

**ANAHILT 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 £
Receipts						
Direct giving, donations and legacies	2	39382.03	22895.80	0.00	62277.83	54804.91
Other Income	3	530.55	10128.06	530.28	11188.89	7860.79
Total Receipts		39912.58	33023.86	530.28	73466.72	62665.70
Payments						
Charitable activities	4	41538.57	27253.81	73.44	68865.82	40450.08
Total Payments		41538.57	27253.81	73.44	68865.82	40450.08
Net receipts / (payments)		-1625.99	5770.05	456.84	4600.90	22215.62
Transfers between funds		-685.12	1141.96	-456.84	0.00	0.00
Transfers for investment		0.00	0.00	0.00	0.00	0.00
Net movement in funds		-2311.11	6912.01	0.00	4600.90	22215.62
Funds brought forward		63979.72	96321.00	16810.86	177111.58	154895.96
Funds carried forward	7	61668.61	103233.01	16810.86	181712.48	177111.58
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ANAHILT 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 £
Funds Reconciliation					
Bank and Cash at start of year	63979.72	96321	16810.86	177111.58	154895.96
Net movement in funds	-1625.99	5770.05	456.84	4600.90	22215.62
Transfers between Funds	-685.12	1141.96	-456.84	0.00	0.00
Transfers for investment	-----	-----	-----	-----	-----
Bank and Cash at end of year	61668.61	103233.01	16810.86	181712.48	177111.58
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Bank & Cash Balances					
Bank Deposit Accounts				76558.54	76558.54
Bank Current Accounts				105153.94	100553.04
Cash in Hand				0.00	0.00
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				181712.48	177111.58
				=====	=====
Other Assets					
Fixed Assets – Note 5					
- Church Premises				225000.00	225000.00
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 6				23475.00	25500.14
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				248475.00	250500.14
				=====	=====
Liabilities					
Loans				0.00	0.00
Other				0.00	0.00
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				0.00	0.00
				=====	=====

Approved by the Kirk Session at a meeting on 6th June 2023 and signed on its behalf by

[Name]

[Name]

[Date]

Lawrence Hoche
6/6/23

[Date]

A Graham
6/6/23

ANAHILT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31-Dec-22

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. DIRECT GIVING, DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes and general collections	32830.00			32830.00	34148.50
Collections for a specified purpose		15350.00		15350.00	10379.00
Donations and gifts	45.00	4180.00		4225.00	1940.00
Gift Aid	6507.03	3365.80		9872.83	8337.41
Legacies and bequest			0.00	0.00	0.00
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	39382.03	22895.80	0.00	62277.83	54804.91
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3. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Fundraising events				0.00	0.00
Rental Income		9480.24		9480.24	6304.50
Congregational activities	530.55	647.82		1178.37	1044.10
Investment Income			530.28	530.28	512.19
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	530.55	10128.06	530.28	11188.89	7860.79
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ANAHILT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31-Dec-22

4. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	3283.00			3283.00	3804.00
Presbytery fees	546.89			546.89	322.50
Ministry and support staff costs	25679.47		73.44	25752.91	8877.28
Congregational running expenses	12029.21	18672.51		30701.72	21374.05
Donations to Missions and charities		8581.30		8581.30	5509.08
Governance costs				0.00	563.17
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	41538.57	27253.81	73.44	68865.82	40450.08
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ANAHILT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31-Dec-22

5. FIXED ASSETS

The congregation owns the Church premises situated at 16 Windmill Road Hillsborough Co Down BT26 6LT and the associated fixtures, fittings, plant and machinery.

The Property comprises of:

- a) Church Building, Car Park and surrounding Graveyard
- b) Church Hall
- c) Former Caretakers Property – Dwelling house situated within the complex

The value stated on the Statement of Assets & Liabilities under Fixed Assets relates to c) only which has a professional valuation of £225,000

The Church Building and Church Hall are included with a Zero Book Value

These have an insurance value of:

- a) £1801543.00 (includes Contents)
- b) £ 676099.00 (includes Contents)
- c) £ 259704.00 (No contents)

6. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	22107.61	24087.74
Other investments	1367.39	1412.4
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	23475.00	25500.14
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