

BALLYCROCHAN PRESBYTERIAN CHURCH

Accounts

Year ended 31 December 2022

Charity Number 105230



**Ballycrochan
Presbyterian
Church**

**Awakened and
transformed by
the love of Jesus**

BALLYCROCHAN PRESBYTERIAN CHURCH
Statement of Financial Activities (Receipts & Payments Account)
Year ended 31 December 2022

	<i>Notes</i>	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Donations & legacies	2	87,540	71,362	-	158,903	158,820
Charitable Activities	3	4,700	6,164	-	10,864	7,060
Other trading Activities	4	-	180	-	180	225
Investment Income	5	396	27	-	423	381
Other	6	1,985	19,867	-	21,851	5,870
		94,620	97,600	-	192,220	172,356
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-	-	-	-	-
Total Receipts		94,620	97,600	-	192,220	172,356
Payments						
Raising funds	7	542	227	-	769	583
Charitable activities	8	86,117	92,529	-	178,647	116,927
Investment costs / other	9	-	-	-	-	-
Total Payments		86,660	92,756	-	179,416	117,510
Net receipts / (payments)		7,961	4,843	-	12,804	54,846
Transfers between funds - in		1,251	12,534		13,785	21,698
- out		(5,911)	(7,874)		(13,785)	(21,698)
Net movement in funds		3,301	9,503	-	12,804	54,846
Funds brought forward		92,733	77,446		170,179	115,333
Funds carried forward		96,034	86,949	-	182,983	170,179

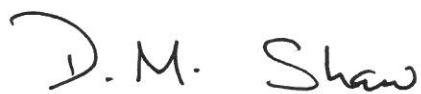
BALLYCROCHAN PRESBYTERIAN CHURCH

Statement of Assets & Liabilities

Year ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
CURRENT ASSETS					
Bank & cash Balances					
No 1 account	96,034	3,329	-	99,363	94,235
No 2 account	-	43,844	-	43,844	39,332
No 3 account	-	25,124	-	25,124	26,141
Organisations	-	14,652	-	14,652	10,470
	96,034	86,949	-	182,983	170,179
NET CURRENT ASSETS	96,034	86,949	-	182,983	170,179
NET ASSETS				182,983	170,179
FUNDS					
Unrestricted Funds				96,034	92,733
Restricted Funds				72,297	66,976
Organisation Funds				14,652	10,470
				182,983	170,179

Approved by the Kirk Session at a meeting on 21st May 2023 and signed on its behalf by:



Rev Mark Shaw
Minister



Mrs Isobel Walker
Treasurer

BALLYCROCHAN PRESBYTERIAN CHURCH

Notes to the Accounts

Year ended 31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

BASIS OF PREPARATION

The accounts are prepared on a strict Receipts and Payments basis. Bank and Cash balances are the only Assets included in the Assets and Liabilities Statement.

FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Recorded giving	71,604	47,352		118,956	116,299
Loose collections	841	-		841	311
Donations & gifts	-	12,401		12,401	9,592
Gift Aid	15,095	11,610		26,705	32,618
Legacy & bequests				-	
	87,540	71,362	-	158,903	158,820

BALLYCROCHAN PRESBYTERIAN CHURCH

Notes to the Accounts

Year ended 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Fees from weddings and funerals				-	-
Fundraising events	-	5,164		5,164	5,126
Membership fees				-	-
Grants	4,700	1,000		5,700	1,934
	4,700	6,164	-	10,864	7,060

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
NITB - donation for use of premises	-	180		180	225
	-	180	-	180	225

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Deposit interest		27		27	-
Other investment income	396			396	381
	396	27	-	423	381

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Insurance claims	-	5,894		5,894	781
Other income	1,985	2,640		4,625	597
Organisations income	-	11,333		11,333	4,492
	1,985	19,867	-	21,851	5,870

BALLYCROCHAN PRESBYTERIAN CHURCH

Notes to the Accounts

Year ended 31 December 2022

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
FWO Envelopes	542	-	-	542	583
Fundraising events	-	227	-	227	-
	542	227	-	769	583

