

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

**Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC105633)

BRIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

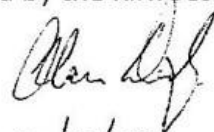
| | Note | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|---------------------------|------|-----------------------|---------------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Receipts | | | | | |
| Donations and legacies | 2 | 34594 | 6788 | 41382 | 39054 |
| Charitable activities | 3 | - | 2720 | 2720 | 450 |
| Other trading activities | 4 | - | - | - | - |
| Investment Income | 5 | 40 | 627 | 667 | 673 |
| Other | 6 | 150 | 157 | 307 | 64 |
| | | ----- | ----- | ----- | ----- |
| Total Receipts | | 34784 | 10292 | 45076 | 40241 |
| | | ----- | ----- | ----- | ----- |
| Payments | | | | | |
| Raising funds | 7 | 400 | - | 400 | 414 |
| Charitable activities | 8 | 31439 | 10088 | 41527 | 33670 |
| Investment costs | | | | | |
| Other | 9 | - | 748 | 748 | 1596 |
| | | ----- | ----- | ----- | ----- |
| Total Payments | | 31839 | 10836 | 42675 | 35680 |
| | | ----- | ----- | ----- | ----- |
| Net receipts / (payments) | | 2945 | (544) | 2401 | 4561 |
| Transfers between funds | | (3117) | 3117 | - | - |
| | | ----- | ----- | ----- | ----- |
| Net movement in funds | | (172) | 2573 | 2401 | 4561 |
| Funds brought forward | | 17085 | 80952 | 98037 | 93476 |
| | | ----- | ----- | ----- | ----- |
| Funds carried forward | 12 | 16913 | 83525 | 100438 | 98037 |
| | | ===== | ===== | ===== | ===== |

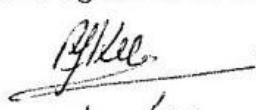
**BRIGHS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|----------------------------------|-----------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Funds Reconciliation | | | | |
| Bank and Cash at start of year | 17085 | 80952 | 98037 | 93476 |
| Net movement in funds | (172) | 2573 | 2401 | 4561 |
| | ----- | ----- | ----- | ----- |
| Bank and Cash at end of year | 16913 | 83525 | 100438 | 98037 |
| | ===== | ===== | ===== | ===== |
| Bank & Cash Balances | | | | |
| Bank Deposit Accounts | - | 69811 | 69811 | 59787 |
| Bank Current Accounts | 16913 | 13365 | 30278 | 37941 |
| Cash in Hand | - | 349 | 349 | 309 |
| | | | ----- | ----- |
| | | | 100438 | 98037 |
| | | | ===== | ===== |
| Other Assets | | | | |
| Fixed Assets – Note 10 | | | | |
| - Church Premises | | | | |
| - Fixtures, Fittings & Equipment | | | | |
| - Vehicles | | | | |
| Investments – Note 11 | | | 26138 | 26320 |
| | | | ----- | ----- |
| | | | 26138 | 26320 |
| | | | ===== | ===== |

Approved by the Kirk Session at a meeting on 21/9/23 and signed on its behalf by

[Name] 
[Date] 21/9/23

[Name] 
[Date] 21/09/23

BRIGH 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 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 | Total 2022 | Total 2021 |
|---------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Recorded giving: | | | | |
| Loose collections and FWO | 25805 | 4281 | 30086 | 28471 |
| Donations and gifts | 2506 | 1530 | 4036 | 4663 |
| Gift Aid | 6283 | 977 | 7260 | 5920 |
| Legacies and bequest | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | 34594 | 6788 | 41382 | 39054 |
| | ----- | ----- | ----- | ----- |

