

ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Receipts					
Donations and legacies	2	40419	3190	43609	25261
Charitable activities	3	212	-	212	1653
Other trading activities	4	-	-	-	-
Investment Income	5	-	-	-	-
Other	6	-	-	-	38
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Total Receipts		40631	3190	43821	26952
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Payments					
Raising funds	7	-	-	-	-
Charitable activities	8	25781	150	25931	28973
Investment costs		-	-	-	-
Other	9	-	-	-	-
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Total Payments		25781	150	25931	28973
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Net receipts / (payments)		14850	3040	17890	(2021)
Transfers between funds		-	-	-	-
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Net movement in funds		14850	3040	17890	(2021)
Funds brought forward		8236	32314	40550	42571
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Funds carried forward	11	23086	35354	58440	40550
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	8236	32314	40550	42571
Net movement in funds	14850	3040	17890	(2021)
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Bank and Cash at end of year	23086	35354	58440	40550
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Bank & Cash Balances				
Bank Deposit Accounts	-	-	-	-
Bank Current Accounts	23086	35354	58440	40550
Cash in Hand	-	-	-	-
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			58440	40550
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

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 2024	Total 2023
	£	£	£	£
Recorded giving: FWO	21609	3190	24799	24592
Loose collections	945	-	945	282
Donations and gifts	-	-	-	100
Gift Aid	17554	-	17554	-
Legacies and bequest	311	-	311	287
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	40419	3190	43609	25261
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from charitable activities	-	-	-	793
Fees from graveyard	-	-	-	-
Fundraising events	212	-	212	260
Membership fees	-	-	-	-
Grants	-	-	-	600
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	212	-	212	1653
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Use of Hall	-	-	-	-
Trading income	-	-	-	-
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	-	-	-	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
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 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Insurance claims	-	-	-	-
Magazines	-	-	-	38
Other Income	-	-	-	-
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	-	-	-	38
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
FWO envelopes	-	-	-	-
Fundraising events	-	-	-	-
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	-	-	-	-
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Diocesan Assessments	11313	-	11313	14479
Ministry and support staff costs	1712	-	1712	683
Congregational running expenses	12756	150	12906	13711
Donations to Missions and charities	-	-	-	100
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	25781	150	25931	28973
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ST. ANDREW'S PARISH CHURCH, ARDTREA CHURCH OF IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
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 2024

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
No. 1 Account	8236	40631	25781	14850	-	23086
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	8236	40631	25781	14850	-	23086
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Restricted Funds						
Repair Fund	30384	3190	150	3040	-	33424
Mission Account	1930	-	-	-	-	1930
Missions/Charities	-	-	-	-	-	-
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	32314	3190	150	3040	-	35354
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Total	40550	43821	25931	17890	-	58440
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