

**KATESBRIDGE 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
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	20,103	3,363	0	23,466	27,890
Charitable activities	3	0	1,975	0	1,975	1,677
Other trading activities	4	1,820	0	0	1,820	1,820
Investment Income	5	98	0	0	98	55
Other	6	(2,179)	2,179	0	0	0
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		<b>22,021</b>	<b>5,338</b>	<b>0</b>	<b>27,359</b>	<b>31,442</b>
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	80	0	0	80	33
Charitable activities	8	13,605	13,743	0	27,347	16,794
Investment costs						
Other	9	0	0	0	0	2,070
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
<b>Total Payments</b>		<b>13,385</b>	<b>13,743</b>	<b>0</b>	<b>27,427</b>	<b>18,898</b>
		-----	-----	-----	-----	-----
Net receipts / (payments)		8,337	(8,405)	0	(68)	12,544
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds		8,337	(8,405)	0	(68)	12,544
Funds brought forward		47,287	17,075	0	64,362	51,818
		-----	-----	-----	-----	-----
Funds carried forward	12	55,624	8,670	0	64,294	64,362
		=====	=====	=====	=====	=====

**KATESBRIDGE 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
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	47,287	17,076		64,363	51,819
Net movement in funds	8,450	(8,405)		45	12,544
	-----	-----	-----	-----	-----
Bank and Cash at end of year	55,737	8,671	0	64,408	64,363
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				66,119	64,173
Bank Current Accounts				186	171
Outstanding Cheques				(1,975)	0
Cash in Hand				78	19
				-----	-----
				64,408	64,363
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				=====	=====
<b>Liabilities</b>					
Loans					
Other					
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 29/10/23 and signed on its behalf by

[Name] Nigel Kane

[Name] Robert McElroy

[Date] 29/10/23

[Date] 29.10.23

**KATESBRIDGE 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving:					
Loose collections	246	33		279	420
Donations and gifts	14,138	3,075		17,212	25,426
Gift Aid	5,720	0		5,720	0
Legacies and bequest	0	255		255	2,045
	-----	-----	-----	-----	-----
	20,103	3,363	0	23,466	27,890
	-----	-----	-----	-----	-----

## NOTES TO THE ACCOUNTS

31 December 2022

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities		1,975		1,975	1,677
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	----- 0 -----	----- 1,677 -----	----- 0 -----	----- 1,677 -----	----- 1,827 -----

### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	1,820			1,820	1,820
Trading income					
	----- 1,820 -----	----- 0 -----	----- 0 -----	----- 1,820 -----	----- 1,820 -----

### 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	98			98	55
General Investment Fund					
Rents investment properties					
Other investment income					
	----- 55 -----	----- 0 -----	----- 0 -----	----- 55 -----	----- 58 -----

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

**31 December 2022**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Insurance claims					
Other income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
FWO envelopes	80			80	33
Fundraising events					
	-----	-----	-----	-----	-----
	33	0	0	33	180
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	1,020			1020	943
Presbytery fees	187			187	121
Ministry and support staff costs	7,921			7,921	7,553
Congregational running expenses	4,477	11,368		15,844	6,924
Donations to Missions and charities		2,375		2,375	1,883
Governance costs				0	0
	-----	-----	-----	-----	-----
	13,605	13,743	0	27,347	16,794
	-----	-----	-----	-----	-----

**KATESBRIDGE 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 £
Investment properties expenses	-----	-----	-----	-----	-----
	0	2,070	0	2,070	2,070
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,172,525.

**11. INVESTMENTS**

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

	2022 £	2021 £
General Investment Fund		
Property		
Other investments		
	-----	-----
	0	0
	-----	-----

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

**31 December 2022**

**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 Account	47,287	23,218	15,405	7,812	0	55,100
	-----	-----	-----	-----	-----	-----
	47,287	23,218	15,405	7,812	0	55,100
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property/Building Fund	14,683	2,299	10,900	(8,600)	0	6,082
United Appeal	167	2,578	1,850	728	0	895
Sabbath Appeal	2,036	460	468	(8)	0	2,028
PW Fund	190	0	0	0	0	190
	-----	-----	-----	-----	-----	-----
	17,075	5,337	13,218	(7,881)	0	9,195
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	-----	-----	-----	-----	-----	-----
	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>64,362</b>	<b>28,555</b>	<b>28,623</b>	<b>(68)</b>	<b>0</b>	<b>64,294</b>
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