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

31 December 2022

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|--------------------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Income from charitable activities | - | - | - | - |
| Fees from Grave Plots, Funerals & Weddings | - | 2720 | 2720 | 450 |
| Fundraising events | - | - | - | - |
| Membership fees | - | - | - | - |
| Grants | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | - | 2720 | 2720 | 450 |
| | ----- | ----- | ----- | ----- |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|---------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Letting of premises | - | - | - | - |
| Trading income | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | - | - | - | - |
| | ----- | ----- | ----- | ----- |

5. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|-----------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Deposit interest | 40 | 455 | 495 | 519 |
| Rents investment properties | - | 171 | 171 | 154 |
| Other Interest | - | 1 | 1 | - |
| | ----- | ----- | ----- | ----- |
| | 40 | 627 | 667 | 673 |
| | ----- | ----- | ----- | ----- |

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

31 December 2022

6. OTHER INCOME

| | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|--------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Magazines | 150 | - | 150 | - |
| Other income | - | 157 | 157 | 64 |
| | ----- | ----- | ----- | ----- |
| | 150 | 157 | 307 | 64 |
| | ----- | ----- | ----- | ----- |

7. RAISING FUNDS

| | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|---------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| FWO envelopes | 400 | - | 400 | 414 |
| | ----- | ----- | ----- | ----- |
| | 400 | - | 400 | 414 |
| | ----- | ----- | ----- | ----- |

8. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|-------------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| General Assembly Assessments | 4801 | - | 4801 | 4831 |
| Presbytery fees | 659 | - | 659 | 749 |
| Ministry and support staff costs | 19635 | - | 19635 | 18251 |
| Congregational running expenses | 6344 | 6971 | 13315 | 6846 |
| Donations to Missions and charities | - | 3117 | 3117 | 2993 |
| Governance costs | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | 31439 | 10088 | 41527 | 33670 |
| | ----- | ----- | ----- | ----- |

BRIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. OTHER EXPENDITURE

| | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|--------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Investment properties expenses | - | 748 | 748 | 1596 |
| | ----- | ----- | ----- | ----- |
| | - | 748 | 748 | 1596 |
| | ----- | ----- | ----- | ----- |

10. FIXED ASSETS

The congregation owns the Church premises situated at Brigh, Stewartstown and the associated fixtures, fittings, plant and machinery.

11. INVESTMENTS

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

| | 2022 | 2021 |
|-------------------------|-------------|-------------|
| | £ | £ |
| General Investment Fund | 26138 | 26320 |
| Property | - | - |
| Other investments | - | - |
| | ----- | ----- |
| | 26138 | 26320 |
| | ----- | ----- |

BRIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

12. FUND BALANCES

| Fund | Balance at start | Receipts | Payment | Surplus / (Deficit) | Transfer | Balance at end |
|----------------------------------|-------------------------|-----------------|----------------|----------------------------|-----------------|-----------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| No. 1 Account | 17085 | 34784 | 31839 | 2945 | (3117) | 16913 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 17085 | 34784 | 31839 | 2945 | (3117) | 16913 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Restricted Funds | | | | | | |
| Sunday School (No. 4) | 5521 | 1062 | 693 | 369 | - | 5890 |
| Hall Property – P.O. | 51671 | 58 | - | 58 | 10000 | 61729 |
| Church Maintenance – P.O. | 2867 | 3 | - | 3 | - | 2870 |
| Graveyard (No. 6) | 4638 | 2679 | 2500 | 179 | - | 4817 |
| Property Repair (No. 5) | 14475 | 6082 | 4433 | 1649 | (10000) | 6124 |
| Youth Club | 461 | 1 | - | 1 | - | 462 |
| Bowling Club | 1186 | 2 | 3 | (1) | - | 1185 |
| PW Account | 133 | 405 | 90 | 315 | - | 448 |
| No. 1 Acc – Charities & Missions | - | - | 3117 | (3117) | 3117 | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 80952 | 10292 | 10836 | (544) | 3117 | 83525 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 98037 | 45076 | 42675 | 2401 | - | 100438 |
| | ----- | ----- | ----- | ----- | ----- | ----- |