

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

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

Registered Charity in Northern Ireland (NIC 105662-0)

POMEROY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

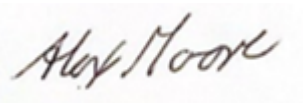
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	56,771	29,370	0	86,141	79,179
Charitable activities	3	130	1,750	0	1,880	2,350
Other trading activities	4	150	750	0	900	1,313
Investment Income	5	2,181	10	61	2,252	598
Other	6	330	240	0	570	4,361
Total Receipts		59,562	32,120	61	91,743	87,801
Payments						
Raising funds	7	265	0	0	265	290
Charitable activities	8	50,734	29,069	0	79,803	74,318
Other	9	887	0	0	887	431
Total Payments		51,886	29,069	0	80,955	75,039
Net receipts / (payments)		7,676	3,051	61	10,788	12,762
Transfers between funds		61	0	(61)	0	0
Net movement in funds		7,737	3,051	0	10,788	12,762
Funds brought forward		163,508	24,061	11,653	199,222	186,460
Funds carried forward	12	171,245	27,112	11,653	210,010	199,222

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

As at 31 December 2023

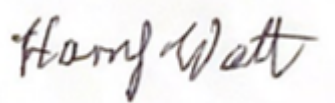
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	163,508	24,061	11,653	199,222	186,460
Net movement in funds	7,737	3,051	0	10,788	12,762
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Bank and Cash at end of year	171,245	27,112	11,653	210,010	199,222
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				144,377	143,171
Bank Current Accounts				65,633	56,051
				-----	-----
				210,010	199,222
				=====	=====
Other Assets					
Fixed Assets – Note 10				1,893,486	1,761,382
Investments – Note 11				40,597	40,597
Gift Aid receivable on donations				14,598	14,525
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				1,948,681	1,816,504
				=====	=====

Approved by the Kirk Session at a meeting on 27th October 2024 and signed on its behalf by:

Signed: 

Name: Alexander Moore

Date: 27/10/24

Signed: 

Name: Henry Watt

Date: 27/10/24

**POMEROY PRESBYTERIAN CHURCH 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	46,135	24,116	0	70,251	66,649
Loose collections	650	0	0	650	590
Gift Aid	9,271	5,254	0	14,525	11,900
Legacies, bequest and donations	715	0	0	715	40
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	56,771	29,370	0	86,141	79,179
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**POMEROY PRESBYTERIAN CHURCH 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
	£	£	£	£	£
Fees from weddings and funerals	130	1,750	0	1,880	2,350
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	130	1,750	0	1,880	2,350
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	150	750	0	900	1,065
Grant monies	0	0	0	0	248
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	150	750	0	900	1,313
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	2,181	10	61	2,252	358
Rents investment properties	0	0	0	0	240
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	2,181	10	61	2,252	598
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**POMEROY PRESBYTERIAN CHURCH 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
	£	£	£	£	£
Other income	330	240	0	570	445
Insurance receipt	0	0	0	0	3,916
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	330	240	0	570	4,361
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	265	0	0	265	290
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	265	0	0	265	290
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	9,125	0	0	9,125	8,641
Presbytery fees	345	0	0	345	345
Ministry and support staff costs	27,119	0	0	27,119	26,052
Congregational running expenses	12,895	12,169	0	25,064	20,499
Donations to Missions and charities	1,250	16,900	0	18,150	18,781
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	50,734	29,069	0	79,803	74,318
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**POMEROY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	887	0	0	887	431
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	887	0	0	887	431
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10. FIXED ASSETS

The congregation owns the Church premises situated at 2 Edendoit Road, Pomeroy, BT70 2RW, the Church hall, the Church manse, other buildings and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,893,486 at the date of last renewal (31 October 2023).

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at cost price (insurance valuation, including contents, of £213,131 at the date of last renewal (31 October 2023)).

	2023	2022
	£	£
Property	40,597	40,597
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	40,597	40,597
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**POMEROY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General	163,508	59,562	51,886	7,676	61	171,245
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	163,508	59,562	51,886	7,676	61	171,245
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Restricted Funds						
Property/building	9,874	7,187	6,650	537	0	10,411
United Appeal	0	0	4,065	(4,065)	4,065	0
General Missions	2,851	11,944	7,906	4,038	(4,065)	2,824
PW (Kitchen + General)	4,398	7,363	5,788	1,575	0	5,973
Manse	1,476	750	68	682	0	2,158
Sunday School	3,079	3,278	3,317	(39)	0	3,040
Youth Fellowship	845	879	614	265	0	1,110
Bowling club	1,538	719	661	58	0	1,596
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	24,061	32,120	29,069	3,051	0	27,112
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Endowment Funds						
Bequests	11,653	61	0	61	(61)	11,653
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	11,653	61	0	61	(61)	11,653
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Total	199,222	91,743	80,955	10,788	0	210,010
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