

**ORRITOR 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	52928	33641	0	86569	79187
Charitable activities	3	0	2891	0	2891	765
Other trading activities	4	0	0	0	0	0
Investment Income	5	172	273	0	445	422
Other	6	3081	0	0	3081	1786
Total Receipts		56181	36805	0	92986	82160
Payments						
Raising funds	7	550	0	0	550	737
Charitable activities	8	55756	24380	0	80136	82641
Investment costs		0	0	0	0	0
Property Related Costs	9	0	0	0	0	0
Total Payments		56306	24380	0	80686	83378
Net receipts / (payments)						
Transfers between funds		-43595	43595	0	0	0
Net movement in funds		-43720	56020	0	12300	-1218
Funds brought forward		79340	42885	0	122225	123443
Funds carried forward	12	35620	98905	0	134525	122225

ORRITOR 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	79340	42885	0	122225	123443
Net movement in funds	-43720	56020	0	12300	-1218
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Bank and Cash at end of year	35620	98905	0	134525	122225
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts	0	40000	0	40000	0
Bank Current Accounts	35620	58583	0	94203	121909
Cash in Hand	0	322	0	322	316
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				134525	122225
				=====	=====
Other Assets					
Fixed Assets – Note 10					
Church Premises, Fixtures, Fittings & Equipment					
Investments – Note 11					
Gift Aid receivable on donations				13011	12511
				0	0
				-----	-----
				13011	12511
				=====	=====
Liabilities					
Loans					
				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 09.07.24 and signed on its behalf by

Name: Rev. James Porter

Name: Stewart Black

Date: 09-07-2024

Date: 09.07.2024

Signature: X James A Porter

Signature: X S E Black

ORRITOR 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:	40996	16342	0	57338	58516
Loose collections	678	1700	0	2378	1665
Donations & Gifts	2690	12546	0	15236	7791
Gift Aid	8564	3053	0	11617	11215
Legacies and bequest	0	0	0	0	0
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	52928	33641	0	86569	79187
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ORRITOR 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	0	2651	0	2651	525
Membership fees / Grants	0	240	0	240	240
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	0	2891	0	2891	765
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
	0	0	0	0	0
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	0	0	0	0	0
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	0	253	0	253	253
Other investment income	172	20	0	192	169
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	172	273	0	445	422
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**ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Magazines	342	0	0	342	285
Claggan Contrib / Use of Hall	186	0	0	186	261
Gifts in Lieu	0	0	0	0	1200
Fee Rebate	0	0	0	0	40
Sick Supply	2553	0	0	2553	0
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	3081	0	0	3081	1786
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	550	0	0	550	737
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	550	0	0	550	737
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	12519	0	0	12519	12329
Presbytery fees	280	0	0	280	280
Ministry and support staff costs	24420	0	0	24420	19649
Congregational running expenses	18537	6462	0	24999	33054
Donations to Missions & Charities	0	17918	0	17918	17329
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	55756	24380	0	80136	82641
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ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Property Related costs	0	0	0	0	0
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	0	0	0	0	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.

	2023	2022
	£	£
General Investment Fund	6024	5524
Other Investments	6987	6987
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	13011	12511
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ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Net Transfer	Surplus / (Deficit)	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Number 1 Account	79340	56181	56306	-43595	-43720	35620
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	79340	56181	56306	-43595	-43720	35620
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Restricted Funds						
Buildings Account	25035	18930	1916	40053	57067	82102
Missionary Account	27	12565	16112	3542	-5	22
Sunday School Account	13247	397	1349	0	-952	12295
Youth Club Account	3359	23	30	0	-7	3352
Bowling Club Account	290	690	526	0	164	454
PW Account	639	4200	4447	0	-247	392
CE Account	288	0	0	0	0	288
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	42885	36805	24380	43595	56020	98905
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Total	122225	92986	80686	0	12300	134525
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