

**MONEYMORE CONGREGATIONAL CHURCH**  
**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	44732	2973	47705	42487
Charitable activities	3	1003	-	1003	571
Other trading activities	4	-	-	-	-
Investment Income	5	266	906	1172	131
Other	6	-	-	-	-
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<b>Total Receipts</b>		46001	3879	49880	43189
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<b>Payments</b>					
Raising funds	7	-	-	-	-
Charitable activities	8	50244	2569	52813	47597
Other	9	-	-	-	-
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<b>Total Payments</b>		50244	2569	52813	47597
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Net receipts / (payments)		(4243)	1310	(2933)	(4408)
Transfers between funds		-	-	-	-
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Net movement in funds		(4243)	1310	(2933)	(4408)
Funds brought forward		27730	72777	100507	104915
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Funds carried forward	11	23487	74087	97574	100507
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**MONEYMORE CONGREGATIONAL CHURCH**

**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	27730	72777	100507	104915
Net movement in funds	(4243)	1310	(2933)	(4408)
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Bank and Cash at end of year	23487	74087	97574	100507
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<b>Bank &amp; Cash Balances</b>				
Bank Deposit Accounts	-	72713	72713	71813
Bank Current Accounts	23487	811	24298	28233
Cash in Hand	-	563	563	461
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			97574	100507
			=====	=====

**MONEYMORE CONGREGATIONAL CHURCH  
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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Recorded giving:	39077	2973	42050	36890
Loose collections	-	-	-	2359
Donations and gifts	-	-	-	-
Gift Aid	5655	-	5655	3238
Legacies and bequest	-	-	-	-
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	44732	2973	47705	42487
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**MONEYMORE CONGREGATIONAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Income from charitable activities	403	-	403	571
Fees from weddings and funerals	-	-	-	-
Fundraising events	-	-	-	-
Membership fees	-	-	-	-
Grants	600	-	600	-
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	1003	-	1003	571
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**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Letting of premises	-	-	-	-
Trading income	-	-	-	-
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	-	-	-	-
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**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Deposit Interest	-	900	900	87
Bank Interest	266	6	272	44
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	266	906	1172	131
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**MONEYMORE CONGREGATIONAL CHURCH**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Insurance claims	-	-	-	-
Other income	-	-	-	-
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	-	-	-	-
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**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
FWO envelopes	-	-	-	-
Fundraising events	-	-	-	-
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	-	-	-	-
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**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Ministry and support staff costs	29126	100	29226	28076
Congregational running expenses	19588	69	19657	14921
Donations to Missions and charities	1530	2400	3930	4600
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	50244	2569	52813	47597
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**MONEYMORE CONGREGATIONAL CHURCH**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
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 2023**

**11. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b> £	<b>Receipts</b> £	<b>Payment</b> £	<b>Surplus / (Deficit)</b> £	<b>Transfer</b> £	<b>Balance at end</b> £
<b>Unrestricted Funds</b>						
No. 1 Account	27730	46001	50244	(4243)	-	23487
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	27730	46001	50244	(4243)	-	23487
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<b>Restricted Funds</b>						
Deposit Account	71814	899	-	899	-	72713
Missionary Cause Account	502	2841	2532	309	-	811
Ladies Fellowship Account	100	-	37	(37)	-	63
Noah's Ark Toddler Group Account	361	139	-	139	-	500
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	72777	3879	2569	1310	-	74087
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<b>Total</b>	<b>100507</b>	<b>49880</b>	<b>52813</b>	<b>(2933)</b>	<b>-</b>	<b>97574</b>
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