

**EDENDERRY 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	Total 2022	Total 2021
		£	£	£	£
Receipts					
Donations and legacies	2	43,129	14,317	57,446	63,246
Charitable activities	3	-	146	146	490
Other trading activities	4	-	1,110	1,110	-
Investment Income	5	1,126	-	1,126	665
Other	6	-	-	-	500
Total receipts		44,255	15,573	59,828	64,901
Payments					
Raising funds	7	214	-	214	239
Charitable activities	8	28,548	6,087	34,635	32,974
Other	9	11,201	4,308	15,509	8,444
Total payments		39,963	10,395	50,358	41,657
Net receipts / (payments)		4,292	5,178	9,470	23,244
Funds brought forward		77,296	24,079	101,375	78,131
Transfer to investment		(397)	-	(397)	-
Transfer to restricted		(26,986)	26,986	-	-
Funds carried forward	12	54,205	56,243	110,448	101,375

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

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	77,296	24,079	101,375	78,131
Net movement in funds	(23,091)	32,164	9,073	23,244
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Bank and Cash at end of year	54,205	56,243	110,448	101,375
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Bank & Cash Balances				
Bank Current Accounts			78,601	72,457
Bank Deposit Account – Note 11			31,735	28,679
Cash in Hand			112	239
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			110,448	101,375
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Other Assets				
Fixed Assets – Note 10			-	-
Investments – Note 11			118,564	118,167
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			118,564	118,167
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Approved by the Kirk Session at a meeting on 23 March 2023 and signed on its behalf by:



Rev R Orr (Minister)

Date: 23/03/2023



Mrs Muriel Good (Clerk of Session)

Date: 23/03/23

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

For the year ended 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

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Recorded giving	34,501	10,464	44,965	44,868
Loose collections	637	515	1,152	474
Donations and gifts	191	1,030	1,221	340
Gift aid	7,800	2,308	10,108	10,114
Legacies and bequests	-	-	-	7,450
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	43,129	14,317	57,446	63,246
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EDENDERRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

For the year ended 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Income from charitable activities	-	146	146	490
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	-	146	146	490
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Other	-	1,110	1,110	-
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	-	1,110	1,110	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
General Deposit interest	136	-	136	53
General Investment Fund	990	-	990	612
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	1,126	-	1,126	665
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EDENDERRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
 For the year ended 31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Grant aid	-	-	-	500
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	-	-	-	500
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
FWO envelopes	214	-	214	239
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	214	-	214	239
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
General Assembly assessments	3,473	-	3,473	3,804
Presbytery fees	303	-	303	305
Ministry and support staff costs	18,777	-	18,777	18,070
Congregational running expenses	3,677	-	3,677	2,210
Organisational running expenses	619	53	672	599
Donations to missions and charities	1,699	6,034	7,733	6,786
Pastoral care	-	-	-	1,200
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	28,548	6,087	34,635	32,974
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EDENDERRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Property and maintenance costs	11,201	4,308	15,509	8,444
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	11,201	4,308	15,509	8,444
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10. FIXED ASSETS

The congregation owns the Church premises situated at 41 Edenderry Road, Omagh BT79 0LX and the associated fixtures, fittings, plant and machinery. These have an insurance value £1,592,980.

11. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	2,879	2,879
Property	115,685	115,288
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	118,564	118,167
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**EDENDERRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

For the year ended 31 December 2022

12. FUND BALANCES

Fund

	Balance at 01.01.22	Receipts	Payments	Transfer Between Funds	Transfer to Investment	Balance at 31.12.22
	£	£	£	£	£	£
Unrestricted Funds						
General	48,617	44,255	(39,963)	1,693	(397)	54,205
Deposit	28,679	-	-	(28,679)	-	-
	77,296	44,255	(39,963)	(26,986)	(397)	54,205
Restricted Funds						
Property	16,079	9,195	(4,308)	-	-	20,966
Mission and Charity	-	6,048	(5,673)	-	-	375
Congregational	1,623	330	(366)	-	-	1,587
Organisational	3,177	-	(48)	(1,549)	-	1,580
Deposit	-	-	-	31,735	-	31,735
Bequests	3,200	-	-	(3,200)	-	-
	24,079	15,573	(10,395)	26,986	-	56,243
Total	101,375	59,828	(50,358)	-	(397)	110,448

The congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds, which the congregation holds, in particular investments, are disclosed on the Statement of Assets and Liabilities.