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
General Assembly Assessment	8,309	-	-	8,309	8,594
Presbtery Fees	687	-	-	687	687
Ministry & Support Staff costs	61,721	8,646	-	70,368	6,045
Congregational running expenses	10,229	58,065	-	68,294	73,264
Donations to Missions & charities	3,999	19,126	-	23,124	21,802
Governance costs	1,172	638	-	1,810	2,744
Organisations	-	6,055	-	6,055	3,792
	86,117	92,529	-	178,647	116,928

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Investment properties expenses	-	-	-	-	-
	-	-	-	-	-

10. INVESTMENTS

Investments have been made through the Presbyterian Church in Ireland (PCI) on behalf of 3 bequest funds (2 restricted and 1 unrestricted). The current value of these investments is advised by the PCI. As these investments are non-cash items, the values and movements thereon are not included in the accounts. The movements during the year and the balances at the year end are:

	Dec-22	Dec-21	Loss in value
Shareholding in General Investment Fund	£17,916	£19,521	-£1,605

BALLYCROCHAN PRESBYTERIAN CHURCH

Notes to the Accounts

Year ended 31 December 2022

11. PLAYGROUP

The Ballycrochan Playgroup organisation is under the umbrella of Ballycrochan Church but, as it is a separate organisation, its receipts and payments are not included within the accounts of the Church, but are disclosed below.

	As at 01-Jan-22	Income	Expenditure	As at 31-Dec-22
Ballycrochan Playgroup	39,188	122,037	(122,211)	39,014

BALLYCROCHAN PRESBYTERIAN CHURCH

Summary of Funds Year ended 31 December 2022

	Income	Transfers in	Expenditure	Transfers Out	Net	Opening Balance	Closing Balance
Unrestricted Funds							
General Fund	87,041	1,251	(86,106)	(2,199)	(13)	80,747	80,734
Easter Development Fund	6,179		(350)	(2,515)	3,314	11,986	15,300
Deane WJ Bequest	78			(78)	-	-	-
Loose Offering	1,004		(147)	(857)	-	-	-
Bob Walker Invest	262			(262)	-	-	-
Flower box	56		(56)		-	-	-
	94,620	1,251	(86,660)	(5,911)	3,301		
Restricted Congregational Property Funds							
Kitchen Refurb					-	518	518
Property/Building Fund	57,499	4,518	(57,505)		4,512	38,815	43,326
Harvest	4,138		(400)	(3,738)	-	-	-
	61,637	4,518	(57,905)	(3,738)	4,512		
Restricted Congregational Mission & Charity Funds							
United Appeal	7,411	699	(8,110)	-	-	-	-
	7,411	699	(8,110)	-	-		
World Development Appeal	1,393		(1,393)		-	-	-
Peru Playgroup	3,057	131	(1,425)		1,763	14	1,776
British Legion Poppy Appeal	189		(189)		-	-	-
Afghanistan Appeal	1,422		(1,422)		-	-	-
Rwanda - Aid for Education	1,473	131	(1,275)		329	10	339
Moderators Appeal - Ukraine	2,428		(2,428)		-	-	-
	9,960	262	(8,130)	-	2,092		
Other Restricted Congregational Funds							
Ministers Discretionary	633		(108)		525	750	1,275
Student Bursary Fund			(249)		(249)	435	186
Youth Ministry	88	1,500	(2,128)		(541)	293	247
Hospitality Fund (formerly Wedding & Funeral Fund)	-				-	-	-
No3 Development Fund	5,813	3,040	(9,870)		(1,018)	26,141	25,124
Easter Development Outreach	525	2,515		(3,040)	-	-	-
Herald	165		(165)		-	-	-
	7,223	7,055	(12,521)	(3,040)	(1,283)		
Organisations see below	11,333		(6,055)	(1,096)	4,182	10,470	14,652
	192,185	13,785	(179,380)	(13,785)	12,804	170,179	182,983

