

First Carrickfergus Presbyterian Church
Unaudited Financial Statements
31 December 2022

AUBREY CAMPBELL & COMPANY

Chartered accountants
631 Lisburn Road
Belfast
BT9 7GT

First Carrickfergus Presbyterian Church

Financial Statements

Year ended 31 December 2022

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First Carrickfergus Presbyterian Church

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	First Carrickfergus Presbyterian Church
Charity registration number	NIC105433
Principal office	North Street Carrickfergus BT38 7AE

The trustees

Mr T Hogg
Mr R Leeman
Mrs C Carson
Mrs P Forsythe
Mr S Doherty
Mr L Davison
Mr T Galway
Mr R Penney
Mr G Hart
Mr P Mann
Mr T Norris
Mr T McFadden
Ms F Smyth (Died in the LORD, 3 February 2022)
Mrs S Primrose
Mr N Anderson
Rev Dr C Grant

Independent examiner	John Magee - Aubrey Campbell & Co 631 Lisburn Road Belfast BT9 7GT
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First Carrickfergus Presbyterian Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Structure, governance and management

First Carrickfergus Presbyterian Church, North Street, has strong relationships within the local community and has a large and active congregation, which forms part of the wider Presbyterian Church in Ireland.

Weekly services, groups and meetings are held at the Church buildings on North Street, Carrickfergus, and many ongoing projects and events are organised.

The Church is a charity in its own right, working locally and internationally to spread the good news of God's love and the great desire to be reunited with him. We have a Board of Trustees, with a traditional structure of elected office-bearers (Chairman, Vice Chairman, Secretary and Treasurer).

Statutory compliance and administration are overseen by the Treasurer, although all Trustees are aware of their responsibility to act collectively to ensure the proper administration of the church. The Trustees understand their role in safeguarding the assets and resources of the church to ensure that they are used solely in the furtherance of the objectives of the church. The Trustees further understand the importance of acting in the best interests of the charity and avoiding conflicts between it and their personal interests.

Public Benefit Statement

The Trustees confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the charitable company has continued to provide public benefits through the programmes and services we offer.

Objectives and activities

Our vision is to become a loving, accepting fellowship of believers who passionately worship God and reach out to the community in a relevant way. We exist to bring glory to God and to see everyone become faithful followers of Jesus Christ.

Achievements and performance

The Church made external donations in 2022 of £27,874 (2021: £24,629) to worthy causes and projects during this financial period.

Financial review

During 2022, the Church has experienced a decrease in income of 2% and an increase in expenditure of 9% in comparison to 2021. This has led to a deficit for 2022 of £11,760 (2021: Deficit £1,629).

First Carrickfergus Presbyterian Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Kirk Session Report 2023

As a Kirk Session we are grateful to God for another year of witness and worship in the centre of Carrickfergus. We give thanks for the devotion and spiritual commitment of our congregation and for the willingness of so many to give of their time, resources, and energy to building up our fellowship together and our witness to others. We also pray for our minister, Cecil, as he brings God's Word to us, not only when we are together for worship but also individually and personally through the pastoral support that is given. Session wishes to acknowledge the gifts and talents of all who participate in the Music Ministry Team, as well as those who work behind-the-scenes on sound and screens, without whose support the worship of the whole congregation would be affected. Likewise, the live streaming of our services continues to provide a valued link for many people, including those who are unable to attend church through illness or age, or who have links to the congregation and for whom online services are a vital way of keeping in touch. March 2023 is also the 20th anniversary of our Musical Director, Mrs Anita Hogg, taking up her post. As a congregation, we are constantly blessed by the leadership, enthusiasm, and deep spiritual commitment which Anita gives to her role, and we give thanks for the way in which she nurtures and develops the gifts of all in the Music Ministry Team.

Rachael and Sonya continue to carry out their work in Youth and Children's Ministry and Women's and Families Ministry respectively. They work across a broad spectrum of areas and needs, so we are grateful for their willingness to adapt and adjust to the opportunities that arise. In this regard, Session have initiated a survey of our Youth Ministry, looking at the challenges that we face and trying to articulate a vision for how we might move forward effectively to engage with the young people in our town and congregation.

Elections were held in the autumn of 2022 for the appointment of a new Congregational Committee. We are very thankful for all those who served on the previous Committee, and we are grateful for those who have been elected and have agreed to serve on the new Committee. The past year has brought to light difficulties with our heating and with the general state of our meeting house. We are deeply grateful for the expertise and time given by Mr Alan Forsythe to address so many of the heating problems, but we also know that there will be important structural and maintenance questions that will need to be faced in the coming months. Rosalind, our Church Administrator continues to be a tower of strength and fount of knowledge in the office. We thank Rosalind for her diligence in carrying out the tasks she carries week on week, and for the pleasant manner with which she greets every caller and handles every query.

