

**EBRINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN
IRELAND**

**Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105644)

EBRINGTON 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	106830	44960	-	151790	152524
Charitable activities	3	17811	17503	-	35314	18377
Other trading activities	4	-	-	-	-	-
Investment Income	5	232	-	272	504	271
Other	6	-	-	-	-	1876
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Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	1900	-	1900	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		124873	64363	272	189508	173048
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Payments						
Raising funds	7	826	-	-	826	826
Charitable activities	8	142965	53417	-	196382	165486
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		143791	53417	-	197208	166312
		-----	-----	-----	-----	-----
Net receipts / (payments)		(18918)	10946	272	(7700)	6736
Transfers between funds		2319	(2047)	(272)	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(16599)	8899	0	(7700)	6736
Funds brought forward		52049	44163	20000	116212	109476
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Funds carried forward	12	35450	53062	20000	108512	116212
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**EBRINGTON 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	52049	44163	20000	116212	109476
Net movement in funds	(16599)	8899	-	(7700)	6736
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Bank and Cash at end of year	35450	53062	20000	108512	116212
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				20000	20000
Bank Current Accounts				87903	95408
Cash in Hand				609	804
				-----	-----
				108512	116212
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Buildings & Contents				3709745	3450925
- Church Hall Buildings & Contents				1544736	1436963
- Manse Building				384733	357891
Investments – Note 11				-	-
Gift Aid receivable on donations				-	-
				-----	-----
				5639214	5245779
				=====	=====
Liabilities					
Loans					
				-	-
Other					
				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 12/3/24 and signed on its behalf by

Name: 
Date: 12/3/24

Name: 
Date: 12/3/24

**EBRINGTON 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	90181	7636	-	97817	86664
Loose collections	1352	-	-	1352	666
Donations and gifts	350	30883	-	31233	38755
Gift Aid	14947	6441	-	21388	23439
Legacies and bequests	-	-	-	-	3000
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	106830	44960	-	151790	152524
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**EBRINGTON 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	2511	9619	-	12130	3885
Fees from weddings and funerals	100	-	-	100	50
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	15200	7884	-	23084	14442
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	17811	17503	-	35314	18377
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
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	-	-	-	-	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	232	-	272	504	271
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
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	232	-	272	504	271
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EBRINGTON 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	-	-	-	-	1876
Other income	-	-	-	-	-
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	-	-	-	-	1876
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO & collection envelopes	826	-	-	826	826
Fundraising events	-	-	-	-	-
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	826	-	-	826	826
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	9266	-	-	9266	9095
Presbytery fees	1092	-	-	1092	1075
Ministry and support staff costs	110883	-	-	110883	83851
Congregational running expenses	19458	10340	-	29798	27453
Property Repairs	-	14044	-	14044	8999
Donations to Missions & charities	2050	29033	-	31083	34809
Governance costs	216	-	-	216	204
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	142965	53417	-	196382	165486
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EBRINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
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	-	-	-	-	-
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9. FIXED ASSETS

The congregation owns the Church and Halls situated at 1 Limavady Road, Waterside, Londonderry and also the manse situated at 19 Clearwater, Londonderry and the associated fixtures, fittings, plant and machinery. These have an insurance value at 31st October as follows:-

	Total 2023	Total 2022
	£	£
Church Building and Contents	3709745	3450925
Church Halls & Contents	1544736	1436963
Manse Building	384733	357891
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	5639214	5245779
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10. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	-	-
Property	-	-
Other investments	-	-
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	-	-

EBRINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
No 1 Account	52049	124873	143791	(18918)	2319	35450
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	52049	124873	143791	(18918)	2319	35450
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Restricted Funds						
United Appeal	-	6872	8163	(1291)	1291	-
World Development	-	1612	1612	-	-	-
Presbyterian Childrens Society	-	2351	2351	-	-	-
Moderators Appeal	-	-	-	-	-	-
EPC Fund	239	-	-	-	-	239
Repair & Renovation Fund	28824	24073	14044	10029	268	39121
Bright Hour	282	1577	1096	481	(100)	663
Senior Youth Club	1398	1320	1352	(32)	(300)	1066
Youth Forum	3003	-	-	-	-	3003
Benevolent	1812	0	2	(2)	(1810)	-
Boys Brigade	1519	4609	3835	774	(350)	1943
Classy Lassies	240	701	75	626	(400)	466
Tiddlers	847	2131	1683	448	(300)	995
Girls Brigade	687	2524	2284	240	(350)	577
Missionary Support Fund	2782	14318	15005	(687)	204	2299
Sunday School	1102	415	53	362	-	1464
Presbyterian Women	1427	1860	1862	(2)	(200)	1225
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	44163	64363	53417	10946	(2047)	53062
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Endowment Funds						
E Harvey	10000	136	-	136	(136)	10000
B Harvey	10000	136	-	136	(136)	10000
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	20000	272	-	272	(272)	20000
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Total	116212	189508	197208	(7700)	-	108512
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