	Opening Balance	Receipts	Payments	Donations to the church	Closing Balance
Ladies Badminton	48	308	(231)	(80)	44
Bowling Club	617	335	(151)	(200)	601
10th Bangor BB	8,759	5,530	(2,336)	(300)	11,653
Flower Fund	131	54	(40)		145
Kids Club	42	269	(241)		70
Parent & Toddlers	362	1,233	(682)	(150)	763
Turn on the Tap	237	265			502
Walking Group	12	1,033	(1,015)		30
Circle of Friends	224	1,980	(1,357)	(50)	797
Mens Fellowship	39	326		(316)	48
	10,470	11,333	(6,055)	(1,096)	14,652

BALLYCROCHAN PRESBYTERIAN CHURCH

Independent Examiners Report to the Independent Examiner's Report to the Trustee of Ballycrochan Presbyterian Church Year ended 31 December 2022

I report to the trustee on my examination of the financial statements of Ballycrochan Presbyterian Church for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept as required by with section 63 of the 2008 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of the 2008 Act; or
- 4 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner

BALLYCROCHAN PRESBYTERIAN CHURCH

APPENDIX 1 - Detailed Income

Year ended 31 December 2022

	2022			2021
	£	£	£	£
Recorded Givings	Unrestricted	Restricted	Total	Total
Freewill Offering - Envelopes	39,958	-	39,958	42,277
Freewill Offering - Standing Orders	28,304	-	28,304	24,138
Easter Gift Day / Easter Development	2,515	420	2,935	4,115
Property & Maintenance - Envelopes	-	16,127	16,127	16,763
Property & Maintenance - Standing Orders	-	8,000	8,000	7,060
Harvest Gift Day	-	3,402	3,402	4,570
Worship resources	-	-	-	340
Afghanistan Appeal	-	1,187	1,187	-
United Appeal - Envelopes	-	2,827	2,827	3,424
United Appeal - Standing Orders	-	3,180	3,180	3,145
World Development Appeal	-	1,120	1,120	675
Peru Playgroup Project	-	2,802	2,802	2,361
Rwanda - Aid for Education	-	1,236	1,236	2,161
Rwanda - Medical Insurance	-	30	30	20
Royal British Legion Poppy Appeal	-	189	189	98
Ministers Discretionary Fund	-	501	501	207
Student Mission Bursary Fund	827	-	827	-
Moderator Appeal - Ukraine	-	1,662	1,662	255
Development Fund nominal	-	470	470	490
Development Fund Standing Order	-	4,200	4,200	4,200
	71,604	47,352	118,956	116,299
Loose Collections				
Loose Offering	841	-	841	311
	841	-	841	311
Donations & gifts				
Donations to No1 account	-	-	-	400
Donation for roof repair	-	36	36	46
Donations to No2 account	-	3,200	3,200	-
Youth Ministry	-	70	70	6
Hospitality Fund	-	344	344	-
Heat & light contribution	-	8,750	8,750	9,140
	-	12,401	12,401	9,592
Gift Aid				
Freewill Offering - Gift Aid	14,338	-	14,338	17,097
Loose Offering - Gift Aid	163	-	163	36
Easter Gift Day - Gift Aid	594	105	699	1,558
Property & Maintenance - Gift Aid	-	6,329	6,329	7,586
Harvest Gift Day - Gift Aid	-	736	736	944
United Appeal - Gift Aid	-	1,404	1,404	1,895
Afghanistan Appeal - Gift Aid	-	235	235	-
World Development Appeal - Gift Aid	-	273	273	20
Peru Playgroup Project - Gift Aid	-	254	254	843
Rwanda - Aid for Education - Gift Aid	-	207	207	432
Ministers Discretionary Fund - Gift Aid	-	132	132	149
Moderator Appeal Ukraine - Gift Aid	-	766	766	755
Youth Ministry - Gift Aid	-	18	18	-
Development Fund Gift Aid	-	1,151	1,151	1,303
	15,095	11,610	26,705	32,618
Fundraising events				
Fund Raising Event Income	-	5,164	5,164	5,126
	-	5,164	5,164	5,126

