

**GRANGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND STATEMENT OF FINANCIAL ACTIVITY  
(Receipts and Payments Account) for the year ended 31 December 2022**

	Note	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	65438	22858	0	88296	72266
Charitable activities	3	20	137	0	157	900
Other trading activities	4	1476	0	0	1476	0
Investment Income	5	299	1	0	300	324
Other	6	19	0	0	19	19
		67252	22996	0	90248	73509
Sale of Investments		0	0	0	0	0
Sale of Fixed Assets		46	100	0	146	0
Loans Received		0	0	0	0	0
<b>Total Receipts</b>		67298	23096	0	90394	73509
<b>Payments</b>						
Raising funds	7	396	0	0	396	463
Charitable activities	8	40792	19319	0	60111	42990
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		41188	19319	0	60507	43453
Purchase of Investments		0	0	0	0	0
Purchase of Fixed Assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
<b>Total Payments</b>		41188	19319	0	60507	43453
Net receipts/(payments)		26110	3777	0	29887	30056
Transfers between funds		80	-80	0	0	0
Net movement in funds		26190	3697	0	29887	30056
Funds Brought Forward		110842	27686	4582	143110	113054
Funds Carried Forward	12	137032	31383	4582	172997	143110

**GRANGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2022**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of Year	110842	27686	4582	143110	113054
Net Movement in funds	26190	3697	0	29887	30056
Bank and Cash at end of Year	137032	31383	4582	172997	143110
<b>Bank and Cash Balances</b>					
Bank Deposit Accounts				0	0
Bank Current Accounts				172839	142895
Cash in Hand				158	215
				172997	143110
<b>Other Assets</b>					
Fixed Assets - Note 10				0	0
- Church Premises				3176055	2745150
- Fixtures, Fittings & Equipment				0	0
- Vehicles				0	0
Investments - Note 11				1589	1731
Gift Aid Receivable on donations				0	0
				3177644	2746881
<b>Liabilities</b>					
Loans				0	0
Others				0	0
				0	0

Approved by the Kirk Session at a meeting o 21st September and signed on its behalf by  
 Name Ronald Agnew  
 Date 21st September 2023

Name Jamie Harris  
 Date 21st September 2023

**GRANGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS FOR THE 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.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded Giving	50678	13987	0	64665	57807
Loose Collections	1645	1013	0	2658	1091
Donations and Gifts	550	5127	0	5677	0
Gift Aid	12300	2731	0	15031	13368
Legacies and Bequest	265	0	0	265	0
	65438	22858	0	88296	72266

**3. CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	0	43	0	43	86
Fees from wedding and Funerals	20	50	0	70	120
Fundraising events	0	0	0	0	0
Membership Fees	0	44	0	44	88
Grants	0	0	0	0	0
	20	137	0	157	294

**GRANGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	1476	0	0	1476	0
Trading Income	0	0	0	0	0
	1476	0	0	1476	0

**5. INVESTMENT INCOME**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit Interest	264	1	0	265	290
General Investment Fund	35	0	0	35	34
Rents Investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	299	1	0	300	324

**6. OTHER INCOME**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other Income	19	0	0	19	19
	0	0	0	0	0
	19	0	0	19	19

**7. RAISING FUNDS**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Cost of FWO Envelopes	396	0	0	396	463
Fundraising Events	0	0	0	0	0
	0	0	0	0	0
	396	0	0	396	463

**GRANGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**8. CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	3847	0	0	3847	4163
Presbytery Fees	198	0	0	198	248
Ministry and Support Staff Costs	21583	5130	0	26713	12570
Congregational running Expenses	14814	229	0	15043	15638
Donations to Missions and Charities	0	13960	0	13960	9971
Governance Costs	350	0	0	350	400
	0	0	0	0	0
	0	0	0	0	0
	40792	19319	0	60111	42990

**9. OTHER EXPENDITURE**

	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0

**10. FIXED ASSETS**

The congregation owns the Church premises and Manse situated at Taylorstown Road, Toomebridge and the associated fixtures, fittings, plant and Machinery. These have an insurance value of £3,176,055

**11. INVESTMENTS**

	2022	2021
	£	£
General Investment Fund	1589	1731
Property	0	0
Other Investments	0	0
	1589	1731

**GRANGE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**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>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>						
No1 Account	107491	62170	36517	25653	80	133224
Craigmore	3351	5128	4671	457	0	3808
				0		0
	<b>110842</b>	<b>67298</b>	<b>41188</b>	<b>26110</b>	<b>80</b>	<b>137032</b>
<b>Restricted Funds</b>						
No2 Account	12734	12753	9142	3611	89	16434
Manse	10000	0	0	0	0	10000
Moldova	0	0	0	0	0	0
Mission	0	4465	4376	89	-89	0
Presbyterian Orphan Soc	0	1239	1239	0	0	0
Earl Haig	0	140	140	0	0	0
tear fund	2	3206	3206	0	0	2
Youth Club	1182	98	74	24	-80	1126
Bowling Club	0	0	0	0	0	0
Christian Endeavour	0	0	0	0	0	0
PW	534	1195	1022	173	0	707
Sunday School	1209	0	120	-120	0	1089
Hope and a Future	0	0	0	0	0	0
Recipe Book	0	0	0	0	0	0
350th Anniversary service	2025	0	0	0	0	2025
	<b>27686</b>	<b>23096</b>	<b>19319</b>	<b>3777</b>	<b>-80</b>	<b>31383</b>
<b>Endowment Funds</b>						
Nicholl Bequest	1000	0	0	0	0	1000
JJ Rainey Bequest	1000	0	0	0	0	1000
JJ Rainey Bequest - Sunday school	1019	0	0	0	0	1019
General Investment	1019	0	0	0	0	1019
John Montgomery Memorial	544	0	0	0	0	544
	<b>4582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4582</b>
<b>Total</b>	<b>143110</b>	<b>90394</b>	<b>60507</b>	<b>29887</b>	<b>0</b>	<b>172997</b>