

**ORRITOR 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 2021	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	54248	24939	0	67972	79187
Charitable activities	3	0	765	0	1200	765
Other trading activities	4	0	0	0	0	0
Investment Income	5	167	255	0	454	422
Other	6	1786	0	0	20274	1786
<b>Total Receipts</b>		<b>56201</b>	<b>25959</b>	<b>0</b>	<b>89900</b>	<b>82160</b>
<b>Payments</b>						
Raising funds	7	737	0	0	726	737
Charitable activities	8	48703	33938	0	57721	82641
Investment costs		0	0	0	0	0
Property Related Costs	9	0	0	0	40596	0
<b>Total Payments</b>		<b>49440</b>	<b>33938</b>	<b>0</b>	<b>99043</b>	<b>83378</b>
Net receipts / (payments)						
Transfers between funds		-4476	4476	0	0	0
Net movement in funds		2285	-3503	0	-9143	-1218
Funds brought forward		77055	46388	0	132586	123443
Funds carried forward	12	79340	42885	0	123443	122225

**ORRITOR 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 2021	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	77055	46388	0	132586	123443
Net movement in funds	2285	-3503	0	-9143	-1218
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Bank and Cash at end of year	79340	42885	0	123443	122225
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts	0	0	0	0	0
Bank Current Accounts	79340	42569	0	123092	121909
Cash in Hand	0	316	0	351	316
				-----	-----
				123443	122225
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
Church Premises, Fixtures, Fittings & Equipment					
Investments – Note 11					
				11980	12511
Gift Aid receivable on donations					
				0	0
				-----	-----
				11980	12511
				=====	=====
<b>Liabilities</b>					
Loans					
				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on

Name: ~~Rev. James Porter~~ <sup>Michael Currie</sup>

Date:

Signature: x/ Michael Currie

and signed on its behalf by

Name: Stewart Black

Date: 8/5/22

Stewart Black

**ORRITOR 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 2021</b>	<b>Total 2022</b>
	£	£	£	£	£
Recorded giving:	40796	17720	0	58771	58516
Loose collections	690	975	0	2342	1665
Donations & Gifts	4776	3015	0	6859	7791
Gift Aid	7986	3229	0	0	11215
Legacies and bequest	0	0	0	0	0
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	<b>54248</b>	<b>24939</b>	<b>0</b>	<b>67972</b>	<b>79187</b>
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**ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2021</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from charitable activities	0	525	0	0	525
Membership fees / Grants	0	240	0	1200	240
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	0	765	0	1200	765
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**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2021</b>	<b>Total 2022</b>
	£	£	£	£	£
	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	0
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**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2021</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	0	253	0	238	253
Other investment income	167	2	0	216	169
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	167	255	0	454	422
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**ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS  
31 December 2022**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2021</b>	<b>Total 2022</b>
	£	£	£	£	£
Magazines	285	0	0	0	285
Claggan Contribution	261	0	0	20274	261
Gifts in Lieu	1200	0	0	0	1200
Fee Rebate	40	0	0	0	40
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	1786	0	0	20274	1786
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**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2021</b>	<b>Total 2022</b>
	£	£	£	£	£
FWO envelopes	737	0	0	726	737
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	737	0	0	726	737
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**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2021</b>	<b>Total 2022</b>
	£	£	£	£	£
General Assembly Assessments	12329	0	0	6776	12329
Presbytery fees	280	0	0	280	280
Ministry and support staff costs	19649	0	0	15109	19649
Congregational running expenses	16445	16609	0	20144	33054
Donations to Missions & Charities	0	17329	0	15412	17329
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	48703	33938	0	57721	82641
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**ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2021</b>	<b>Total 2022</b>
	£	£	£	£	£
Property Related costs	0	0	0	40596	0
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	0	0	0	40956	0
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**10. FIXED ASSETS**

The congregation owns the Church premises situated at 255 Orritor Road, Cookstown, BT80 9NE, the adjoining Church halls, the manse for the minister at 253 Orritor Road, Cookstown and the associated fixtures, fittings, plant and machinery.

**INVESTMENTS**

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

	<b>2021</b>	<b>2022</b>
	£	£
General Investment Fund	4993	5524
Other Investments	6987	6987
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	11980	12511
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**ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**11. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Net Transfer</b>	<b>Surplus / (Deficit)</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
Number 1 Account	77055	56201	49440	-4476	2285	79340
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	77055	56201	49440	-4476	2285	79340
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<b>Restricted Funds</b>						
Buildings Account	26367	10566	11948	50	-1332	25035
Missionary Account	6	12595	17350	4776	21	27
Sunday School Account	13929	59	741	0	-682	13247
Youth Club Account	5043	6	1340	-350	-1684	3359
Bowling Club Account	106	240	56	0	184	290
PW Account	647	2492	2500	0	-8	639
CE Account	290	1	3	0	-2	288
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	46388	25959	33938	4476	-3503	42885
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<b>Total</b>	<b>123443</b>	<b>82160</b>	<b>83378</b>	<b>0</b>	<b>-1218</b>	<b>122225</b>
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