Grant Income

PCI Community Outreach worker	4,700	-	4,700	-
Jubilee grant	-	1,000	1,000	-
Furlough income	-	-	-	1,934
	4,700	1,000	5,700	1,934

Letting of premises

Blood Transfusion	-	180	180	225
	-	180	180	225

Investment Income

Interest on No3 bank account	-	27	27	-
Interest from W J Deane Bequest	78	-	78	75
George Thompson Bequest Interest	56	-	56	54
Interest from Bob Walker Bequest	262	-	262	252
	396	27	423	381

Insurance Claim

Insurance credit received	-	237	237	-
Insurance claim received	-	5,657	5,657	781
	-	5,894	5,894	781

Other Income

Presbyterian Herald	-	165	165	-
Simon Community	130	-	130	-
Ministry Outreach	-	-	-	65
Church Weekend Event	100	475	575	-
Donation towards printing & stationery	-	-	-	20
Refund from Power NI	-	2,000	2,000	-
Bank refund	36	-	36	-
Vine Community	245	-	245	220
Refund from BT	-	-	-	113
North Down Storehouse	1,245	-	1,245	100
Bookstall	229	-	229	79
	1,985	2,640	4,625	597

Organisations

Ladies Badminton	-	308	308	200
Bowling Club	-	335	335	146
10th Bangor BB	-	5,530	5,530	2,156
Flower Fund	-	54	54	58
Kids Club	-	269	269	-
Parent & Toddlers	-	1,233	1,233	368
Turn on the Tap	-	265	265	208
Walking Group	-	1,033	1,033	90
Circle of Friends	-	1,980	1,980	1,029
Mens Fellowship	-	326	326	239
	-	11,333	11,333	4,492

Total Receipts

94,620	97,600	192,220	172,356
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BALLYCROCHAN PRESBYTERIAN CHURCH

APPENDIX II - Detailed Expenditure

Year ended 31 December 2022

	2022			2021
	£	£	£	£
	Unrestricted	Restricted	Total	Total
Raising Funds				
Church Envelopes	542	-	542	583
Fundraising activities		227	227	-
	542	227	769	583
General Assembly Assessment				
Central Ministry Fund	2,710	-	2,710	2,975
Retired Ministers Fund	-	-	-	-
Widows of Ministers Fund	564	-	564	682
Incidental Fund	2,089	-	2,089	2,293
Prolonged Disability Fund	451	-	451	496
Sick Supply Fund	34	-	34	50
Church House Extension	1,129	-	1,129	1,302
Ministerial Development Fund	259	-	259	322
Student Bursary Fund	1,073	-	1,073	434
	8,309	-	8,309	8,554
Presbytery Fees				
Ards Presbytery - Incidental Fund	687	-	687	687
	687	-	687	687
Ministry & Support Staff costs				
Ministerial Stipend	34,154	-	34,154	-
PCI Ministerial Car Allowance	3,757	-	3,757	-
PCI Ministerial Duties Allowance	2,505	-	2,505	-
PCI E'ers NIC on Ministerial Allowance	911	-	911	-
National Insurance	3,654	-	3,654	-
Pension Fund	8,197	-	8,197	-
Ministers mileage	335	-	335	-
Ministers expenses	125	-	125	-
Other Support Staff - administrator	7,912	-	7,912	6,045
C.O.W. - Salary		8,027	8,027	-
C.O.W. - Mileage & expenses		619	619	-
PCI Apprenticeship Levy	171	-	171	-
	61,721	8,646	70,368	6,045
Congregational running expenses				
Pulpit Supply	607	-	607	3,891
Vacancy convener	915	-	915	9,295
Organist	-	-	-	35
Worship Resources (incl website)	342	-	342	1,404
Ministry Outreach (including local outreach)	538	213	751	440
Copyright & licences	1,095	-	1,095	1,043
Church weekend 2022	-	215	215	370
In-House Church Weekend		354	354	-
Gift to helpers	723	100	823	573
Petty cash float	184	-	184	165
Stationery	828	-	828	422
Photocopier maintenance	1,594	-	1,594	538
Data protection fee	35	-	35	35
Telephone	752	-	752	585
TV Licence	159	-	159	159

