

SECOND BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	90,120	28,021	-	11,8141	101,263
Charitable activities	3		14,365	-	14,365	6,502
Other trading activities	4		1,163	-	1,163	170
Investment Income	5	450	14	963	1,427	1,357
Other	6	480	7,949	-	8,429	3,083
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Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
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Total Receipts		91,050	51,512	963	143,526	112,375
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Payments						
Raising funds	7	795	225	-	1,020	756
Charitable activities	8	81,187	36,063	-	117,250	103,845
Investment costs				-	-	-
Other	9	330	8,352	-	8,682	11,315
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Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
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Total Payments		82,312	44,640	-	126,952	115,915
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Net receipts / (payments)		8,738	6,872	963	16,573	(3,540)
Transfers between funds		(3,016)	3,016		-	-
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Net movement in funds		5,723	9,887	963	16,573	(3,540)
Funds brought forward		12,821	73,160	27,872	113,853	117,393
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Funds carried forward	12	18,543	83,047	28,835	130,426	113,853
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**SECOND BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank & Cash etc. at start of year	12,821	73,160	27,872	113,853	117,393
Net movement in funds	5,723	9,887	963	16,573	(3,540)
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Bank & Cash etc. at end of year	18,543	83,047	28,835	13,0426	113,853
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Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Account (Unrestricted)				20,065	14,377
Bank Current Account (Restricted)				34,542	24,404
Cash in Hand (Restricted)				174	25
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				54,781	38,806
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Land (Restricted)				10,000	1,000
- Buildings (Restricted)				44,214	45,328
Investments – Note 11 (Endowment)				28,835	27,873
Gift Aid receivable on donations					
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				83,049	83,201
				=====	=====
Liabilities					
Loans (Restricted)				5,000	7,588
Creditors (Unrestricted)				1,522	566
Creditors (Restricted)				882	
Other					
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				7,404	8,154
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Approved by the Kirk Session at a meeting on

2023 and signed on its behalf by




The Revd C M Glover, 7 May 2023

Dr R M McMillen, 7 May 2023

SECOND BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	64,547	3,756	-	68,302	65,487
Loose collections	1,716	63	-	1,779	755
Donations and gifts	8,830	18,950	-	27,780	16,950
Gift Aid	15,027	5,252	-	20,280	18,071
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	90,120	28,021	-	118,141	101,263
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SECOND BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	-	10,186	-	10,186	6,209
Fundraising events	-	-	-	0	0
Membership fees	-	4,179	-	4,179	293
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	-	14,365	-	14,365	6,502
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	-	1,163	-	1,163	170
Trading income	-	-	-	-	-
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	-	1,163	-	1,163	170
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	136	-	-	136	109
Other investment income	314	14	-	328	1,248
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	450	14	-	464	1,357
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SECOND BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance Claims	-	410	-	410	0
Organisations	-	7,524	-	7,524	2,941
Other income	480	15	-	495	142
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	480	7,949	-	8,429	3,083
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	795	-	-	795	756
Fundraising events	-	225	-	225	0
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	795	225	-	1,020	756
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	22,183	-	-	22,183	23,717
Presbytery fees	1,451	-	-	1,451	1,453
Ministry and support staff costs	52,349	-	-	52,349	50,523
Congregational running expenses	2,021	5,804	-	7,826	5,673
Donations to Missions and charities	160	13,742	-	13,902	10,285
Governance costs	3,023	16,517	-	19,540	12,195
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	81,187	36,063	-	117,250	103,845
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SECOND BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Organisations	-	8,352	-	8,352	2,582
Other	330	-	-	330	876
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	330	8,352	-	8,682	3,458
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10. FIXED ASSETS

The congregation owns the Church premises and Manse situated at 19 and 8 respectively Trenchill Road, Ballyeaston, Ballyclare, BT39 9SJ and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,634,360. Buildings are depreciated at a rate of 2% p.a.

	Land	Buildings	Total
Cost		£	£
At beginning of the year	10,000	55,730	65,730
Additions	-	-	-
Disposals	-	-	-
At end of the year	<u>10,000</u>	<u>55,730</u>	<u>65,730</u>
Depreciation			
At beginning of the year	-	10,402)	10,402)
Depreciation	-	(1,115)	(1,115)
Disposals	-	-	-
At end of the year	<u>-</u>	<u>(11,517)</u>	<u>(11,517)</u>
Net book value at beginning of the year	<u>10,000</u>	<u>45,329</u>	<u>55,329</u>
Net book value at end of the year	<u>10,000</u>	<u>44,214</u>	<u>54,214</u>

**SECOND BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

11. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund		
Property		
Other investments	28,835	27,873
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	28,835	27,873
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SECOND BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General	12,821	91,050	82,312	5,723	(3,016)	18,543
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	12,821	91,050	82,312	5,723	(3,016)	18,543
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Restricted Funds						
Development	54,139	15,150	12,197	1,921	-1,032	56,060
Halls Development	-	-	1,032	-	1,032	-
Organ Repair	-	2,100	2,100	-	-	-
Praise Band	7,660	1,000	5,342	(4,342)	-	3,318
Roof Repair	-	4,150	-	4,150	-	4,150
Music Ministry	-	11,256	2,060	9,196	-	9,196
NI Childrens Hospice	-	530	530	-	-	-
United Appeal	-	4,771	7,787	-	3,016	-
Moderators Appeal	-	2,233	2,233	-	-	-
Corrymeela	-	360	360	-	-	-
Christian Aid	-	1,000	1,000	-	-	-
The Trussell Trust	-	510	510	-	-	-
World Development Appeal	-	853	853	-	-	-
Bequests	2,188	-	0	-	-	2,188
Memorial	5,390	-	0	-	-	5,390
Sunday School	1,657	77	285	(208)	-	1,449
Choir	203	-	-	-	-	203
Boys Brigade	1,351	4,095	4,897	(802)	-	549
Junior Youth Club	149	-	15	(15)	-	134
Mums and Tots	24	888	905	(16)	-	7
PW	144	2,165	2,158	6	-	150
Indoor Bowling Club	253	375	376	(1)	-	252
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	73,160	51,512	44,640	9,887	3,016	83,047
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Endowment Funds						
John Gault Sunday School Beq.	16,510	12	-	12	-	16,523
Jane Boyd Bequest	6,362	951	-	951	-	7,313
Miscellaneous Bequests	5,000	-	-	-	-	5,000
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	27,872	963	0	963	0	28,835
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Total	113,853	144,528	126,952	17,576	0	130,426
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