

ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Receipts					
Donations and legacies	2	15954	6232	22186	39042
Charitable activities	3	-	-	-	480
Other trading activities	4	-	-	-	-
Investment Income	5	-	-	-	-
Other	6	-	-	-	-
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Total Receipts		15954	6232	22186	39522
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Payments					
Raising funds	7	-	-	-	-
Charitable activities	8	20921	5934	26855	23835
Investment costs		-	-	-	-
Other	9	-	-	-	-
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Total Payments		20921	5934	26855	23835
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Net receipts / (payments)		(4967)	298	(4669)	15687
Transfers between funds		-	-	-	-
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Net movement in funds		(4967)	298	(4669)	15687
Funds brought forward		17399	29841	47240	31553
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Funds carried forward	11	12432	30139	42571	47240
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	17399	29841	47240	31553
Net movement in funds	(4967)	298	(4669)	15687
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Bank and Cash at end of year	12432	30139	42571	47240
	=====	=====	=====	=====
Bank & Cash Balances				
Bank Deposit Accounts	-	-	-	-
Bank Current Accounts	12432	30139	42571	47240
Cash in Hand	-	-	-	-
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			42571	47240
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF 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

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Recorded giving: FWO	15429	4641	20070	18052
Loose collections	251	411	662	383
Donations and gifts	-	1180	1180	345
Gift Aid	-	-	-	-
Legacies and bequest	274	-	274	20262
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	15954	6232	22186	39042
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Income from charitable activities	-	-	-	-
Fees from graveyard	-	-	-	480
Fundraising events	-	-	-	-
Membership fees	-	-	-	-
Grants	-	-	-	-
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	-	-	-	480
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Use of Hall	-	-	-	-
Trading income	-	-	-	-
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	-	-	-	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Deposit interest	-	-	-	-
General Investment Fund	-	-	-	-
Rents investment properties	-	-	-	-
Other investment income	-	-	-	-
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	-	-	-	-
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Insurance claims	-	-	-	-
Magazines	-	-	-	-
Other Income	-	-	-	-
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	-	-	-	-
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
FWO envelopes	-	-	-	-
Fundraising events	-	-	-	-
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	-	-	-	-
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Diocesan Assessments	13601	-	13601	13508
Ministry and support staff costs	900	200	1100	100
Congregational running expenses	6420	1734	8154	10132
Donations to Missions and charities	-	4000	4000	95
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	20921	5934	26855	23835
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Church Properties Expenses	-	-	-	-
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	-	-	-	-
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10. FIXED ASSETS

The congregation owns the Church premises situated at 50 Lower Grange Road, Cookstown, BT80 8SL and the associated fixtures, fittings, plant and machinery.

ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

11. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
No. 1 Account	17399	15954	20921	(4967)	-	12432
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	17399	15954	20921	(4967)	-	12432
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Restricted Funds						
Repair Fund	24322	5821	1934	3887	-	28209
Mission Account	5519	411	4000	(3589)	-	1930
Missions/Charities	-	-	-	-	-	-
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	29841	6232	5934	298	-	30139
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Total	47240	22186	26855	(4669)	-	42571
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