

BALLYWALTER PRESBYTERIAN CHURCH**Receipts and Payments Account for Year Ended 31 Dec 2021****GENERAL Account**

Registered with the Charities Commission for Northern Ireland, ref NIC105231

| | <u>2021</u> | | <u>2020</u> | | | <u>2021</u> | | <u>2020</u> | | |
|--|-------------|-----------------|-------------|-----------------|--|-------------|-----------------|---------------|-----------------|-------|
| Balance at Ulster Bank Ltd 1st Jan | £ | 48,760 | £ | 47,612 | | | | | | |
| FREEWILL OFFERING & WEEKLY COLLECTIONS | | | | | MINISTER | | | | | |
| Freewill Offering | £ | 64,915 | £ | 64,185 | Rev G Simpson | £ | 31,926 | £ | 31,926 | |
| Gift Aid received from HMRC (see Appendix 3) | £ | 15,760 | £ | 17,742 | National Insurance | £ | 3,188 | £ | 3,199 | |
| Sabbath Collections | £ | 647 | £ | 555 | Investment Income (see Appendix 2) | £ | 631 | £ | 558 | |
| | | <u>£ 81,322</u> | | <u>£ 82,482</u> | Ministers mileage | £ | 250 | £ | 468 | |
| OTHER INCOME | | | | | Ministerial car allowance | £ | 3,745 | £ | 3,745 | |
| Use of Halls | £ | - | £ | 875 | Ministerial duties allowance | £ | 2,497 | £ | 2,497 | |
| Bowling Club | £ | - | £ | - | NIC on Ministerial allowances | £ | 861 | £ | 861 | |
| G.B. | £ | 135 | £ | 400 | | | <u>£ 43,097</u> | | <u>£ 43,253</u> | |
| P.W. | £ | - | £ | 300 | ORGANIST/PIANIST | | | | | |
| Parent and Toddler | £ | - | £ | - | Miss D Morrison | £ | 3,180 | Note E | £ | 4,460 |
| Coffee & Chat | £ | - | £ | - | Supplies | £ | 600 | £ | - | |
| Badminton club | £ | - | £ | - | | | <u>£ 3,780</u> | | <u>£ 4,460</u> | |
| Donations, Memorials, Legacies | £ | 1,420 | £ | 2,000 | CARETAKER | | | | | |
| Over-payment refund | £ | - | £ | 100 | Mr P Nolan | £ | - | £ | 1,032 | |
| Book subscriptions | £ | 21 | £ | - | Mrs L Musial (see Note F) | £ | 608 | £ | - | |
| | | <u>£ 1,576</u> | | <u>£ 3,675</u> | | | <u>£ 608</u> | | <u>£ 1,032</u> | |
| INVESTMENT INCOME (see Appendix 2) | | | | | CLEANING of Church & Hall | | | | | |
| GIF dividend | £ | 1,617 | £ | 1,431 | Sub-contract cleaning company | £ | 2,933 | £ | 1,231 | |
| | | <u>£ 1,617</u> | | <u>£ 1,431</u> | | | <u>£ 2,933</u> | | <u>£ 1,231</u> | |
| SPECIAL COLLECTIONS | | | | | CHURCH EXPENSES | | | | | |
| Royal British Legion | £ | - | £ | - | (Detailed in Appendix 1) | | <u>£ 13,619</u> | | <u>£ 13,300</u> | |
| GB & BB enrolment | £ | - | £ | - | PCI ASSESSMENTS | | | | | |
| | | <u>£ -</u> | | <u>£ -</u> | Central Ministry Fund | £ | 3,329 | £ | 3,843 | |
| SUNDAY SCHOOL (see Note A & Appendix 4) | | | | | Retired Ministers Fund | £ | - | £ | 793 | |
| SS Collections, Sponsorship & Donations | £ | 14 | £ | 65 | Widows of Ministers Fund | £ | 763 | £ | 900 | |
| | | <u>£ 14</u> | | <u>£ 65</u> | Pension Fund | £ | 7,662 | £ | 7,663 | |
| PENNIES FUND (see Note B & Appendix 5) | | | | | Prolonged Disability Fund | £ | 555 | £ | 361 | |
| "Pennies" donations | £ | 425 | £ | - | Incidental Fund | £ | 2,567 | £ | 2,281 | |
| | | <u>£ 425</u> | | <u>£ -</u> | Sick Supply | £ | 56 | £ | 48 | |
| BOYS' BRIGADE (see Note C & Appendix 6) | | | | | Presbytery Fees | £ | 793 | £ | 793 | |
| {None} | | <u>£ -</u> | | <u>£ -</u> | Church House Repairs | £ | 1,457 | £ | 1,261 | |
| CONTRA SUNDRIES (in) | | | | | Ministerial Dev Fund | £ | 361 | £ | 313 | |
| UA donation | £ | - | £ | 100 | Student Bursary Fund | £ | 485 | £ | 420 | |
| | | <u>£ -</u> | | <u>£ 100</u> | Apprenticeship levy | £ | 160 | £ | 160 | |
| | | | | | | | <u>£ 18,188</u> | | <u>£ 18,836</u> | |
| | | | | | MINISTERS SUPPLY | | <u>£ 680</u> | | <u>£ 80</u> | |
| | | | | | SUNDAY SCHOOL (see Note A & Appendix 4) | | | | | |
| | | | | | Total expenditure | | <u>£ 303</u> | | <u>£ 174</u> | |
| | | | | | BOYS' BRIGADE (see Note C & Appendix 6) | | | | | |
| | | | | | Total expenditure | | <u>£ -</u> | | <u>£ 89</u> | |
| | | | | | DONATIONS/TRANSFERS TO MISSIONS (see Appendix 3 & also refer to report on MISSIONS a/c) | | | | | |
| | | | | | General Missions incl United Appeal - Gift Aid | £ | 1,613 | £ | 1,618 | |
| | | | | | World Development - Gift Aid | £ | 12 | £ | 248 | |

