

Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland
Statement of Financial Activity (Receipts and Payments Account)
for the year ended 31st. December, 2022.

| | Unrestricted | Restricted | Endowmen | Total | Total |
|-------|--------------|------------|----------|-------|-------|
| Notes | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |

Receipts

| | | | | | | |
|--------------------------|---|--------------|--------------|----------|---------------|---------------|
| Donations and legacies | 2 | 86395 | 22824 | 0 | 109219 | 100403 |
| Charitable activities | 3 | 480 | 26,901 | 0 | 27381 | 12108 |
| Other trading activities | 4 | 431 | 0 | 0 | 431 | 810 |
| Investment Income | 5 | 743 | 64 | 0 | 807 | 867 |
| Other | 6 | 330 | 14406 | 0 | 14736 | 1302 |
| Organisations | | | 19288 | 0 | 19288 | 5633 |
| | | | | | | |
| Sale of Investments | | 0 | 0 | 0 | 0 | 0 |
| Sale of fixed assets | | 0 | 0 | 0 | 0 | 0 |
| Loans Received | | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| Total Receipts | | 88379 | 83483 | 0 | 171862 | 121123 |

Payments

| | | | | | | |
|--------------------------|---|--------------|--------------|----------|---------------|---------------|
| Raising funds | 7 | 547 | 0 | 0 | 547 | 525 |
| Charitable activities | 8 | 79643 | 69059 | 0 | 148702 | 95839 |
| Investment costs | | 0 | 0 | 0 | 0 | 0 |
| Other | 9 | 0 | 0 | 0 | 0 | 936 |
| Organisations | | 0 | 16594 | 0 | 16594 | 4938 |
| | | 0 | 0 | 0 | 0 | 0 |
| 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 | | 80190 | 85653 | 0 | 165843 | 102238 |

Net receipts / (payments)

Transfers between funds

Net movement in funds

Funds brought forward

Funds carried forward

| | | | | | | |
|----|--|--------------|--------------|----------|---------------|--------|
| | | 8189 | -2170 | 0 | 6019 | 18885 |
| | | -1362 | 1362 | 0 | 0 | 0 |
| | | | | | | |
| | | 6827 | -808 | 0 | 6019 | 18885 |
| | | 83319 | 43257 | 0 | 126576 | 107691 |
| | | | | | | |
| 12 | | 90146 | 42449 | 0 | 132595 | 126576 |

| | | |
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| Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland | | |
| Statement of Assets & Liabilities as at 31st. December, 2022. | | |

| | Unrestricted | Restricted | Endowmen | Total | Total |
|--------------------------------|--------------|--------------|----------|---------------|---------------|
| | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Funds Reconciliation | | | | | |
| Bank and Cash at start of year | 83319 | 43257 | 0 | 126576 | 107691 |
| Net movement in funds | 6827 | -808 | 0 | 6019 | 18885 |
| | | | 0 | | |
| Bank and Cash at end of year | 90146 | 42449 | 0 | 132595 | 126576 |

Bank & Cash Balances

| | | | | | |
|---------------------------------------|--|--|--------------|---------------|---------------|
| Progressive Deposit Account | | | 0 | 0 | 20992 |
| Bank Current Account No.1 | | | 0 | 99338 | 72720 |
| Bank Current Account No.2 | | | 0 | 8380 | 9934 |
| Cash in hand - Organisations | | | 0 | 2107 | 2098 |
| Bank Current Accounts - Organisations | | | 0 | 22770 | 20832 |
| | | | Total | 132595 | 126576 |

Other Assets

Fixed Assets - Note 10

| | | | | | |
|----------------------------------|--|--|---|-------|-------|
| Church Premises | | | 0 | 0 | 0 |
| Fixtures and Fittings | | | 0 | 0 | 0 |
| Vehicles | | | 0 | 0 | 0 |
| | | | | | |
| Investments - Note 11 | | | 0 | 38084 | 40599 |
| Gift Aid receivable on donations | | | 0 | 13500 | 12000 |
| Other assets | | | 0 | 0 | 0 |
| | | | | | |
| <u>Liabilities</u> | | | | | |
| | | | 0 | 0 | 0 |
| Other liabilities | | | 0 | 0 | 0 |
| | | | | | |

| | |
|---|--------------------------|
| <p>Approved by the Kirk Session at a meeting on _____ and signed on its behalf by:-</p> | |
| <p>Name:- _____</p> | <p>Name:- _____</p> |
| <p>Signature:- _____</p> | <p>Signature:- _____</p> |
| <p>Date:- _____</p> | <p>Date:- _____</p> |

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| Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland | | |
| Notes to the Accounts:- 31st. December, 2022. | | |

