

**JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 30<sup>th</sup> September 2023 NIC 106453**

	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
		£	£	£	£
<b>Receipts</b>					
Donations and legacies	1	57235	7102	64337	49507
Charitable activities	2	-	323	323	-
Other trading activities	3	-	-	-	-
Investment Income	4	-	17	17	13
Other	5	317	309	626	122
		-----	-----	-----	-----
<b>Total Receipts</b>		<b>57552</b>	<b>7751</b>	<b>65303</b>	<b>49642</b>
		-----	-----	-----	-----
<b>Payments</b>					
Raising funds	6	-	-	-	-
Charitable activities	7	40654	5425	46079	47059
Other	8	-	5287	5287	7992
		-----	-----	-----	-----
<b>Total Payments</b>		<b>40654</b>	<b>10712</b>	<b>51366</b>	<b>55051</b>
		-----	-----	-----	-----
Net receipts / (payments)		16898	(2961)	13937	(5409)
Transfers between funds		(8537)	8537	-	-
		-----	-----	-----	-----
Net movement in funds		8361	5576	13937	(5409)
Funds brought forward		2514	5705	8219	13628
		-----	-----	-----	-----
Funds carried forward	10	10875	11281	22156	8219
		=====	=====	=====	=====

**JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN**

**STATEMENT OF ASSETS AND LIABILITIES**

**As at 30<sup>th</sup> September 2023 NIC 106453**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
<b>Funds Reconciliation</b>				
Bank and Cash at start of year	2514	5705	8219	13628
Net movement in funds	8361	5576	13937	(5409)
	-----	-----	-----	-----
Bank and Cash at end of year	10875	11281	22156	8219
	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>				
Bank Deposit Accounts			-	-
Bank Current Accounts			22156	8219
Cash in Hand			-	-
			-----	-----
			22156	8219
			=====	=====
<b>Other Assets</b>				
Fixed Assets – Note 9				
- Church Buildings			800000	800000
- Church Manse			155000	155000
			-----	-----
			955000	955000
			=====	=====
<b>Liabilities</b>				
Loans			-	-
Other			-	-
			-----	-----
			-	-
			=====	=====

# JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN

## NOTES TO THE ACCOUNTS

30<sup>th</sup> September 2023

### 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.

#### 1. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Recorded giving:				
Offerings	38699	4675	43374	40952
Donations and gifts	6740	2427	9167	2635
Gift Aid	11796	-	11796	5920
Legacies and bequest	-	-	-	-
	-----	-----	-----	-----
	57235	7102	64337	49507
	-----	-----	-----	-----

# JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN

## NOTES TO THE ACCOUNTS

30<sup>th</sup> September 2023

### 2. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from charitable activities	-	323	323	-
Fundraising events	-	-	-	-
Grants	-	-	-	-
	-----	-----	-----	-----
	-	323	323	-
	-----	-----	-----	-----

### 3. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Letting of premises	-	-	-	-
Trading income	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----

### 4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Bank Interest	-	17	17	13
	-----	-----	-----	-----
	-	17	17	13
	-----	-----	-----	-----

**JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN**

**NOTES TO THE ACCOUNTS (cont'd)**

**30<sup>th</sup> September 2023**

**5. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Food Subscriptions	261	309	570	-
Heat & Light Subscriptions	-	-	-	-
Other Income	56	-	56	122
	-----	-----	-----	-----
	317	309	626	122
	-----	-----	-----	-----

**6. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
FWO envelopes	-	-	-	-
Fundraising events	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----

**7. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Assembly Expenses & Budgets	4210	2030	6240	4873
Ministry and support staff costs	23406	-	23406	26088
Congregational running expenses	12678	1930	14608	14578
Donations to Missions and charities	-	1465	1465	1160
Governance Costs	360	-	360	360
	-----	-----	-----	-----
	40654	5425	46079	47059
	-----	-----	-----	-----

**JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN**

**NOTES TO THE ACCOUNTS (cont'd)**

**30<sup>th</sup> September 2023**

**8. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Manse Maintenance	-	1981	1981	75
Church Building Maintenance	-	3306	3306	7917
	-----	-----	-----	-----
	-	5287	5287	7992
	-----	-----	-----	-----

**9. FIXED ASSETS**

The congregation owns the Church premises situated at 3 Knocknagin Road, Desertmartin, BT45 5LG and a Manse situated at 16 Cherryvale Avenue, Desertmartin, BT45 5NT.

