

**Spa Congregation of the Presbyterian Church in Ireland**  
**Statement of Financial Activity (Receipts and Payments Account)**  
**for the year ended 31 December 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Investments £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Donations and legacies	2	39,428	17,161	0	56,589	50,656
Charitable activities	3	1,650	10,134	0	11,784	14,996
Other trading activities	4	3,304	660	0	3,964	1,594
Investment income	5	1,847	246	140	2,233	2,074
Other	6	0	127	0	127	1,032
<b>Total Receipts</b>		<u>46,229</u>	<u>28,327</u>	<u>140</u>	<u>74,697</u>	<u>70,352</u>
<b>Payments</b>						
Charitable activities	7	15,881	13,676	0	29,557	25,867
Other	8	9,139	7,285	0	16,425	15,347
<b>Total Payments</b>		<u>25,020</u>	<u>20,961</u>	<u>0</u>	<u>45,981</u>	<u>41,214</u>
<b>Net movement in funds</b>		<u>21,209</u>	<u>7,366</u>	<u>140</u>	<u>28,715</u>	<u>29,138</u>

**Spa Congregation of the Presbyterian Church in Ireland**  
**Statement of Assets and Liabilities**  
**for the year ended 31 December 2023**

	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Investments</b>	<b>Total 2023</b>	<b>Total 2022</b>
<b>Funds reconciliation</b>						
Bank and cash at start of year		47,719	14,501	15,078	77,298	48,160
Transfers between accounts		-50,000	0	50,000	0	0
Net movement in funds		21,209	7,366	140	28,715	29,138
Bank and Cash at end of year		<u>18,928</u>	<u>21,867</u>	<u>65,218</u>	<u>106,013</u>	<u>77,298</u>
<b>Bank and Cash Balances</b>						
Bank deposit accounts					65,218	15,078
Bank current accounts					40,170	62,220
Cash					625	0
					<u>106,013</u>	<u>77,298</u>
<b>Other Assets</b>						
Investments	9				<u>96,393</u>	<u>103,472</u>

**Spa Congregation of the Presbyterian Church in Ireland**  
**Notes to the Accounts**  
**31 December 2023**

**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**

Restricted funds comprise 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 sets aside by the congregation for use in the future.

**2. Donations and legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Investments</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Recorded giving	33,164	4,549	0	37,713	32,970
Loose collections	1,278	1,207	0	2,485	1,370
Donations and gifts	465	10,471	0	10,936	10,250
Gift aid	4,521	933	0	5,454	6,067
Legacies and bequests	0	0	0	0	0
	<u>39,428</u>	<u>17,161</u>	<u>0</u>	<u>56,589</u>	<u>50,657</u>

**3. Charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Investments</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Fees from weddings and funerals	150	0	0	150	250
Fundraising events	600	5,009	0	5,609	0
Membership fees	0	1,625	0	1,625	1,435
Grants	900	3,500	0	4,400	13,311
	<u>1,650</u>	<u>10,134</u>	<u>0</u>	<u>11,784</u>	<u>14,996</u>

**4. Other trading activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Investments</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of premises	3,304	660	0	3,964	1,594
	<u>3,304</u>	<u>660</u>	<u>0</u>	<u>3,964</u>	<u>1,594</u>

**5. Investment income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Investments</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	175	83	140	398	121
General investment fund	1,672	163	0	1,835	1,953
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	<u>1,847</u>	<u>246</u>	<u>140</u>	<u>2,233</u>	<u>2,074</u>

Spa Congregation of the Presbyterian Church in Ireland  
Notes to the Accounts  
31 December 2023

**6. Other income**

	Unrestricted Funds	Restricted Funds	Investments	Total 2023	Total 2022
	£	£	£	£	£
Other income	0	127	0	127	1,032
	<u>0</u>	<u>127</u>	<u>0</u>	<u>127</u>	<u>1,032</u>

**7. Charitable activities**

	Unrestricted Funds	Restricted Funds	Investments	Total 2023	Total 2022
	£	£	£	£	£
General Assembly assessments	4,929	0	0	4,929	3,085
Presbytery fees	411	0	0	411	374
Ministry and support staff costs	6,342	0	0	6,342	3,338
Congregational running expenses	3,655	5,445	0	9,101	12,204
Donations to missions and charities	400	8,231	0	8,631	6,746
Governance costs	144	0	0	144	120
	<u>15,881</u>	<u>13,676</u>	<u>0</u>	<u>29,557</u>	<u>25,867</u>

**8. Other expenditure**

	Unrestricted Funds	Restricted Funds	Investments	Total 2023	Total 2022
	£	£	£	£	£
Property and equipment	5,044	5,805	0	10,850	9,733
Cleaner	1,020	1,480	0	2,500	1,458
Organist	3,075	0	0	3,075	4,155
	<u>9,139</u>	<u>7,285</u>	<u>0</u>	<u>16,425</u>	<u>15,346</u>

**9. Investments**

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

	2023	2022
	£	£
General Investment Fund <i>(These are endowment funds with interest only being received by the Church)</i>	<u>96,393</u>	<u>88,394</u>