

Railway Street Presbyterian Church

Accounts for year ended

31 December 2023

Statement of Financial Activity

Income & Endowments from:	Notes	Unrestricted	Restricted	Endowment	Total
Donations and legacies	2	160,471	99,718	0	260,190
Charitable activities	3	0	68,614	0	68,614
Other trading activities	4	9,724	0	0	9,724
Investments	5	125	0	1,108	1,234
Other	6	548	0	0	548
Total		170,869	168,332	1,108	340,311
Expenditure on:					
Raising funds	7	0	0	0	0
Charitable activities	8	181,401	136,646	26	318,073
Other	9	0	0	0	0
Total		181,401	136,646	26	318,073
Net gains / (losses) on investments		0	0	4,713	4,713
Net income / expenditure					
Transfers between funds		554	529	(1,083)	0
Gains / losses on revaluation of fixed assets		0	0	0	0
Net movement in funds					
Reconciliation of funds:		(9,978)	32,215	4,712	26,951
Total funds brought forward		(9,983)	(556,519)	52,086	(514,416)
Total funds carried forward		(19,961)	(524,304)	56,798	(487,465)

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
Total fixed assets		0	0	0	0
Current assets					
Debtors	14	0	0	0	0
Current investments	18	0	0	56,799	56,799
Cash at bank and in hand (overdrawn)	15	(19,961)	77,530	0	57,569
Total current assets		(19,961)	77,530	56,799	114,368
Liabilities					
Bank Loans & Overdrafts	16	(601,833)	0	0	(601,833)
Net current assets		(621,794)	77,530	56,799	(487,465)
Total assets less current liabilities		(621,794)	77,530	56,799	(487,465)
Creditors: amounts falling due after more than 1 year	17	0	0	0	0
Provisions for liabilities					
Total nets assets / liabilities		(621,794)	77,530	56,799	(487,465)
Funds of the Charity					
Endowment funds	18	0	0	56,799	56,799
Restricted income funds	18	0	77,530	0	77,530
Unrestricted funds	18	(19,961)	0	0	(19,961)
Bank Loan	18	(601,833)	0	0	(601,833)
Total charity funds		(621,794)	77,530	56,799	(487,465)

1 Detailed Notes for the Congregational Accounts as below**2 Donations and legacies**

	Unrestricted	Restricted	Endowment	Total
Recorded giving	128,204	79,091	0	207,295
Loose collections	1,834	0	0	1,834
Donations & gifts	63	380	0	443
Gift Aid	30,372	20,247	0	50,619
Legacies & Bequests	0	0	0	0
Total	160,471	99,718	0	260,191

3 Charitable activities

	Unrestricted	Restricted	Endowment	Total
Income from charitable activities	0	68,614	0	68,614
Fees from weddings, funerals, etc.	0	0	0	0
Total	0	68,614	0	68,614

4 Other trading activities

	Unrestricted	Restricted	Endowment	Total
Letting of car park and halls	9,724	0	0	9,724
Trading income	0	0	0	0
Total	9,724	0	0	9,724

5 Investments

	Unrestricted	Restricted	Endowment	Total
Deposit interest	125	0	0	125
General Investment Fund	0	0	1,108	1,108
Property Rents	0	0	0	0
Other investment income	0	0	0	0
Total	125	0	1,108	1,234

6 Other income

	Unrestricted	Restricted	Endowment	Total
Insurance claims	0	0	0	0
Other income	548	0	0	548
Total	548	0	0	548

7 Raising funds

	Unrestricted	Restricted	Endowment	Total
FWO envelopes	0	0	0	0
Fundraising events	0	0	0	0
Total	0	0	0	0

8 Charitable activities

	Unrestricted	Restricted	Endowment	Total
General Assembly Assessments	14,673	0	0	14,673
Presbytery fees	1,125	0	0	1,125
Ministry and support staff costs	116,589	0	0	116,589
Congregational running expenses	46,714	72,034	26	118,774
Donations to Missions and charities	2,300	64,612	0	66,912
Governance costs	0	0	0	0
Total	181,401	136,646	26	318,073

9 Other

	Unrestricted	Restricted	Endowment	Total
Investment properties expenditure	0	0	0	0
Total	0	0	0	0

10 Employees

	Total
Wages and salaries	94,057
Social Security costs	6,672
Pension contributions	14,059
Total	114,789

11 Pension Costs

	Total
Minister	10,329
Deaconess	3,281
Youth Worker	449

12 Tangible Fixed Assets

	Land & bldgs	Fix & Fit	Vehicles	Total
Cost	0	0	0	0
Depreciation	0	0	0	0
Net Book Value	0	0	0	0

13 Investments Fixed Assets

Value	0
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14 Debtors

	Unrestricted	Restricted	Endowment
Total	0	0	0

15 Cash at Bank and in hand

	Unrestricted	Restricted	Endowment	Total
Danske Bank current accounts	(19,961)	77,530	0	57,569
Cash in hand	0	0	0	0
Total	(19,961)	77,530	0	57,569

16 Creditors: amount falling due within 1 year

	Unrestricted	Restricted	Endowment
Danske Bank Loan Account	(601,833)	0	0
Total	(601,833)	0	0

17 Creditors: amount falling due after 1 year

	Unrestricted	Restricted	Endowment
Creditors - falling due after 1 year	0	0	0
Total	0	0	0

18 Fund balances and reconciliation of funds

Fund	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
Unrestricted Funds						
General Fund	(9,983)	170,869	181,401	0	554	(19,961)
Total	(9,983)	170,869	181,401	0	554	(19,961)
Loan Accounts						
Danske Bank Loan Account	(609,682)	0	61,638	0	69,487	(601,833)
Total	(609,682)	0	61,638	0	69,487	(601,833)
Restricted Funds						
Property / Building	40,971	99,719	10,396		(68,837)	61,457
Mission & Charities	0	25,911	25,990		79	0
PW	954	4,894	5,031		0	817
1st Lisburn BB	3,726	16,513	14,186		0	6,053
Girls Brigade	3,559	5,906	5,878		0	3,587
Indoor bowling club	1,914	0	0		0	1,914
422 club	848	677	637		(200)	688
Youth Club	328	0	245		0	83
Youth Council	803	3,000	1,389		0	2,414
Ganaway Camp	60	11,713	11,256		0	517
Total	53,163	168,333	75,008	0	(68,958)	77,530
Endowment Funds						
Endowment Fund	0	1108	25	0	(1,083)	0
Investment Fund	52,086	0	0	4,713	0	56,799
Total	52,086	1,108	25	4,713	(1,083)	56,799
Overall Total	(514,416)	340,310	318,072	4,713	0	(487,465)