

**DONAGHEY 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	55154	10061	65215	63876
Charitable activities	3	810	725	1535	5021
Other trading activities	4	-	-	-	-
Investment Income	5	237	48	285	44
Other	6	475	-	475	185
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<b>Total Receipts</b>		56676	10834	67510	69126
		-----	-----	-----	-----
<b>Payments</b>					
Raising funds	7	-	-	-	-
Charitable activities	8	59056	11862	70918	61824
Investment costs					
Other	9	-	-	-	-
		-----	-----	-----	-----
<b>Total Payments</b>		59056	11862	70918	61824
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Net receipts / (payments)		(2380)	(1028)	(3408)	7302
Transfers between funds		-	-	-	-
		-----	-----	-----	-----
Net movement in funds		(2380)	(1028)	(3408)	7302
Funds brought forward		22335	3940	26275	18973
		-----	-----	-----	-----
Funds carried forward	11	19955	2912	22867	26275
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**DONAGHEY 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	22335	3940	26275	18973
Net movement in funds	(2380)	(1028)	(3408)	7302
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Bank and Cash at end of year	19955	2912	22867	26275
	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>				
Bank Deposit Accounts	-	-	-	-
Bank Current Accounts	19955	2887	22842	26194
Cash in Hand	-	25	25	81
			-----	-----
			22867	26275
			=====	=====
<b>Other Assets</b>				
Fixed Assets – Note 10				
- Church Premises				
- Fixtures, Fittings & Equipment				
- Vehicles				
Gift Aid receivable on donations				
			-----	-----
			-	-
			=====	=====
<b>Liabilities</b>				
Loans				
Other				
			-----	-----
			-	-
			=====	=====

**DONAGHEY 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:	46142	-	46142	39174
Loose collections	1675	2602	4277	4723
Donations and gifts	1787	7459	9246	9586
Gift Aid	5550	-	5550	10393
Legacies and bequest	-	-	-	-
	-----	-----	-----	-----
	55154	10061	65215	63876
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**DONAGHEY CONGREGATIONAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from charitable activities	120	725	845	1801
Fees from weddings and funerals	690	-	690	3220
Fundraising events	-	-	-	-
Membership fees	-	-	-	-
Grants	-	-	-	-
	-----	-----	-----	-----
	810	725	1535	5021
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**4. OTHER TRADING ACTIVITIES**

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

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Deposit interest	237	48	285	44
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	237	48	285	44
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**DONAGHEY CONGREGATIONAL CHURCH**

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

**31 December 2023**

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Magazines	475	-	475	185
Expenses Contribution	-	-	-	-
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	475	-	475	185
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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	30344	-	30344	26583
Congregational running expenses	25185	2082	27267	24117
Donations to Missions and charities	3527	9780	13307	11124
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	59056	11862	70918	61824
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**DONAGHEY CONGREGATIONAL CHURCH**

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

**31 December 2023**

**9. 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>
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 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	22335	56676	59056	(2380)	-	19955
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	22335	56676	59056	(2380)	-	19955
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<b>Restricted Funds</b>						
Repair Fund	356	603	441	162	-	518
Women's Bright Hour	1136	1345	1432	(87)	-	1049
Missionary Cause	2000	8731	9608	(877)	-	1123
Sunday School	145	83	117	(34)	-	111
Youth Focus	28	-	-	-	-	28
Audio Ministry	275	72	264	(192)	-	83
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	3940	10834	11862	(1028)	-	2912
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>26275</b>	<b>67510</b>	<b>70918</b>	<b>(3408)</b>	<b>-</b>	<b>22867</b>
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