

**Craigavon Presbyterian Church**  
**Statement of Financial Activities**  
**For the year ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<b>Income and endowments from:</b>					
Donations and legacies	2	90,149	1,575	91,724	91,026
Charitable activities	3	-	11,905	11,905	11,356
Other trading activities	4	7,170	-	7,170	4,193
Investments	5	168	-	168	105
<b>Total</b>		<b>97,487</b>	<b>13,480</b>	<b>110,967</b>	<b>106,680</b>
<b>Expenditure on:</b>					
Charitable activities	6/7	(65,216)	(39,139)	(104,355)	(74,622)
<b>Total</b>		<b>(65,216)</b>	<b>(39,139)</b>	<b>(104,355)</b>	<b>(74,622)</b>
<b>Transfers between funds</b>		<b>(24,027)</b>	<b>24,027</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>8,244</b>	<b>(1,632)</b>	<b>6,612</b>	<b>32,058</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		54,650	8,935	63,585	31,527
<b>Total funds carried forward</b>		<b>62,894</b>	<b>7,303</b>	<b>70,197</b>	<b>63,585</b>

**Craigavon Presbyterian Church**  
**Statement of Financial Position**  
**As at 31 December 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		70,197	63,585
		<u>70,197</u>	<u>63,585</u>
<b>Net current assets</b>		<u>70,197</u>	<u>63,585</u>
<b>Total assets less current liabilities</b>		<u>70,197</u>	<u>63,585</u>
<b>Net assets</b>		<u>70,197</u>	<u>63,585</u>
<b>The funds of the charity</b>			
Restricted income funds	12	7,303	8,935
Unrestricted income funds	12	62,894	54,650
<b>Total funds</b>		<u>70,197</u>	<u>63,585</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....  
Rev L Webster  
Trustee  
15 July 2023

**Craigavon Presbyterian Church**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2022**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Craigavon Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**2. Income from donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations received	90,149	1,575	91,724	91,026
	<b>90,149</b>	<b>1,575</b>	<b>91,724</b>	<b>91,026</b>

**3. Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Restricted funds</b>		
<i>Restricted Missions and Charities Fund</i>		
Total Mission and Charity	9,741	5,959
<i>Other Restricted Congregational Funds</i>		
Total Other Restricted	1,005	300
<i>Restricted Organisational Funds</i>		
Total Organisational	1,159	5,097
	<b>11,905</b>	<b>11,356</b>

**Craigavon Presbyterian Church**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

**4. Income earned from other activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Non-Assessable Income	7,170	4,193
	<u><b>7,170</b></u>	<u><b>4,193</b></u>

**5. Investment income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Bank interest receivable	168	105
	<u><b>168</b></u>	<u><b>105</b></u>

**6. Costs of charitable activities by fund type**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and Legacies	35,873	-	35,873	34,948
Support costs	29,343	39,139	68,482	39,674
	<u><b>65,216</b></u>	<u><b>39,139</b></u>	<u><b>104,355</b></u>	<u><b>74,622</b></u>

**7. Costs of charitable activities by activity type**

	<b>Activities undertaken directly</b>	<b>Support costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Support costs</b>				
Donations and Legacies	35,873	28,119	63,992	58,514
Restricted Missions and Charities Fund	-	12,077	12,077	6,973
Other Restricted Congregational Funds	-	1,310	1,310	936
Restricted Organisational Funds	-	3,587	3,587	5,016
Building Fund	-	23,389	23,389	3,183
	<u><b>35,873</b></u>	<u><b>68,482</b></u>	<u><b>104,355</b></u>	<u><b>74,622</b></u>

**Craigavon Presbyterian Church**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

**8. Analysis of support costs**

	<b>Restricted Missions and Charities Fund</b>	<b>Other Restricted Congregation al Funds</b>	<b>Restricted Organisation al Funds</b>	<b>Building Fund</b>
	£	£	£	£
Resources Expended	12,077	1,310	3,587	23,389
Governance costs	-	-	-	-
	<u>12,077</u>	<u>1,310</u>	<u>3,587</u>	<u>23,389</u>

**8. Analysis of support costs**

	<b>2022</b>	<b>2021</b>
	£	£
Resources Expended	40,363	16,108
Governance costs	28,119	23,566
	<u>68,482</u>	<u>39,674</u>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	£	£
Trustees' remuneration	21,565	21,090
Trustees' pension contributions	5,176	5,062

**10. Staff costs and emoluments**

Total staff costs for the year ended 31 December 2022 were:

	<b>2022</b>	<b>2021</b>
	£	£
Salaries and wages	21,565	21,090
Social security costs	2,750	2,554
Pension costs	5,176	5,062
	<u>29,490</u>	<u>28,706</u>

