

TRINITY BOARDMILLS 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						
Donations and legacies	2	88519	65848	0	154367	136776
Charitable activities	3	425	0	0	425	2120
Other trading activities	4	1001	0	0	1001	528
Investment Income	5	100	0	0	100	111
Other (GIF)	6	0	0	0	0	1752
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		90045	65848	0	155893	141287
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
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Total Receipts		90045	65848	0	155893	141287
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	798	0	0	798	1267
Charitable activities	8	104725	49198	0	153923	127388
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
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		105523	49198	0	154721	128655
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Payments		105523	49198	0	154721	128655
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Net receipts / (payments)		(15478)	16650	(1263)	(91)	12632
Transfers between funds		(3300)	3300	0	0	0
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Net movement in funds		(18778)	19950	(1263)	(91)	12632
Funds brought forward		33966	173317	15366	222649	210017
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Funds carried forward	12	15188	193267	14103	222558	222649
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**TRINITY BOARDMILLS 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	33966	173317	15366	222649	210017
Net movement in funds	(18778)	19950	(1263)	(91)	12632
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Bank and Cash at end of year	15188	193267	14103	222558	222649
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				169893	148259
Bank Current Accounts				52665	74390
Cash in Hand				0	0
				-----	-----
				222558	222649
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				3,458,189	3,216,213
- Fixtures, Fittings & Equipment				0	0
- Vehicles				0	0
Investments – Note 11				14103	15366
Gift Aid receivable on donations				22779	21623
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				382771	3,253,202
				=====	=====
Liabilities					
Loans				0	0
Other					
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on

and signed on its behalf by

Rev R Patton

Adrian Patterson

TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

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. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:					
Loose collections	667	0	0	667	210
Donations and gifts	73156	19138	0	92294	117770
Gift Aid	14696	4523	0	19219	18907
Legacies and bequest	0	0	0	0	0
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	88519	23661	0	112180	136887
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TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals	0	0	0	0	2120
Fundraising events	425	0	0	425	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
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	425	0	0	425	2120
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	1001	0	0	1001	0
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	0	0	0	1001	528
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	100	0	0	100	6
General Investment Fund	0	0	0	0	105
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
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	100	0	0	100	111
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TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Investment Gain (GIF)	0	0	0	0	1752
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	0	0	0	0	1752
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	798	0	0	798	1267
Fundraising events	0	0	0	0	0
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	798	0	0	798	1267
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	16624	0	0	16624	27789
Presbytery fees	806	0	0	806	553
Ministry and support staff costs	55096	0	0	55096	36260
Congregational running expenses	31099	45498	0	76597	62376
Donations to Missions and charities	1100	3700	0	4800	410
Governance costs	0	0	0	0	0
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	104725	49198	0	153923	127388
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TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
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	0	0	0	0	0
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10. FIXED ASSETS

The congregation owns the Church premises (incorporating Church, Hall) situated at 35 Church Road, Boardmills, Lisburn, Church Hall at 54 Church Road, Boardmills, Lisburn, the Manse at 55 Church Road, Boardmills, Lisburn. together with the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,253,202

11. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	14103	15366
Property	0	0
Other investments	0	0
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	14103	15366
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TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	33966	90045	105523	(18778)	(3300)	15188
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	33966	90045	105523	(18778)	(3300)	15188
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Restricted Funds						
Property Fund	72425	28523	3500	22823	(2200)	95248
Development Fund	60468	74	0	74	0	60542
Missions / Charities Fund	0	4053	4053	0	0	0
Church Support Funds	24784	15230	21855	(575)	6050	24209
Organisations Fund	15640	8663	10485	(2372)	(550)	13268
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	173317	56543	39893	19980	3300	193267
Endowment Funds						
General Investment Funds	15366	(1263)				14103
Gains						
Total	222649					222558