We thank all the leaders and helpers in our church organisations for their dedication and ongoing commitment.

For all that God has done, and for all that lies ahead we give thanks and place our trust in his good purposes:

"May the God of hope fill you with all joy and peace as you trust in him, so that you may overflow with hope by the power of the Holy Spirit." Romans 15:13

Terry Hogg
Clerk of Session

First Carrickfergus Presbyterian Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

The trustees' annual report was approved on 23 May 2023 and signed on behalf of the board of trustees by:

Mr T Hogg
Trustee



Mr R Leeman
Trustee



Mrs C Carson
Trustee



Mrs P Forsythe
Trustee



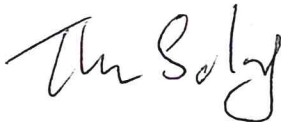
Mr S Doherty
Trustee



Mr L Davison
Trustee



Mr T Galway
Trustee



Mr R Penney
Trustee



Mr G Hart
Trustee



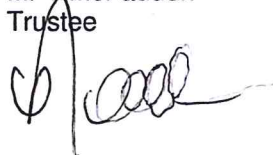
Mr P Mann
Trustee



Mr T Norris
Trustee



Mr T McFadden
Trustee



Mrs S Primrose
Trustee



Mr N Anderson
Trustee



First Carrickfergus Presbyterian Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Rev Dr C Grant
Trustee

A handwritten signature in black ink, reading "Cecil Grant". The signature is written in a cursive style with a small dot at the end.

First Carrickfergus Presbyterian Church

Independent Examiner's Report to the Trustees of First Carrickfergus Presbyterian Church

Year ended 31 December 2022

I report on the financial statements for the year ended 31 December 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

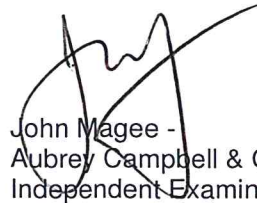
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John Magee -
Aubrey Campbell & Co
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

First Carrickfergus Presbyterian Church

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	154,696	82,453	237,149	241,318
Charitable activities	5	3,966	18,646	22,612	6,902
Investment income	6	352	8	360	244
Total income		<u>159,014</u>	<u>101,107</u>	<u>260,121</u>	<u>248,464</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	194,317	77,563	271,881	250,093
Total expenditure		<u>194,317</u>	<u>77,563</u>	<u>271,881</u>	<u>250,093</u>
Net expenditure and net movement in funds		<u>(35,303)</u>	<u>23,544</u>	<u>(11,760)</u>	<u>(1,629)</u>
Reconciliation of funds					
Total funds brought forward		(12,506)	452,460	439,954	441,584
Total funds carried forward		<u>(47,809)</u>	<u>476,004</u>	<u>428,195</u>	<u>439,954</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

First Carrickfergus Presbyterian Church

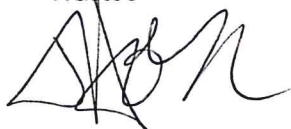
Statement of Financial Position *(continued)*

31 December 2022

	Note	2022 £	£	2021 £
Current assets				
Debtors	12	1		1
Cash at bank and in hand		432,160		443,224
		<u>432,161</u>		<u>443,225</u>
Creditors: amounts falling due within one year	13	<u>3,967</u>		<u>3,270</u>
Net current assets			428,194	439,955
Total assets less current liabilities			428,194	439,955
Net assets			428,194	439,955
Funds of the charity				
Restricted funds			476,004	452,460
Unrestricted funds			(47,809)	(12,506)
Total charity funds	15		428,195	439,954

These financial statements were approved by the board of trustees and authorised for issue on 23 May 2023, and are signed on behalf of the board by:

Mr T Hogg
Trustee



Mrs C Carson
Trustee



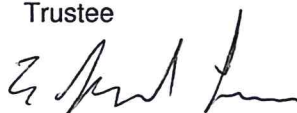
Mr S Doherty
Trustee



Mr T Galway
Trustee



Mr R Leeman
Trustee



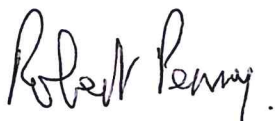
Mrs P Forsythe
Trustee



Mr L Davison
Trustee



Mr R Penney
Trustee



The statement of financial position
continues on the following page.

The notes on pages 11 to 17 form part of these financial statements.

