

# **BALLINDERRY PRESBYTERIAN CHURCH**

Registered with the Charity Commission for Northern Ireland (NIC105106)

## **FINANCIAL STATEMENTS**

**Year ended 31 December 2022**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF BALLINDERRY PRESBYTERIAN CHURCH**

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on pages 2 to 5.

This report is made solely to the charity's Trustees, as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by the law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.

#### **Respective Responsibilities of Trustees and Examiner**

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

- Examine the financial statements
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)9b) of the Act; and
- State whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

I have examined the charity's financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters.

#### **Independent examiner's statement**

I have completed my examination for the year ended 31<sup>st</sup> December 2022 and no matter has come to my attention which gives me reasonable cause to believe that, in any material respect

- 1) the requirements to keep accounting records and prepare accounts which accord with those accounting records have not been met and
- 2) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed:

Dated: 22<sup>nd</sup> May 2023

A I McCullagh  
Accountant & Independent Examiner  
6 Agars Road  
Lisburn  
BT28 2TQ

## BALLINDERRY PRESBYTERIAN CHURCH

### Statement of Financial Activities Year ended 31 December 2022

#### *Receipts and Payments Account*

	Note	Restricted £	Unrestricted £	2022 £	2021 £
<b>Receipts from:</b>					
Donations	2	20,508	39,679	60,187	50,907
Investments	3	58	475	533	466
Other sources	4	-	8,840	8,840	6,597
<b>Total receipts</b>		<b>20,566</b>	<b>48,994</b>	<b>69,560</b>	<b>57,970</b>
<b>Payments on:</b>					
Charitable activities	5	12,048	49,108	61,156	50,293
Establishment costs	6	3,718	4,645	8,363	10,773
<b>Total payments</b>		<b>15,766</b>	<b>53,753</b>	<b>69,519</b>	<b>61,066</b>
<b>Net movement in funds</b>		<b>4,800</b>	<b>(4,759)</b>	<b>41</b>	<b>(3,096)</b>
Funds brought forward		27,498	34,225	61,723	64,819
<b>Funds carried forward</b>		<b>32,298</b>	<b>29,466</b>	<b>61,764</b>	<b>61,723</b>

## BALLINDERRY PRESBYTERIAN CHURCH

### Statement of Assets and Liabilities As at 31 December 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Bank and cash balances</b>		
Bank deposit accounts	16,535	15,700
Bank current accounts	44,775	45,179
Cash in hand	454	844
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	61,764	61,723
	=====	=====
<b>Other assets</b>		
Fixed assets – Note 7	2,060,146	1,728,751
Investments – Note 8	23,185	25,258
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	2,083,331	1,754,009
	=====	=====
<b>Liabilities</b>	-	-
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The Receipts and Payments Account and Statement of Assets and Liabilities were approved at a meeting of Trustees of the charity on 14th March 2023 and authorised for issue.

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James Moore – Trustee/Clerk of Session

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Colin McMurtry – Trustee/Treasurer

# BALLINDERRY PRESBYTERIAN CHURCH

## Notes to Receipts and Payments Account Year ended 31 December 2022

### 1. Accounting basis

The Trustees have elected to prepare the accounts on a receipts and payments basis in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015.

All amounts are recorded in sterling.

### 2. Donations

	Restricted £	Unrestricted £	2022 £	2021 £
Donated for charitable activities	11,509	39,679	51,188	43,977
Donated for establishment costs	8,999	-	8,999	6,930
	<u>20,508</u>	<u>39,679</u>	<u>60,187</u>	<u>50,907</u>
	=====	=====	=====	=====

Donations include the attaching gift aid tax, where applicable.

### 3. Investment income

	Restricted £	Unrestricted £	2022 £	2021 £
Dividends	55	457	512	455
Interest	3	18	21	11
	<u>58</u>	<u>475</u>	<u>533</u>	<u>466</u>
	=====	=====	=====	=====

### 4. Other income sources

	Restricted £	Unrestricted £	2022 £	2021 £
Rents and wayleaves	-	8,190	8,190	4,799
Graveyard fees	-	550	550	1,420
Sundry	-	100	100	378
	<u>-</u>	<u>8,840</u>	<u>8,840</u>	<u>6,597</u>
	=====	=====	=====	=====

### 5. Charitable activities

	Restricted £	Unrestricted £	2022 £	2021 £
Donations to Missions and other charities	2,535	1,200	3,735	646
United Appeal	3,325	817	4,142	4,227
Sunday School costs	5,271	-	5,271	1,110
Ministerial costs	-	25,820	25,820	28,514
Central assessments	-	3,739	3,739	3,940
Organisations running costs	417	-	417	297
Other running costs	500	17,532	18,032	11,559
	<u>12,048</u>	<u>49,108</u>	<u>61,156</u>	<u>50,293</u>
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## BALLINDERRY PRESBYTERIAN CHURCH

### Notes to Receipts and Payments Account Year ended 31 December 2022

	Restricted £	Unrestricted £	2022 £	2021 £
<b>6. Establishment expenses</b>				
Property maintenance	3,614	4,645	8,259	7,268
Equipment	-	-		929
Internal alterations	-	-		2,485
Fees	104	-	104	91
	<u>3,718</u>	<u>4,645</u>	<u>8,363</u>	<u>10,773</u>
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### 7. Fixed Assets

The congregation owns all the church property situated at Meeting House Road, Ballinderry Upper, Lisburn and the associated fixtures, fittings, plant and machinery. These have an insured value of £2,010,146. Additionally there is approx. 10 acres of farmland at Trustees valuation of £50,000.

### 8. Investments

The congregation has the following investments, shown at market valuation:

	2022 £	2021 £
PCI General Investment Fund	23,185	25,258
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