



Charity Name	Charity No. (if any)
Scrabo Presbyterian Church	NIC..105122

Receipts and payments accounts

For the period from	01/01/2023	To	31/12/2023	#
				2022

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & legacies	84,493	49,953	-	134,446	126,257
Grants	-	-	-	-	-
Fundraising activities	-	-	-	-	-
Interest on deposit account	-	2,621	-	2,621	-
Dividend on investments	-	-	-	-	-
Members' subscriptions	-	-	-	-	-
Charitable trading receipts	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-
Other charitable receipts	-	-	-	-	-
A1 Sub total (Gross income for the Annual Return)	84,493	52,574	-	137,067	126,257
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
Proceeds from sale of fixed asset	-	-	-	-	-
Loan repayments received	-	-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	84,493	52,574	-	137,067	126,257
A3 Payments					
Cost of fundraising events	-	-	-	-	-
Gross trading payments	-	-	-	-	-
Investment management costs	-	-	-	-	-
Direct charitable activity	73,213	44,182	-	117,395	120,743
Grants & donations paid	-	-	-	-	-
Governance costs	2,085	-	-	2,085	2,012
Other costs	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
A3 Sub total	75,298	44,182	-	119,480	122,755
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance).					
Purchase of investments	-	-	-	-	-
Loans made	-	-	-	-	-
A4 Sub total	-	-	-	-	-
Total payments	75,298	44,182	-	119,480	122,755
Net of receipts/(payments)	9,195	8,392	-	17,587	3,502
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	44,123	194,302	-	238,425	234,923
Cash funds this year end	53,318	202,694	-	256,012	238,425

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Current account	53,318	39,040	-	92,358	92,393
	Deposit account	-	163,654	-	163,654	146,032
		-	-	-	-	-
	Total cash funds	53,318	202,694	-	256,012	238,425
	ances with receipts and payments account(s)	OK	OK	OK	OK	OK

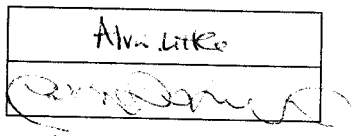
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets	Charitable loan receivable	-	-	-	-	-
	Tax reclaim due	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
	Total		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use	Buildings - lower of cost and net realisable value	Unrestricted	1,160,772	-	1,160,772
	Equipment- lower of cost	unrestricted	1,168	-	1,168
			-	-	-
			-	-	-
			-	-	-
		Total		1,161,940	-

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities	Endowment Funds	Restricted		25,586	25,586
	Restricted Funds			167,892	159,500
	Unrestricted Funds			1,224,474	1,215,279
				-	-
	Total			1,417,952	1,400,365

Signed by one or two trustees on behalf of all the trustees

Signature


Print Name
 ALVIN LITTLE
 SORRY I DON'T KNOW

Date of approval
 26/12/24
 26/12/24

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Funds	84,493	-	-	-	84,493	81,985
Property Fund	-	16,348	-	-	16,348	13,156
Memorial Fund	-	950	-	-	950	260
Missions		14,628			14,628	13,092
Bequests		-			-	-
Building Fund		4,802			4,802	3,984
Boys' Brigade		5,604			5,604	5,048
Girls' Brigade		2,349			2,349	2,748
Mothers and Toddlers		459			459	739
OASIS		1,111			1,111	1,136
Mens' Fellowship		123			123	-
PWA		3,037			3,037	2,142
SPY		-			-	-
Womens' Fellowship		542			542	1,967
Total	84,493	49,953	-	-	134,446	126,257

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Funds	73,213	-	-	-	73,213	79,627
Property Account	-	17,133	-	-	17,133	14,583
Memorial Fund	-	-	-	-	-	-
Missions	-	14,326	-	-	14,326	13,555
Bequests	-	-	-	-	-	-
Building Fund	-	7	-	-	7	8
Boys' Brigade	-	5,001	-	-	5,001	4,290
Girls' Brigade	-	2,713	-	-	2,713	3,157
Mens Fellowship	-	36	-	-	36	408
Mothers and Toddlers	-	479	-	-	479	492
OASIS	-	1,146	-	-	1,146	1,195
PWA	-	2,907	-	-	2,907	1,516
SPY	-	8	-	-	8	8
Womens Fellowship	-	418	-	-	418	1,899
Kids Klub	-	8	-	-	8	5
Total	73,213	44,182	-	-	117,395	120,743

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Accounting Policy Notes

1) General Information

The charity is a public benefit entity and is a registered unincorporated charity in Northern Ireland
The address of the principal office is 77 Blenheim Drive, Newtownards, Co. Down BT23 4QY

(a) Statement of Compliance

The financial statements have been prepared in compliance with FRS 102 (the financial reporting standard required within both UK and Republic of Ireland); the Statement of Recommended Practice applicable to charities, preparing their accounts in accordance in accordance with FRS 102; and The Charities Act (Northern Ireland) 2008.

(b) Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets, liabilities and investment properties measured at fair value.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Accounting Policy Notes (cont'd)

2) Receipts Income and Resources Expended

All income is measured on a receipts and payments basis in accordance with the requirements under the Charities Commission NI in respect of small charities income levels. Receipts and Payment accounting is permitted for companies where income generated levels are less than £250,000 per annum.

3) Tangible Assets

Fixed assets are shown at the lower of cost and net realisable value

Any increase or decrease in valuation from the carrying amount is shown in reserves.

Fixed assets are independently and professionally valued on a 5 year basis

Financial Instruments

Fixed Term deposits are shown at their year-end closing values by holding institution