First Carrickfergus Presbyterian Church

Statement of Financial Position *(continued)*

31 December 2022

Mr G Hart
Trustee



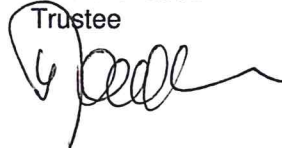
Mr P Mann
Trustee



Mr T Norris
Trustee



Mr T McFadden
Trustee



Mrs S Primrose
Trustee



Mr N Anderson
Trustee



The statement of financial position
continues on the following page.
The notes on pages 11 to 17 form part of these financial statements.

First Carrickfergus Presbyterian Church

Statement of Financial Position *(continued)*

31 December 2022

Rev Dr C Grant
Trustee

A handwritten signature in black ink, appearing to read 'C Grant', written in a cursive style.

The notes on pages 11 to 17 form part of these financial statements.

First Carrickfergus Presbyterian Church

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is North Street, Carrickfergus, BT38 7AE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Church.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

First Carrickfergus Presbyterian Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Church expenditure comprises those costs incurred by the church in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

First Carrickfergus Presbyterian Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Bequest	6,941	225	7,166
Donations	37,516	3,852	41,368
United Appeal	—	13,266	13,266
United Appeal Gift Aid	—	2,518	2,518
Building & Maintenance congregation contribution	—	17,808	17,808
Gift Aid on Building & Maintenance congregation contribution	—	3,736	3,736
Outreach donations	—	24,310	24,310
Gift Aid on Outreach donations	—	5,340	5,340
Freewill Offering	110,239	—	110,239
Grants			
Grant Income	—	6,985	6,985
Government grant income	—	—	—

First Carrickfergus Presbyterian Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sponsorship			
Membership Income	—	4,413	4,413
	<u>154,696</u>	<u>82,453</u>	<u>237,149</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Bequest	1,049	106	1,155
Donations	27,380	11,108	38,488
United Appeal	—	13,785	13,785
United Appeal Gift Aid	—	2,910	2,910
Building & Maintenance congregation contribution	—	19,674	19,674
Gift Aid on Building & Maintenance congregation contribution	—	4,511	4,511
Outreach donations	—	28,649	28,649
Gift Aid on Outreach donations	—	6,817	6,817
Freewill Offering	109,450	—	109,450
Grants			
Grant Income	—	8,940	8,940
Government grant income	2,692	—	2,692
Sponsorship			
Membership Income	—	4,247	4,247
	<u>140,571</u>	<u>100,747</u>	<u>241,318</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Event income	1,557	18,646	20,203
Rental income	2,409	—	2,409
	<u>3,966</u>	<u>18,646</u>	<u>22,612</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Event income	77	5,505	5,582
Rental income	1,320	—	1,320
	<u>1,397</u>	<u>5,505</u>	<u>6,902</u>

First Carrickfergus Presbyterian Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable	352	8	360
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank interest receivable	235	9	244

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	194,317	77,563	271,881
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	175,547	74,547	250,093

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	3,270	3,270

9. Staff costs

The average head count of employees during the year was 5 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

No trustees received remuneration or expenses during the current or prior periods.

11. Transfers between funds

Funds are routinely transferred by affiliated church groups to cover the costs of using the church's facilities, resources and staff.

12. Debtors

	2022 £	2021 £
Other debtors	1	1

First Carrickfergus Presbyterian Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>3,967</u>	<u>3,270</u>

14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>2,692</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	<u>(12,506)</u>	<u>159,014</u>	<u>(194,317)</u>	<u>—</u>	<u>(47,809)</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	<u>(4,573)</u>	<u>142,203</u>	<u>(175,547)</u>	<u>25,411</u>	<u>(12,506)</u>

Restricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Restricted Fund - North Street Presbyterian	<u>452,460</u>	<u>101,107</u>	<u>(77,563)</u>	<u>—</u>	<u>476,004</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Restricted Fund - North Street Presbyterian	<u>446,157</u>	<u>106,261</u>	<u>(74,547)</u>	<u>(25,411)</u>	<u>452,460</u>

First Carrickfergus Presbyterian Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	(16,848)	449,009	432,161
Creditors less than 1 year	(3,967)	—	(3,967)
Net assets	(20,815)	449,009	428,194

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	(12,740)	455,965	443,225
Creditors less than 1 year	(3,270)	—	(3,270)
Net assets	(16,010)	455,965	439,955

17. Financial instruments

For financial instruments measured at fair value, the basis for determining fair value must be disclosed. When a valuation technique is used, the assumptions applied in determining fair value for each class of financial assets or financial liabilities must be disclosed. If a reliable measure of fair value is no longer available for ordinary or preference shares measured at fair value through profit or loss, this must also be disclosed.

