

CARLISLE ROAD 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	52,771	14,058		66,829	76,468
Charitable Activities	3		4,486		4,486	1,200
Other Trading Activities	4	602			602	210
Investment Income	5	1,041	1,655		2,696	3,938
Other	6	907			907	275
		-----	-----	-----	-----	-----
		55,321	20,199		75,520	82,091
Sale of Investments						
Sale of Fixed Assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		55,321	20,199		75,520	82,091
		-----	-----	-----	-----	-----
Payments						
Raising Funds	7	770			770	717
Charitable Activities	8	77,208	16,272		93,480	101,218
Earmarked Interest			1,459		1,459	2,131
		-----	-----	-----	-----	-----
		77,978	17,731		95,709	104,066
Purchase of Investments						
Purchase of Fixed Assets			13,383		13,383	833
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		77,978	31,114		109,092	104,899
		-----	-----	-----	-----	-----
Net Receipts / (Payments)		(22,657)	(10,915)		(33,572)	(22,808)
Transfers Between Funds		(830)	830			
		-----	-----	-----	-----	-----
Net Movement in Funds		(23,487)	(10,085)		(33,572)	(22,808)
Funds Brought Forward		96,711	19,183		115,894	138,702
		-----	-----	-----	-----	-----
Funds Carried Forward	11	73,224	9,098		82,322	115,894
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**CARLISLE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

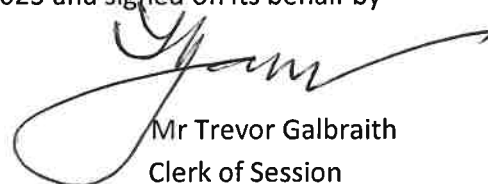
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
Funds Reconciliation						
Bank & Cash at Start of Year		96,711	19,183		115,894	138,702
Net Movement in Funds		(23,487)	(10,085)		(33,572)	(22,808)
		-----	-----	-----	-----	-----
Bank and Cash at End of Year		73,224	9,098		82,322	115,894
		=====	=====	=====	=====	=====
Bank & Cash Balances						
Current Accounts					54,929	88,768
Deposit Accounts					26,178	26,178
Cash in Hand					1,215	948
					-----	-----
					82,322	115,894
					=====	=====
Other Assets						
Fixed Assets	9					
Investments	10				162,685	162,685
Gift Aid Receivable on Donations					8,269	9,435
					-----	-----
					170,954	172,120
					=====	=====
Liabilities						
Loans					-----	-----
					=====	=====

Approved by the Kirk Session at a meeting on 4 June 2023 and signed on its behalf by



Rev Ross Kernohan
Minister

4 June 2023



Mr Trevor Galbraith
Clerk of Session

4 June 2023

CARLISLE ROAD 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	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded Giving	43,926	7,725		51,651	61,496
Loose Collections	668	2,750		3,418	2,277
Donations & Gifts	100	300		400	960
In Memoriam	370			370	1,405
In Lieu of Flowers		1,555		1,555	590
Gift Aid	7707	1,728		9,435	7,740
Legacies & Bequest					2,000
	----- 52,771 -----	----- 14,058 -----	-----	----- 66,829 -----	----- 76,468 -----

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

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from Charitable Activities					
Fundraising Events		1,686		1,686	
Grants		2,800		2,800	1,200
	-----	-----	-----	-----	-----
		4,486		4,486	1,200
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of Premises	602			602	210
	-----	-----	-----	-----	-----
	602			602	210
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment Interest	934	1,653		2,587	3,777
Bank Interest	107	2		109	161
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	1,041	1,655		2,696	3,938
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**CARLISLE ROAD 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
	£	£	£	£	£
Periodicals & Calendars	538			538	28
Share of Manse Expenses	249			249	247
Refund Pulpit Supply Fees	120			120	
	907	-----	-----	907	275
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO Envelopes	598			598	627
Fundraising Events	172			172	90
	770	-----	-----	770	717
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	11,878			11,878	12,771
Presbytery Fees	701			701	701
Ministry & Support Staff Costs	44,353			44,353	43,633
Congregational Running Expenses	20,276	3,210		23,486	27,797
Donations to Missions & Charities		12,679		12,679	14,728
Grants Returned		383		383	588
Governance Costs					
	77,208	16,272	-----	93,480	101,218
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CARLISLE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. FIXED ASSETS

The congregation owns the church premises situated at Carlisle Road Londonderry and a manse at Limavady Road Londonderry for the minister and the associated fixtures, fittings and equipment. These have an insurance value of £6,147,908.

10. INVESTMENTS

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

	2022	2021
	£	£
Permanent Endowments		
Bank Deposit Accounts Fixed Term Accounts	162,685	162,685
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	162,685	189,010
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CARLISLE ROAD 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
	£	£	£	£	£	£
Unrestricted Funds						
General	96,711	55,321	77,978	(22,657)	(830)	73,224
	-----	-----	-----	-----	-----	-----
	96,711	55,321	77,978	(22,657)	(830)	73,224
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Repair & Maintenance	5,363	4,218	13,383	(9,165)	4,993	1,191
Mission & Charities	502	9,663	10,844	(1,181)	1,130	451
Investment Interest		1,459	1,459			
Presbyterian Women	1,513	1,173	1,780	(607)		906
Sabbath School	902	257	1,319	(1,062)	200	40
Catering Committee	4,991	2		2	(4993)	
Choir	374	59		59		433
Girls' Brigade	4,618	2,660	2,108	552	(500)	4,670
Children's Church	920					920
Mid Week Bible Study		413	221	192		192
Craft & Chatter Group		295		295		295
	-----	-----	-----	-----	-----	-----
	19,183	20,199	31,114	(10,915)	830	9,098
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Total	115,894	75,520	109,092	(33,572)		82,322
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