

GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
For the Year Ended 31 December 2021

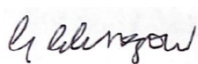
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
		£	£	£	£	£
Receipts						
Donations and legacies	2	133,876	63,287	-	197,163	175,438
Charitable activities	3	-	4,087	-	4,087	6,256
Bank deposit interest	4	465	467	82	1,014	1,897
Other Income	5	3,244	-	-	3,244	-
Total Receipts		137,585	67,841	82	205,508	183,591
Payments						
Raising funds	6	413	-	-	413	265
Charitable activities	7	115,241	59,255	-	174,496	154,994
Loan Repayments		6,250	-	-	6,250	6,250
Total Payments		121,904	59,255	-	181,159	161,509
Net receipts / (payments)		15,681	8,586	82	24,349	22,082
Transfer between funds		1,132	-1,020	-82	-	-
Net movement in funds		16,813	7,536	-	24,349	22,082
Funds brought forward		174,312	226,905	34,450	435,667	413,585
Funds carried forward	9	191,125	234,441	34,450	460,016	435,667
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**GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2021

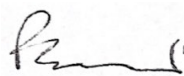
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	174,312	226,905	34,450	435,667	413,585
Net movement in funds	16,813	7,536	-	24,349	22,082
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Bank and Cash at end of year	191,125	234,441	34,450	460,016	435,667
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Bank & Cash Balances					
Bank Deposit Accounts				391,850	370,940
Bank Current Accounts				66,650	63,033
Cash in Hand				1,516	1,694
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				460,016	435,667
				=====	=====
Other Assets					
Fixed Assets – Note 8					
- Church Premises				950,000	950,000
- Manse				275,000	275,000
Gift Aid receivable on donations				8,940	8,735
				-----	-----
				1,233,940	1,233,735
				=====	=====
Liabilities					
Loans				18,750	25,000
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				18,750	25,000
				=====	=====

Approved by the Kirk Session at a meeting on 21st February 2022 and signed on its behalf by



Name: Gary Glasgow

Date: 21st February 2022



Name: Philip Shepherd

Date: 21st February 2022

**GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

For the Year Ended 31 December 2021

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 2021	Total 2020
	£	£	£	£	£
Recorded giving:					
Loose collections	534	-	-	534	561
Donations and gifts	111,935	55,765	-	167,700	149,749
Gift Aid	21,407	7,522	-	28,929	25,128
Legacies and bequest	-	-	-	-	-
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	133,876	63,287	-	197,163	175,438
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GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**NOTES TO THE ACCOUNTS**

For the Year Ended 31 December 2021

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Membership fees	-	441	-	441	1,129
Grants	-	3,646	-	3,646	5,127
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	-	4,087	-	4,087	6,256
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4. BANK DEPOSIT INTEREST

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Deposit interest	465	467	82	1,014	1,897
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	465	467	82	1,014	1,897
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5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Other income	3,244	-	-	3,244	-
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	3,244	-	-	3,244	-
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6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
FWO envelopes	413	-	-	413	265
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	413	-	-	413	265
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GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2021

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
General Assembly Assessments	23,489	-	-	23,489	25,389
Presbytery fees	881	-	-	881	864
Ministry and support staff costs	85,554	-	-	85,554	77,910
Congregational running expenses	5,317	39,013	-	44,330	26,762
Donations to Missions and charities		20,242	-	20,242	24,069
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	115,241	59,255	-	174,496	154,994
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8. FIXED ASSETS

The congregation owns the Church premises situated at Victoria Road Larne, adjacent site 4 Victoria Road, Larne and the Manse at 12 Lower Cairncastle Road Larne and the associated fixtures, fittings, plant and machinery. These have an insurance value of £8,019,592.

GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2021

9. FUND BALANCES

	Balance at 1/1/21	Receipts	Payments	Surplus /(Deficit)	Transfer	Balance at 31/12/21
	£	£	£	£	£	£
(I) Unrestricted Funds						
General Fund	-	137,273	121,904	15,369	-15,369	-
Committee, Office equipment	65,491	160	-	160	16,501	82,152
Millbrook, Unspecified bequests	108,821	152	-	152	-	108,973
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	174,312	137,585	121,904	15,681	1,132	191,125
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(II) Restricted Funds						
Renovation Fund	80,394	20,672	23,125	-2,453	299	78,240
Property/Building Fund	397	544	1,773	-1,229	1,773	941
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Total Property	80,791	21,216	24,898	-3,682	2,072	79,181
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GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2021

	Balance at 1/1/21	Receipts	Payments	Surplus/ (Deficit)	Transfer	Balance at 31/12/21
	£	£	£	£	£	£
CONGREGATIONAL MISSIONS AND CHARITIES FUND						
United Appeal	-	15,963	12,357	3,606	-3,606	-
General Missions Fund	399	-	-	-	3,648	4,047
World Development	-	3,042	3,048	-6	6	-
Kambui	4,849	1,379	2,500	-1,121	-	3,728
R B L Earl Haig	135	148	285	-137	2	-
Orphan Society	-	37	1,060	-1,023	1,023	-
CAP Larne	6,145	2,725	719	2,006	-	8,151
Student's Bursary	-	273	273	-	-	-
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Total Mission & Charity	11,528	23,567	20,242	3,325	1,073	15,926
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GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2021

	Balance at 1/1/21	Receipts	Payments	Surplus /(Deficit)	Transfer	Balance at 31/12/21
	£	£	£	£	£	£
OTHER RESTRICTED CONGREGATIONAL FUNDS						
Miscellaneous	-	12,645	9,326	3,319	-3,319	-
Gifts in Memory	2,585	6	-	6	-	2,591
Bequest Specified	115,615	3,277	-	3,277	-42	118,850
Funds	2,914	164	-	164	11	3,089
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Total Other Restricted	121,114	16,092	9,326	6,766	-3,350	124,530
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GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2021

	Balance at 1/1/21	Receipts	Payments	Surplus /(Deficit)	Transfer	Balance at 31/12/21
	£	£	£	£	£	£
RESTRICTED ORGANISATIONAL FUNDS						
2nd Larne Boys' Brigade	141	-	-	-	-	141
35th NI Girls Brigade	3,440	3,822	2,824	998	-500	3,938
Bowling Club	1,971	-	50	-50	-	1,921
Parents Toddlers	758	1	-	1	-	759
Youth Council	58	-	-	-	-	58
Youth Club	2,459	1,200	191	1,009	-	3,468
Men's Fellowship	223	81	18	63	-	286
Friends Together	566	-	-	-	-	566
P W	410	1,653	1,465	188	4	602
Sunday School	862	2	-	2	-	864
Choir	1,223	1	96	-95	-	1,128
Busy Hands	559	205	44	161	-349	371
Holiday Bible Club	308	1	-	1	-	309
THRIVE	305	-	-	-	-	305
Sunday Club	187	0	101	-101	-	86
Badminton Club	-	-	-	-	-	-
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Total Organisational	13,470	6,966	4,789	2,177	-845	14,802
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Total Restricted Funds	226,905	67,841	59,255	8,586	-1,050	234,441
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GARDENMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2021

	Balance at 1/1/21	Receipts	Payments	Surplus /(Deficit)	Transfer	Balance at 31/12/21
	£	£	£	£	£	£
(III) Endowment Funds						
Benevolent	4,327	10	-	10	-10	4,327
Sunday school & prizes	5,102	3	-	3	-3	5,102
Committee	1,000	13	-	13	-13	1,000
United Appeal & World Dev	19,939	48	-	48	-48	19,939
Youth Work	4,082	8	-	8	-8	4,082
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Total Endowment Funds	34,450	82	-	82	-82	34,450
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TOTAL FUNDS	435,667	205,508	181,159	24,349	-	460,016
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