

MONEYMORE CONGREGATIONAL CHURCH
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Receipts					
Donations and legacies	2	50681	3017	53698	47705
Charitable activities	3	415	-	415	1003
Other trading activities	4	-	-	-	-
Investment Income	5	366	1220	1586	1172
Other	6	-	-	-	-
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Total Receipts		51462	4237	55699	49880
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Payments					
Raising funds	7	-	-	-	-
Charitable activities	8	50642	2994	53636	52813
Other	9	-	-	-	-
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Total Payments		50642	2994	53636	52813
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Net receipts / (payments)		820	1243	2063	(2933)
Transfers between funds		-	-	-	-
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Net movement in funds		820	1243	2063	(2933)
Funds brought forward		23487	74087	97574	100507
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Funds carried forward	11	24307	75330	99637	97574
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MONEYMORE CONGREGATIONAL CHURCH

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	23487	74087	97574	100507
Net movement in funds	820	1243	2063	(2933)
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Bank and Cash at end of year	24307	75330	99637	97574
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Bank & Cash Balances				
Bank Deposit Accounts	-	73924	73924	72713
Bank Current Accounts	24307	975	25282	24298
Cash in Hand	-	431	431	563
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			99769	97574
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MONEYMORE CONGREGATIONAL CHURCH

NOTES TO THE ACCOUNTS

31 December 2024

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 2024	Total 2023
	£	£	£	£
Recorded giving:	45533	2588	48121	42050
Loose collections	-	429	429	-
Donations and gifts	-	-	-	-
Gift Aid	5148	-	5148	5655
Legacies and bequest	-	-	-	-
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	50681	3017	53698	47705
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**MONEYMORE CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS**

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from charitable activities	415	-	415	403
Fees from weddings and funerals	-	-	-	-
Fundraising events	-	-	-	-
Membership fees	-	-	-	-
Grants		-		600
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	415	-	415	1003
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Letting of premises	-	-	-	-
Trading income	-	-	-	-
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	-	-	-	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Deposit Interest	-	1210	1210	900
Bank Interest	366	10	376	272
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	366	1220	1586	1172
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MONEYMORE CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Insurance claims	-	-	-	-
Other income	-	-	-	-
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	-	-	-	-
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
FWO envelopes	-	-	-	-
Fundraising events	-	-	-	-
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	-	-	-	-
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Ministry and support staff costs	32198	-	32198	29226
Congregational running expenses	18444	594	19038	19657
Donations to Missions and charities	-	2400	2400	3930
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	50642	2994	53636	52813
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MONEYMORE CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
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 2024

11. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
No. 1 Account	23487	51462	50642	820	-	24307
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	23487	51462	50642	820	-	24307
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Restricted Funds						
Deposit Account	72713	1210	-	1210	-	73923
Missionary Cause Account	811	2598	2433	165	-	976
Ladies Fellowship Account	63	83	110	(27)	-	36
Noah's Ark Toddler Group Account	500	346	451	(105)	-	395
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	74087	4237	2994	1243	-	75330
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Total	97574	55699	53636	2063	-	99637
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