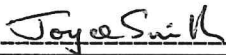
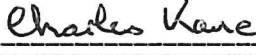


<b>STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)</b>						
For the Year Ended 31 December 2022						
	<b>Note</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Organisation</b>	<b>Total</b>	<b>Total</b>
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>2022</b>	<b>2021</b>
		£	£	£	£	£
<b>Receipts</b>						
Donations & Legacies	2	101,750	17,425	48,008	167,183	186,441
Charitable Activities	3	0	0	11,674	11,674	4,154
Other Trading Activities	4	0	0	0	0	3,658
Investment Income	5	729	0	171	900	917
Other	6	832	0	212	1,044	2,220
		103,311	17,425	60,065	180,801	197,389
<b>Total Receipts</b>		103,311	17,425	60,065	180,801	197,389
<b>Payments</b>						
Raising Funds	7	1,077	0	0	1,077	1,166
Charitable Activities	8	111,931	17,425	74,763	204,119	151,596
Other	9	0	0	20,420	20,420	4,866
<b>Total Payments</b>		113,008	17,425	95,183	225,616	157,628
Net Receipts / (Payments)		-9697	0	-35118	(44,815)	39,761
Transfer Between Accounts		-39920	0	39920	0	0
					0	
Net Movement in Funds		-49617	0	4802	(44,815)	39,761
Funds Brought Forward		136271	0	45,596	181,867	155,050
Loans Repaid/(Received)				(8,102)	(8,102)	(12,944)
Funds Carried Forward	12	86,654	0	42,296	128,950	181,867

<b>STATEMENT OF ASSETS AND LIABILITIES</b>						
For the Year Ended 31 December 2022						
		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Organisation Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
		£	£	£	£	£
<b>Funds Reconciliation</b>						
Bank and Cash at Start of Year		136,271	0	45,596	181,867	155,050
Net Movement in Funds		(49,617)	0	4,802	(44,815)	39,761
Loans Received				(8,102)	(8,102)	(12,944)
Bank and Cash at End of Year		86,654	0	42,296	128,950	181,867
<b>Bank and Cash Balances</b>						
Current Accounts		6,637		42,034	48,671	49,725
Deposit Accounts		80,017		0	80,017	131,895
Cash in Hand		0		262	262	247
		86,654	0	42,296	128,950	181,867
<b>Other Assets</b>						
Fixed Assets	10				3,378,959	2,989,582
- Buildings & Contents						
Investments	11				37,360	39,240
Gift Aid Receivable on Donations					25,000	25,000
					3,570,269	3,235,689
<b>Liabilities</b>						
Loans					(67,479)	(75,580)
Accruals					(300)	(270)
					(67,779)	(75,850)
					3,502,490	3,159,839
Approved by the Kirk Session at a meeting on 12th June 2023 and signed on its behalf by						
						
Joyce Smith, Clerk of Session				Charles Kane, Treasurer		

KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND							
NOTES TO THE ACCOUNTS							
for the 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 payment 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							
			<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Organisation Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
			£	£	£	£	£
			75,760		31,520	107,280	116,017
			2,103	14,744	2,644	19,491	7,781
			3,440		3,716	7,156	6,430
			-		845	845	2,255
			17,447	2,681	7,961	28,089	20,486
			3,000		1,322	4,322	33,472
			101,750	17,425	48,008	167,183	186,441
3 CHARITABLE ACTIVITIES							
			<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Organisation Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
			£	£	£	£	£
			-			-	36
			-		5,875	5,875	-
			-		1,559	1,559	508
			-		4,240	4,240	3,610
			-	-	11,674	11,674	4,154



<b>KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND</b>							
<b>NOTES TO THE ACCOUNTS</b>							
For the Year Ended 31 December 2022							
<b>8</b>	<b>CHARITABLE ACTIVITIES</b>						
			<b>Unrestricted</b>	<b>Restricted</b>	<b>Organisation</b>	<b>Total</b>	<b>Total</b>
			<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>2022</b>	<b>2021</b>
			£	£	£	£	£
	General Assembly Assessments		17,188			17188	10267
	Presbytery Fees		986			986	986
	Ministry and Support Staff Costs		64,196			64196	17541
	Congregational Running Expenses		23,548		68836	92384	95196
	Donations to Missions and Charities		540	17425	5927	23892	20151
	Governance Costs		5,473			5473	7455
			111931	17425	74763	204119	151596
<b>9</b>	<b>OTHER EXPENDITURE</b>						
			<b>Unrestricted</b>	<b>Restricted</b>	<b>Organisation</b>	<b>Total</b>	<b>Total</b>
			<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>2022</b>	<b>2021</b>
			£	£	£	£	£
	Earmarked Interest					0	0
	Other				8491	8491	1743
	Purchase of Fixed Assets				11929	11929	3123
	Capital Building Costs					0	0
			0	0	20420	20420	4866
<b>10</b>	<b>FIXED ASSETS</b>						
	The congregation owns the church premises situated at 54 Rosstown Road, Londonderry BT47 6ST and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,000,780.						
	The congregation also owns the manse situated at 15 Caw Hill Park, Londonderry BT47 6LU for the minister which has an insurance value of £378,179.						
<b>11</b>	<b>INVESTMENTS</b>						
	The congregation has the following investments. Amounts are shown at market valuation.						
						<b>Total</b>	<b>Total</b>
						<b>2022</b>	<b>2021</b>
						£	£
	1,717 shares General Investment Fund (£12.2209 p/share)					20983	22863
	Other Permanent Endowments					16377	16377
						37360	39240

<b>KILFENNAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND</b>							
<b>NOTES TO THE ACCOUNTS</b>							
For the Year Ended 31 December 2022							
<b>12</b>	<b>FUND BALANCES</b>						
		<b>Balance at</b>			<b>Surplus/</b>		<b>Balance at</b>
		<b>Start</b>	<b>Receipts</b>	<b>Payments</b>	<b>(Deficit)</b>	<b>Transfer</b>	<b>End</b>
		£	£	£	£	£	£
<b>Unrestricted Funds</b>							
	General Account	136271	103311	113008	-9697	-39920	86654
		136271	103311	113008	-9697	39920	86654
<b>Restricted Funds</b>							
	Property Fund	23126	41304	69579	-28275	27374	22225
	Renovation Fund	198	0	56	-56	1194	1336
	Bridging Loan Account	0	0	0	0	0	0
	Loan Account	0	0	3331	-3331	3331	0
	Badminton Club	802	0	5	-5	-797	0
	Toddler Time	1994	307	291	17	-200	1811
	Youth Club	5457	7	1257	-1250	0	4207
	Presbyterian Women	983	2971	2718	253	-200	1036
	Bowling Club	1386	302	40	262	-150	1498
	Boys' Brigade	3802	2060	2762	-702	-500	2600
	Girls' Brigade	2437	9876	9227	649	-300	2786
	Men's Club	1878	2334	2986	-653	-301	925
	Sunday School	1519	392	566	-174	0	1345
	Youth Fellowship	1489	0	0	0	0	1489
	Missionary & Student	354	310	2365	-2055	2367	666
	Benevolent Fund	170	202	0	202	0	372
	<b>Total Organisations</b>	<b>45596</b>	<b>60064</b>	<b>95183</b>	<b>-35119</b>	<b>31820</b>	<b>42296</b>
	Missions & Charities	0	17425	17425	0	0	0
		45,596	77,489	112,608	(35,119)	31,820	42,296
	<b>Total</b>	<b>181,867</b>	<b>180,800</b>	<b>225,616</b>	<b>(44,816)</b>	<b>71,740</b>	<b>128,950</b>