

# **Railway Street Presbyterian Church**

Accounts for year ended

31 December 2022

## Statement of Financial Activity

Income & Endowments from:	Notes	Unrestricted	Restricted	Endowment	Total
Donations and legacies	2	138,931	115,810	0	254,741
Charitable activities	3	0	70,194	0	70,194
Other trading activities	4	8,484	0	0	8,484
Investments	5	210	0	1,151	1,361
Other	6	1,181	5,000	0	6,181
<b>Total</b>		<b>148,806</b>	<b>191,004</b>	<b>1,151</b>	<b>340,962</b>
<b>Expenditure on:</b>					
Raising funds	7	0	0	0	0
Charitable activities	8	180,590	965,092	26	1,145,708
Other	9	0	0	0	0
<b>Total</b>		<b>180,590</b>	<b>965,092</b>	<b>26</b>	<b>1,145,708</b>
Net gains / (losses) on investments		0	0	(4,665)	(4,665)
<b>Net income / expenditure</b>					
Transfers between funds		515	760	(1,275)	0
Gains / losses on revaluation of fixed assets		0	0	0	0
<b>Net movement in funds</b>					
Reconciliation of funds:		(31,269)	(773,328)	(4,815)	(809,411)
Total funds brought forward		21,286	216,808	56,901	294,995
<b>Total funds carried forward</b>		<b>(9,983)</b>	<b>(556,520)</b>	<b>52,086</b>	<b>(514,416)</b>

## Balance Sheet

Fixed assets:	Notes	Unrestricted	Restricted	Endowment	Total
Tangible assets	12	0	0	0	0
Heritage assets		0	0	0	0
Investments	13	0	0	0	0
<b>Total fixed assets</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Current assets</b>					
Debtors	14	0	0	0	0
Current investments	18	0	0	52,086	52,086
Cash at bank and in hand (overdrawn)	15	(9,983)	53,163	0	43,180
<b>Total current assets</b>		<b>(9,983)</b>	<b>53,163</b>	<b>52,086</b>	<b>95,266</b>
<b>Liabilities</b>					
Bank Loans & Overdrafts	16	(609,682)	0	0	(609,682)
<b>Net current assets</b>		<b>(619,665)</b>	<b>53,163</b>	<b>52,086</b>	<b>(514,416)</b>
<b>Total assets less current liabilities</b>		<b>(619,665)</b>	<b>53,163</b>	<b>52,086</b>	<b>(514,416)</b>
<b>Creditors: amounts falling due after more than 1 year</b>	17	0	0	0	0
Provisions for liabilities					
<b>Total nets assets / liabilities</b>		<b>(619,665)</b>	<b>53,163</b>	<b>52,086</b>	<b>(514,416)</b>
<b>Funds of the Charity</b>					
Endowment funds	18	0	0	52,086	52,086
Restricted income funds	18	0	53,163	0	53,163
Unrestricted funds	18	(9,983)	0	0	(9,983)
Bank Loan	18	(609,682)	0	0	(609,682)
<b>Total charity funds</b>		<b>(619,665)</b>	<b>53,163</b>	<b>52,086</b>	<b>(514,416)</b>

**1 Detailed Notes for the Congregational Accounts as below**

<b>2 Donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
Recorded giving	111,465	89,034	0	200,499
Loose collections	1,641	0	0	1,641
Donations & gifts	75	2,785	0	2,860
Gift Aid	25,750	23,991	0	49,741
Legacies & Bequests	0	0	0	0
<b>Total</b>	<b>138,931</b>	<b>115,810</b>	<b>0</b>	<b>254,742</b>

<b>3 Charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
Income from charitable activities	0	70,194	0	70,194
Fees from weddings, funerals, etc.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>70,194</b>	<b>0</b>	<b>70,194</b>

<b>4 Other trading activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
Letting of car park and halls	8,484	0	0	8,484
Trading income	0	0	0	0
<b>Total</b>	<b>8,484</b>	<b>0</b>	<b>0</b>	<b>8,484</b>

<b>5 Investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
Deposit interest	210	0	0	210
General Investment Fund	0	0	1,151	1,151
Property Rents	0	0	0	0
Other investment income	0	0	0	0
<b>Total</b>	<b>210</b>	<b>0</b>	<b>1,151</b>	<b>1,361</b>

<b>6 Other income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
Insurance claims	0	0	0	0
Other income	1,181	5,000	0	6,181
<b>Total</b>	<b>1,181</b>	<b>5,000</b>	<b>0</b>	<b>6,181</b>

