



**LISSARA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES As at 31 December 2022**

	Unrestricted Funds	Restricted Funds	Endow- ment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	99918	92569	0	192514	169936
Net movement in funds	-135907	15037	0	-120870	22577
	-----	-----	-----	-----	-----
Bank and Cash at end of year	0	0	0	0	192514
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts	0	0	0	0	0
Bank Current Accounts	-35989	107633	0	71644	192514
Cash in Hand	0	0	0	0	0
	-----	-----	-----	-----	-----
	-35989	107633	0	71644	192514
	=====	=====	=====	=====	=====
<b>Other Assets</b>					
Fixed Assets					
- Church Premises	0	0	0	0	0
- Fixtures, Fittings & Equipment	0	0	0	0	0
- Vehicles	0	0	0	0	0
Investments	0	14901	0	14901	15484
Townhouses – Rental properties	0	123192	0	123192	123192
Gift Aid receivable on donations	0	0	0	0	0
				-----	-----
				138093	138678
				=====	=====
<b>Liabilities</b>					
Loans	-119137	0	0	-119137	0
Other	0	0	0	0	0
				-----	-----
				-119137	0
				=====	=====

Approved by the Kirk Session at a meeting on 6th March 2023 and signed on its behalf by

[Name] Rev Alan Burke

[Name] S Matthew Cuffey

[Date] 6th March 2023

[Date] 6th March 2023

**LISSARA 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:	72422	0	0	72422	75613
Loose collections	430	0	0	430	760
Gift Aid	13885	0	0	13885	15891
Donations and gifts	5200	14717	0	19917	5045
Gift aid on occasional	374	3089		3463	
Donations from organisations – PW	0	0	0	0	0
	<b>92311</b>	<b>17806</b>		<b>110117</b>	<b>97309</b>

**LISSARA 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	0	0	0	0
Fees from weddings and funerals	0	3350	0	3350	3550
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	300
	<b>0</b>	<b>3350</b>	<b>0</b>	<b>3350</b>	<b>3850</b>

**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 - church magazines	165	0	0	165	0
	<b>165</b>	<b>0</b>	<b>0</b>	<b>165</b>	<b>0</b>

**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
Bank & Building Society Interest	423	0	0	423	438
General Investment Fund	0	316	0	316	304
Rents investment properties	0	11466	0	11466	0
Other investment income	0	18	0	18	18
	<b>423</b>	<b>11800</b>	<b>0</b>	<b>12223</b>	<b>760</b>

**LISSARA 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>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sale of manse	274402	0	0	274402	0
Other income – grants	0	0	0	0	0
Miscellaneous income – from BB, GB, PW	0	9181	0	9181	6110
Miscellaneous income	1189	0	0	1189	11258
	<b>275591</b>	<b>9181</b>	<b>0</b>	<b>284772</b>	<b>17368</b>
<b>Overall Total Incomes</b>	<b>368490</b>	<b>42137</b>	<b>0</b>	<b>410627</b>	<b>119287</b>

**7 RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
FWO envelopes	494	0	0	494	465
Fundraising events	0	0	0	0	0
	<b>494</b>	<b>0</b>	<b>0</b>	<b>494</b>	<b>465</b>

**8 CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Assembly Assessments	23031	0	0	23031	22846
Presbytery fees	0	721	0	721	550
Ministry and support staff costs	42568	46	0	42614	41170
Congregational running expenses	6314	11359	0	17673	17059
Donations to Missions and charities	0	10223	0	10223	8858
Governance costs	11884	1201	0	13085	3366
	<b>83797</b>	<b>23550</b>	<b>0</b>	<b>107347</b>	<b>93849</b>



**LISSARA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd) 31 December 2022**

**9 OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	0	4044	0	4044	2396
Purchase and upgrade new manse	<b>419612</b>	<b>0</b>	<b>0</b>	419612	
	<b>419612</b>	<b>4044</b>	<b>0</b>	<b>423656</b>	<b>2396</b>
<b>TOTAL EXPENDITURE</b>				<b>531497</b>	<b>96710</b>

**10. FIXED ASSETS**

The congregation owns the Church premises situated at The Square, Crossgar, a manse for the minister and the associated fixtures, fittings, and equipment.

**11. INVESTMENTS**

The congregation has the following investments. Property is shown at cost, other investments are shown at market valuation.

				<b>2022</b>	<b>2021</b>
				£	£
General Investment Fund				14311	14870
Property (2 townhouses)				123192	123192
Other investments				590	614
				-----	-----
				<b>138093</b>	<b>138676</b>





**LISSARA 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>						
Income and Expenditure	99,918	94,088	84,290	227	721	109,222
Manse Movement Fund	-	274,402	419,612	-	-	- 145,210
<b>Sub Total Unrestricted</b>	99,918	368,490	503,902	227	721	- 35,988
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<b>Restricted Funds</b>						
Boys' Brigade Fund	4,801	5,141	6,625	-	-	3,316
Building Fund/Finlay Memorial	8,928	5,050	821	1,865	450	14,572
Cemetery Capital Account	4,146	-	-	-	-	4,146
Cemetery Fund	14,266	3,450	1,600	-	-	16,116
Choir Fund	465	-	-	23	-	488
Church Missions and Charities Fund	2,711	10,368	9,824	450	-	3,706
Fundraising Fund	6,182	-	-	-	-	6,182
Girls' Brigade Fund	17,533	2,824	3,282	-	-	17,075
Interest/Dividends Fund	-	334	67	-	267	-
Killinchy Woods Sabbath School Capital	-	-	-	10	-	10
Killinchy Woods Sabbath School Current	311	-	-	-	-	311
Lowry - Upkeep of Grave	206	-	-	7	-	213
McIlwrath - Upkeep of Grave	1,000	-	-	-	-	1,000
Ministers Fund	-	-	-	-	-	-
POCS	528	658	-	-	-	1,185
PW Fund	811	1,216	1,452	235	-	810
Robinson - Upkeep of Grave	1,434	-	-	-	-	1,434
Shields - Upkeep of Grave	1,346	-	-	-	-	1,346
Suspense Fund	3,359	1,279	-	-	1,379	3,259
Townhouses Development Fund	23,084	11,466	3,524	-	-	31,026
World Development Fund	- 279	351	400	-	-	- 328
Youth Club Fund	1,763	-	-	-	-	1,763
<b>Sub total Restricted</b>	92,596	42,137	27,595	2,590	2,096	107,632
<b>Total</b>	<b>192,514</b>	<b>410,627</b>	<b>531,497</b>	<b>2,817</b>	<b>2,817</b>	<b>71,644</b>