

**Statement of Receipts & Payments - Year Ended 31st December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022	Total 2021
<b>Receipts</b>						
Donations & Legacies	2	39,850	15,176	-	55,026	58,912
Charitable Activities	3	-	5,500	-	5,500	5,492
Other trading activities	4	4,097	-	-	4,097	550
Investment Income	5	95	171	-	266	30
Other income	6	436	349	-	785	275
<b>Total Receipts</b>		<b>44,477</b>	<b>21,196</b>	<b>-</b>	<b>65,673</b>	<b>65,259</b>
<b>Payments</b>						
Fundraising	7	-	-	-	-	401
Charitable Activities	8	24,602	7,471	-	32,072	36,463
<b>Total Payments</b>		<b>24,602</b>	<b>7,471</b>	<b>-</b>	<b>32,072</b>	<b>36,864</b>
Net Receipts/Payments		19,875	13,725	-	33,601	28,395
Gains/Losses		-	-	-	-	-
Transfers Net	-	233	233	-	-	-
Net Movement in Funds		19,642	13,958	-	33,601	28,395
Funds brought forward January		24,724	133,071	-	157,794	129,399
Deduct non-cash/bank related endowment funds		-	-	-	-	-
Funds carried forward December	9	44,366	147,029	-	191,395	157,794



**Cladymore Congregation of the Presbyterian Church in Ireland**  
**Notes to the Accounts - Year Ended 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 (Account 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.

**RECEIPTS**

**2. DONATIONS & LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Loose Collections	76	1,309	-	1,385
Donations & Gifts	32,858	10,485	-	43,343
Gift aid	6,504	3,068	-	9,572
Legacies & bequests	413	313	-	726
	<b>39,850</b>	<b>15,176</b>	-	<b>55,026</b>

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Income from charitable activity & fundraising	-	5,500	-	5,500
Membership fees	-	-	-	-
Grants	-	-	-	-
	-	<b>5,500</b>	-	<b>5,500</b>

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Letting of premises	4,097	-	-	4,097
	<b>4,097</b>	-	-	<b>4,097</b>

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Bank interest	95	171	-	266
	<b>95</b>	<b>171</b>	-	<b>266</b>

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
NIE wayleave payment	26	-	-	26
Grave fees	350	-	-	350
Other	60	349	-	409
	<b>436</b>	<b>349</b>	-	<b>785</b>

## 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
£	£	£	£	£
Raising funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

## 8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
£	£	£	£	£
General Assembly Assessments & Payments	3,471	-	-	3,471
Presbytery Fees	293	-	-	293
Ministry & support staff	4,960	-	-	4,960
Running Expenses	15,628	62	-	15,690
Donations to Missions/Charities	-	7,409	-	7,409
Governance Costs	250	-	-	250
	<u>24,602</u>	<u>7,471</u>	<u>-</u>	<u>32,072</u>

## 9. FUND BALANCES

	Balance at start	Receipts	Payments	Surplus/(Deficit)	Transfers Net	Gains/losses	Closing Balance
<b>Unrestricted funds</b>	24,725	52,995	33,121	19,874	- 233	-	44,366
General	<u>24,725</u>	<u>52,995</u>	<u>33,121</u>	<u>19,874</u>	<u>- 233</u>	<u>-</u>	<u>44,366</u>
<b>Restricted Funds</b>							
Buildings & repair	130,801	13,371	-	13,371	-	-	144,172
Sunday School	362	734	455	278	313	-	953
Bowling Club	369	-	-	-	-	-	369
PWA	1,200	901	813	89	-	-	1,289
Midweek	338	26	210	184	92	-	246
United Appeal	-	3,171	3,292	121	121	-	-
General Missions Fund	-	625	645	20	20	-	-
Tear Fund	-	220	220	-	-	-	-
Earl Haig	-	150	150	-	-	-	-
Pres Childrens Society	-	270	270	-	-	-	-
Heralds	-	-	-	-	-	-	-
Div to Sunday School	-	313	-	-	313	-	-
Minister's mileage	-	-	-	-	-	-	-
Moderator's Appeal	-	1,082	1,082	-	-	-	-
BCM Benevolent Fund	-	-	-	-	-	-	-
	<u>133,069</u>	<u>20,864</u>	<u>7,137</u>	<u>13,414</u>	<u>233</u>	<u>-</u>	<u>147,029</u>
<b>Total Funds</b>	<u>157,794</u>	<u>73,859</u>	<u>40,258</u>	<u>33,288</u>	<u>- 0</u>	<u>-</u>	<u>191,395</u>