**Craigavon Presbyterian Church**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

	2022	2021
Total number of employees	1	1
	<u>1</u>	<u>1</u>

**11. Comparative for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	89,063	1,963	91,026
Charitable activities	-	11,356	11,356
Other trading activities	4,193	-	4,193
Investments	105	-	105
<b>Total</b>	<u>93,361</u>	<u>13,319</u>	<u>106,680</u>
<b>Expenditure on:</b>			
Charitable activities	(59,151)	(15,471)	(74,622)
<b>Total</b>	<u>(59,151)</u>	<u>(15,471)</u>	<u>(74,622)</u>
<b>Transfers between funds</b>	(74)	74	-
<b>Net movement in funds</b>	<u>34,136</u>	<u>(2,078)</u>	<u>32,058</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	20,514	11,013	31,527
<b>Total funds carried forward</b>	<u>54,650</u>	<u>8,935</u>	<u>63,585</u>

**12. Movement in funds**

**Unrestricted Funds**

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2022 £
<i>General</i>					
General	54,650	97,487	(65,216)	(24,027)	62,894
	<u>54,650</u>	<u>97,487</u>	<u>(65,216)</u>	<u>(24,027)</u>	<u>62,894</u>

**Craigavon Presbyterian Church**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

**Unrestricted Funds - Previous year**

	<b>Balance at 01/01/2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Balance at 31/12/2021</b>
	£	£	£	£	£
<i>General</i>					
General	20,514	93,361	(59,151)	(74)	54,650
	<b>20,514</b>	<b>93,361</b>	<b>(59,151)</b>	<b>(74)</b>	<b>54,650</b>

**Purpose of unrestricted Funds**

General

Charitable activities

**Restricted Funds**

	<b>Balance at 01/01/2022</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Balance at 31/12/2022</b>
	£	£	£	£	£
Building Fund	3,263	1,575	(23,389)	21,821	3,270
Compassion Child Sponsorship	(30)	75	(371)	326	-
Friday Club	16	-	(30)	40	26
Moderator's Appeal	-	4,445	(4,395)	(50)	-
Outreach	3,632	1,005	(1,310)	-	3,327
PCI Orphan Society	-	692	(692)	-	-
Poppy Appeal	-	196	(196)	-	-
Salvation Army	-	283	(400)	117	-
Tear Fund	-	1,086	(1,086)	-	-
Tots at the Bridge	2,054	1,159	(2,333)	(200)	680
United Appeal	-	2,520	(4,443)	1,923	-
Youth For Christ	-	444	(494)	50	-
	<b>8,935</b>	<b>13,480</b>	<b>(39,139)</b>	<b>24,027</b>	<b>7,303</b>

**Craigavon Presbyterian Church**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

**Restricted Funds - Previous year**

	<b>Balance at 01/01/2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Balance at 31/12/2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Building Fund	3,263	1,963	(3,183)	1,220	3,263
Compassion Child Sponsorship	(30)	200	(336)	136	(30)
Connect	2,053	703	(708)	(2,048)	-
Dowd's Family	-	117	(117)	-	-
Friday Club	457	20	(349)	(112)	16
Moderator's Appeal	-	137	(137)	-	-
Outreach	4,268	300	(936)	-	3,632
PCI Orphan Society	-	870	(870)	-	-
Poppy Appeal	-	293	(293)	-	-
Tear Fund	-	417	(417)	-	-
Tots at the Bridge	1,002	4,374	(3,322)	-	2,054
United Appeal	-	3,470	(4,348)	878	-
Youth For Christ	-	455	(455)	-	-
	<b>11,013</b>	<b>13,319</b>	<b>(15,471)</b>	<b>74</b>	<b>8,935</b>



**Craigavon Presbyterian Church**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

**Purpose of restricted funds**

Building Fund

Charitable activities

United Appeal

Charitable activities

Tear Fund

Charitable activities

PCI Orphan Society

Charitable activities

Poppy Appeal

Charitable activities

Moderator's Appeal

Charitable activities

Compassion Child Sponsorship

Charitable activities

Outreach

Charitable activities

Minibus

Charitable activities

Superstars

Charitable activities

Friday Club

Charitable activities

Connect

Charitable activities

Tots at the Bridge

Charitable activities

Salvation Army

Charitable activities

Dowd's Family

Charitable activities

Glo Craigavon

Charitable activities

**Craigavon Presbyterian Church**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 December 2022**

Youth For Christ

Charitable activities

**13. Analysis of net assets between funds**

	Net current assets / (liabilities)	Net Assets
	£	£
<b>Unrestricted funds</b>		
<i>General</i>		
General	62,894	62,894
<b>Restricted funds</b>		
Building Fund	3,270	3,270
Friday Club	26	26
Outreach	3,327	3,327
Tots at the Bridge	680	680
	<b>70,197</b>	<b>70,197</b>

