

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN
CHURCH IN IRELAND**

**Statement of Financial Activity (Receipts and Payments Account)
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC105294)

BALLYGOMARTIN 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	53933	5094	0	59027	52393
Charitable activities	3	0	0	0	0	0
Other trading activities	4	1200	0	0	1200	7200
Investment Income	5	182	0	0	182	6
Other	6	0	0	0	0	0
Organisations		0	11312	0	11312	6180
		55315	16406	0	71721	65779
Sale of Investments		0	0	0	0	0
Sale of fixed assets -Lecture Hall		190000	0	0	190000	0
Loans Received		0	0	0	0	0
Total Receipts		245315	16406	0	261721	65779
Payments						
Raising funds	7	280	0	0	280	310
Charitable activities	8	58810	9426	0	68236	29473
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
Organisations		0	9061	0	9061	3530
		59090	18487	0	77577	33313
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		59090	18487	0	77577	33313
Net receipts / (payments)		186225	-2081	0	184144	32466
Transfers between funds		-3567	3567	0	0	0
Net movement in funds		182658	1486	0	184144	32466
Funds brought forward		68428	6621	0	75049	42583
Funds carried forward	12	251086	8107	0	259193	75049

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

Assets & Liabilities		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
Funds Reconciliation		£	£	£	£	£
Bank and Cash at start of year		68428	6621	0	75049	42583
Net movement in funds		182658	1486	0	184144	32466
Bank and Cash at end of year		251086	8107	0	259193	75049
Bank & Cash Balances						
Bank Deposit Accounts					0	0
Bank Current Accounts					251086	68428
Cash in Hand					135	150
Bank Current A/C's - Organisations					7577	6338
Cash in Hand - Organisations					395	133
					259193	75049
Other Assets						
Fixed Assets (using insurance values)						
Church Premises					1528613	1361187
Hall Premises sold Dec 2022					0	466954
Manse Premises					342220	304737
Fixtures, Fittings & Equipment (included above)						
Vehicles	None					
Investments	None					
Gift Aid receivable on donations					8835	7898
					2138861	2215825
Liabilities						
Loans					0	0
Other					0	0
					0	0

Approved by the Kirk Session at a meeting on 29th January 2023 and signed on its behalf by

[Name] WESLEY MCCREEDY

[Name] RAYMOND CUMMINS

[Date] 29.1.2023

[Date] 29.1.2023

BALLYGOMARTIN 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

2. Donations & Legacies	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded givings	40049	1881	0	41930	40115
Loose collections	3158	0	0	3158	1321
Donations and gifts	2778	3213	0	5991	2501
Gift Aid	7948	0	0	7948	8456
Legacies and bequest	0	0	0	0	0
	53933	5094	0	59027	52393

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

3. CHARITABLE ACTIVITIES

3. Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
HMRC - Covid Furlough scheme	0	0	0	0	0
Grants - UM Trust	0	0	0	0	0
	0	0	0	0	0

4. OTHER TRADING ACTIVITIES

4. Other Trading Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	1200	0	0	1200	7200
Trading income	0	0	0	0	0
	1200	0	0	1200	7200

5. INVESTMENT INCOME

5. Investment Income	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	182	0	0	182	6
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	182	0	0	182	6

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

6. OTHER INCOME

6. Other Income	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	0	0	0	0	0
	0	0	0	0	0

7. RAISING FUNDS

7. Raising Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	280	0	0	280	310
Fundraising events	0	0	0	0	0
	280	0	0	280	310

8. CHARITABLE ACTIVITIES

8. Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	8914	0	0	8914	5532
Presbytery fees	536	0	0	536	536
Ministry and support staff costs	25308	0	0	25308	8827
Congregational running expenses	24052	1777	0	25829	8254
Donations to Missions and charities	0	7649	0	7649	6324
Governance costs	0	0	0	0	0
	58810	9426	0	68236	29473

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

9. OTHER EXPENDITURE

9. Other Expenditure	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment Properties Expenses	0	0	0	0	0
	0	0	0	0	0

10. FIXED ASSETS

The congregation owns:

- the Church premises situated at 132-140 Ballygomartin Road, BELFAST BT13 3NA and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,361,187
- a Manse at 14 Lyndhurst View Avenue, BELFAST BT13 3XB (for the minister) and associated fixtures, fittings and equipment: these have an insurance value of £304,737

11. INVESTMENTS

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

11. Investments	2022	2021
	£	£
General Investment Fund	0	0
Property	0	0
Other investments	0	0
	0	0

BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

12. FUND BALANCES

12. Fund Balances	Balance at Start	Receipts	Payments	Surplus / (Deficit)	Transfer	Balance at End
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	68428	55315	54101	1214	-3567	66075
Proceeds from sale of Hall	0	190000	4989	185011	0	185011
	68428	245315	59090	186225	-3567	251086
Restricted Funds						
United Appeal	0	1881	4836	-2955	2955	0
Other Missions & Charities Fund	0	3063	4425	-1362	1362	0
Wider World	0	60	60	0	0	0
Flower Fund	150	90	105	-15	0	135
Organisations	6471	11312	9061	2251	-750	7972
TOTAL FUNDS	6621	16406	18487	-2081	3567	8107
Endowment Funds						
None	0	0	0	0	0	0
TOTAL FUNDS	75049	261721	77577	184144	0	259193

	Valuation at Start	Revaluation Increase	Valuation at End
General Investment Fund	0	0	0
	0	0	0