

ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Receipts					
Donations and legacies	2	21056	4205	25261	22186
Charitable activities	3	1653	-	1653	-
Other trading activities	4	-	-	-	-
Investment Income	5	-	-	-	-
Other	6	38	-	38	-
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Total Receipts		22747	4205	26952	22186
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Payments					
Raising funds	7	-	-	-	-
Charitable activities	8	26943	2030	28973	26855
Investment costs		-	-	-	-
Other	9	-	-	-	-
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Total Payments		26943	2030	28973	26855
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Net receipts / (payments)		(4196)	2175	(2021)	(4669)
Transfers between funds		-	-	-	-
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Net movement in funds		(4196)	2175	(2021)	(4669)
Funds brought forward		12432	30139	42571	47240
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Funds carried forward	11	8236	32314	40550	42571
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	12432	30139	42571	47240
Net movement in funds	(4196)	2175	(2021)	(4669)
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Bank and Cash at end of year	8236	32314	40550	42571
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Bank & Cash Balances				
Bank Deposit Accounts	-	-	-	-
Bank Current Accounts	8236	42314	40550	42571
Cash in Hand	-	-	-	-
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			40550	42571
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

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 2023	Total 2022
	£	£	£	£
Recorded giving: FWO	20387	4205	24592	20070
Loose collections	282	-	282	662
Donations and gifts	100	-	100	1180
Gift Aid	-	-	-	-
Legacies and bequest	287	-	287	274
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	21056	4205	25261	22186
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from charitable activities	793	-	793	-
Fees from graveyard	-	-	-	-
Fundraising events	260	-	260	-
Membership fees	-	-	-	-
Grants	600	-	600	-
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	1653	-	1653	-
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Use of Hall	-	-	-	-
Trading income	-	-	-	-
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	-	-	-	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
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 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Insurance claims	-	-	-	-
Magazines	38	-	38	-
Other Income	-	-	-	-
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	38	-	38	-
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
FWO envelopes	-	-	-	-
Fundraising events	-	-	-	-
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	-	-	-	-
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Diocesan Assessments	14479	-	14479	13601
Ministry and support staff costs	683	-	683	1100
Congregational running expenses	11681	2030	13711	8154
Donations to Missions and charities	100	-	100	4000
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	26943	2030	28973	26855
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
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 2023

11. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
No. 1 Account	12432	22747	26943	(4196)	-	8236
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	12432	22747	26943	(4196)	-	8236
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Restricted Funds						
Repair Fund	28209	4205	2030	2175	-	30384
Mission Account	1930	-	-	-	-	1930
Missions/Charities	-	-	-	-	-	-
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	30139	4205	2030	2175	-	32314
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Total	42571	26952	28973	(2021)	-	40550
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