

DONAGHEY 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	54863	9013	63876	46816
Charitable activities	3	5021	-	5021	1600
Other trading activities	4	-	-	-	-
Investment Income	5	34	10	44	22
Other	6	185	-	185	-
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Total Receipts		60103	9023	69126	48438
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Payments					
Raising funds	7	-	-	-	-
Charitable activities	8	49775	12049	61824	51325
Investment costs					
Other	9	-	-	-	-
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Total Payments		49775	12049	61824	51325
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Net receipts / (payments)		10328	(3026)	7302	(2887)
Transfers between funds		(500)	500	-	-
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Net movement in funds		9828	(2526)	7302	(2887)
Funds brought forward		12507	6466	18973	21860
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Funds carried forward	11	22335	3940	26275	18973
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DONAGHEY 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	12507	6466	18973	21860
Net movement in funds	9828	(2526)	7302	(2887)
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Bank and Cash at end of year	22335	3940	26275	18973
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Bank & Cash Balances				
Bank Deposit Accounts	-	-	-	-
Bank Current Accounts	22335	3859	26194	18845
Cash in Hand	-	81	81	128
			-----	-----
			26275	18973
			=====	=====
Other Assets				
Fixed Assets – Note 10				
- Church Premises				
- Fixtures, Fittings & Equipment				
- Vehicles				
Gift Aid receivable on donations			-----	-----
			-	-
			=====	=====
Liabilities				
Loans				
Other			-----	-----
			-	-
			=====	=====

DONAGHEY 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:	39174	-	39174	22640
Loose collections	2926	1797	4723	3954
Donations and gifts	2370	7216	9586	7114
Gift Aid	10393	-	10393	13108
Legacies and bequest	-	-	-	-
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	54863	9013	63876	46816
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DONAGHEY CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS
31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Income from charitable activities	1801	-	1801	-
Fees from weddings and funerals	3220	-	3220	1600
Fundraising events	-	-	-	-
Membership fees	-	-	-	-
Grants	-	-	-	-
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	5021	-	5021	1600
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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	34	10	44	22
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	34	10	44	22
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DONAGHEY CONGREGATIONAL CHURCH

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Magazines	185	-	185	-
Expenses Contribution	-	-	-	-
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	185	-	185	-
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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	26583	-	26583	27172
Congregational running expenses	19768	4349	24117	17488
Donations to Missions and charities	3424	7700	11124	6665
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	49775	12049	61824	51325
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DONAGHEY 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 30 Killygarvan Road, Dungannon, BT71 4DA and the associated fixtures, fittings, plant and machinery.

DONAGHEY 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	12507	60103	49775	10328	(500)	22335
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	12507	60103	49775	10328	(500)	22335
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Restricted Funds						
Repair Fund	3355	205	3704	(3499)	500	356
Women's Bright Hour	1112	494	470	24	-	1136
Missionary Cause	1648	7904	7552	352	-	2000
Sunday School	221	72	148	(76)	-	145
Youth Focus	28	-	-	-	-	28
Audio Ministry	102	348	175	173	-	275
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	6466	9023	12049	(3026)	500	3940
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Total	18973	69126	61824	7302	-	26275
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