

Templepatrick Congregation of the Presbyterian Church in Ireland

Statement of Financial Activity

Receipts & Payments Account for the Year Ending 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Receipts					
Donations and Legacies	2	151,575	61,421	212,996	196,412
Charitable Activities	3	50	26,130	26,180	11,383
Other Trading Activities	4	1,190	0	1,190	270
Investment Income	5	424	470	894	927
Other Income	6		240	240	220
Total Receipts		153,239	88,261	241,500	209,212
Payments					
Raising Funds	7	1,291	0	1,291	1,488
Charitable Activities	8	153,038	82,425	235,463	206,473
Total Payments		154,329	82,425	236,754	207,961
Net Receipts/(Payments)		-1,090	5,836	4,746	1,251
Transfer Between Funds		-70,087	70,087	0	0
Net Movement in Funds		-71,177	75,923	4,746	1,251
Funds Brought Forward		85,000	41,238	126,238	124,987
Funds Carried Forward	11	13,823	117,161	130,984	126,238

Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Funds Reconciliation				
Bank and Cash At Start of Year	85,000	41,238	126,238	124,987
Net Movement in Funds	-71,177	75,923	4,746	1,251
Bank and Cash At End of Year	13,823	117,161	130,984	126,238
Bank & Cash Balances				
Bank Deposit Accounts	0	354	354	35,609
Bank Current Accounts	13,823	115,715	129,538	89,635
Cash in Hand	0	1,092	1,092	994
			130,984	126,238
Other Assets				
Fixed Assets - Note 9				
Church Premises incl Fixtures, Fitting & Equipment			4,479,444	3,738,659
Investments - Note 10			32,989	34,904
			4,512,433	3,773,563

Approved by the Kirk Session at a meeting on and signed on its behalf by

Signed	George Mackarel	Signed	Llewellyn Hamill
Date	45,057	Date	45,057

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 £	Total 2022 £	Total 2021 £
Recorded Giving	125,431	46,546	171,977	148,108
Loose Collections	3,058	3,650	6,708	3,539
Donations and Gifts	1,400	610	2,010	14,565
Gift Aid	21,686	8,615	30,301	27,200
Legacies And Bequest		2,000	2,000	3,000
	151,575	61,421	212,996	196,412

Notes to the Accounts: 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income From Charitable Activities		20,680	20,680	8,963
Donations and Gifts	50		50	30
Fund Raising Events			0	0
Membership Fees		5,450	5,450	2,390
	50	26,130	26,180	11,383

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Letting of Premises	1,190		1,190	270
	1,190	0	1,190	270

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Deposit Interest	71		71	180
General Investment Fund	154	470	624	601
Other Investment Income	199		199	146
	424	470	894	927

Notes to the Accounts: 31 December 2022

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Other Income		240	240	220
		240	240	220

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
FWO Envelopes	1,291		1,291	1,488
	1,291		1,291	1,488

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
General Assembly Assessments	25,486		25,486	25,189
Presbytery Fees	1,490		1,490	1,461
Ministry and Support Staff Costs	89,728	240	89,968	80,112
Congregational Running Expenses	24,222	57,189	81,411	75,395
Donations to Missions and Charities	12,112	24,996	37,108	24,316
	153,038	82,425	235,463	206,473

Notes to the Accounts: 31 December 2022

9. FIXED ASSETS

The congregation owns the Church premises situated at 750 Antrim Road, Templepatrick, BT39 0AP and the fixtures, fittings and equipment. These have an insurance value of £4,479,444

10. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	28,255	30,785
Other Investments	4,734	4,119
Total	32,989	34,904

Notes to the Accounts: 31 December 2022

11. FUND BALANCES

Fund	Balance at Start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfer £	Balance at End £
Unrestricted Funds	85,000	153,239	154,329	-1,090	-70,087	13,823
Restricted Funds				0		
United Appeal	0	6,901	14,186	-7,285	7,285	0
Christian Aid	0	2,469	2,469	0	0	0
Children's Society	0	1,954	1,954	0	0	0
Moderator's Appeal	0	7,437	7,437	0	0	0
World Development	0	2,495	2,495	0	0	0
Royal British Legion	0	453	453	0	0	0
Hungarian Reformed Church	0	3,287	4,287	-1,000	1,000	0
Partner Church Fornos	0	0	2,000	-2,000	2,000	0
Scripture Union	0	0	1,500	-1,500	1,500	0
Christian Against Poverty	0	0	327	-327	327	0
Other Restricted Funds	0	710	414	296	-296	0
Building & Repair	26,189	36,425	24,092	12,333	60,000	98,522
Sunday School	261	50	0	50	48	359
Bible Class	80	0	0	0	0	80
Holiday Bible Club	1,161	407	383	24	0	1,185
Bowling Club	530	627	217	410	-300	640
Dorcas	0	1,357	719	638	-150	488
Friendship Circle	524	1,338	1,558	-220	0	304
Temple Tots	33	660	664	-4	0	29
Girls' Brigade	6,457	8,700	8,915	-215	-351	5,891
Ladies Nights	0	525	365	160	0	160
Presbyterian Women	1,566	5,092	5,116	-24	-600	942
Youth Club	612	562	128	434	-50	996
Boys' Brigade	3,825	4,263	2,746	1,517	-326	5,016
Y A Mission Trip	0	2,549	0	2,549	0	2,549
	41,238	88,261	82,425	5,836	70,087	117,161
Grand Total	126,238	241,500	236,754	4,746	0	130,984