

LECKPATRICK 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	77,897	25,835		103,732	95,842
Charitable activities	3		14,436		14,436	7,755
Other trading activities	4	372			372	663
Investment Income	5	1,924	552		2,476	2,249
Other	6	0	0		0	0
		-----	-----	-----	-----	-----
Sale of Investments					0	0
Sale of fixed assets					0	0
Loans Received					0	0
		-----	-----	-----	-----	-----
Total Receipts		80,193	40,823		121,016	106,509
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Payments						
Raising funds	7	709			709	731
Charitable activities	8	71,443	29,232		100,675	74,037
Investment costs						
Other	9	9,767			9,767	23,899
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		81,919	29,232		111,151	98,667
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		81,919	29,232		111,151	98,667
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Net receipts / (payments)		(1,726)	11,591		9,865	7,842
Transfers between funds		1,300	(1,300)			
		-----	-----	-----	-----	-----
Net movement in funds		(426)	10,291		9,865	7,842
Funds brought forward		87,941	25,648		113,589	105,747
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Funds carried forward	12	87,515	35,939		123,454	113,589
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LECKPATRICK 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	87,941	25,648		113,589	105,747
Net movement in funds	(426)	10,291		9,865	7,842
Bank and Cash at end of year	87,515	35,939		123,454	113,589
	=====	=====	=====		
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts/Cash in Hand				123,454	113,589
				-----	-----
				123,454	113,589
				=====	=====
Other Assets					
Fixed Assets – Note 10				3,475,257	3,232,797
- Church Premises					
- Fixtures, Fittings & Equipment					
Investments – Note 11				125,966	115,512
Gift Aid receivable on donations					
				3,601,223	3,348,309
				=====	=====
Liabilities					
Loans				0	0
Other				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 20 February 2024 and signed on its behalf by

[Name] *Gail Heywood*
 [Date] *20/2/24*

[Name] *A. Patterson*
 [Date] *20/2/24*

LECKPATRICK 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:	64,959	16,137		81,096	70,969
Loose collections	656			656	422
Donations and gifts		6,797		6,797	9,157
Gift Aid	12,282	2,901		15,183	15,293
Legacies and bequest					
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	77,897	25,835		103,732	95,841

LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities		1,517		1,517	1,337
Fees from grave opening					
Fundraising events		6,723		6,723	1,180
Membership fees		4,796		4,796	3,838
Grants		1,400		1,400	1,400
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		14,436		14,436	7,755
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Electricity Way leave	42			42	34
Fee for grace opening	100			100	599
Use of Church & Hall	230			230	30
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	372			372	663
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest		57		57	7
General Investment Fund	1,559	495	0	2,054	2,212
Rents investment properties					
Other investment income	365			365	30
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	1,924	552		2,476	2,249
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LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	-----	-----	-----	-----	-----
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	709			709	731
Fundraising events					
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	709			709	731
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	6,624			6,624	6,520
Presbytery fees	806			806	795
Ministry and support staff costs	39,768			39,768	13,631
Congregational running expenses	24,245	15,305		39,550	37,600
Donations to Missions and charities		13,927		13,927	15,491
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	71,443	29,232	0	100,675	74,037
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LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Manse kitchen & garage roof	9,767			9,767	23,899
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	9,767			9,767	23,899
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10. FIXED ASSETS

The congregation owns the Church premises situated at 40 Berryhill Road Artigarvan, Strabane, the Manse situated at 27 Berryhill Road Strabane and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,475,257

11. INVESTMENTS

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

	2023 £	2022 £
General Investment Fund	125,966	115,512
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	125,966	115,512
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LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	87,941	80,193	81,919	(426)	1,300	87,515
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	87,941	80,193	81,919	(426)	1,300	87,515
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Restricted Funds						
Property Fund	13,555	14,265	7,727	6,538		20,093
United Appeal	0	8,134	8,134			0
British Legion Poppy Appeal	0	331	331			0
World Development	0	822	822			0
UDR Benevolent Fund	0	231	231			0
Pres. Children's Society	0	3	103		100	0
Benevolent Fund	2,586	0	0			2,586
Scripture Union	0	0	500		500	0
Tuesday Club	288	371	398	(127)	(100)	161
Bowling Club	412	268	0	(132)	(400)	280
PW	473	3,817	2,152	1,365	(300)	1,838
Mums & Tots	414	1,878	1,511	67	(300)	481
Boy's Brigade	3,808	4,159	1,971	1,688	(500)	5,496
Girl's Brigade	2,851	5,376	3,884	1,192	(300)	4,043
Sunday School	1261	1,066	1,366	(300)		961
Smiles Foundation	0	0	0			0
Students Bursary Fund	0	103	103			0
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	25,648	40,824	29,233	10,291	(1,300)	35,939
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Endowment Funds						
General Investment Fund						
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Total	113,589	121,017	111,152	9,865		123,454
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