<b>7 Raising funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
FWO envelopes	0	0	0	0
Fundraising events	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>8 Charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
General Assembly Assessments	14,374	0	0	14,374
Presbytery fees	1,081	0	0	1,081
Ministry and support staff costs	110,458	0	0	110,458
Congregational running expenses	52,377	897,746	26	950,149
Donations to Missions and charities	2,300	67,346	0	69,646
Governance costs	0	0	0	0
<b>Total</b>	<b>180,590</b>	<b>965,092</b>	<b>26</b>	<b>1,145,708</b>

<b>9 Other</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
Investment properties expenditure	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>10 Employees</b>	<b>Total</b>
Wages and salaries	89,340
Social Security costs	6,431
Pension contributions	12,887
<b>Total</b>	<b>108,658</b>

<b>11 Pension Costs</b>	<b>Total</b>
Minister	9,837
Deaconess	3,050
Youth Worker	0

<b>12 Tangible Fixed Assets</b>	<b>Land &amp; bldgs</b>	<b>Fix &amp; Fit</b>	<b>Vehicles</b>	<b>Total</b>
Cost	0	0	0	0
Depreciation	0	0	0	0
<b>Net Book Value</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**13 Investments Fixed Assets**

Value	<u>0</u>
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**14 Debtors**

	Unrestricted	Restricted	Endowment
Total	<u>0</u>	<u>0</u>	<u>0</u>

**15 Cash at Bank and in hand**

	Unrestricted	Restricted	Endowment	Total
Danske Bank current accounts	(9,983)	53,163	0	43,180
Cash in hand	0	0	0	0
<b>Total</b>	<b><u>(9,983)</u></b>	<b><u>53,163</u></b>	<b><u>0</u></b>	<b><u>43,180</u></b>

**16 Creditors: amount falling due within 1 year**

	Unrestricted	Restricted	Endowment
Danske Bank Loan Account	(609,682)	0	0
<b>Total</b>	<b><u>(609,682)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**17 Creditors: amount falling due after 1 year**

	Unrestricted	Restricted	Endowment
Creditors - falling due after 1 year	0	0	0
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**18 Fund balances and reconciliation of funds**

Fund	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
<b>Unrestricted Funds</b>						
General Fund	21,286	148,806	180,590	0	515	(9,983)
<b>Total</b>	<b><u>21,286</u></b>	<b><u>148,806</u></b>	<b><u>180,590</u></b>	<b><u>0</u></b>	<b><u>515</u></b>	<b><u>(9,983)</u></b>

**Loan Accounts**

	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
Danske Bank Loan Account	0	0	5,282	0	(604,400)	(609,682)
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>5,282</u></b>	<b><u>0</u></b>	<b><u>(604,400)</u></b>	<b><u>(609,682)</u></b>

**Restricted Funds**

Property / Building	205,269	120,811	892,464	0	607,355	40,971
Mission & Charities	0	30,585	30,667	0	82	0
PW	748	5,391	5,185	0	0	954
1st Lisburn BB	1,399	15,357	13,030	0	0	3,726
Girls Brigade	692	5,817	2,950	0	0	3559
Indoor bowling club	2,112	0	198	0	0	1,914
Ladies badminton club	25	0	0	0	(25)	0
Bereavement Catering	2,252	0	0	0	(2,252)	0
422 club	748	305	205	0	0	848
Youth Club	328	0	0	0	0	328
Youth Council	1,331	4300	4828	0	0	803
Ganaway Camp	1,904	8,439	10,283	0	0	60
<b>Total</b>	<b><u>216,808</u></b>	<b><u>191,005</u></b>	<b><u>959,810</u></b>	<b><u>0</u></b>	<b><u>605,160</u></b>	<b><u>53,163</u></b>

**Endowment Funds**

Endowment Fund	150	1151	26	0	(1,275)	0
Investment Fund	56,751	0	0	(4,665)	0	52,086
<b>Total</b>	<b><u>56,901</u></b>	<b><u>1,151</u></b>	<b><u>26</u></b>	<b><u>(4,665)</u></b>	<b><u>(1,275)</u></b>	<b><u>52,086</u></b>

**Overall Total**

<b>Overall Total</b>	<b><u>294,995</u></b>	<b><u>340,962</u></b>	<b><u>1,145,708</u></b>	<b><u>(4,665)</u></b>	<b><u>0</u></b>	<b><u>(514,416)</u></b>
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