**Previous year**

	Net current assets / (liabilities)	Net Assets
	£	£
<b>Unrestricted funds</b>		
<i>General</i>		
General	54,650	54,650
<b>Restricted funds</b>		
Building Fund	3,263	3,263
Compassion Child Sponsorship	(30)	(30)
Friday Club	16	16
Outreach	3,632	3,632
Tots at the Bridge	2,054	2,054
	<b>63,585</b>	<b>63,585</b>

**Craigavon Presbyterian Church**  
**Detailed Statement of Financial Activities**  
**For the year ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Freewill Offering	86,152	85,302
Other Offerings	3,997	3,761
Building Fund	1,575	1,963
	<b>91,724</b>	<b>91,026</b>
<b>Charitable activities</b>		
United Appeal (Restricted Missions and Charities Fund)	2,520	3,470
Tear Fund (Restricted Missions and Charities Fund)	1,086	417
PCI Orphan Society (Restricted Missions and Charities Fund)	692	870
Poppy Appeal (Restricted Missions and Charities Fund)	196	293
Moderator's Appeal (Restricted Missions and Charities Fund)	4,445	137
Compassion Child Sponsorship (Restricted Missions and Charities Fund)	75	200
Salvation Army (Restricted Missions and Charities Fund)	283	-
Dowd's Family (Restricted Missions and Charities Fund)	-	117
Youth For Christ (Restricted Missions and Charities Fund)	444	455
Outreach (Other Restricted Congregational Funds)	1,005	300
Friday Club (Restricted Organisational Funds)	-	20
Connect (Restricted Organisational Funds)	-	703
Tots At The Bridge (Restricted Organisational Funds)	1,159	4,374
	<b>11,905</b>	<b>11,356</b>
<b>Other trading activities</b>		
Income from Non-Assessable Income	7,170	4,193
	<b>7,170</b>	<b>4,193</b>
<b>Investments</b>		
Bank interest receivable	168	105
	<b>168</b>	<b>105</b>
<b>Total incoming resources</b>	<b>110,967</b>	<b>106,680</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Minister's Salary (Donations and Legacies)	(21,565)	(21,090)
Minister's Social Security Costs (Donations and Legacies)	(2,750)	(2,554)

**Craigavon Presbyterian Church**  
**Detailed Statement of Financial Activities Continued**  
**For the year ended 31 December 2022**

Minister's Pension Contributions (Donations and Legacies)	(5,176)	(5,062)
Minister's Expenses (Donations and Legacies)	(6,382)	(6,242)
	<b>(35,873)</b>	<b>(34,948)</b>
<b>SUPPORT COSTS</b>		
<b>Resources Expended</b>		
United Appeal (Restricted Missions and Charities Fund)	(4,443)	(4,348)
Tear Fund (Restricted Missions and Charities Fund)	(1,086)	(417)
PCI Orphan Society (Restricted Missions and Charities Fund)	(692)	(870)
Poppy Appeal (Restricted Missions and Charities Fund)	(196)	(293)
Moderator's Appeal (Restricted Missions and Charities Fund)	(4,395)	(137)
Compassion Child Sponsorship (Restricted Missions and Charities Fund)	(371)	(336)
Salvation Army (Restricted Missions and Charities Fund)	(400)	-
Dowd's Family (Restricted Missions and Charities Fund)	-	(117)
Youth For Christ (Restricted Missions and Charities Fund)	(494)	(455)
Outreach (Other Restricted Congregational Funds)	(1,310)	(936)
Superstars (Restricted Organisational Funds)	(1,119)	(637)
Friday Club (Restricted Organisational Funds)	(135)	(349)
Connect (Restricted Organisational Funds)	-	(708)
Tots at the Bridge (Restricted Organisational Funds)	(2,333)	(3,322)
Building Fund (Building Fund)	(23,389)	(3,183)
	<b>(40,363)</b>	<b>(16,108)</b>
<b>Governance costs</b>		
Other Organisation Costs (Donations and Legacies)	(5,964)	(7,298)
Church Costs (Donations and Legacies)	(11,767)	(5,671)
Manse Costs (Donations and Legacies)	(725)	(723)
Minibus Costs (Donations and Legacies)	(1,146)	(833)
Event Costs (Donations and Legacies)	(2,010)	(1,191)
Other Costs (Donations and Legacies)	(6,507)	(7,850)
	<b>(28,119)</b>	<b>(23,566)</b>
<b>Total resources expended</b>	<b>(104,355)</b>	<b>(74,622)</b>
<b>Net Income</b>	<b>6,612</b>	<b>32,058</b>