

# Benburb Congregation of the Presbyterian Church in Ireland

## Statement of Receipts and Payments - Year Ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Receipts</b>						
<i>Voluntary Receipts:</i>						
Donations & Gift Aid	2	23,511	13,346	-	36,857	38,495
Fundraising Appeals		-	-	-	-	-
Bank Interest		189	7	-	196	153
<i>From Charitable Activities:</i>						
Membership Fees		-	117	-	117	-
Activities & Grants	3	370	21,557	-	21,927	7,459
Insurance Refund		-	9,425	-	9,425	-
Total Receipts		24,070	44,452	-	68,522	46,107
<b>Payments</b>						
Cost of Fundraising		313	580	-	893	331
Cost of Charitable Activities		-	-	-	-	-
Grants and Donations	4	-	2,772	-	2,772	2,604
Governance Cost	5	24,041	22,903	-	46,944	31,516
Graveyard Repairs		-	-	-	-	-
Total Payments		24,354	26,255	-	50,609	34,451
Net Receipts / Payments		(284)	18,197	-	17,913	11,656
Transfers net		-	-	-	-	-
Net movement in funds		(284)	18,197	-	17,913	11,656
Funds brought forward 01 January		34,608	37,502	-	72,110	60,454
Deduct non cash/bank related Endowment Funds		-	-	-	-	-
Funds carried forward 31 December		34,324	55,699	-	90,023	72,110

# Benburb Congregation of the Presbyterian Church in Ireland

## Statement of Assets and Liabilities - Year Ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Funds Reconciliation</b>						
Bank and cash at start of year		34,608	37,502	-	72,110	60,454
Net movement in funds		(284)	18,197	-	17,913	11,656
Bank & cash at end of year		34,324	55,699	-	90,023	72,110
<b>Bank &amp; Cash Balances</b>						
Bank Deposits Accounts		-	17,447	-	17,447	17,447
Bank Current Account		34,324	38,252	-	72,576	54,663
Cash on Hand		-	-	-	-	-
Total		34,324	55,699	-	90,023	72,110

### Memorandum Note Only

Fixed Assets	6				2,082,964	1,955,427
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### Liabilities (Unrestricted Funds)

Accountants Fee					600	660
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Approved by the trustees on 18/06/2023 and signed on its behalf by:

Jamie M. Allen  
Trustee

Date: 18/06/2023

Donna Harty  
Trustee

Date: 18/06/2023

# Benburb Congregation of the Presbyterian Church in Ireland

## Notes to the Accounts - Year Ended 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.

#### RECEIPTS

### 2. DONATIONS & GIFT AID

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Recorded Giving - FWO	19099	7,884	-	26,983
Loose collections	140	35	-	175
Donations & gifts	-	3,520	-	3,520
Gift Aid	4,272	1,907	-	6,179
	<u>23,511</u>	<u>13,346</u>	<u>-</u>	<u>36,857</u>

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Grants - DAERA	-	19,000	-	19,000
Grants - Mid Ulster Council	-	540	-	540
Hall Use	250	152	-	402
Magazines	120	-	-	120
Farm Rent	-	1,000	-	1,000
Harvest Collection	-	113	-	113
Jubilee Barbecue	-	712	-	712
Christmas Lunch	-	40	-	40
	<u>370</u>	<u>21,557</u>	<u>-</u>	<u>21,927</u>

# Benburb Congregation of the Presbyterian Church in Ireland

## Notes to the Accounts - Year Ended 31 December 2022

### PAYMENTS

#### 4. GRANTS & DONATIONS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
United Appeal	-	2,480	-	2,480
Presbyterian Children's Society	-	165	-	165
Moderator's Appeal	-	127	-	127
	-	2,772	-	2,772

#### 5. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Church House Assessments	4,312	-	-	4,312
Congregational Expenses	2,856	-	-	2,856
Ministry & Support Staff	14,650	-	-	14,650
Organist	1,550	-	-	1,550
Manse rates	673	234	-	907
Organisation Expenses	-	1,457	-	1,457
Graveyard	-	801	-	801
Kitchen Repairs	-	20,411	-	20,411
	24,041	22,903	-	46,944

Assets retained for the Church's own use comprise the following properties and are stated at insured values.

#### 6. FIXED ASSETS

Church Building and Contents	1,151,909
Church Hall and Contents	676,122
Manse at Benburb Road Moy (1/3 share)	154,933
Land	100,000
	<u>2,082,964</u>

# Benburb Congregation of the Presbyterian Church in Ireland

## Notes to the Accounts - Year Ended 31 December 2022

### 7. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
<b>Unrestricted Funds</b>						
General	34,608	24,070	24,354	(284)	-	34,324
	34,608	24,070	24,354	(284)	-	34,324
<b>Restricted Funds</b>						
United Appeal	-	2,528	2,480	48	(48)	-
Children's Society	-	165	165	-	-	-
Moderator's appeal		102	127	(25)	25	-
Property	13,935	39,750	21,538	18,212	-	32,147
Missions	790	40	-	40	23	853
Graveyard	2,065	1,670	801	869	-	2,934
Sunday School	1,383	73	852	(779)	-	604
Investment	17,447	-	-	-	-	17,447
PW Account	151	-	-	-	-	151
Parents & Toddlers	564	117	287	170	-	394
Badminton	1,167	7	5	2	-	1,169
	37,502	44,452	26,255	18,197	-	55,699
<b>Total Funds</b>	72,110	68,522	50,609	17,913	-	90,023