

CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN 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	89,972	53,802	-	143,774	117,583
Charitable activities	3	643	11,752	-	12,395	13,685
Other trading activities	4	-	-	-	-	50
Investment Income	5	-	15	-	15	8
Other	6	-	-	-	-	200
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Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
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Total Receipts		90,615	65,569	-	156,184	131,526
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Payments						
Raising funds	7	470	-	-	470	460
Charitable activities	8	82,999	35,875	-	118,874	117,962
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
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Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
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Total Payments		83,469	35,875	-	119,344	118,422
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Net receipts / (payments)		7,146	29,694	-	36,840	13,104
Transfers between funds		(564)	564	-	-	-
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Net movement in funds		6,582	30,258	-	36,840	13,104
Funds brought forward		46,329	152,822	-	199,151	186,047
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Funds carried forward	12	52,911	183,080	-	235,991	199,151
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**CHRIST CHURCH DUNDONALD 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	46,329	152,822	-	199,151	186,047
Net movement in funds	6,582	30,258	-	36,840	13,104
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Bank and Cash at end of year	52,911	183,080	-	235,991	199,151
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Bank & Cash Balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				234,899	198,082
Cash in Hand				1,092	1,069
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				235,991	199,151
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				2,696,760	2,520,560
- Fixtures, Fittings & Equipment				-	-
- Vehicles				-	-
Investments – Note 11				-	-
Gift Aid receivable on donations				15,743	13,514
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				2,712,503	2,534,074
				=====	=====
Liabilities					
Other				-	-
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				-	-
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Approved by the Kirk Session at a meeting on 22 October 2023 and signed on its behalf by



R McIlhatton

Minister

**CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN 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	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	70,773	28,447	-	99,220	88,697
Loose collections	5,579	156	-	5,735	1,398
Donations and gifts	690	10,940	-	11,630	9,562
Gift Aid	11,930	4,259	-	16,189	17,926
Legacies and bequest	1,000	10,000	-	11,000	-
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	89,972	53,802	-	143,774	117,583
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**CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	494	594	-	1,088	230
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	149	-	-	149	-
Membership fees	-	2,337	-	2,337	468
Grants	-	8,821	-	8,821	12,987
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	643	11,752	-	12,395	13,685
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	-	-	-	-	50
Trading income	-	-	-	-	-
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	-	-	-	-	50
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	-	15	-	15	8
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
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	-	15	-	15	8
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**CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	-	200	-	200	200
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	-	200	-	200	200
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	470	-	-	470	460
Fundraising events	-	-	-	-	-
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	460	-	-	460	460
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	9,074	-	-	9,074	9,893
Presbytery fees	714	-	-	714	745
Ministry and support staff costs	55,937	-	-	55,937	56,556
Congregational running expenses	17,274	16,891	-	34,165	31,826
Donations to Missions and charities	-	18,984	-	18,984	18,942
Governance costs	-	-	-	-	-
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	82,999	35,875	-	118,874	117,962
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**CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
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	-	-	-	-	-
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10. FIXED ASSETS

The congregation owns the Church premises situated at Millars Lane, Dundonald, Belfast, BT16 2DA and the associated fixtures, fittings, plant and machinery and also the Manse, 296 Comber Road, Dundonald, Belfast, BT16 1UR. These have a combined insurance value of £2,696,760.

11. INVESTMENTS

The congregation has no investments.

	2022	2021
	£	£
General Investment Fund	-	-
Property	-	-
Other investments	-	-
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	-	-
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CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	-	90,615	83,469	7,146	(7,146)	-
Reserve Fund	46,329	-	-	-	6,582	52,911
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	46,329	90,615	83,469	7,146	(564)	52,911
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Restricted Funds						
Renovation Fund	66,059	7,313	-	7,313	-	73,372
Property/Building Fund	70,013	12,446	5,620	6,826	-	76,839
United Appeal Fund	-	4,945	7,501	(2,556)	2,556	-
General Missions Fund	1,235	12,256	9,655	2,601	(2,556)	1,280
World Development Fund	1,200	1,056	1,696	(640)	-	560
Benevolent Fund	1,640	645	885	(240)	-	1,400
Project Mission	-	12,400	-	12,400	-	12,400
Girls Brigade Account	2,635	615	2,302	(1,687)	762	1,710
Boys Brigade Account	2,362	614	1,288	(674)	425	2,113
Lighthouse (Sunday School) Acct	336	256	628	(372)	300	264
Youth Council Account	3,387	7,515	3,544	3,971	(1,937)	5,421
Bright Hour Account	514	1,495	1,517	(22)	515	1,007
Presbyterian Women Account	3,057	3,207	810	2,397	699	6,153
Tots & Co Account	376	254	157	97	-	473
Flower Arranging Account	8	352	72	280	(200)	88
Joy of Painting Account	-	200	200	-	-	-
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	152,822	65,569	35,875	29,694	564	183,080
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Total	199,151	156,184	119,344	36,840	-	235,991
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