General Note in relation to 2021 Report:

The impact of the global COVID-19 pandemic is again evident within the church financial accounts. Church buildings were closed for significant periods, with all meetings, during which organisations were suspended. Social distancing measures introduced when the church buildings re-opened meant that attendance at services was capped at an average of 60-70 people.

Consequently, income and expenditure is reduced in comparison with pre-COVID (ie 2019).

Note A

Full summary of Sunday School Income & Expenditure detailed in Appendix 4

Note B

Full summary of Pennies Fund Income & Expenditure detailed in Appendix 5

Note C

Full summary of BB Income & Expenditure detailed in Appendix 6

Note D

Closing balance includes £10,000 legacy from the estate of the late Mr W Sheldon (ref 2018 report)
Total legacy is £20,000 - the remaining £10,000 is held in Property a/c.

Note E

2021 fees reduced due to ongoing cancellation of choir practice

Note F

Caretaking conducted on voluntary basis through 2021 until Mrs L Musial contracted in Nov 2021.

| | | | | |
|--|---|----------|----------------|---|
| Presbyterian Children's Society - Gift Aid | £ | - | £ | 33 |
| Moderators Appeal - Gift Aid | £ | - | £ | - |
| Student Bursary Fund -Gift Aid | £ | - | £ | - |
| | | | <u>£</u> | <u>1,899</u> |
| OTHER GIFT AID DISTRIBUTION (see Appendix 3 & also refer to report on PROPERTY a/c) | | | | |
| Transfer of Gift Aid due on PROPERTY giving | £ | 2,023 | £ | 2,086 |
| | | | <u>£</u> | <u>2,086</u> |
| SPECIAL COLLECTIONS & CHARITY | | | | |
| Royal British Legion | £ | - | £ | - |
| G.B. | £ | - | £ | - |
| GTSSS (from Pennies Fund) | £ | 500 | £ | - |
| | | | <u>£</u> | <u>-</u> |
| DISTRIBUTED BY MINISTER (GIF) (see Appendix 2) | | | | |
| | | | <u>£</u> | <u>74</u> |
| CONTRA SUNDRIES (out) | | | | |
| Knit & Natter (M Wilson legacy) | £ | 500 | £ | - |
| UA transfer to Missions a/c | £ | - | £ | 100 |
| | | | <u>£</u> | <u>500</u> |
| | | | <u>£</u> | <u>100</u> |
| Total in year income | | <u>£</u> | <u>84,954</u> | |
| | | <u>£</u> | <u>87,753</u> | Total in year expenditure |
| | | <u>£</u> | <u>133,714</u> | <u>£</u> |
| | | <u>£</u> | <u>135,365</u> | <u>86,605</u> |
| | | | | Balance at Ulster Bank Ltd 31st Dec |
| | | | | Note D <u>£</u> 45,785 Note D <u>£</u> 48,760 |
| | | | <u>£</u> | <u>133,714</u> |
| | | | <u>£</u> | <u>135,365</u> |

I planned and performed my inspection so as to obtain the information and verification which I considered appropriate in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement.

Signed

[signed copy on file]

Mr J Rogers
 29/04/2022