

**HARRYVILLE 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
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	194,330	45,015	-	239,345	207,619
Charitable activities	3	-	-	-	-	-
Other trading activities	4	660	-	-	660	-
Investment Income	5	153	278	-	431	188
Other	6	179	5,823	-	6,002	7,934
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		195,322	51,116		246,438	215,741
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
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<b>Total Receipts</b>		195,322	51,116		246,438	215,741
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<b>Payments</b>						
Raising funds	7	995	-	-	995	1,126
Charitable activities	8	124,777	42,408	-	167,185	157,164
Investment costs		-	-	-	-	-
Other	9	24,542	11,440	-	35,982	16,345
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		150,314	53,848	-	204,162	174,634
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Payments</b>		150,314	53,848	-	204,162	174,634
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Net receipts / (payments)		45,008	(2,732)	-	42,276	41,107
Transfers between funds		(11,554)	11,554		-	-
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Net movement in funds		33,454	8,822	-	42,276	41,107
Funds brought forward		94,733	206,101	-	300,834	259,727
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Funds carried forward	12	128,187	214,923	-	343,110	300,834
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**HARRYVILLE 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
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	94,733	206,101		300,834	259,727
Net movement in funds	33,454	8,822	-	42,276	41,107
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Bank and Cash at end of year	128,187	214,923		343,110	300,834
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<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				-	-
Bank Current Accounts				303,593	266,208
Organisations				39,517	34,626
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				343,110	300,834
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises				-	-
- Fixtures, Fittings & Equipment				-	-
- Vehicles				-	-
Investments – Note 11				-	-
Gift Aid receivable on donations				-	-
				-----	-----
				-	-
				=====	=====
<b>Liabilities</b>					
Loans				-	-
				-	-
Other				-	-
				-----	-----
				343,110	300,834
				=====	=====

Approved by the Kirk Session at a meeting on 23<sup>rd</sup> May 2023 and signed on its behalf by:

Signed



23<sup>rd</sup> May 2023

Signed



23<sup>rd</sup> May 2023

**HARRYVILLE 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving:	133,646	38,172	-	171,818	174,539
Loose collections	664	-	-	664	1,109
Specified Donations and gifts	19,308	-	-	19,308	6,315
Gift Aid	24,239	6,843	-	31,082	25,656
Legacies and bequest	16,473	-	-	16,473	-
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	194,330	45,015	-	239,345	207,619
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**HARRYVILLE 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	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
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	-	-	-	-	-
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**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	660	-	-	660	-
Trading income	-	-	-	-	-
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	660	-	-	660	-
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**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	153	278	-	431	188
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
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	153	278	-	431	188
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**HARRYVILLE 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	179	5,823	-	6,002	7,934
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	179	5,823	-	6,002	7,934
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**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	995	-	-	995	1,126
Fundraising events	-	-	-	-	-
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	995	-	-	995	1,126
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**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	25,556	-	-	25,556	24,382
Presbytery fees	718	-	-	718	791
Ministry and support staff costs	78,915	-	-	78,915	76,282
Congregational running expenses	2,976	324	-	3,300	6,197
Donations to Missions and charities	10,445	29,598	-	40,043	28,087
Governance costs	6,167	12,486	-	18,653	21,425
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	124,777	42,408	-	167,185	157,164
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**HARRYVILLE 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 £
Properties expenses	24,542	11,440	-	35,982	16,345
Other	-	-	-	-	-
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	24,542	11,440	-	35,982	16,345
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**10. FIXED ASSETS**

The congregation owns the Church & Church Hall premises situated at Casement Street and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,135,916 at last renewal date. The Manse buildings have an insurance value of £605,603.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

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

31 December 2022

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	94,733	195,322	150,314	45,008	(11,554)	128,187
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	94,733	195,322	150,314	45,008	(11,554)	128,187
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<b>Restricted Funds</b>						
Property/Building Fund	153,823	19,850	11,730	8,120	-	161,943
United Appeal	-	-	12,198	-	(12,198)	-
General Mission Fund	17,243	25,441	17,433	(4,190)	12,198	13,053
Serve Harryville	410	-	-	-	-	410
Organisational	34,625	5,823	12,485	(6,662)	11,554	39,517
Other	-	-	-	-	-	-
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	206,101	51,114	53,846	(2,732)	11,554	214,923
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<b>Endowment Funds</b>						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
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	-	-	-	-	-	-
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<b>Total</b>	<b>300,834</b>	<b>246,436</b>	<b>204,160</b>	<b>42,276</b>	<b>-</b>	<b>343,110</b>
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