>11,693</b>	6,180
Printing postage and stationery	4,954	0	<b>4,954</b>	3,540
FWO Envelopes	721	0	<b>721</b>	794
Telephone	1,703	0	<b>1,703</b>	1,866
Cleaning	672	0	<b>672</b>	493
Presbyterian Herald	495	0	<b>495</b>	0
Mileage	1,411	0	<b>1,411</b>	167
Presbytery Fee	897	0	<b>897</b>	731
CDs	375	0	<b>375</b>	0
WWW	945	0	<b>945</b>	385
Resources	1,186	0	<b>1,186</b>	0
Audit Fees	750	0	<b>750</b>	0
Software Licences	0	0	<b>0</b>	181
Gifts	176	0	<b>176</b>	686
Food	672	0	<b>672</b>	354
Sundry	73	0	<b>73</b>	214
Calendars	189	0	<b>189</b>	0
Digital Workshop	20	0	<b>20</b>	100
UCB Notes	110	0	<b>110</b>	76
Coffee	583	0	<b>583</b>	0
Holiday Bible Club	1,066	0	<b>1,066</b>	0
Flowers	136	0	<b>136</b>	163
Football Night	144	0	<b>144</b>	0
Christmas Tree	50	0	<b>50</b>	0
Depreciation	0	26,444	<b>26,444</b>	29,165
Loan Interest	0	10,768	<b>10,768</b>	13,028
Bank Interest and Charges	625	0	<b>625</b>	547
Shoe Box Appeal	0	0	<b>0</b>	740
PW Expenses	0	800	<b>800</b>	636

**NEW ROW PRESBYTERIAN CHURCH**  
a Congregation of the Presbyterian Church in Ireland

**Analysis of Expenditure for the year ended 31 December 2022 (Cont'd)**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
Youth Fellowship	0	203	<b>203</b>	259
GB Expenses	0	2,098	<b>2,098</b>	1,330
Bowling Club Expenses	0	470	<b>470</b>	153
BB Expenses	0	4,464	<b>4,464</b>	1,863
SBC Expenses	0	615	<b>615</b>	734
Friendship Circle Expenses	0	303	<b>303</b>	0
Tuesday Drop-in Expenses	0	169	<b>169</b>	0
	<u>134,076</u>	<u>80,701</u>	<u><b>214,777</b></u>	<u>219,318</u>

**NEW ROW PRESBYTERIAN CHURCH**  
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**323<sup>rd</sup> Girls' Brigade Company Accounts**

	2022		2021	
	£	£	£	£
<b>Income</b>				
Church Enrolment Service	65		-	
Uniform	164		8	
NEELB	1,200		1,605	
Enrolment Fees	700		145	
Miscellaneous	<u>14</u>		<u>20</u>	
<b>Total Income</b>		<b>2,143</b>		<b>1,778</b>
<b>Expenditure</b>				
Uniforms	339		-	
Capitation fees	584		-	
Christmas Party and Outings	4		226	
Contribution to Heat & Light	150		150	
Craft	28		39	
Sundry	-		33	
Postage	-		54	
Equipment & Badgework	386		572	
NEELB Grant returned	216		555	
Bank charges	23		18	
Gifts	<u>368</u>		<u>-</u>	
<b>Total Expenditure</b>		<b><u>2,098</u></b>		<b><u>1,647</u></b>
<b>Surplus for Year</b>		<b><u>45</u></b>		<b><u>131</u></b>

**NEW ROW PRESBYTERIAN CHURCH**  
a Congregation of the Presbyterian Church in Ireland

**New Row Bowling Club Accounts**

	2022		2021	
	£	£	£	£
<b>Income</b>				
Macmillan Support	65		-	
Members Subscriptions	480		380	
Collections	22		-	
Bank Interest	<u>1</u>		<u>3</u>	
<b>Total Income</b>		<b>568</b>		<b>383</b>
<b>Expenditure</b>				
New Row PC – Heat and Light	250		-	
IIBA Fees	30		30	
NW League Fees	30		15	
Northern Zone Fee	15		-	
Charity Donation	65		50	
Equipment	-		26	
Prizes	60		23	
Thermometer	-		10	
Catering	<u>20</u>		<u>-</u>	
<b>Total Expenditure</b>		<b>470</b>		<b>154</b>
<b>Surplus for Year</b>		<b><u>98</u></b>		<b><u>229</u></b>

**NEW ROW PRESBYTERIAN CHURCH**  
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**PW Accounts**

	2022		2021	
	£	£	£	£
<b>Income</b>				
Recorded Giving	515		150	
Unrecorded Giving	165		670	
Coffee Morning	<u>95</u>			
<b>Total Income</b>		<b>775</b>		<b>820</b>
<b>Expenditure</b>				
PW Mission Fund	400		400	
Scripture Union	100		100	
Majid & Ana Tinwani	100		100	
Bank Charges	40		32	
Sundries	40		36	
Gifts for Speakers	<u>120</u>		<u>-</u>	
<b>Total Expenditure</b>		<b><u>800</u></b>		<b><u>668</u></b>
<b>(Deficit)/Surplus for Year</b>		<b><u>(25)</u></b>		<b><u>152</u></b>

**NEW ROW PRESBYTERIAN CHURCH**  
a Congregation of the Presbyterian Church in Ireland

**2<sup>nd</sup> Coleraine Boys' Brigade Accounts**

	2022		2021	
	£	£	£	£
<b>Income</b>				
Grant from Education Authority	1,400		1,400	
Company Collections	1,422		660	
Special Collections	434		-	
Church Collections	766		-	
Miscellaneous	<u>-</u>		<u>10</u>	
<b>Total Income</b>		<b>4,022</b>		<b>2,070</b>
<b>Expenditure</b>				
Fees	1,225		1,104	
Equipment & Supplies	903		754	
Training Course	215		5	
Donations	50		-	
Inspection and Display	1,647		-	
Parties	418		-	
Stationery	<u>6</u>		<u>-</u>	
<b>Total Expenditure</b>		<b>4,464</b>		<b>1,863</b>
<b>(Deficit)/Surplus for Year</b>		<b><u>(442)</u></b>		<b><u>207</u></b>

**NEW ROW PRESBYTERIAN CHURCH**  
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**Tuesday Drop-in Accounts**

	2022		2021	
	£	£	£	£
<b>Income</b>				
Donations		147		-
<b>Expenditure</b>				
Donation to Church	100		-	
Food	23		-	
Christmas Presents	<u>46</u>		<u>-</u>	
<b>Total Expenditure</b>		<u>169</u>		<u>-</u>
<b>(Deficit) for Year</b>		<u>(22)</u>		<u>-</u>

**NEW ROW PRESBYTERIAN CHURCH**  
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**Friendship Circle Accounts**

	2022		2021	
	£	£	£	£
<b>Income</b>				
Weekly Collections	348		173	
Donations	<u>-</u>		<u>50</u>	
		<b>348</b>		<b>223</b>
<b>Expenditure</b>				
Craft and Tea/Coffee	183		98	
Donation to Shoebox Appeal	50		80	
Donation to Ukraine Appeal	70		-	
Donation to Spud Bear	<u>-</u>		<u>50</u>	
<b>Total Expenditure</b>		<b><u>303</u></b>		<b><u>228</u></b>
<b>Surplus/(Deficit) for Year</b>		<b><u>45</u></b>		<b><u>(5)</u></b>