1 Accounting Policies

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|--------------------------------------|
| 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 | Restricted | Endowment | Total | Total |
|-----------------------|--------------|--------------|-----------|---------------|---------------|
| | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Recorded givings | 64775 | 11983 | 0 | 76758 | 76211 |
| Loose collections | 2263 | 0 | 0 | 2263 | 1246 |
| Donations and gifts | 1994 | 7942 | 0 | 9936 | 9369 |
| Gift Aid | 12363 | 2899 | 0 | 15262 | 12577 |
| Legacies and bequests | 5000 | 0 | 0 | 5000 | 1000 |
| | | | | | |
| | <u>86395</u> | <u>22824</u> | <u>0</u> | <u>109219</u> | <u>100403</u> |

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| Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland | | |
| | Notes to the Accounts (continued):- 31st. December, 2022. | |

3 Charitable Activities

| | Unrestricted | Restricted | Endowment | Total | Total |
|-----------------------------------|--------------|--------------|-----------|--------------|--------------|
| | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Income from charitable activities | 480 | 0 | 0 | 480 | 191 |
| Fees from weddings and funerals | 0 | 0 | 0 | 0 | 0 |
| Fundraising events | 0 | 0 | 0 | 0 | 0 |
| Grant:- Belfast City Council | 0 | 1751 | 0 | 1751 | 2417 |
| Grant - Urban Mission Trust | 0 | 13,150 | 0 | 13150 | 6500 |
| Grant - Council for Mission | 0 | 12,000 | 0 | 12000 | 3000 |
| | 480 | 26901 | 0 | 27381 | 12108 |

4 Other Trading Activities

| | Unrestricted | Restricted | Endowment | Total | Total |
|---------------------|--------------|------------|-----------|------------|------------|
| | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Letting of premises | 431 | 0 | 0 | 431 | 810 |
| Trading income | 0 | 0 | 0 | 0 | 0 |
| | 431 | 0 | 0 | 431 | 810 |

5 Investment Income

| | Unrestricted | Restricted | Endowment | Total | Total |
|-----------------------------|--------------|------------|-----------|------------|------------|
| | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Bank deposit interest | 123 | 12 | 0 | 135 | 70 |
| Progressive interest | 0 | 52 | 0 | 52 | 199 |
| General Investment Fund | 620 | 0 | 0 | 620 | 598 |
| Rents investment properties | 0 | 0 | 0 | 0 | 0 |
| Other investment income | 0 | 0 | 0 | 0 | 0 |
| | 743 | 64 | 0 | 807 | 867 |

6 Other Income

| | Unrestricted | Restricted | Endowment | Total | Total |
|------------------|--------------|--------------|-----------|--------------|-------------|
| | Funds | | Funds | 2022 | 2021 |
| | £ | | £ | £ | £ |
| Insurance claims | 0 | 0 | 0 | 0 | 0 |
| Other income | 330 | 14406 | 0 | 14736 | 1302 |
| | | | | | |
| | 330 | 14406 | 0 | 14736 | 1302 |

7 Raising Funds

| | Unrestricted | Restricted | Endowment | Total | Total |
|--------------------|--------------|------------|-----------|------------|------------|
| | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| FWO envelopes | 547 | 0 | 0 | 547 | 525 |
| Fundraising events | 0 | 0 | 0 | 0 | 0 |
| | | | | | |
| | 547 | 0 | 0 | 547 | 525 |

8 Charitable Activities

| | Unrestricted | Restricted | Endowment | Total | |
|-------------------------------------|--------------|--------------|-----------|---------------|--------------|
| | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| General Assembly Assessments | 15630 | 0 | 0 | 15630 | 14568 |
| Presbytery fees | 659 | 0 | 0 | 659 | 640 |
| Ministry and support staff costs | 48425 | 21263 | 0 | 69688 | 50588 |
| Congregational running expenses | 14929 | 19737 | 0 | 34666 | 11920 |
| Donations to Missions and Charities | 0 | 19040 | 0 | 19040 | 8013 |
| Property / Maintenance costs | 0 | 9019 | 0 | 9019 | 10110 |
| Governance costs | 0 | 0 | 0 | 0 | 0 |
| | | | | | |
| | 79643 | 69059 | 0 | 148702 | 95839 |

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| Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland | |
| Notes to the Accounts (continued):- 31st. December, 2022 | |

9 Other Expenditure

| | Unrestricted | Restricted | Endowment | Total | Total |
|--------------------------------|--------------|------------|-----------|----------|------------|
| | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Investment properties expenses | 0 | 0 | 0 | 0 | 0 |
| Other Congregational Funds | 0 | 0 | 0 | 0 | 936 |
| | | | | | |
| | 0 | 0 | 0 | 0 | 936 |

10 Fixed Assets

The congregation owns the Church premises situated at 80 York Road, Belfast, BT15 3HF and the Manse which is occupied by the Minister and his family situated at 14 Lismoyne Park, Belfast BT15 5HF including the associated fittings, plant and equipment. These have a combined value of £5,796,191 [£5,413,983 + £382,208] at the last insurance renewal date.

