

TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Not e	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	95071	51658	0	146729	154367
Charitable activities	3	400	1083	0	1483	425
Other trading activities	-----	3154	0	0	3154	1001

Investment Income	5	343	0	0	343	100
Other (GIF)	6	0	0	0	0	0
		-----	-----	-----	-----	-----
		98968	52741	0	151709	155893
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
Total Receipts		98968	52741	0	151709	155893
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	712	0	0	712	798
Charitable activities	8	70033	81234	0	151267	153923
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
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		70745	81234	0	151979	154721
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		70745	81234	0	151979	154721
		-----	-----	-----	-----	-----
Net receipts / (payments)		28223	(28493)	0	(270)	(91)
Transfers between funds		(3120)	3120	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		25103	(25373)	1276	(270)	(91)
Funds brought forward		15188	193267	14103	222558	222649
		-----	-----	-----	-----	-----
Funds carried forward	12	40291	167894	15379	223564	222558
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**TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	15188	193267	14103	222558	222649
Net movement in funds	25103	25373	1276	1006	(91)
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Bank and Cash at end of year	40291	167894	15379	223564	222558
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				148809	169893
Bank Current Accounts				74755	52665
Cash in Hand				0	0
				-----	-----
				223564	222558
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				3,717,554	3,458,189
- Fixtures, Fittings & Equipment				0	0
- Vehicles				0	0
Investments – Note 11				15379	14103
Gift Aid receivable on donations				22629	22779
				-----	-----
				3,755,562	3,474,569
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on

Rev John Torrens

and signed on its behalf by

Adrian Patterson

TRINITY BOARDMILLS 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

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 2023	Total 2022
	£	£	£	£	£
Recorded giving:					
Loose collections	2301	0	0	2301	667
Donations and gifts	77336	46206	0	123542	134481
Gift Aid	15434	5452	0	20886	19219
Legacies and bequest	0	0	0	0	0
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	95071	51658	0	146729	154367
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TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	400	1083	0	1483	425
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	400	1083	0	1483	425
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	200	0	0	200	0
Trading income	2954	0	0	2954	1001
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	3154	0	0	3154	1001
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	113	0	0	113	100
General Investment Fund	230	0	0	230	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
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	343	0	0	343	100
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TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Investment Gain (GIF)	0	0	0	0	0
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	0	0	0	0	0
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	712	0	0	712	798
Fundraising events	0	0	0	0	0
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	712	0	0	712	798
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	13864	0	0	13864	16624
Presbytery fees	797	0	0	797	806
Ministry and support staff costs	28739	0	0	25839	55096
Congregational running expenses	26633	60284	0	89067	76597
Donations to Missions and charities	750	20950	0	21700	4800
Governance costs	0	0	0	0	0
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	70033	81234	0	151267	153923
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TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
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 £3,717,554

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	15379	14103
Property	0	0
Other investments	0	0
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	15379	14103
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TRINITY BOARDMILLS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	15188	98968	70745	25103	(3120)	40291
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	15188	98968	70745	25103	(3120)	40291
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Restricted Funds						
Property Fund	95248	16972	38290	(23118)	(1800)	72130
Development Fund	60542	758	0	758	0	61300
Missions / Charities Fund	0	10059	10059	0	0	0
Church Support Funds	24209	15610	22009	(1169)	5230	23040
Organisations Fund	13268	9342	10876	(1844)	(310)	11424
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	193267	52741	81234	(25373)	3120	167894
Endowment Funds						
General Investment Funds	14103	1276				15379
Gains						
Total	222558					223564