

ROSEYARDS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 £
Receipts						
Donations and legacies	2	83,098	38,134	0	121,232	107,083
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	0	0	0	0	6,144
Other		0	0	0	0	0
		83,098	38,134	0	121,232	113,227
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		0	0	0	0	0
Total Receipts		83,098	38,134	0	121,232	113,227
Payments						
Raising funds		0	0	0	0	0
Charitable activities	6	82,606	48,404	0	131,010	96,574
Investment costs		0	0	0	0	0
Other		0	0	0	0	0
		82,602	48,404	0	131,010	96,574
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		0	0	0	0	0
Total Payments		82,602	48,404	0	131,010	96,574
Net receipts / (payments)		492	-10,270	0	-9,778	16,653
Transfers between funds		943	-943	0	0	0
Net movement in funds		1,435	-11,213	0	-9,778	16,653
Funds brought forward		15,373	119,301	0	134,674	123,910
Funds carried forward		16,808	108,088	0	124,896	134,674

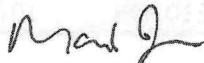
**ROSEYARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	15,373	119,301	0	134,674	123,910
Net movement in funds	1,435	-11,213	0	9,778	10,764
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Bank and Cash at end of year	16,808	108,088	0	124,896	134,674
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				109,974	119,301
Bank Current Accounts				14,922	15,373
Cash in Hand				0	0
				-----	-----
				124,896	134,674
				=====	=====
Other Assets					
Fixed Assets – Note 7					
- Church Buildings & Contents				1,776,154	1,339,561
- Hall Buildings & Contents					906,227
				1,201,587	
- Manse Buildings & Contents				412,391	311,022
Investments – Note 8				114,546	114,546
Gift Aid receivable on donations				22,492	16,873
Store & Contents				30,594	-----
				3,557,764	2,682,340
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 24th October 2023 and signed on its behalf by

Rev Mark Jones



24th October 2023

Mr James Dunlop



24th October 2023

ROSEYARDS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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:					
Loose collections	67,493	38,134	0	105,627	93,581
Donations and gifts	270	0	0	270	225
Gift Aid	15,335	0	0	15,335	12,209
Legacies and bequest	0	0	0	0	1,061
	83,098	38,134	0	121,232	107,083

ROSEYARDS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities:					
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities:					
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	0	0	0	0	6,144
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,144</u>

ROSEYARDS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assess	15,132	0	0	15,132	15,264
Presbytery fees	559	0	0	559	641
Ministry and support staff costs	43,568	0	0	43,568	42,257
Congregational running expenses	23,347	0	0	23,347	22,348
Donations to Missions and charities	0	48,404	0	48,404	15,564
Governance costs	0	0	0	0	0
	<u>82,606</u>	<u>48,404</u>	<u>0</u>	<u>131,010</u>	<u>96,574</u>

7. FIXED ASSETS

The congregation owns the Church premises situated at 114 Kirk Road, Roseyards, Ballymoney, BT53 8HH and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,420,726 at last renewal date.

8. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2022 £	2021 £
General Investment Fund	0	0
Property	0	0
Other investments	104,309	114,546
	<u>104,309</u>	<u>114,546</u>

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

9. FUND BALANCES

Fund	Balance at Start	Receipts	Payments	Surplus / (Deficit)	Transfer	Balance at End
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	15,151	83,098	82,606	0	721	14,922
General Fund - Gift Aid	222	0	0	0	222	0
Investments	114,546	0	10,237	0	0	104,309
	129,919	83,098	92,843	0	943	119,231
Restricted Funds						
Property/Building Fund	99,404	11,870	13,710	0	-100	97,664
United Appeal	6,702	6,428	13,751	0	-621	0
World Development	1,712	2,061	3,773	0	0	0
Orphan Fund	0	654	654	0	0	0
Moderators Appeal	0	4,330	3,900	0	0	430
Stand by Me	0	0	0	0	0	0
Global Mission Rally	0	402	402	0	0	0
Wider World	0	192	196	0	0	-4
Publications	0	330	390	0	0	-60
Playgroup	206	0	0	0	0	206
Boys Brigade	4,024	2,967	2,424	0	200	4,367
Girls Brigade	4,751	5,744	6,189	0	300	4,006
Sunday School Club	180	145	345	0	-822	802
PW	338	2,590	2,570	0	100	258
Pots of Clay	477	421	100	0	100	698
Social Committee	103	0	0	0	0	103
Saltshakers	114	0	0	0	-100	214
Mens Breakfast	729	0	0	0	0	729
Graveyard Account	561	0	0	0	0	561
	119,301	38,134	48,404	0	-943	109,974
	249,220	121,232	131,010	0	0	229,205