

CARRYDUFF 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	136,436	22,518	-	158,954	164,793
Charitable activities	3	23,774	13,377	-	37,151	24,890
Other trading activities	4	5,205	24,000	-	29,205	25,266
Investment income	5	-	-	1,227	1,227	1,181
Other	6	478	-	-	478	750
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Total Receipts		165,893	59,895	1,227	227,015	216,880
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Payments						
Raising funds	7	572	-	-	572	860
Charitable activities	8	156,833	48,413	-	205,246	160,405
Other expenditure	9	23	-	1,227	1,250	1,204
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Total Payments		157,428	48,413	1,227	207,068	162,469
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Net receipts / (payments)		8,465	11,482	-	19,947	54,411
Transfers between funds		(39,250)	39,250	-	-	-
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Net movement in funds		(30,785)	50,732	-	19,947	54,411
Funds brought forward		135,043	(96,190)	-	38,853	(15,558)
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Funds carried forward	11	104,258	(45,458)	-	58,800	38,853
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**CARRYDUFF 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	135,043	(96,190)	-	38,853	(15,558)
Net movement in funds	(30,785)	50,732	-	19,947	54,411
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Bank and Cash at end of year	104,258	(45,458)	-	58,800	38,853
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Bank & Cash Balances					
Bank Current Accounts				122,893	126,945
Banks Loans & Overdrafts				(64,093)	(88,092)
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				58,800	38,853
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Other Assets					
Fixed Assets – Note 10				1,500,000	1,500,000
General Investment Fund				55,532	60,506
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				1,555,532	1,560,506
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Total assets less liabilities				1,614,332	1,599,359
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Approved by the Kirk Session at a meeting on 6 September and signed on its behalf by

Rev Alistair Smyth

Mr Ian Montgomery

Signed: **Alistair Smyth**

Signed: **Ian Montgomery**

Date: **5 September 2023**

Date: **5 September 2023**

**CARRYDUFF 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	107,505	-	-	107,505	104,687
Loose collections	1,833	-	-	1,833	1,263
Gift Aid	22,075	-	-	22,075	23,717
Repairs income	-	21,360	-	21,360	7,110
Graveyard income	-	1,158	-	1,158	2,493
Legacies and bequests	5,023	-	-	5,023	25,523
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	136,436	22,518	-	158,954	164,793
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**CARRYDUFF 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
	£	£	£	£	£
Donations and appeals	23,774	-	-	23,774	18,279
Mission donations	-	3,856	-	3,856	3,825
Organisation income	-	9,521	-	9,521	2,786
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	23,774	13,377	-	37,151	24,890
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of church premises	5,205	-	-	5,205	1,266
Other rental income	-	24,000	-	24,000	24,000
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	5,205	24,000	-	29,205	25,266
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Manse land investment account	-	-	1,227	1,227	1,181
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	-	-	1,227	1,227	1,181
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**CARRYDUFF 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
	£	£	£	£	£
Miscellaneous income	478	-	-	478	750
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	478	-	-	478	750
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
WFO envelopes	572	-	-	572	860
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	572	-	-	572	860
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	14,195	-	-	14,195	14,432
Presbytery fees	877	-	-	877	669
Ministry and support staff costs	73,326	-	-	73,326	68,878
Congregational running expenses	41,090	32,756	-	73,846	47,996
Donations to missions/charities	26,825	8,104	-	34,929	26,090
Organisation costs	-	7,553	-	7,553	1,800
Governance costs	520	-	-	520	540
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	156,833	48,413	-	205,246	160,405
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CARRYDUFF 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
	£	£	£	£	£
Bequest account expenditure	23	-	-	23	23
Investment account expenditure	-	-	1,227	1,227	1,181
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	23	-	1,227	1,250	1,204
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10. FIXED ASSETS

The congregation owns the Church premises situated at Church Road, Carryduff and the associated fixtures, fittings, plant and machinery. These have an insurance value of £4,479,806. The manse at Manse Gardens, Carryduff has an insurance value of £502,043.

**CARRYDUFF CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

11. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General account	50,837	160,870	(157,405)	3,465	(39,250)	15,052
Bequests account	84,206	5,023	(23)	5,000	-	89,206
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	135,043	165,893	(157,428)	8,465	(39,250)	104,258
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Restricted Funds						
Mission account	12,214	3,856	(8,104)	(4,248)	-	7,966
Graveyard account	748	1,158	(9,790)	(8,632)	10,000	2,116
Repairs account	(27,089)	21,360	(22,966)	(1,606)	30,000	1,305
29 Church Road account	(88,092)	24,000	-	24,000	-	(64,092)
Organisation accounts	6,029	9,521	(7,553)	1,968	(750)	7,247
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	(96,190)	59,895	(48,413)	11,482	39,250	(45,458)
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Endowment Funds						
Investment account	-	1,227	(1,227)	-	-	-
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	-	1,227	(1,227)	-	-	-
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Total	38,853	227,015	(207,068)	19,947	-	58,800
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