

**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

**Financial Statements  
for the year ended 31 December 2023**

**Registered Charity in Northern Ireland (NIC104546)**

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	85,151	29,600	-	114,751	113,053
Charitable activities	3	100	-	-	100	650
Other trading activities	4	301	-	-	301	302
Investment Income	5	397	227	-	624	629
Other	6	377	-	-	377	215
<b>Organisations</b>		-	8,470	-	8,470	9,831
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		86,326	38,297		124,623	124,680
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		86,326	38,297		124,623	124,680
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<b>Payments</b>						
Raising funds	7	460	-	-	460	427
Charitable activities	8	83,920	26,299	-	110,219	115,816
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
<b>Organisations</b>		-	8,127	-	8,127	10,777
		-----	-----	-----	-----	-----
		84,380	34,426		118,806	127,020
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Payments</b>		84,380	34,426		118,806	127,020
		-----	-----	-----	-----	-----
Net receipts / (payments)		1,946	3,871	-	5,817	(2,340)
Transfers between funds		(1,120)	1,120	-	0	0
		-----	-----	-----	-----	-----
Net movement in funds		826	4,991	-	5,817	(2,340)
Funds brought forward		97,796	64,611	-	162,407	164,747
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Funds carried forward	12	98,622	69,602	-	168,224	162,407
		=====	=====	=====	=====	=====

**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES**

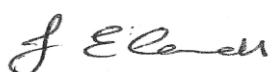
As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	97,796	64,611	-	162,407	164,747
Net movement in funds	826	4,991	-	5,817	(2,340)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	98,622	69,602	-	168,224	162,407
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				-	-
Bank Current Accounts				153,767	148,163
Cash in Hand				-	-
<b>Bank Current A/Cs – Organisations</b>				13,628	13,558
<b>Cash in Hand – Organisations</b>				829	686
				-----	-----
				168,224	162,407
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				31,634	31,390
Gift Aid receivable on donations				16,389	14,363
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				48,023	45,753
				=====	=====
<b>Liabilities</b>					
Loans				-	-
Other				-	-
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on 12<sup>th</sup> February 2024 and signed on its behalf by

Joanne Caswell

Billy Officer




**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**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 receipts and payments 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 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.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
<b>Recorded giving</b>	70,392	20,604	-	90,996	94,628
<b>Loose collections</b>	1,639	-	-	1,639	931
Donations and gifts	-	3,406	-	3,406	1,707
Gift Aid	13,120	5,590	-	18,710	15,787
Legacies and bequest	-	-	-	-	-
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	85,151	29,600	-	114,751	113,053
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from charitable activities	100	-	-	100	650
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	100	-	-	100	650
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**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of premises	301	-	-	301	302
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	301	-	-	301	302
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**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	397	62	-	459	434
General Investment Fund	-	69	-	69	72
Rents investment properties	-	-	-	-	-
Other investment income	-	96	-	96	123
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	397	227	-	624	629
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	377	-	-	377	215
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	377	-	-	377	215
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**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
FWO envelopes	460	-	-	460	427
Fundraising events	-	-	-	-	-
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	460	-	-	460	427
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**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
General Assembly Assessments	15,180	-	-	15,180	15,179
Presbytery fees	634	-	-	634	745
Ministry and support staff costs	42,690	-	-	42,690	39,373
Congregational running expenses	25,416	13,746	-	39,162	49,683
Donations to Missions and charities	-	12,553	-	12,553	10,836
Governance costs	-	-	-	-	-
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	83,920	26,299	-	110,219	115,816
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
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	-	-	-	-	-
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**10. FIXED ASSETS**

The congregation owns the Church premises situated at 773 Crumlin Road, Belfast, BT14 8AA and the associated fixtures, fittings, plant and machinery. These have an insurance value of £6,320,704.

The congregation owns the Church manse situated at 564 Crumlin Road, Belfast, BT14 7GL which has an insurance value of £574,610.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

	<b>2023</b>	<b>2022</b>
	£	£
General Investment Fund	3,558	3,263
Property	-	-
Other investments	28,076	28,127
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	31,634	31,390
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	78,403	86,326	84,380	1,946	(1120)	79,229
M Gregg	19,393	-	-	-	-	19,393
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	97,796	86,326	84,380	1,946	(1120)	98,622
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<b>Restricted Funds</b>						
Repair and Renovation	14,338	16,713	12,623	4,090	-	18,428
E Hewitt bequest for grounds	21,565	-	-	-	-	21,565
United Appeal	-	8,915	8,910	5	-	5
Mission Fund	8,298	358	132	226	-	8,524
Moderator's Appeal	-	1,251	1,251	-	-	-
PW Mission Fund	-	-	-	-	-	-
Presbyterian Childrens Society	-	336	336	-	-	-
World Development Appeal	-	1,987	1,987	-	-	-
Students Bursary Fund	-	-	-	-	-	-
Bequest Funds	2,567	227	69	158	-	2,725
Events Fund	744	-	571	(571)	-	173
Social/Help Fund	186	40	420	(380)	1,500	1,306
3 Church Event	471	-	-	-	-	471
Youth Work	2,198	-	-	-	(250)	1,948
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	50,367	29,827	26,299	3,528	1,250	55,145
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<b>Organisations</b>						
BB	4,318	2,205	2,869	(664)	-	3,654
BB Minibus	1,604	-	-	-	-	1,604
BB Reserve	5,067	57	-	57	-	5,124
Youth Club	2,212	4,040	4023	17	(300)	1,929
Banner Makers	66	218	56	162	-	228
Evergreens	616	1,167	389	778	-	1,394
Ozone	280	130	125	5	(40)	245
Girlzone	81	653	665	(12)	210	279
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	14,244	8,470	8,127	343	(130)	14,457
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**Endowment Funds**

-	-	-	-	-	-	-
<b>TOTAL FUNDS</b>	162,407	124,623	118,806	5,817	-	168,224
	<b>Valuation at Start</b>			<b>Revaluation Increase</b>		<b>Valuation at end</b>
<b>General Investment Fund</b>	3,263			295		3,558