

MONEYMORE CONGREGATIONAL CHURCH
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	40128	2359	42487	38802
Charitable activities	3	571	-	571	-
Other trading activities	4	-	-	-	-
Investment Income	5	43	88	131	42
Other	6	-	-	-	-
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Total Receipts		40742	2447	43189	38844
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Payments					
Raising funds	7	-	-	-	-
Charitable activities	8	44160	3437	47597	38366
Other	9	-	-	-	-
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Total Payments		44160	3437	47597	38366
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Net receipts / (payments)		(3418)	(990)	(4408)	478
Transfers between funds		-	-	-	-
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Net movement in funds		(3418)	(990)	(4408)	478
Funds brought forward		31148	73767	104915	104437
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Funds carried forward	11	27730	72777	100507	104915
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MONEYMORE CONGREGATIONAL CHURCH

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	31148	73767	104915	104437
Net movement in funds	(3418)	(990)	(4408)	478
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Bank and Cash at end of year	27730	72777	100507	104915
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Bank & Cash Balances				
Bank Deposit Accounts	-	71813	71813	71726
Bank Current Accounts	27730	503	28233	32375
Cash in Hand	-	461	461	814
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			100507	104915
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MONEYMORE CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS
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:	36890	-	36890	32990
Loose collections	-	2359	2359	1304
Donations and gifts	-	-	-	1330
Gift Aid	3238	-	3238	3178
Legacies and bequest	-	-	-	-
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	40128	2359	42487	38802
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MONEYMORE CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS
31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Income from charitable activities	571	-	571	-
Fees from weddings and funerals	-	-	-	-
Fundraising events	-	-	-	-
Membership fees	-	-	-	-
Grants	-	-	-	-
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	571	-	571	-
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Letting of premises	-	-	-	-
Trading income	-	-	-	-
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	-	-	-	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Deposit Interest	-	87	87	7
Bank Interest	43	1	44	35
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	43	88	131	42
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**MONEYMORE CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Insurance claims	-	-	-	-
Other income	-	-	-	-
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	-	-	-	-
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
FWO envelopes	-	-	-	-
Fundraising events	-	-	-	-
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	-	-	-	-
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Ministry and support staff costs	28076	-	28076	24879
Congregational running expenses	14534	387	14921	10487
Donations to Missions and charities	1550	3050	4600	3000
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	44160	3437	47597	38366
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**MONEYMORE CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Investment properties expenses	-	-	-	-
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	-	-	-	-
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10. FIXED ASSETS

The congregation owns the Church premises situated at Lawford Street, Moneymore and the associated fixtures, fittings, plant and machinery.

**MONEYMORE CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
No. 1 Account	31148	40742	44160	(3418)	-	27730
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	31148	40742	44160	(3418)	-	27730
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Restricted Funds						
Deposit Account	71726	88	-	88	-	71814
Missionary Cause Account	1227	2359	3084	(725)	-	502
Ladies Fellowship Account	279	-	179	(179)	-	100
Noah's Ark Toddler Group Account	535	-	174	(174)	-	361
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	73767	2447	3437	(990)	-	72777
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Total	104915	43189	47597	(4408)	-	100507
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