



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	111,952	4,750	0	116,702	121,736
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	1,350	0	0	1,350	1,350
Other	6	0	0	0	0	0
		113,302	4,750	0	118,052	123,085
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		0	0	0	0	0
Total Receipts		113,302	4,750	0	118,052	123,085
Payments						
Raising funds	7	322	0	0	322	310
Charitable activities	8	59,837	31,697	0	91,534	102,031
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		60,159	31,697	0	91,856	102,341
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		0	0	0	0	0
Total Payments		60,159	31,697	0	91,856	102,341
Net receipts / (payments)		53,143	-26,947	0	26,196	20,744
Transfers between funds		-30,362	30,362	0	0	0
Net movement in funds		22,781	3,415	0	26,196	20,744
Funds brought forward		143,395	7,262	0	150,657	129,912
Funds carried forward		166,177	10,676	0	176,853	150,657



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for the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Fund Reconciliations						
Bank and cash at start of year		143,395	7,262	0	150,657	129,912
Net movement in funds		22,781	3,415	0	26,196	20,744
Bank and cash at end of year		166,177	10,676	0	176,853	150,657
Bank & Cash Balances						
Bank Deposit Account					63,456	53,450
Bank Current Account					113,397	97,207
Cash Account					0	0
					<u>176,853</u>	<u>150,657</u>
Other Assets						
Fixed Assets – Note 7						
- Church buildings and contents					1,792,355	1,600,316
- Manse buildings and contents					472,200	415,600
					<u>2,264,555</u>	<u>2,015,916</u>
Liabilities						
Loans					0	0
Others					0	0

Approved by the Kirk Session at a meeting on 29th October 2023 and signed on its behalf by

Richard Pollock

29th October 2023

Robert McCahon

29th October 2023



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 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:					
Loose collections	98,483	4,750	0	103,233	103,628
Donations and gifts	0	0	0	0	0
Gift Aid	13,469	0	0	13,469	18,108
Legacies and bequest	0	0	0	0	0
	111,952	4,750	0	116,702	121,736



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities:					
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities:					
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	1,350	0	0	1,350	1,350
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	1,350	0	0	1,350	1,350

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	322	0	0	322	310
Fundraising events	0	0	0	0	0
	322	0	0	322	310



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2021

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Presbytery fees	356	0	0	356	344
Ministry and support staff costs	11,746	0	0	11,746	33,550
Congregational running expenses	47,735	0	0	47,735	45,756
Donations to Missions and charities	0	31,295	0	31,295	21,730
Governance costs	0	492	0	492	651
	59,837	31,697	0	91,534	102,031

8. FIXED ASSETS

The congregation owns the Church premises situated at Curragh Road, Aghadowey, Coleraine BT51 3RY and the associated fixtures, fittings, plant and machinery. These have an insurance value of £ 2,264,555 at last renewal date.



BALLYLAGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

9. Summary of Accounts

	<u>Balance at Start</u>	<u>Receipts</u>	<u>Payments</u>	<u>Tfr In</u>	<u>Tfr Out</u>	<u>Surplus/ Deficit</u>	<u>Balance at End</u>
<u>Unrestricted Funds</u>							
General Fund	37,237	80,470	14,801	0	65,362	307	37,544
Building Fund	55,462	32,833	45,359	25,000	0	12,475	67,937
Investments	50,696	0	0	10,000	0	10,000	60,696
	<u>143,395</u>	<u>113,303</u>	<u>60,159</u>	<u>35,000</u>	<u>65,362</u>	<u>22,781</u>	<u>166,177</u>
<u>Restricted Funds</u>							
Missions	0	0	11,620	11,620	0	0	0
RP Finance	0	0	12,500	12,500	0	0	0
Sabbath School	0	0	492	492	0	0	0
Leprosy Mission	0	0	100	100	0	0	0
Pakistan Flood Appeal	0	0	630	630	0	0	0
Ukrainian Charities	0	0	5,020	5,020	0	0	0
Women's Fellowship	795	4,736	1,335	0	0	3,401	4,196
Women's Fellowship	3,713	8	0	0	0	8	3,721
Women's Fellowship	2,754	6	0	0	0	6	2,760
	<u>7,262</u>	<u>4,750</u>	<u>31,697</u>	<u>30,362</u>	<u>0</u>	<u>3,415</u>	<u>10,676</u>
	<u>150,657</u>	<u>118,052</u>	<u>91,856</u>	<u>65,362</u>	<u>65,362</u>	<u>26,196</u>	<u>176,853</u>