

RYANS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**FINANCIAL STATEMENTS
for the year ended 31 December 2021**

Registered Charity in Northern Ireland (105053)

RYANS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Receipts						
Donations and legacies	2	26,656.62	3,837.54	-	30,494.16	26,850.29
Charitable activities	3	546.00	-	-	546.00	932.00
Other trading activities	4	11,039.56	-	-	11,039.56	11,397.48
Investment Income	5	127.65	-	-	127.65	121.77
Other	6	207.24	-	-	207.24	443.17
Total Receipts		38,577.07	3,837.54	-	42,414.61	39,744.71
Payments						
Raising funds	7	-	-	-	-	286.15
Charitable activities	8	30,122.70	4,255.88	-	34,378.58	22,677.44
Other	9	6,453.31	-	-	6,453.31	9,209.70
Total Payments		36,576.01	4,255.88	-	40,831.89	32,173.29
Net receipts / (payments)		2,001.06	(418.34)	-	1,582.72	7,571.42
Transfers between funds		-	-	-	-	-
Net movement in funds		2,001.06	(418.34)	-	1,582.72	7,571.42
Funds brought forward		17,545.26	52,169.41	-	69,714.67	62,143.25
Funds carried forward	10	19,546.32	51,751.07	-	71,297.39	69,714.67

STATEMENT OF ASSETS AND LIABILITIES
for the year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Funds Reconciliation					
Bank and Cash at start of year	17,545.26	52,169.41	-	69,714.67	62,143.25
Net movement in funds	2,001.06	(418.34)	-	1,582.72	7,571.42
Bank and Cash at end of year	19,546.32	51,751.07	-	71,297.39	69,714.67
Bank & Cash Balances					
Bank Current Accounts				71,297.39	69,714.67
Cash in Hand				-	-
				71,297.39	69,714.67
Other Assets					
Church properties and contents					Not valued
84 acres of agricultural land					Not valued

Approved by the Kirk Session on 4 March 2022 and signed on their behalf by:


Rev B Colvin


S D Wright

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

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 2021 £	Total 2020 £
Freewill and loose offerings	23,659.00	1,304.88	-	24,963.88	20,643.90
Donations and gifts	500.00	749.00	-	1,249.00	1,525.00
Gift Aid	2,497.62	1,783.66	-	4,281.28	4,681.39
	<u>26,656.62</u>	<u>3,837.54</u>	<u>-</u>	<u>30,494.16</u>	<u>26,850.29</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Income from charitable activities	-	-	-	-	392.00
Fees from weddings and funerals	546.00	-	-	546.00	540.00
	<u>546.00</u>	<u>-</u>	<u>-</u>	<u>546.00</u>	<u>932.00</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Farm income	11,039.56	-	-	11,039.56	11,397.48

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Deposit interest	127.65	-	-	127.65	121.77

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Other income	207.24	-	-	207.24	443.17

RYANS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 December 2021

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
FWO envelopes	-	-	-	-	286.15

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
General Assembly Assessments	12,162.77	-	-	12,162.77	7,499.00
Presbytery fees	149.00	-	-	149.00	103.00
Ministry and support staff costs	922.50	-	-	922.50	433.90
Premises costs	6,123.02	-	-	6,123.02	4,101.80
Congregational running expenses	10,745.41	-	-	10,745.41	7,131.01
Donations to Missions and Charities	20.00	4,255.88	-	4,275.88	3,408.73
	30,122.70	4,255.88	-	34,378.58	22,677.44

9. OTHER EXPENSES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Farm expenses	6,453.31	-	-	6,453.31	9,209.70

10. FUND BALANCES

	Balance at start £	Receipts £	Payment £	Surplus (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General	17,545.26	27,276.67	28,548.87	(1,272.20)	-	16,273.06
	17,545.26	27,276.67	28,548.87	(1,272.20)	-	16,273.06
Restricted Funds						
Trustees	18,318.93	3,027.42	966.36	2,061.06	-	20,379.99
Farm	30,092.10	11,130.01	6,453.31	4,676.70	(4,000.00)	30,768.80
Manse	900.14	0.74	3,834.75	(3,834.01)	4,000.00	1,066.13
Sunday School	956.52	0.96	6.50	(5.54)	-	950.98
P.W Account	1,901.72	978.81	1,022.10	(43.29)	-	1,858.43
	52,169.41	15,137.94	12,283.02	2,854.92	-	55,024.33
Total	69,714.67	42,414.61	40,831.89	1,582.72	-	71,297.39

Independent examiner's report to the charity Trustees of Ryans Presbyterian Church

We report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 1 to 3 of the Financial Statements.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under section 65 of the Charities Act.
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept in accordance with section 63 of the Charities Act
2. that the accounts do not accord with those accounting records
3. that the accounts do not comply with the accounting requirements of the Charities Act
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



Shriver Price & Co.
Chartered Accountants
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4 March 2022