

**Charity No: NIC 105215**

**Tandragee Congregation  
of the  
Presbyterian Church in Ireland**

**Trustee Report  
and  
Receipts and Payments Account  
for the year ended 31 December 2022**

# Tandragee 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>						
Donations & Legacies	2	81,599	29,314	50	110,963	126,178
Charitable Activities	3	-	16,433	-	16,433	4,705
Other trading activities	4	-	-	-	-	-
Investment income	5	334	7	389	730	809
Other income	6	1,660	-	-	1,660	726
<b>Total Receipts</b>		<b>83,593</b>	<b>45,754</b>	<b>439</b>	<b>129,786</b>	<b>132,418</b>
<b>Payments</b>						
Raising Funds	7	-	-	-	-	-
Charitable Activities	8	83,802	45,224	-	129,026	115,650
<b>Total Payments</b>		<b>83,802</b>	<b>45,224</b>	<b>-</b>	<b>129,026</b>	<b>115,650</b>
Net Receipts / Payments		(209)	530	439	760	16,768
Transfers net		231	120	(351)	-	-
Net movement in funds		22	650	88	760	16,768
Funds brought forward 01 January 2022		16,714	119,474	112,177	248,365	231,597
Deduct non cash/bank related Endown Funds		-	-	-	-	-
Funds carried forward 31 December 2022	9	16,736	120,124	112,265	249,125	248,365

# Tandragee Congregation of the Presbyterian Church In Ireland

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

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Funds Reconciliation</b>					
Bank and cash at start of year	16,714	119,474	112,177	248,365	231,597
Net movement in funds	22	650	88	760	16,768
Bank & cash at end of year	16,736	120,124	112,265	249,125	248,365

### Bank & Cash Balances

Deposit Accounts				112,265	112,177
Current Accounts				136,860	136,188
Total				249,125	248,365

### Fixed Assets

Assets retained for the Church's own use comprise the following properties and are stated at insured valuations:-

Church Buildings and Contents	971,870	904,065
Church Hall and Contents	687,378	639,421
Manse at Markethill Road, Tandragee	545,993	507,901
	2,205,241	2,051,387

Approved by trustees on 23/03/2023 and signed on its behalf by:

\_\_\_\_\_  
Chair  
Mark McMaw  
Date: 23/03/2023

\_\_\_\_\_  
Treasurer  
Brian Johnston  
Date: 23/03/2023

# Tandragee 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 & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Loose collections	776	-	-	776
Donations & gifts	69,886	25,818	50	95,754
Gift Aid	10,937	3,496	-	14,433
Legacies & bequest	-	-	-	-
	<u>81,599</u>	<u>29,314</u>	<u>50</u>	<u>110,963</u>

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Income from charitable activity & fundraising	-	4,133	-	4,133
Membership Fees	-	5,063	-	5,063
Grants	-	7,237	-	7,237
	<u>-</u>	<u>16,433</u>	<u>-</u>	<u>16,433</u>

### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Letting of Premises	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# Tandragee Congregation of the Presbyterian Church In Ireland

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

### 5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Bank Interest	317	7	-	324
Bequest Interest	-	-	389	389
General Investment Interest	17	-	-	17
	334	7	389	730

### 6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Grave Fees	1,360	-	-	1,360
Other - From Girl's Bridage	300	-	-	300
	1,660	-	-	1,660

### PAYMENTS

### 7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Fundraising	-	-	-	-
	-	-	-	-

### 8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
General Assembly Assessments & Payments	14,086	-	-	14,086
Presbytery Fees	651	-	-	651
Ministry & support staff	53,474	-	-	53,474
Running expenses	14,831	19,313	-	34,144
Donations to Missions/Charities	100	16,195	-	16,295
Governance costs	660	-	-	660
Fixed Assets	-	9,716	-	9,716
	83,802	45,224	-	119,310

# Tandragee Congregation of the Presbyterian Church In Ireland

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

### 9. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
<b>Unrestricted Funds</b>						
General	16,714	83,593	83,802	(209)	231	16,736
	16,714	83,593	83,802	(209)	231	16,736
<b>Restricted Funds</b>						
United Appeal	-	8,093	8,093	-	-	-
Earl Haig Poppy App	-	108	128	(20)	20	-
Leprosy Mission	-	1,124	1,124	-	-	-
Southern Area Hospice	-	315	315	-	-	-
Tear Fund	-	600	700	(100)	100	-
Christian Aid	-	177	177	-	-	-
Ukraine Appeal	-	1,327	1,327	-	-	-
Tear Fund Account	4,020	4	12	(8)	-	4,012
Property / Building Fund	105,715	14,076	14,272	(196)	-	105,519
Presbyterian Women	944	1,274	1,225	49	-	993
Midweek	104	1,435	1,000	435	-	539
Little Wonders	113	660	500	160	-	273
Girls Brigade	4,407	10,570	9,686	884	-	5,291
Friendship	306	5	305	(300)	-	6
Boys Brigade	2,781	5,986	6,260	(274)	-	2,507
Sunday School	1,084	-	100	(100)	-	984
	119,474	45,754	45,224	530	120	120,124
<b>Endowment Funds</b>						
Bequest	105,920	382	-	382	(351)	105,951
GM GJames	5,317	6	-	6	-	5,323
Organ	940	51	-	51	-	991
	112,177	439	-	439	(351)	112,265
<b>Total Funds</b>	248,365	129,786	129,026	760	-	249,125