

# **CRUMLIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Financial Accounts for the year ended 31 December 2022**

**Registered Charity in Northern Ireland (NIC104917)**

**CRUMLIN 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving:					
Loose collections	242	0	0	242	166
Donations and gifts	29,115	8,390	0	37,505	97,155
Gift Aid	5,293	3,102	0	8,395	9,176
Legacies and bequest	0	0	0	0	0
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	34,650	11,492	0	46,142	106,497
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**CRUMLIN 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	14,517	0	14,517	9,298
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	1,000	0	1,000	12,000
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	0	15,517	0	15,517	21,298
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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	0	0	0	0	0
Trading income	0	0	0	0	0
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	0	0	0	0	0
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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	0	0	0	0	0
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
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	0	0	0	0	0
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**CRUMLIN 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	0	0	0	0	0
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	0	0	0	0	0
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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	0	0	0	0	0
Fundraising events	0	0	0	0	0
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	0	0	0	0	0
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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	6,052	0	0	6,052	7,964
Presbytery fees	568	0	0	568	549
Ministry and support staff costs	8,983	2,384	0	11,367	34,300
Congregational running expenses	13,648	8,101	0	21,749	18,046
Donations to Missions and charities	0	6,467	0	6,467	5,245
Governance costs	0	0	0	0	0
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	29,251	16,952	0	46,203	66,104
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**CRUMLIN 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
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	0	0	0	0	0
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**10. FIXED ASSETS**

The congregation owns the Church premises situated at 91 Main Street, Crumlin, Co Antrim, BT29 4UU and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,197,886.

**11. INVESTMENTS**

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

	<b>2022 £</b>	<b>2021 £</b>
General Investment Fund /Bequests	62,000	62,000
Property/Manse Proceeds	260,393	260,000
Other investments	0	0
Income Bonds Re: Bequests	0	0
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	322,393	322,000
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**CRUMLIN 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	(3,433)	34,650	29,251	5,399	(323)	1,643
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	(3,433)	34,650	29,251	5,399	(323)	1,643
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<b>Restricted Funds</b>						
Renovation Fund	67,386	15,517	5,931	9,586	(55,733)	21,239
Property/Building Fund	(7,063)	0	20	(20)	55,083	48,000
Community Outreach Worker	8,281	1,061	1,154	(93)	0	8,188
Youth/HUB Funds	712	0	0	0	755	1,467
Organisation Funds	2,870	4,007	2,150	1,857	(1,055)	3,672
Mission Funds	0	5,404	6,467	(1,063)	1,063	0
Other Congregational Funds	0	1,020	1,230	(210)	210	0
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	72,186	27,009	16,952	10,057	323	82,566
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<b>Endowment Funds</b>	0	0	0	0	0	0
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	0	0	0	0	0	0
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<b>Total</b>	<b>68,753</b>	<b>61,659</b>	<b>46,203</b>	<b>15,456</b>	<b>0</b>	<b>84,209</b>
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