The Nite Lite team has a caravan valued at £11,591 (at the last insurance renewal date).

11 Investments

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

| | | | | | 2022 | 2021 |
|------------------------------|--|--|--|--|---------------|--------------|
| | | | | | £ | £ |
| General Investment Fund | | | | | 28,084 | 30,599 |
| Property | | | | | 0 | 0 |
| Progressive Building Society | | | | | 10,000 | 10000 |
| | | | | | | |
| | | | | | 38,084 | 40599 |

Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the Accounts (continued):- 31st. December, 2022.

12 Fund Balances

Unrestricted Funds

General Fund
Progressive Building Society

Restricted Funds

Maintenance of Property
Liter / photo copying /DVDs CDs
Equip/Cater/B'fastCCgrant
Castleton Lanterns & Community
No.2 A/C
Community Mission Worker
HMRC Error
PCI Publications

Organisations

Missions and Charities Fund

United Appeal
General Missions Fund
Benevolent Fund
Children Change Columbia
Christian Aid
Pres. Children's Society
The Royal British Legion
Tear Fund
World Development
Marine / Missions to Seamen
L.Wallace Op. Mobilisation
Leprosy Mission
Friends of the Cancer Centre
Release International
MENCAP
N.Belfast Food Bank
PCI's Moderator's Appeal
Both Lives Matter
The Christian Institute
Flourish N.I.

Endowment Funds

Total Funds

General Investment Fund
Progressive Building Society

| Balance at start | Receipts | Payment | Surplus / (Deficit) | Transfers | Balance at end |
|--------------------|---------------|---------------|---------------------|------------------|----------------|
| £ | £ | £ | £ | £ | £ |
| 62327 | 88280 | 80190 | 8090 | 19729 | 90146 |
| 20992 | 99 | 0 | 99 | -21091 | 0 |
| 83319 | 88379 | 80190 | 8189 | -1362 | 90146 |
| 9934 | 7105 | 9019 | -1914 | 360 | 8380 |
| 65 | 123 | 329 | -206 | 141 | 0 |
| 1 | 2126 | 3696 | -1571 | 1571 | 0 |
| 170 | 0 | 0 | 0 | 0 | 171 |
| 360 | 0 | 0 | 0 | -360 | 0 |
| 4310 | 25150 | 22401 | 2749 | 0 | 7059 |
| 0 | 14346 | 14319 | 27 | 27 | 0 |
| 0 | 255 | 255 | 0 | 0 | 0 |
| 22930 | 19288 | 16594 | 2694 | -746 | 24878 |
| 3681 | 7566 | 10547 | -2981 | 0 | 700 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 947 | 157 | 202 | -45 | 0 | 902 |
| 0 | 143 | 143 | 0 | 0 | 0 |
| 21 | 0 | 0 | 0 | 0 | 21 |
| 0 | 1145 | 1145 | 0 | 0 | 0 |
| 0 | 60 | 60 | 0 | 0 | 0 |
| 50 | 0 | 0 | 0 | 0 | 50 |
| 779 | 483 | 993 | -510 | 0 | 269 |
| 4 | 0 | 0 | 0 | 0 | 4 |
| 0 | 0 | 320 | -320 | 320 | 0 |
| 0 | 750 | 750 | 0 | 0 | 0 |
| 0 | 2050 | 2050 | 0 | 0 | 0 |
| 5 | 0 | 0 | 0 | 0 | 5 |
| 0 | 375 | 375 | 0 | 0 | 0 |
| 0 | 231 | 235 | -4 | 4 | 0 |
| 0 | 1830 | 1820 | 10 | 0 | 10 |
| 0 | 100 | 200 | -100 | 100 | 0 |
| 0 | 100 | 100 | 0 | 0 | 0 |
| 0 | 100 | 100 | 0 | 0 | 0 |
| 43257 | 83483 | 85653 | -2171 | 1417 | 42449 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 126576 | 171862 | 165843 | 6018 | 55 | 132595 |
| Valuation at start | Revaluation | | | Valuation at end | |
| | Decrease | | | | |
| 30,599 | -2515 | | | 28,084 | |
| 10000 | | | | 10000 | |

| | | | | | |
|--------------|--|--|--|--|--------------|
| | | | | | |
| <u>40599</u> | | | | | <u>38084</u> |