

# Ballymagrane Congregation of the Presbyterian Church in Ireland

## Independent Examiner's Report to the Charity Trustees of Ballymagrane Congregation of the Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2022.

### Respective responsibilities of charity trustees and examiner:

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

### Basis of independent examiner's report:

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
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Andrew Gilpin FCCA  
WHR Accountants Limited  
Chartered Certified Accountants  
56 English Street  
Armagh  
BT61 7LG

Date 15/03/2023

**Ballymagrane Congregation of the Presbyterian Church In Ireland**

**Statement of Receipts and Payments - Year Ended 31 December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Receipts</b>						
Donations & Legacies	2	33,419	5,910	-	39,329	41,041
Charitable Activities	3	-	10,044	-	10,044	6,341
Other trading activities	4	-	-	-	-	-
Investment income	5	282	53,708	-	53,990	38,855
Other income	6	939	402	-	1,341	84
<b>Total Receipts</b>		<b>34,640</b>	<b>70,064</b>	<b>-</b>	<b>104,704</b>	<b>86,321</b>
<b>Payments</b>						
Raising Funds	7	-	1,729	-	1,729	1,094
Charitable Activities	8	36,720	20,473	-	57,193	65,918
<b>Total Payments</b>		<b>36,720</b>	<b>22,202</b>	<b>-</b>	<b>58,922</b>	<b>67,012</b>
Net Receipts / Payments		(2,080)	47,862	-	45,782	19,309
Transfers net		(1,885)	1,885	-	-	-
Net movement in funds		(3,965)	49,747	-	45,782	19,309
Funds brought forward 01 January 2022		31,251	80,220	-	111,471	92,162
Deduct non cash/bank related Endown Funds		-	-	-	-	-
Funds carried forward 31 December 2022	9	27,286	129,967	-	157,253	111,471

**Ballymagrane Congregation of the Presbyterian Church In Ireland**

**Statement of Assets and Liabilities - Year Ended 31 December 2022**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Funds Reconciliation</b>					
Bank and cash at start of year	31,251	80,220	-	111,471	92,162
Net movement in funds	(3,965)	49,747	-	45,782	19,309
Bank & cash at end of year	<u>27,286</u>	<u>129,967</u>	-	<u>157,253</u>	<u>111,471</u>
 <b>Bank &amp; Cash Balances</b>					
Deposit Accounts	4,115	694	-	4,809	4,785
Current Accounts	23,171	129,273	-	152,444	106,686
Total	<u>27,286</u>	<u>129,967</u>	-	<u>157,253</u>	<u>111,471</u>

**Memorandum Note Only**

**Investments**

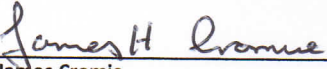
Endowment Funds	55,495	57,666
National Savings	40,000	40,000
	<u>95,495</u>	<u>97,666</u>


**Fixed Assets**

Assets retained for the Church's own use comprise the following properties and are stated at insured valuations:-

Church Buildings and Contents	<u>944,102</u>	<u>833,298</u>
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Approved by trustees on 15/03/2023 and signed on its behalf by:

  
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 Mr James Cromie  
 Trustee  
 Date: 15/03/2023  
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 \_\_\_\_\_  
 Mr Murray Robinson  
 Trustee  
 Date: 15/03/2023  
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# Ballymagrane Congregation of the Presbyterian Church In Ireland

## Notes to the Accounts - Year Ended 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.

#### RECEIPTS

### 2. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Loose collections	470	-	-	470
Donations & gifts	27,108	4,842	-	31,950
Gift Aid	5,270	1,068	-	6,338
Legacies & bequest	571	-	-	571
	<u>33,419</u>	<u>5,910</u>	<u>-</u>	<u>39,329</u>

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Income from charitable activity & fundraising	-	6,232	-	6,232
Membership Fees	-	612	-	612
Grants	-	3,200	-	3,200
	<u>-</u>	<u>10,044</u>	<u>-</u>	<u>10,044</u>

### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Letting of Premises	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Ballymagrane Congregation of the Presbyterian Church In Ireland**

**Notes to the Accounts - Year Ended 31 December 2022**

**5. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Bank Interest	282	2,496	-	2,778
Dividend	-	51,212	-	51,212
	<u>282</u>	<u>53,708</u>	<u>-</u>	<u>53,990</u>

**6. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
NIE Wayleave Payment	11	-	-	11
Grave Fees	150	-	-	150
Other Receipts	778	402	-	1,180
	<u>939</u>	<u>402</u>	<u>-</u>	<u>1,341</u>

**PAYMENTS**

**7. RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Fundraising	-	1,729	-	1,729
	<u>-</u>	<u>1,729</u>	<u>-</u>	<u>1,729</u>

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
General Assembly Assessments & Payments	6,004	-	-	6,004
Presbytery Fees	271	-	-	271
Ministry & support staff	20,165	-	-	20,165
Running expenses	9,620	6,016	-	15,636
Donations to Missions/Charities	-	7,412	-	7,412
Governance costs	660	-	-	660
Grants Refunded	-	609	-	609
Fixed Asset Additions	-	6,436	-	6,436
	<u>36,720</u>	<u>20,473</u>	<u>-</u>	<u>57,193</u>

Ballymagrane Congregation of the Presbyterian Church In Ireland

Notes to the Accounts - Year Ended 31 December 2022

9. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
<b>Unrestricted Funds</b>						
General	31,251	34,640	36,720	(2,080)	(1,885)	27,286
	<u>31,251</u>	<u>34,640</u>	<u>36,720</u>	<u>(2,080)</u>	<u>(1,885)</u>	<u>27,286</u>
<b>Restricted Funds</b>						
United Appeal	-	2,674	2,706	(32)	32	-
General Mission fund	-	2,308	3,911	(1,603)	1,603	-
Renovation Fund	70,067	56,174	6,961	49,213	-	119,280
Organ and Choir Fund	443	40	-	40	-	483
Sunday School	5,099	674	486	188	-	5,287
Youth Guild	543	28	360	(332)	-	211
Girls Brigade	4,068	8,166	7,778	388	250	4,706
	<u>80,220</u>	<u>70,064</u>	<u>22,202</u>	<u>47,862</u>	<u>1,885</u>	<u>129,967</u>
<b>Total Funds</b>	<u>111,471</u>	<u>104,704</u>	<u>58,922</u>	<u>45,782</u>	<u>-</u>	<u>157,253</u>