18. Related parties

North Street First Carrickfergus Presbyterian Church is a member of Carrickfergus Presbytery who in turn is a member of The Presbyterian Church of Ireland.

During the 2022 financial year Presbytery fees amounting to £87,619 (2021: £89,906) were paid to The Presbyterian Church of Ireland by the Church.

The total giving by session members over all four main accounts during the 2022 financial year was £31,482 (2021: £33,295).

First Carrickfergus Presbyterian Church

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

First Carrickfergus Presbyterian Church

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Bequest	7,166	1,155
Donations	41,368	38,488
United Appeal	13,266	13,785
United Appeal Gift Aid	2,518	2,910
Building & Maintenance congregation contribution	17,808	19,674
Gift Aid on Building & Maintenance congregation contribution	3,736	4,511
Outreach donations	24,310	28,649
Gift Aid on Outreach donations	5,340	6,817
Freewill Offering	110,239	109,450
Grant Income	6,985	8,940
Government grant income	—	2,692
Membership Income	4,413	4,247
	<u>237,149</u>	<u>241,318</u>
 Charitable activities		
Event income	20,203	5,582
Rental income	2,409	1,320
	<u>22,612</u>	<u>6,902</u>
 Investment income		
Bank interest receivable	360	244
	<u>360</u>	<u>244</u>
 Total income	<u><u>260,121</u></u>	<u><u>248,464</u></u>

First Carrickfergus Presbyterian Church

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022 £	2021 £
Expenditure		
Costs of raising donations and legacies		
Purchases	4,104	5,990
Wages and salaries	47,517	56,528
Other post-retirement benefits	427	536
Rates and water	804	755
Light and heat	9,070	6,076
Repairs and maintenance	28,542	21,449
Insurance	5,075	4,598
Motor vehicle expenses	5,315	3,990
Vehicle leasing/hire	1,774	764
Other motor/travel costs	350	905
Legal and professional fees	553	994
Telephone	1,734	946
Other office costs	7,154	7,498
Donations (generating income costs) - Subscriptions	3,185	1,428
Donations (generating income costs) - Presbytery Fees	87,619	89,906
Donations (generating income costs) - Catering Costs	2,310	53
Donations (generating income costs) - Activity expenses	25,910	13,384
Donations (generating income costs) - Prizes & Gifts	18,798	11,820
Donations (generating income costs) - Arts & Craft Expenses	268	690
Donations (generating income costs) - United Appeal Donations	16,324	16,692
Donations (generating income costs) - Missionary Donations	2,750	2,645
Donations (generating income costs) - Giftaid & Bequest transfers from No 1 account	831	1,068
Donations (generating income costs) - Sundry Donations	1,467	1,378
	<u>271,881</u>	<u>250,093</u>
Total expenditure	<u>271,881</u>	<u>250,093</u>
Net expenditure	<u>(11,760)</u>	<u>(1,629)</u>

First Carrickfergus Presbyterian Church

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - purchases	4,104	5,990
Donations - wages and salaries	47,517	56,528
Donations (generating income costs) - employee expenses	427	536
Donations - rates & water	804	755
Donations - light & heat	9,070	6,076
Donations - repairs & maintenance	28,542	21,449
Donations - insurance	5,075	4,598
Donations (generating income costs) - Accountancy fees	5,315	3,990
Donations (generating income costs) - Advertising	1,774	764
Donations (generating income costs) - Training	350	905
Donations (generating income costs) - Bank Charges	553	994
Donations - telephone	1,734	946
Donations - other office costs	7,154	7,498
Donations (generating income costs) - Subscriptions	3,185	1,428
Donations (generating income costs) - Presbytery Fees	87,619	89,906
Donations (generating income costs) - Catering Costs	2,310	53
Donations (generating income costs) - Activity expenses	25,910	13,384
Donations (generating income costs) - Prizes & Gifts	18,798	11,820
Donations (generating income costs) - Arts & Craft Expenses	268	690
Donations (generating income costs) - United Appeal Donations	16,324	16,692
Donations (generating income costs) - Missionary Donations	2,750	2,645
Donations (generating income costs) - Giftaid & Bequest transfers from No 1 account	831	1,068
Donations (generating income costs) - Sundry Donations	1,467	1,378
	<u>271,881</u>	<u>250,093</u>
Costs of raising donations and legacies	<u><u>271,881</u></u>	<u><u>250,093</u></u>