

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

**Receipts and Payments Accounts
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC105391)

CLAGGAN 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	56,919	46,411	0	103,330	89,676
Charitable activities	3	0	0	0	0	0
Other trading activities	4	25	500	0	525	875
Investment Income	5	276	5	0	281	118
Other	6	0	1,558	0	1,558	200
		-----	-----	-----	-----	-----
Total Receipts		57,220	48,474	0	105,694	90,869
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	312	0	0	312	307
Charitable activities	8	44,829	42,062	0	86,891	47,873
Investment costs		0	0	0	0	0
Property Related Costs	9	0	1,801	0	1,801	18,332
		-----	-----	-----	-----	-----
Total Payments		45,141	43,863	0	89,004	66,512
		-----	-----	-----	-----	-----
Net receipts / (payments)					89,004	66,512
Transfers between funds		-9,152	9,152	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		2,927	13,763	0	16,690	24,357
Funds brought forward		104,411	62,540	0	166,951	142,594
		-----	-----	-----	-----	-----
Funds carried forward	12	107,338	76,303	0	183,641	166,951
		=====	=====	=====	=====	=====

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

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	104,411	62,540	0	166,951	142,594
Net movement in funds	2,927	13,763	0	16,690	24,357
	-----	-----	-----	-----	-----
Bank and Cash at end of year	107,338	76,303	0	183,641	166,951
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts	0	0	0	0	0
Bank Current Accounts	107,338	76,054	0	183,392	166,428
Cash in Hand	0	249	0	249	523
				-----	-----
Total				183,641	166,951
				=====	=====
Other Assets					
Fixed Assets – Note 10					
Church Premises, Fixtures, Fittings & Equipment				2,463,984	2,292,078
Investments – Note 11				1,934	1,362
Gift Aid receivable on donations				16,206	14,693
				-----	-----
Total				2,482,124	2,308,133
				=====	=====
Liabilities					
Loans				0	0
				-----	-----
Total				0	0
				=====	=====

Approved by the Kirk Session on 24 September 2023 and signed on its behalf by

[Name] 

[Date] 24 September 2023

**CLAGGAN 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 has 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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	47,351	24,727	0	72,078	67,426
Loose collections	110	16,449	0	16,559	3,314
Gift Aid	9,459	5,234	0	14,693	15,506
Legacies and bequest	0	0	0	0	3,430
	-----	-----	-----	-----	-----
Total	56,919	46,411	0	103,330	89,676
	-----	-----	-----	-----	-----

**CLAGGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Membership fees	0	363	0	363	200
	-----	-----	-----	-----	-----
Total	0	363	0	363	200
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
N.I.E. Wayleaves	25	0	0	25	25
Sale of Grave Plots	0	500	0	500	300
Sale of Lawnmower	0	0	0	0	550
	-----	-----	-----	-----	-----
Total	25	500	0	525	875
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	169	5	0	174	95
Other investment income	107	0	0	107	23
	-----	-----	-----	-----	-----
Total	276	5	0	281	118
	-----	-----	-----	-----	-----

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

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Magazines	0	300	0	300	0
Total	----- 0	----- 300	----- 0	----- 300	----- 0

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	312	0	0	312	307
Total	----- 312	----- 0	----- 0	----- 312	----- 307

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	11,846	0	0	11,846	6,958
Presbytery fees	1,191	0	0	1,191	290
Ministry and support staff costs	13,810	0	0	13,810	5,736
Congregational running expenses	17,982	1,958	0	19,940	19,690
Donations to Missions and charities	0	40,104	0	40,104	15,198
Total	----- 44,829	----- 42,062	----- 0	----- 86,891	----- 47,873

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

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Property Related costs	0	1,801	0	1,801	18,332
	-----	-----	-----	-----	-----
Total	0	1,801	0	1,801	18,332
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 60 Claggan Road, Cookstown, BT80 9UF, the adjoining Church halls, the Clagan School Building situated at 55 Claggan Road, Cookstown, BT80 9UF and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,463,984

INVESTMENTS

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

	2022	2021
	£	£
General Investments	1,934	1,362
	-----	-----
Total	1,934	1,362
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CLAGGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Number 1 Account	£104,411	£57,220	£45,141	£12,080	£-9,152	£107,338
Total	£104,411	£57,220	£45,141	£12,080	£-9,152	£107,338
Restricted Funds						
Number 1 Account - Restricted	£0	£12,116	£21,669	£-9,552	£9,552	£0
Buildings Account	£59,412	£15,979	£1,801	£14,178	£0	£73,590
Missionary Account	£45	£11,446	£11,450	£-4	£0	£40
PW Account	£256	£2,615	£2,482	£133	£0	£389
Sunday School Account	£123	£73	£73	£1	£0	£124
Events Committee Account	£664	£5,429	£5,677	£-248	£0	£416
Bowling Club Account	£436	£220	£46	£174	£-200	£410
Badminton Club Account	£397	£143	£0	£143	£-200	£340
Mums & Tots Account	£785	£353	£599	£-247	£0	£539
Catering Committee	£421	£100	£67	£33	£0	£454
Total	£62,540	£48,474	£43,863	£4,610	£9,152	£76,303
Total	£166,951	£105,694	£89,004	£16,690	£0	£183,641