

**BALLYNAHATTY & CREEVAN 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	20,798	3,452	0	24,250	24,324
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	185	102	0	287	492
Other	6	221	0	0	221	5,583
<b>Total Receipts</b>		<b>21,204</b>	<b>3,554</b>	<b>0</b>	<b>24,758</b>	<b>30,399</b>
<b>Payments</b>						
Raising funds	7	0	0	0	0	0
Charitable activities	8	26,403	3,697	0	30,100	32,655
Other	9	0	0	0	0	0
<b>Total Payments</b>		<b>26,403</b>	<b>3,697</b>	<b>0</b>	<b>30,100</b>	<b>32,655</b>
Net receipts / (payments)		(5,199)	(143)	0	(5,342)	(2,256)
Transfers between funds		(4)	4	0	0	0
Net movement in funds		(5,203)	(139)	0	(5,342)	(2,256)
Funds brought forward		13,813	30,054	0	43,867	46,123
Funds carried forward	12	8,610	29,915	0	38,525	43,867

**BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**  
 As at 31 December 2022

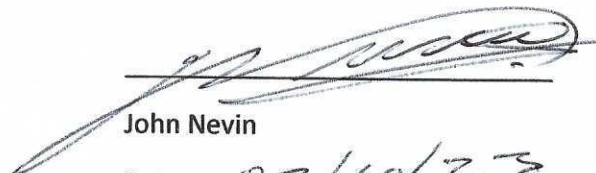
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	13,813	30,054		43,867	46,123
Net movement in funds	(5,203)	(139)		(5,342)	(2,256)
Bank and Cash at end of year	8,610	29,915		38,525	43,867
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				38,525	43,867
Cash in Hand				0	0
				38,525	43,867
<b>Other Information</b>					
Investments – Note 11				15,243	16,545

Approved by the Kirk Session at a meeting on 13<sup>th</sup> April 23 signed on its behalf by

P.P.  
 Rev Matthew Cowan

Rev Clarke Deering

Date 23/10/23

  
 John Nevin  
 Date 23/10/23

**BALLYNAHATTY & CREEVAN 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:	17,159	1,266	0	18,425	17,627
Loose collections	269	0	0	269	583
Donations and gifts	0	1,765	0	1,765	2,550
Gift Aid	3,370	421	0	3,791	3,564
Legacies and bequest	0	0	0	0	0
	----- 20,798 -----	----- 3,452 -----	----- 0 -----	----- 24,250 -----	----- 24,324 -----

**BALLYNAHATTY & CREEVAN 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 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**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	0	0	0	0	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**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	26	0	0	26	18
General Investment Fund	159	102	0	261	474
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	185	102	0	287	492
	-----	-----	-----	-----	-----

**BALLYNAHATTY & CREEVAN 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	0	0	0	0	0
Other income	221	0	0	221	5,583
	<u>221</u>	<u>0</u>	<u>0</u>	<u>221</u>	<u>5,583</u>

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
FWO envelopes	0	0	0	0	0
Fundraising events	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**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	3,953	0	0	3,953	2,015
Presbytery fees	140	0	0	140	193
Ministry and support staff costs	17,444	84	0	17,528	19,954
Congregational running expenses	4,766	863	0	5,629	7,848
Donations to Missions and charities	100	2,750	0	2,850	2,645
Governance costs	0	0	0	0	0
	<u>26,403</u>	<u>3,697</u>	<u>0</u>	<u>30,100</u>	<u>33,655</u>

**BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**9. 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	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at Loughmuck Road, Omagh and the associated fixtures, fittings, plant and machinery. These have an insurance value of £810,997.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation. The gain in the value of the Investments held with the General Investment Fund is a gain in the value of shares during 2020. As per guidelines from Church House (after receipt of information from PMS) the balance from PMS has been written off.

	<b>2022</b>	<b>2021</b>
	£	£
General Investment Fund	15,243	16,545
	-----	-----
	15,243	16,545
	-----	-----

**BALLYNAHATTY & CREEVAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**12. 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>						
General Fund	13,813	21,204	26,403	(5,199)	(4)	8,610
	-----	-----	-----	-----	-----	-----
	13,813	21,204	26,403	(5,199)	(4)	8,610
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property Fund	22,723	909	863	46	0	22,769
Missions and charities	1,055	2,080	2,334	(254)	4	805
PW	759	565	500	65	0	824
Treasury Stock Matured	5,517	0	0	0	0	5,517
	-----	-----	-----	-----	-----	-----
	30,054	3,554	3,697	(143)	4	29,915
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>43,867</b>	<b>24,758</b>	<b>30,100</b>	<b>(5,342)</b>	<b>0</b>	<b>38,525</b>
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The congregation has reviewed the basis on which it prepares its accounts and in order that they are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds which the congregation hold, in particular investments are disclosed in the Statement of Assets and Liabilities.