

**BROOKSIDE 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 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	106,186	107,712	213,898	214,461
Charitable activities	3	1,659	6,713	8,372	5,405
Other trading activities	4	-	-	-	-
Investments	5	804	199	1,003	1,108
Other income	6	549	-	549	557
<b>Total</b>		<b>109,198</b>	<b>114,624</b>	<b>223,822</b>	<b>221,531</b>
<b>Expenditure on:</b>					
Raising funds	7	(1,194)	(-)	(1,194)	(1,204)
Charitable activities	8	(124,055)	(103,384)	(227,439)	(209,034)
<b>Total</b>		<b>(125,249)</b>	<b>(103,384)</b>	<b>(228,633)</b>	<b>(210,238)</b>
<b>Net Income/(expenditure)</b>		<b>(16,051)</b>	<b>11,240</b>	<b>(4,811)</b>	<b>11,293</b>
Transfers between funds		(900)	900	-	-
<b>Net movement in funds</b>		<b>(16,951)</b>	<b>12,140</b>	<b>(4,811)</b>	<b>11,293</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	9	152,235	95,660	247,895	236,602
<b>Total funds carried forward</b>	<b>9</b>	<b>135,284</b>	<b>107,800</b>	<b>243,084</b>	<b>247,895</b>

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

As at 31 December 2022

**1. Fixed Assets**

The congregation owns the church and church hall situated at 17 Brook Street, Ahoghill, Ballymena BT42 1LD and the associated fixtures, fittings, and equipment, together with the manse and manse field at 309 Galgorm Road Ahoghill. Details of historical costs of the above assets are not available. This being the case these continue to be included in the accounts at their combined insurance value as of 31<sup>st</sup> October 2022 of £3,326,232.

**2. Investments**

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

	2022	2021
	£	£
Progressive building Society	<u>125,302</u>	<u>124,554</u>
	<u>125,302</u>	<u>124,554</u>

**3. Amounts owed**

At the end of the year the following amounts were owed to the congregations

	2022	2021
	£	£
Gift Aid	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

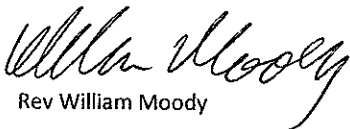
**4. Cash and bank balances**

	2022	2021
	£	£
Bank and cash balances	<u>117,562</u>	<u>123,277</u>
	<u>117,562</u>	<u>123,277</u>

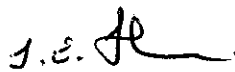
**5. Amounts owed**

	2022	2021
	£	£
Accountancy	<u>1,200</u>	<u>1,200</u>
	<u>1,200</u>	<u>1,200</u>

Approved by the Kirk Session at a meeting on 20 June 2023 and signed on its behalf by:

  
Rev William Moody

Minister



Mr James Thompson

Clerk of Session

**BROOKSIDE 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) 2022 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 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	Total Funds 2022	Total Funds 2021
	£	£	£	£
Recorded givings	90,330	63,010	153,340	159,065
Loose collections	1,670	8,328	9,998	6,522
Donations and gifts	1,902	23,395	25,297	22,457
Legacies and bequests	-	-	-	1,000
Gift Aid	12,284	12,979	25,263	25,417
	<u>106,186</u>	<u>107,712</u>	<u>213,898</u>	<u>214,461</u>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Income from charitable activities	1,659	3,113	4,772	850
Grants	-	3,600	3,600	4,555
	<u>1,659</u>	<u>6,713</u>	<u>8,372</u>	<u>5,405</u>

**BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (Cont'd)**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Letting of premises	-	-	-	-
	-	-	-	-

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank interest received	804	199	1,003	1,108
	804	199	1,003	1,108

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Field Rent & Wayleave	549	-	549	557
	549	-	549	557

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
FWO envelopes	1,194	-	1,194	1,204
	1,194	-	1,194	1,204

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Assembly Assessments	18,741	-	18,741	18,271
Presbytery fees	496	-	496	561
Ministry and support staff costs	67,697	-	67,697	65,835
Congregational running expenses	34,830	15,118	49,948	31,215
Donations to missions and charities	982	88,108	89,090	90,947
Governance costs	1,309	158	1,467	2,205
	124,055	103,384	227,439	209,034

**BROOKSIDE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (Cont'd)**

**9. FUND BALANCES**

**(i) Unrestricted Funds**

	<b>2022</b>	<b>2021</b>
	£	£
General fund	9,982	27,681
Progressive	125,302	124,554
	<u>135,284</u>	<u>152,235</u>

**(ii) Restricted Funds**

	<b>2022</b>	<b>2021</b>
	£	£
Property	75,191	62,550
Workers Support	6,705	8,370
Missions	10,872	11,745
Sunday School	1,153	1,245
Presbyterian Woman	430	616
Girls Brigade	5,170	3,342
Youth Club	1,230	1,261
Boys Brigade	3,215	2,573
Luncheon Fellowship	1,117	1,224
Choir	52	64
Youth Fellowship	14	48
Parent and toddler Group	502	542
Benevolent Fund	2,149	2,080
	<u>107,800</u>	<u>95,660</u>

**(iii) Reconciliation of movement of funds**

	<b>Opening balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer</b>	<b>Closing balance</b>
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General fund	27,681	108,450	(125,249)	(900)	9,982
Progressive	124,554	748	-	-	125,302
	<u>152,235</u>	<u>109,198</u>	<u>(125,249)</u>	<u>(900)</u>	<u>135,284</u>
<b>Restricted Funds</b>					
Property	62,550	15,761	(3,120)	-	75,191
Workers Support	8,370	14,535	(16,200)	-	6,705
Missions	11,745	69,713	(70,686)	100	10,872
Sunday School	1,245	313	(405)	-	1,153
Presbyterian Woman	616	808	(994)	-	430
Girls' Brigade	3,342	7,626	(5,698)	(100)	5,170
Youth Club	1,261	121	(152)	-	1,230
Boy's Brigade	2,573	5,250	(4,608)	-	3,215
Luncheon Fellowship	1,224	1	(108)	-	1,117
Choir	64	-	(12)	-	52
Youth Fellowship	48	62	(996)	900	14
Parent and Toddler Group	542	357	(397)	-	502
Benevolent Fund	2,080	77	(8)	-	2,149
	<u>95,660</u>	<u>114,624</u>	<u>(103,384)</u>	<u>900</u>	<u>107,800</u>
<b>Total</b>	<u>247,895</u>	<u>223,822</u>	<u>(228,633)</u>	<u>-</u>	<u>243,084</u>