

**CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Receipts & Payments Account for the year ended 31 December 2022**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Receipts:</b>							
Donations and legacies	2	2,800	0	10,968	0	13,768	13,522
Charitable activities	3	80	0	0	0	80	0
Investment income	4	18	0	0	0	18	14
Sub total		2,898	0	10,968	0	13,866	13,536
<b>Asset &amp; investment sales</b>		0	0	0	0	0	0
<b>Total receipts</b>		2,898	0	10,968	0	13,866	13,536
<b>Payments:</b>							
Charitable activities	5	-961	0	-11,968	0	-12,929	-11,496
Other expenditure	6	-42	0	-30	0	-72	-41
Sub total		-1,003	0	-11,998	0	-13,001	-11,537
<b>Asset &amp; investment purchases</b>		0	0	0	0	0	0
<b>Total payments</b>		-1,003	0	-11,998	0	-13,001	-11,537
<b>Net receipts/(payments)</b>		1,895	0	-1,030	0	865	1,999
Transfers between funds		1	0	-1	0	0	0
Funds brought forward		8,102	0	7,797	0	15,899	13,900
<b>Funds carried forward</b>	7	9,998	0	6,766	0	16,764	15,899

**CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Statement of Assets & Liabilities as at 31 December 2022**

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Bank &amp; Cash Balances</b>						
Bank Current Accounts	9,998	0	6,766	0	16,764	15,899
Cash in Hand	0	0	0	0	0	0
	<u>9,998</u>	<u>0</u>	<u>6,766</u>	<u>0</u>	<u>16,764</u>	<u>15,899</u>
<b>Other Assets</b>						
Fixed Assets					0	
Investments					0	
Prepaid insurance policy					42	
					<u>42</u>	
<b>Liabilities</b>						
Independent Examiner's fees					750	
					<u>750</u>	

Approved by the Presbytery at a meeting on 12 September 2023 and signed on its behalf by:

The Rev. Andrew Watson

The Rev. Dr. Colin D McClure

## CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

Notes to the Accounts for the year ended 31 December 2022

### 1. ACCOUNTING POLICIES

#### BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the trustees have chosen to prepare the accounts on a receipts and payments basis in accordance with the provisions of the Charities (Accounts & Reports) Regulations (Northern Ireland) 2015. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

#### FUND ACCOUNTING

Funds are classified as either restricted funds, unrestricted funds, or endowment funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Endowment Funds are restricted funds, the capital of which must be retained for the furtherance of the charity's charitable purposes (except for in the case of an expendable endowment). Receipts generated from the endowment fund assets must be applied to either the unrestricted or restricted purpose for which the endowment was established in the first place, in furtherance of the charity's charitable purposes.

### 2. DONATIONS AND LEGACIES

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Presbytery fees received from congregations	<b>2,800</b>	<b>0</b>	<b>10,968</b>	<b>0</b>	<b>13,768</b>	<b>13,522</b>

**CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to the Accounts for the year ended 31 December 2022**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
PW Link events and publications	0	0	0	0	0	0
Bereavement care awareness training donation	80	0	0	0	80	0
	<b>80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>0</b>

**4. INVESTMENT INCOME**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Bank interest received	18	0	0	0	18	14

**5. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Clerkship fees	0	0	-10,768	0	-10,768	-10,522
Moderator's expenses allowance	0	0	0	0	0	0
Donations to missions and charities	0	0	0	0	0	0
Bereavement care awareness training	-105	0	0	0	-105	0
Student Training Grants	0	0	-1,200	0	-1,200	-156
Marriage preparation courses	0	0	0	0	0	0
Administration costs	0	0	0	0	0	0
Utilities and insurance costs	-166	0	0	0	-166	-158
Independent Examiner's fees	-690	0	0	0	-690	-660
Mileage expenses	0	0	0	0	0	0
Sundry expenses	0	0	0	0	0	0
	<b>-961</b>	<b>0</b>	<b>-11,968</b>	<b>0</b>	<b>-12,929</b>	<b>-11,496</b>

**CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to the Accounts for the year ended 31 December 2022**

**6. OTHER EXPENDITURE**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Bank Fees	-42	0	-30	0	-72	-41

**7. FUND BALANCES**

	<b>01-Jan-22 £</b>	<b>Receipts £</b>	<b>Payments £</b>	<b>Transfers £</b>	<b>31-Dec-22 £</b>
<b>Unrestricted Funds</b>					
Incidental Fund	8,102	2,898	-1,003	1	9,998
<b>Total unrestricted funds</b>	<b>8,102</b>	<b>2,898</b>	<b>-1,003</b>	<b>1</b>	<b>9,998</b>
<b>Restricted Funds</b>					
Clerks' fee Fund	0	10,768	-10,768	0	0
Students' Fund	6,402	0	-1,200	0	5,202
Youth Council Fund	1,320	200	-30	-1	1,489
PW Link Fund	75	0	0	0	75
<b>Total restricted funds</b>	<b>7,797</b>	<b>10,968</b>	<b>-11,998</b>	<b>-1</b>	<b>6,766</b>
<b>Total funds</b>	<b>15,899</b>	<b>13,866</b>	<b>-13,001</b>	<b>0</b>	<b>16,764</b>

**CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to the Accounts for the year ended 31 December 2022**

**8. RELATED PARTY TRANSACTIONS**

Total donations received by way of Presbytery fee assessments from congregations assigned to the Presbytery for the year amounted to £13,768.

Disclosed below are the payments made to related parties during the year ended 31 December 2022:

The Presbytery contributed £10,768 to the Presbyterian Church in Ireland for its annual assessments during the year of £7,786 in respect of Clerk's fees, £1,074 in respect of national insurance contributions, and £1,869 in respect of pension contributions for Rev. Dr. C McClure, plus an apprenticeship levy of £39.

The Presbytery also made no other contributions to the Presbyterian Church in Ireland during the year.

**9. VOLUNTEERS**

The work and support of members of the Presbytery as volunteers is vital to the operation, mission and outreach of the Presbytery. Volunteers undertake many roles including encouraging prayer, serving within their local communities, administration tasks and serving in commissions under the control of Presbytery.