

HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

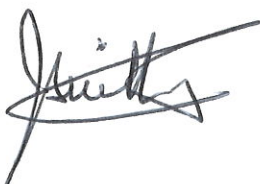
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	169,502	48,607	-	218,109	239,345
Other trading activities	3	560	-	-	560	660
Investment Income	4	1,509	2,065	-	3,574	431
Other	5	150	6,107	-	6,257	6,002
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		171,721	56,779	-	228,500	246,438
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		171,721	56,779	-	228,500	246,438
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Payments						
Raising funds	6	995	-	-	995	995
Charitable activities	7	115,593	42,227	-	157,820	167,185
Investment costs		-	-	-	-	-
Other	8	16,872	21,259	-	38,131	35,982
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		133,460	63,486	-	196,946	204,162
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		133,460	63,486	-	196,946	204,162
		-----	-----	-----	-----	-----
Net receipts / (payments)		38,261	(6,707)	-	31,554	42,276
Transfers between funds		(6,937)	6,937	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		31,324	230	-	31,554	42,276
Funds brought forward		128,187	214,923	-	343,110	300,834
		-----	-----	-----	-----	-----
Funds carried forward	11	159,511	215,153	-	374,664	343,110
		=====	=====	=====	=====	=====

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	128,187	214,923	-	343,110	300,834
Net movement in funds	31,324	230	-	31,554	42,276
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Bank and Cash at end of year	159,511	215,153	-	374,554	343,110
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				200,000	-
Bank Current Accounts				136,789	303,593
Organisations				37,875	39,517
				-----	-----
				374,664	343,110
				=====	=====

Approved by the Kirk Session at a meeting on 26th March 2024 and signed on its behalf by:



26th March 2024



26th March 2024

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

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 2023	Total 2022
	£	£	£	£	£
Recorded giving:	135,592	41,438	-	177,030	171,818
Loose collections	943	-	-	943	664
Specified Donations and gifts	8,224	-	-	8,224	19,308
Gift Aid	23,743	7,169	-	30,912	31,082
Legacies and bequest	1,000	-	-	1,000	16,473
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	169,502	48,607	-	218,109	239,345
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**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	560	-	-	560	660
Trading income	-	-	-	-	-
	----- 560 -----	----- - -----	----- - -----	----- 560 -----	----- 660 -----

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	1,509	2,065	-	3,574	431
	----- 1,509 -----	----- 2,065 -----	----- - -----	----- 3,574 -----	----- 431 -----

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

31 December 2023

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	150	6,107	-	6,257	6,002
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	150	6,107	-	6,257	6,002
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6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	995	-	-	995	995
Fundraising events	-	-	-	-	-
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	995	-	-	995	995
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7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	15,473	-	-	15,473	25,556
Presbytery fees	681	-	-	681	718
Ministry and support staff costs	90,925	-	-	90,925	78,915
Congregational running expenses	3,267	-	-	3,267	3,300
Donations to Missions and charities	100	27,272	-	27,372	40,043
Governance costs	5,147	14,955	-	20,102	18,653
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	115,593	42,227	-	157,820	167,185
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**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Properties expenses	16,872	21,259	-	38,131	35,982
Other	-	-	-	-	-
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	16,872	21,259	-	38,131	35,982
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9. FIXED ASSETS

The congregation owns the Church & Church Hall premises situated at Casement Street and the associated

10. INVESTMENTS

The congregation has no investments with either the Presbyterian Church in Ireland or any investment institution (2022: £nil)

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

31 December 2023

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	128,187	171,721	133,460	38,261	(6,937)	159,511
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	128,187	171,721	133,460	38,261	(6,937)	159,511
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Restricted Funds						
Property/Building Fund	161,943	23,378	21,507	1,871	-	163,814
United Appeal	-	-	12,672	-	(12,672)	-
General Mission Fund	13,053	27,289	14,620	(3)	12,672	13,050
Serve Harryville	410	5	1	4	-	414
Organisational	39,517	6,107	14,686	(8,579)	6,937	37,875
Other	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	214,923	56,779	63,486	(6,707)	6,937	215,153
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Endowment Funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
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	-	-	-	-	-	-
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Total	343,110	228,500	196,946	31,554	-	374,664
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