

**FIRST BALLYEASTON CONGREGATION OF THE  
PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2022**

**Charity Accounts**

**Registered Charity in Northern Ireland (NIC104880)**

**FIRST BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**for the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	2	103,349	34,338	13	137,700	152,736
Charitable activities	3	310	7,444	-	7,754	2,884
Other trading activities	4	650	5,637	-	6,287	5,271
Investment Income	5	411	46	269	726	494
Other	6	2,208	6,005	-	8,213	4,860
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<b>Total Income</b>		106,928	53,470	282	160,680	166,245
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<b>Expenditure on:</b>						
Raising funds	7	1,986	75	-	2,061	1,552
Charitable activities	8	114,018	45,294	-	159,312	143,538
Other	9	690	-	-	690	-
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		-----	-----	-----	-----	-----
<b>Total Expenditure</b>		116,694	45,369	-	162,063	145,090
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Net Income / (Expenditure)		(9,766)	8,101	282	(1,383)	21,155
Transfers between funds		946	(946)	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(8,820)	7,155	282	(1,383)	21,155
Funds brought forward		31,135	60,802	99,383	191,320	170,165
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Funds carried forward	11	22,315	67,957	99,665	189,937	191,320
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**FIRST BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**

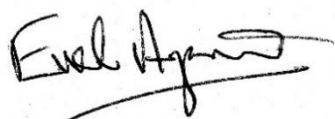
**As at 31 December 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	31,135	60,802	99,383	191,320	170,165
Net movement in funds	(8,820)	7,155	282	(1,383)	21,155
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Bank and Cash at end of year	22,315	67,957	99,665	189,937	191,320
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				99,665	79,292
Bank Current Accounts				89,929	111,725
Cash in Hand				343	303
				-----	-----
				189,937	191,320
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 9					
- Church Premises & associated fixtures, fittings & equipment				4,502,454	3,927,036
- Manse				507,793	479,059
- Manse Farm				55,000	54,000
- Vehicles				-	-
Investments				99,665	79,292
Gift aid receivable on donations				21,007	20,972
				-----	-----
				5,185,919	4,560,658
				=====	=====
<b>Liabilities</b>					
Loans				-	-
Other				690	660
				-----	-----
				690	660
				=====	=====

Approved by the Kirk Session at a meeting on 10 August 2023 and signed on its behalf by

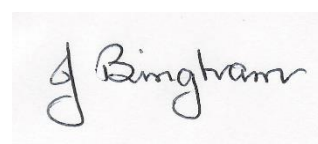
Euel Agnew

10 August 2023



Joe Bingham

10 August 2023



## FIRST BALLYEASTON 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:					
Loose collections	88,227	17,085	-	105,312	106,380
Donations and gifts	1,359	9,378	-	10,737	5,754
Gift Aid	13,763	7,875	-	21,638	20,511
Legacies and bequest	-	-	13	13	20,091
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	103,349	34,338	13	137,700	152,736
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**FIRST BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**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					
Fees from weddings and funerals	-	1,600	-	1,600	1,910
Fundraising events	310	3,162	-	3,472	514
Membership fees	-	1,195	-	1,195	460
Grants	-	1,487	-	1,487	-
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	310	7,444	-	7,754	2,884
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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	400	5,160	-	5,560	5,006
Trading income	250	477	-	727	265
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	650	5,637	-	6,287	5,271
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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	278	4	-	282	317
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	133	42	269	444	177
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	411	46	269	726	494
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**FIRST BALLYEASTON 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	1,689	5,805	-	7,494	-
Other income	519	200	-	719	4,860
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	2,208	6,005	-	8,213	4,860
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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 envelopes	1,240	75	-	1,315	1,552
Fundraising events	746	-	-	746	-
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	1,986	75	-	2,061	1,552
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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	18,839	-	-	18,839	19,200
Presbytery fees	1,507	-	-	1,507	1,476
Ministry and support costs (Note 10)	70,056	5,160	-	75,216	70,163
Congregational running expenses	23,066	18,348	-	41,414	35,033
Donations to Missions and charities	550	21,786	-	22,336	17,006
Governance costs	690	-	-	690	660
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	114,708	45,294	-	160,002	143,538
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# **FIRST BALLYEASTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2022**

### **9. FIXED ASSETS**

The congregation owns the Church premises situated at Ballyeaston Village, Ballyeaston, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £4,502,454 as at 31st October 2022. The congregation owns land at 10 Lower Ballyboley Road connected to the Manse with an estimated market value of £559,793.

### **10. INVESTMENTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
General Investment Fund	-	-
Property	-	-
Other Investments	99,665	79,292
	<u>99,665</u>	<u>79,292</u>

**FIRST BALLYEASTON 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>						
General Revenue	7506	91,648	(111,323)	(12,169)	946	(11,223)
Harvest Appeal	-	15,000	-	15,000	-	15,000
Annie Fenton Bequest	23,629	280	(5,371)	18,538	-	18,538
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	31,135	106,928	(116,694)	21,369	946	22,315
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<b>Restricted Funds</b>						
Manse Farm	-	5,160	(5,160)	-	-	-
Property/Building Fund	53,040	13,673	(13,128)	53,585	5,802	59,387
United Appeal	-	10,060	(10,060)	-	-	-
World Dev./Mod. Appeal	-	4,974	(5,092)	(118)	118	-
Presbyterian Orphan Society	-	2,243	(2,243)	-	-	-
Glissmann	-	355	(360)	(5)	5	-
Student Bursary	-	94	(94)	-	-	-
Hope 365	-	149	(149)	-	-	-
Other Appeals	-	1,050	(1,050)	-	-	-
Christian Aid	-	1,513	(1,513)	-	-	-
Poppy Appeal	-	245	(245)	-	-	-
Harvest Appeal	-	5,802	-	5,802	(5,802)	-
Mcllwaine Bequest	10	5	-	15	-	15
Choir	344	105	(112)	337	(150)	187
Sunday School	640	175	(353)	463	129	591
Catering Group	300	1,600	(203)	1697	(1,300)	397
Presbyterian Women	2,078	1,568	(708)	2,938	-	2,938
Youth Fellowship	464	0	(20)	444	-	444
Girls Brigade	3,737	4,699	(4,879)	3,557	252	3,809
Bowling Club	189	-	-	189	-	189
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	60,802	53,470	(45,369)	68,903	(946)	67,957
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**Endowment Funds**

Progressive Building Society	7,515	-	-	7,515	-	7,515
Progressive Building Society	1,777	-	-	1,777	-	1,777
Florence Bailie	19,091	13	-	19,104	-	19,104
Jean Houston	1,000	-	-	1,000	-	1,000
Annie Fenton Bequest	70,000	269	-	70,269	-	70,269
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	99,383	282	-	99,665	-	99,665
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Total	191,320	160,680	(162,063)	189,936	-	189,937
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