

**BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31st December 2023**

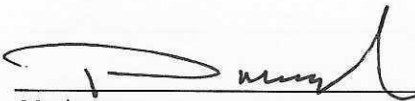
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Donations and legacies	2	1,550	2,389	-	3,939	1,155
Charitable activities	3	15,957	-	-	15,957	16,334
Other trading activities	4	-	-	-	-	-
Investment Income	5	27	-	-	27	29
Other	6	-	3,064	-	3,064	708
		<u>17,535</u>	<u>5,453</u>	-	<u>22,988</u>	<u>18,225</u>
Sale of investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
		<u>17,535</u>	<u>5,453</u>	-	<u>22,988</u>	<u>18,225</u>
<b>Total Receipts</b>						
		<u>17,535</u>	<u>5,453</u>	-	<u>22,988</u>	<u>18,225</u>
<b>Payments</b>						
Raising funds	7	-	-	-	-	-
Charitable activities	8	17,618	6,972	-	24,590	17,342
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>17,618</u>	<u>6,972</u>	-	<u>24,590</u>	<u>17,342</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan repayments		-	-	-	-	-
		<u>17,618</u>	<u>6,972</u>	-	<u>24,590</u>	<u>17,342</u>
<b>Total Payments</b>						
		<u>17,618</u>	<u>6,972</u>	-	<u>24,590</u>	<u>17,342</u>
Net receipts / (payments)		(83)	(1,519)	-	(1,602)	884
Transfer between funds		-	-	-	-	-
Net movement in funds		(83)	(1,519)	-	(1,602)	884
Funds brought forward		<u>7,738</u>	<u>4,173</u>	-	<u>11,911</u>	<u>11,027</u>
Funds carried forward	12	<u>7,655</u>	<u>2,654</u>	-	<u>10,308</u>	<u>11,911</u>




**BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITY**  
**As at 31st December 2023**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
<b><u>Funds reconciliation</u></b>					
Funds balance at start of year	7,738	4,173	-	11,911	11,027
Net movement in funds	(83)	(1,519)	-	(1,602)	884
Funds balance at end of year	7,655	2,654	-	10,308	11,911
<b><u>Bank and Cash Balances</u></b>					
Bank Deposit Accounts				-	-
Bank Current Accounts				10,308	11,911
Cash in Hand				-	-
				10,308	11,911
<b><u>Other Assets</u></b>					
Fixed Assets - Note 10				-	-
Investments - Note 11				-	-
Gift Aid receivable on donations				-	-
				-	-
<b><u>Liabilities</u></b>					
Loans				-	-
				-	-

Approved by the Presbytery at a meeting on 5th March 2024 and signed on its behalf by:

  
 Moderator  
 5th March 2024

  
 Clerk  
 5th March 2024

# BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

## NOTES TO THE ACCOUNTS

31st December 2023

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the Presbytery 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 Presbytery'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 Presbytery 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 Presbytery's general purposes. Designated funds are general funds set aside by the Presbytery for use in the future.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Recorded giving	1,550	-	-	1,550	1,155
Loose collections	-	2,389	-	2,389	-
Donations and gifts	-	-	-	-	-
Gift Aid	-	-	-	-	-
Legacies and bequests	-	-	-	-	-
Total	1,550	2,389	-	3,939	1,155

**BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

31st December 2023

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from charitable activities	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	15,957	-	-	15,957	16,334
Grants received	-	-	-	-	-
<b>Total</b>	<b>15,957</b>	<b>-</b>	<b>-</b>	<b>15,957</b>	<b>16,334</b>

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**5. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Deposit interest	16	-	-	16	17
General Investment Fund	12	-	-	12	12
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
<b>Total</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>29</b>

**BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31st December 2023**

**6. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Insurance claims	-	-	-	-	-
Other income	-	3,064	-	3,064	708
<b>Total</b>	<b>-</b>	<b>3,064</b>	<b>-</b>	<b>3,064</b>	<b>708</b>

**7. RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
General Assembly Assessments	-	-	-	-	-
Ministry and support staff costs	14,079	-	-	14,079	14,010
Presbytery running expenses	1,931	3,324	-	5,256	2,072
Donations to Missions and Charities	1,607	3,648	-	5,255	1,260
Governance costs	-	-	-	-	-
<b>Total</b>	<b>17,618</b>	<b>6,972</b>	<b>-</b>	<b>24,590</b>	<b>17,342</b>

**BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31st December 2023**

**9. OTHER EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Investment properties expenses	-	-	-	-	-
Total	-	-	-	-	-

**10. FIXED ASSETS**

The Presbytery does not own or have an interest in any property.

**11. INVESTMENTS**

	2023 £	2022 £
Details of the investment as at 31/12/23	-	-
Total	-	-

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General Account	7,738	17,535	17,618	(83)	-	7,655
Total	7,738	17,535	17,618	(83)	-	7,655
<b>Restricted Funds</b>						
Youth Account	1,130	-	-	-	-	1,130
Mission Account	1,256	1,583	2,838	(1,256)	-	(0)
Training account	1,239	324	423	(99)	-	1,141
PW Link	548	3,547	3,712	(165)	-	383
Total	4,173	5,453	6,972	(1,519)	-	2,654
<b>Endowment Funds</b>						
Bequest Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total	11,911	22,988	24,590	(1,602)	-	10,308