Church Computers	612	-	612	80
George Thompson Bequest to Flower Fund	56	-	56	54
Advertising	1,270	286	1,556	-
Presbyterian Herald Magazine	-	165	165	-
Caretaker Salary	-	9,792	9,792	8,839
Repairs - Church	-	6,498	6,498	6,917
Repairs - Halls	-	2,627	2,627	2,793
Repairs - SPU	-	11	11	374
Repairs - Manse	-	849	849	2,439
Repairs - Equipment	-	281	281	600
Hall Roof Repairs	-	450	450	-
Repairs - Grounds	-	375	375	170
Electricity	-	10,845	10,845	2,124
Gas	-	6,271	6,271	4,180
Insurance	-	5,285	5,285	5,022
Training	-	83	83	-
Rates/Ground rent (manse)	-	993	993	898
Water	-	504	504	1,800
Catering	-	88	88	298
Furnishing & Equipment - Church	479	2,727	3,207	15,341
Furnishing & Equipment - Office	-	1,048	1,048	-
Furnishing & Equipment - SPU	-	379	379	-
Furnishing & Equipment - Halls	-	240	240	-
Furnishing & Equipment - Grounds	-	1,076	1,076	-
Removal costs	-	500	500	-
Cleaning Materials	-	904	904	1,172
Entertainment Licence for Hall Buildings	-	-	-	50
Gardener	-	1,980	1,980	950
Cleaner	-	-	-	12
Hospitality Fund (formerly Wedding & Funeral)	-	502	502	195
Food Ministry	-	91	91	-
Jubilee Celebration Event	-	1,864	1,864	-
Christmas Tree Event	-	433	433	-
Ministry Development	-	35	35	-
PCI - Ground Rent (church)	40	-	40	40
	10,229	58,065	68,294	73,304

Donations to Missions & charities

Scripture Union	200	-	200	200
North Down Storehouse	1,300	-	1,300	125
Air Ambulance	100	-	100	-
Presbyterian Children's Society	200	-	200	200
Samaritans Purse	620	-	620	1,000
Vine Community	301	-	301	275
Simon Community	130	-	130	-
Easter Gift Day / Easter Development	-	-	-	500
Harvest Gift Day	-	400	400	-
United Appeal	-	8,110	8,110	7,867
World Development Appeal	-	1,393	1,393	695
Royal British Legion Poppy Appeal	-	189	189	98
Ministers Discretionary Fund	-	108	108	387
Student Mission Bursary Fund	-	249	249	50
Peru Playgroup Project	-	1,425	1,425	4,801
Rwanda - Aid for Education	-	1,275	1,275	2,924
Moderators Appeal - Ukraine	-	2,428	2,428	1,010
Afghanistan Appeal	-	1,422	1,422	-
Loose offering	147	-	147	-
World in Need	-	-	-	500
Youth Ministry	-	2,128	2,128	1,170
Student Bursary Fund	1,000	-	1,000	-
	3,999	19,126	23,124	21,802

Governance costs

Accountants fees	-	-	-	900
Bank charges	1,172	638	1,810	1,844
	1,172	638	1,810	2,744

Organisations

Ladies Badminton	-	231	231	6
Bowling Club	-	151	151	28
10th Bangor BB	-	2,336	2,336	1,304
Flower Fund	-	40	40	-
Kids Club	-	241	241	-
Parent & Toddlers	-	682	682	461
Turn on the Tap	-	-	-	-
Walking Group	-	1,015	1,015	1,118
Circle of Friends	-	1,357	1,357	876
Mens Fellowship	-	-	-	-
	-	6,055	6,055	3,792
Total Payments	86,660	92,756	179,416	117,510