

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

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

**Registered Charity in Northern Ireland (NIC105644)**

**EBRINGTON 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
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	100077	52447	-	152524	162267
Charitable activities	3	9517	8860	-	18377	1128
Other trading activities	4	-	-	-	-	-
Investment Income	5	240	1	30	271	326
Other	6	-	1876	-	1876	-
		-----	-----	-----	-----	-----
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
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<b>Total Receipts</b>		109834	63184	30	173048	163721
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	826	-	-	826	879
Charitable activities	8	115234	50252	-	165486	178884
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Payments</b>		116060	50252	-	166312	179763
		-----	-----	-----	-----	-----
Net receipts / (payments)		(6226)	12932	30	6736	(16042)
Transfers between funds		1360	(1330)	(30)	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(4866)	11602	0	6736	(16042)
Funds brought forward		56915	32561	20000	109476	125518
		-----	-----	-----	-----	-----
Funds carried forward	12	52049	44163	20000	116212	109476
		=====	=====	=====	=====	=====

**EBRINGTON 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
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	56915	32561	20000	109476	125518
Net movement in funds	(4866)	11602	-	6736	(16042)
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Bank and Cash at end of year	52049	44163	20000	116212	109476
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				20000	20000
Bank Current Accounts				95408	89010
Cash in Hand				804	466
				-----	-----
				116212	109476
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Buildings & Contents				3450925	3210163
- Church Hall Buildings & Contents				1436963	1336710
- Manse Building				357891	332922
Investments – Note 11				-	-
Gift Aid receivable on donations				-	-
				-----	-----
				5245779	4879795
				=====	=====
<b>Liabilities</b>					
Loans				-	-
Other				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 28-2-23 and signed on its behalf by

Name *Alan Rowan*

Name *Frances Anderson*

Date *28<sup>th</sup> February 2023*

Date *28<sup>th</sup> FEB. 2023*

**EBRINGTON 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving	79181	7483	-	86664	99202
Loose collections	666	-	-	666	576
Donations and gifts	1370	37385	-	38755	23655
Gift Aid	15860	7579	-	23439	25677
Legacies and bequests	3000	-	-	3000	13157
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	100077	52447	-	152524	162267
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**EBRINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£	£	£
Income from charitable activities	1467	2418	-	3885	1128
Fees from weddings and funerals	50	-	-	50	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	8000	6442	-	14442	-
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	9517	8860	-	18377	1128
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**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
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	-	-	-	-	-
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**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Deposit interest	240	1	30	271	326
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
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	240	1	30	271	326
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**EBRINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Insurance claims	-	1876	-	1876	-
Other income	-	-	-	-	-
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	-	1876	-	1876	-
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**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
FWO & collection envelopes	826	-	-	826	879
Fundraising events	-	-	-	-	-
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	826	-	-	826	879
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**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	9095	-	-	9095	9244
Presbytery fees	1075	-	-	1075	1075
Ministry and support staff costs	83851	-	-	83851	79082
Congregational running expenses	18959	8494	-	27453	14071
Property Repairs	-	8999	-	8999	41811
Donations to Missions & charities	2050	32759	-	34809	33397
Governance costs	204	-	-	204	204
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	115234	50252	-	165486	178884
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**EBRINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**8. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
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	-	-	-	-	-
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**9. FIXED ASSETS**

The congregation owns the Church and Halls situated at 1 Limavady Road, Waterside, Londonderry and also the manse situated at 19 Clearwater, Londonderry and the associated fixtures, fittings, plant and machinery. These have an insurance value at 31<sup>st</sup> October as follows:-

	<b>Total 2022</b>	<b>Total 2021</b>
	£	£
Church Building and Contents	3450925	3210163
Church Halls & Contents	1436963	1336710
Manse Building	357891	332922
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	5245779	4879795
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**10. INVESTMENTS**

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

	<b>2022</b>	<b>2021</b>
	£	£
General Investment Fund	-	-
Property	-	-
Other investments	-	-
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	-	-
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**EBRINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**11. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
No 1 Account	56915	109834	116060	(6226)	1360	52049
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	56915	109834	116060	(6226)	1360	52049
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<b>Restricted Funds</b>						
United Appeal	-	8156	8156	-	-	-
World Development	-	1304	1304	-	-	-
Presbyterian Childrens Society	-	1645	1645	-	-	-
Moderators Appeal	-	3488	3488	-	-	-
EPC Fund	239	-	-	-	-	239
Repair & Renovation Fund	18309	19507	8999	10508	7	28824
Bright Hour	459	253	430	(177)	-	282
Junior Youth Club	3	-	-	-	(3)	0
Senior Youth Club	1466	157	227	(70)	3	1398
Youth Forum	3003	-	-	-	-	3003
Catering	93	-	93	(93)	-	0
Benevolent	1811	1	-	1	-	1812
Boys Brigade	239	5005	3375	1630	(350)	1519
Classy Lassies	101	489	200	289	(150)	240
Tiddlers	1515	1008	1376	(368)	(300)	847
Girls Brigade	224	2918	2095	823	(360)	687
Missionary Support Fund	3003	16820	17064	(244)	23	2782
Sunday School	847	387	132	255	-	1102
Presbyterian Women	1249	2046	1668	378	(200)	1427
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	32561	63184	50252	12932	(1330)	44163
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<b>Endowment Funds</b>						
E Harvey	10000	15	-	15	(15)	10000
B Harvey	10000	15	-	15	(15)	10000
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	20000	30	-	30	(30)	20000
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<b>Total</b>	<b>109476</b>	<b>173048</b>	<b>166312</b>	<b>6736</b>	<b>-</b>	<b>116212</b>
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