

**Coleraine Congregational Church  
Receipts and Payments Account  
Year ended 30th November 2023**

<b>Receipts</b>	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>12 months 2023</b>	<b>12 months 2022</b>
<i>Voluntary receipts</i>					
Grants and gifts received		47,446	7,914	55,360	52,565
Tax refunds under Gift Aid		5,960	-	5,960	5,645
		<b>53,406</b>	<b>7,914</b>	<b>61,321</b>	<b>58,210</b>
<i>Other receipts</i>					
Interest received		-	12	12	2,108
Dividends received		-	365	365	357
Other		3,454	-	3,454	1,385
Total receipts		<b>56,861</b>	<b>8,291</b>	<b>65,152</b>	<b>62,061</b>
<b>Payments</b>					
<i>Payments in furtherance of the Church's objectives</i>					
Direct costs		68,612	2,397	71,009	67,370
Grants paid		-	5,135	5,135	5,409
Total payments		<b>68,612</b>	<b>7,532</b>	<b>76,144</b>	<b>72,779</b>
Net receipts/(payments) before transfers		(11,752)	759	(10,992)	(10,718)
Transfers between funds		(1,437)	1,437	-	-
<b>Net movement in funds</b>		<b>(13,189)</b>	<b>2,196</b>	<b>(10,992)</b>	<b>(10,718)</b>
Balances at start of period		192,647	5,336	197,983	208,701
Balances at end of period		<b>179,459</b>	<b>7,532</b>	<b>186,991</b>	<b>197,983</b>

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Coleraine Congregational Church  
Statement of Assets and Liabilities  
Year ended 30th November 2023

	Market Value 2023	Insurance Value 2023
<b>1 Fixed Assets</b>		
The value of the assets owned are:		
Church building	-	3,242,017
Church building contents	-	182,420
Manse	-	529,059
	-	<u>3,953,496</u>
<b>2 Bank balances</b>	<b>2023</b>	<b>2022</b>
Held at bank	309,726	318,938
	-	
<b>3 Other assets and liabilities</b>	<b>2023</b>	<b>2022</b>
<i>Assets</i>		
Gift aid tax recovery not yet received	6,643	6,307
 <i>Liabilities</i>		
Payments due to HMRC	445	312
Unbilled fee for accounts preparation and independent examination	792	660
	<u>1,237</u>	<u>972</u>

Except where indicated from the statement of receipts and payments or above, all the assets and liabilities are in respect of the charity's unrestricted funds.

The accounts were approved by the trustees and signed on their behalf on

by

  
(David Maize)

**Coleraine Congregational Church**  
**Notes to the Accounts**  
**Year ended 30th November 2023**

**1 Accounting policies**

The accounts have been prepared in accordance on a receipts and payments basis with a statement of assets and liabilities.

**2 Direct costs**

	Notes	General funds	Restricted funds	Total 2023	Total 2022
Employment costs	4	39,152	-	39,152	36,498
Property costs	6	17,992	-	17,992	13,027
Insurance		2,413	-	2,413	2,344
Pulpit supply		2,010	-	2,010	1,360
Independent examination		660	-	660	660
Events and other costs		6,385	2,273	8,658	13,480
		<b>68,612</b>	<b>2,273</b>	<b>70,885</b>	<b>67,370</b>

**3 Grants paid**

Institutions	-	5,259	5,259	5,409
	-	5,259	5,259	5,409

All grants distributed in 2023 were less than £1,000.

**4 Employees and trustees**

During 2023, the charity had 3 employees (2022 - 3 employees) to whom the employment costs above refer.

Mrs Sandra Mailey, the wife of a trustee, is employed as the church organist and was paid 1,872 per annum for her services.

The legal authority for these payments is included in the Consitution.

**5 Agency funds**

During the year, the charity acted as agent in holding and disbursing cash donated by church members to donate to a special guest speaker. This money was paid to the speaker via cheque.

<b>6 Property costs</b>	<b>General funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Church utility and other premises costs	9,613	-	9,613	11,283
Manse utility and other premises costs	8,379	-	8,379	1,744
	<b>17,992</b>	<b>-</b>	<b>17,992</b>	<b>13,027</b>

<b>7 Movement of restricted funds</b>	<b>At 1 Dec 22</b>	<b>Receipts</b>	<b>Payments</b>	<b>At 30 Nov 23</b>
Missionary fund	-	2,887	(2,397)	490
ECF fund	750	780	(500)	1,030
Mather's fund	148	73	(72)	149
Sunday school	1,563	667	(311)	1,918
Ladies fellowship	889	1,363	(1,489)	763
Deveney Trust	1,007	12	-	1,018
Repairs	2,417	2,510	(2,762)	2,165
	<b>6,453</b>	<b>8,291</b>	<b>(7,532)</b>	<b>7,534</b>