

**EDENDERRY 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	Total 2023	Total 2022
		£	£	£	£
<b>Receipts</b>					
Donations and legacies	2	43,868	13,188	57,056	57,446
Charitable activities	3	60	1,012	1,072	146
Other trading activities	4	-	1,584	1,584	1,110
Investment Income	5	2,433	124	2,557	1,126
Other	6	950	-	950	-
<b>Total receipts</b>		<b>47,311</b>	<b>15,908</b>	<b>63,219</b>	<b>59,828</b>
<b>Payments</b>					
Raising funds	7	235	-	235	214
Charitable activities	8	30,901	8,139	39,040	34,635
Other	9	12,534	3,239	15,773	15,509
<b>Total payments</b>		<b>43,670</b>	<b>11,378</b>	<b>55,048</b>	<b>50,358</b>
<b>Net receipts / (payments)</b>		<b>3,641</b>	<b>4,530</b>	<b>8,171</b>	<b>9,470</b>
Funds brought forward		54,205	56,243	110,448	101,375
Transfer to investment		(313)	(123)	(436)	(397)
<b>Funds carried forward</b>	12	<b>57,533</b>	<b>60,650</b>	<b>118,183</b>	<b>110,448</b>
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EDENDERRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023


	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
<b>Funds Reconciliation</b>				
Bank and Cash at start of year	54,205	56,243	110,448	101,375
Net movement in funds	3,328	4,407	7,735	9,073
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Bank and Cash at end of year	57,533	60,650	118,183	110,448
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<b>Bank &amp; Cash Balances</b>				
Bank Current Accounts			86,437	78,601
Bank Deposit Account – Note 11			31,735	31,735
Cash in Hand			11	112
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			118,183	110,448
			=====	=====
<b>Other Assets</b>				
Fixed Assets – Note 10			-	-
Investments – Note 11			119,000	118,564
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			118,564	118,564
			=====	=====

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



Rev R Orr (Minister)

Date: 20/02/2024



Mrs Joyce Thompson (Clerk of Session)

Date: 20/02/2024

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

For the year ended 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	Total 2023	Total 2022
	£	£	£	£
Recorded giving	35,851	9,604	45,455	44,965
Loose collections	-	715	715	1,152
Donations and gifts	-	594	594	1,221
Gift aid	8,017	2,275	10,292	10,108
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	43,868	13,188	57,056	57,446
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**EDENDERRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**For the year ended 31 December 2023**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from charitable activities	60	1,012	1,072	146
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	60	1,012	1,072	146
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**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Other	-	1,584	1,584	1,110
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	-	1,584	1,584	1,110
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**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
General Deposit interest	833	-	833	136
General Investment Fund	1,600	124	1,724	990
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	2,433	124	2,557	1,126
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**EDENDERRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

For the year ended 31 December 2023

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Grant aid	950	-	950	-
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	950	-	950	-
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**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
FWO envelopes	235	-	235	214
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	235	-	235	214
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**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
General Assembly assessments	3,569	-	3,569	3,473
Presbytery fees	329	-	329	303
Ministry and support staff costs	19,913	-	19,913	18,777
Congregational running expenses	4,797	-	4,797	3,677
Organisational running expenses	816	-	816	672
Donations to missions and charities	1,477	8,139	9,616	7,733
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	30,901	8,139	39,040	34,635
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**EDENDERRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

For the year ended 31 December 2023

**9. OTHER EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Property and maintenance costs	12,534	3,239	15,773	15,509
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	12,534	3,239	15,773	15,509
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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 £1,691,745.

**11. INVESTMENTS**

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

	2023 £	2022 £
General Investment Fund	2,879	2,879
Property	116,121	115,685
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	119,000	118,564
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EDENDERRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)

For the year ended 31 December 2023

12. FUND BALANCES

Fund	Balance at 01.01.23	Receipts	Payments	Transfer Between Funds	Transfer to Investment	Balance at 31.12.23
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General	54,205	47,311	(43,670)	-	(313)	57,533
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	54,205	47,311	(43,670)	-	(313)	57,533
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<b>Restricted Funds</b>						
Property	20,966	8,658	(3,239)	-	-	26,385
Mission and Charity	375	6,646	(6,558)	-	-	463
Congregational	1,587	481	(256)	255	-	2,067
Organisational	1,580	-	(1,325)	(255)	-	-
Deposit	31,735	-	-	-	-	31,735
Investment		123			(123)	-
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	56,243	15,908	(11,378)	-	(123)	60,650
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<b>Total</b>	<b>110,448</b>	<b>63,219</b>	<b>(55,048)</b>	<b>-</b>	<b>(436)</b>	<b>118,183</b>
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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.