

**BALLEE 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	45,463	6,657	52,120	59,446
Charitable activities	3	-	10	10	3,092
Other trading activities	4	200	-	200	-
Investments	5	12	71	83	60
Other	6	5,640	200	5,840	-
<b>Total</b>		<b>51,315</b>	<b>6,938</b>	<b>58,253</b>	<b>62,598</b>
<b>Expenditure on:</b>					
Raising funds	7	(534)	(-)	(534)	(663)
Charitable activities	8	(31,370)	(9,945)	(41,315)	(64,200)
Other	9	(3,860)	-	(3,860)	(-)
<b>Total</b>		<b>(35,764)</b>	<b>(9,945)</b>	<b>(45,709)</b>	<b>(64,863)</b>
Net Income/(expenditure)		15,551	(3,007)	12,544	(2,265)
Transfers between funds		152	(152)	-	-
Net movement in funds		15,703	(3,159)	12,544	(2,265)
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	7,014	64,879	71,893	74,158
Total funds carried forward	10	22,717	61,720	84,437	71,893

**BALLEE 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 building together with the Church Hall situated at Old Antrim Road, Ballymena, the Manse situated at 1 Forthill Park Ballymena, and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £1,900,000. The congregation also owns the manse fixtures and fittings.

**2. Investments**

The congregation has no investments.

**3. Amounts owed**

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

	2022	2021
	£	£
Gift Aid	4,453	5,114
	<u>4,453</u>	<u>5,114</u>

**4. Cash and bank balances**

	2022	2021
	£	£
Bank and cash balances	62,979	50,983
Bank deposits	21,399	21,381
Cash in hand	840	973
	<u>85,218</u>	<u>73,337</u>

**5. Amounts owed**

	2022	2021
	£	£
Other creditors	-	1,443
Accountancy	780	780
	<u>780</u>	<u>2,223</u>

Approved by the Kirk Session at a meeting on 17 October 2023 and signed on its behalf by

Mr. John Quigley

Trustee

*J. Quigley*

Mr. Alexander Rankin

Trustee

*Alexander Rankin*

**BALLEE 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 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	38,927	3,947	42,874	50,015
Loose collections	755	253	1,008	958
Donations and gifts	655	2,457	3,112	3,296
Gift Aid	5,126	-	5,126	5,177
	<u>45,463</u>	<u>6,657</u>	<u>52,120</u>	<u>59,446</u>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Income from charitable activities	-	10	10	-
Grants received	-	-	-	3,092
	<u>-</u>	<u>10</u>	<u>10</u>	<u>3,092</u>

**BALLEE 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	200	-	200	-
	<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>

**5. INVESTMENTS**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank interest received	12	71	83	60
	<u>12</u>	<u>71</u>	<u>83</u>	<u>60</u>

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Other income	5,640	200	5,840	-
	<u>5,640</u>	<u>200</u>	<u>5,840</u>	<u>-</u>

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
FWO envelopes	534	-	534	663
Fundraising events	-	-	-	-
	<u>534</u>	<u>-</u>	<u>534</u>	<u>663</u>

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Assembly Assessments	5,418	-	5,418	7,846
Presbytery fees	245	-	245	315
Ministry and support staff costs	17,400	-	17,400	40,407
Congregational running expenses	7,119	2,456	9,575	6,806
Donations to missions and charities	350	7,347	7,697	7,947
Governance costs	838	142	980	879
	<u>31,370</u>	<u>9,945</u>	<u>41,315</u>	<u>64,200</u>

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Retirement gift	3,860	-	3,860	-
	<u>3,860</u>	<u>-</u>	<u>3,860</u>	<u>-</u>

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

**10. FUND BALANCES**

**(i) Unrestricted Funds**

	<b>2022</b>	<b>2021</b>
	£	£
General fund	22,717	7,014
	<u>22,717</u>	<u>7,014</u>

**(ii) Restricted Funds**

	<b>2022</b>	<b>2021</b>
	£	£
Development Account	47,764	45,460
Mission Account	2,056	3,125
Youth Club	3,185	2,998
Boys Brigade	1,967	3,593
Bowling Club	-	564
Care & Share	658	858
Cherish	95	107
Girls Brigade	4,763	5,135
Mates	48	56
Presbyterian Women	44	677
Mums & Tots	7	1,008
Sunday @5:2	416	423
Wednesday Afternoon Fellowship	717	875
	<u>61,720</u>	<u>64,879</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	7,014	51,315	(35,764)	152	22,717
	<u>7,014</u>	<u>51,315</u>	<u>(35,764)</u>	<u>152</u>	<u>22,717</u>
<b>Restricted Funds</b>					
Development Account	45,460	3,706	(2,403)	1,001	47,764
Mission Account	3,125	2,645	(3,714)	-	2,056
Youth Club	2,998	203	(16)	-	3,185
Boys Brigade	3,593	4	(1,630)	-	1,967
Bowling Club	564	10	(574)	-	-
Care & Share	858	110	(310)	-	658
Cherish	107	-	(12)	-	95
Girls Brigade	5,135	5	(377)	-	4,763
Mates	56	-	(8)	-	48
Presbyterian Women	677	-	(581)	(52)	44
Mums & Tots	1,008	-	-	(1,001)	7
Sunday @5:2	423	1	(8)	-	416
Wednesday Afternoon	875	254	(312)	(100)	717
	<u>64,879</u>	<u>6,938</u>	<u>(9,945)</u>	<u>(152)</u>	<u>61,720</u>
<b>Total</b>	<u>71,893</u>	<u>58,253</u>	<u>(45,709)</u>	<u>-</u>	<u>84,437</u>