

**Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**for the year ended 31st. December, 2023.**

	Unrestricted	Restricted	Endowmen	Total	Total
Notes	Funds	Funds	Funds	2023	2022
	£	£	£	£	£

**Receipts**

Donations and legacies	2	93379	60189	0	153568	108859
Charitable activities	3	0	26,186	0	26186	28134
Other trading activities	4	737	143	0	880	431
Investment Income	5	1464	113	0	1577	907
Other	6	2597	0	0	2597	14576
Organisations			16476	0	16476	19288
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
<b>Total Receipts</b>		<b>98177</b>	<b>103107</b>	<b>0</b>	<b>201284</b>	<b>172195</b>

**Payments**

Raising funds	7	520	0	0	520	547
Charitable activities	8	87103	94407	0	181510	134716
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	14319
Organisations		0	17991	0	17991	16594
		0	0	0	0	0
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		0	0	0	0	0
<b>Total Payments</b>		<b>87623</b>	<b>112398</b>	<b>0</b>	<b>200021</b>	<b>166176</b>

<b>Net receipts / (payments)</b>		<b>10554</b>	<b>-9291</b>	<b>0</b>	<b>1263</b>	<b>6019</b>
<b>Transfers between funds</b>		<b>-4570</b>	<b>4570</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>5984</b>	<b>-4721</b>	<b>0</b>	<b>1263</b>	<b>6019</b>
<b>Funds brought forward</b>		<b>90147</b>	<b>42448</b>	<b>0</b>	<b>132595</b>	<b>126576</b>
<b>Funds carried forward</b>	12	<b>96131</b>	<b>37727</b>	<b>0</b>	<b>133858</b>	<b>132595</b>

<b>Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland</b>		
<b>Statement of Assets &amp; Liabilities as at 31st. December, 2023</b>		

	Unrestricted Funds	Restricted Funds	Endowmen Funds	Total 2023	Total 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	90147	42448	0	132595	126576
Net movement in funds	5984	-4721	0	1263	6019
			0	0	
Bank and Cash at end of year	<b>96131</b>	<b>37727</b>	<b>0</b>	<b>133858</b>	<b>132595</b>

**Bank & Cash Balances**

Progressive Deposit Account			0	60227	0
Bank Current Account No.1			0	47403	99338
Bank Current Account No.2			0	3757	8380
Cash in hand - Organisations			0	2708	2106
Bank Current Accounts - Organisations			0	19763	22771
			<b>Total</b>	<b>133858</b>	<b>132595</b>

**Other Assets**

**Fixed Assets - Note 10**

Church Premises			0	0	0
Fixtures and Fittings			0	0	0
Vehicles			0	0	0
Investments - Note 11			0	40265	38084
Gift Aid receivable on donations			0	14,500	13500
Other assets			0	0	0
<b>Liabilities</b>					
			0	0	0
Other liabilities			0	0	0

Approved by the Kirk Session at a meeting on _____ and signed on its behalf by:-	
Name:- _____	Name:- _____
Signature:- _____	Signature:- _____
Date:- _____	Date:- _____

<b>Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland</b>		
<b>Notes to the Accounts:- 31st. December, 2023.</b>		

**1 Accounting Policies**

<b>Basis of Financial Statements</b>
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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	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
Recorded givings	77410	13710	0	91120	76398
Loose collections	2528	0	0	2528	2263
Donations and gifts	1710	6587	0	8297	9936
Gift Aid	11731	4010	0	15741	15262
TIME TO REBUILD	0	35882	0	35882	5000
	<b>93379</b>	<b>60189</b>	<b>0</b>	<b>153568</b>	<b>108859</b>

Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland		
	Notes to the Accounts (continued):- 31st. December, 2023.	

### 3 Charitable Activities

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
Income from charitable activities	0	0	0	0	480
Publications / Literature	0	671	0	671	378
Fundraising events	CONCERT	515	0	515	375
Grant:- Belfast City Council	0	0	0	0	1751
Grant - Urban Mission Trust	0	13,000	0	13000	13150
Grant - Council for Mission	0	12,000	0	12000	12000
	<b>0</b>	<b>26186</b>	<b>0</b>	<b>26186</b>	<b>28134</b>

### 4 Other Trading Activities

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2021
	£	£	£	£	£
Letting of premises	737	143	0	880	431
Trading income	0	0	0	0	0
	<b>737</b>	<b>143</b>	<b>0</b>	<b>880</b>	<b>431</b>

### 5 Investment Income

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2021
	£	£	£	£	£
Bank deposit interest	759	0	0	759	135
Progressive interest	107	40	0	147	151
General Investment Fund	598	0	0	598	621
No.2 A/c INTEREST	0	73	0	73	0
Other investment income	0	0	0	0	0
	<b>1464</b>	<b>113</b>	<b>0</b>	<b>1577</b>	<b>907</b>

**6 Other Income**

	Unrestricted	Restricted	Endowment	Total	Total
	Funds		Funds	2023	2022
	£		£	£	£
PCI Remittance	237	0	0	237	0
Power NI Cost of Living	1200	0	0	1200	14576
Sundry Donations	1160	0	0	<b>1160</b>	0
Cancellation of Cheque	0	40	0	<b>40</b>	0
	<b>2597</b>	<b>40</b>	<b>0</b>	<b>2637</b>	<b>14576</b>

**7 Raising Funds**

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
FWO envelopes	520	0	0	<b>520</b>	547
Fundraising events	0	0	0	<b>0</b>	0
	<b>520</b>	<b>0</b>	<b>0</b>	<b>520</b>	<b>547</b>

**8 Charitable Activities**

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
General Assembly Assessments	15469	0	0	15469	15630
Presbytery fees	566	0	0	566	659
Ministry and support staff costs	52044	22797	0	74841	69688
Congregational running expenses	19024	1401	0	20425	20680
Donations to Missions and Charities	0	14512	0	14512	19040
Property / Maintenance costs	0	55697	0	55697	9019
Governance costs	0	0	0	0	0
	<b>87103</b>	<b>94407</b>	<b>0</b>	<b>181510</b>	<b>134716</b>

<b>Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland</b>	
<b>Notes to the Accounts (continued):- 31st. December, 2023</b>	

**9 Other Expenditure**

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
HMRC Gift Aid Refund	0	0	0	0	14319
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14319</b>

**10 Fixed Assets**

*The congregation owns the Church premises situated at 80 York Road, Belfast, BT15 3HF and the Manse which is occupied by the Minister and his family situated at 14 Lismoyne Park, Belfast BT15 5HF including the associated fittings, plant and equipment. These have a combined value of £6,181,723 [ £5,749,650 + £405,905 + £26,168 ] at the last insurance renewal date.*

*The Nite Lite team has a caravan valued at £11,591 (at the last insurance renewal date).*

**11 Investments**

*The congregation has the following investments. Amounts are shown at market valuation*

					2023	2022
					£	£
General Investment Fund					30,265	28084
Property					0	0
Progressive Building Society					10,000	10000
					<b>40265</b>	<b>38084</b>

**Alexandra Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**

**Notes to the Accounts ( continued ):- 31st. December, 2023.**

**12 Fund Balances**

**Unrestricted Funds**

General Fund  
Progressive Building Society

**Restricted Funds**

Maintenance of Property  
TIME to REBUILD  
Concert:- TIMEtoREBUILD  
Castleton Lanterns & Community  
PW/WEE CAFÉ/ B.BUDDIES  
Community Mission Worker  
Letting of Premises  
PCI Publications  
Holiday Bible Club/Youth week  
Boys' Brigade

**Organisations**

**Missions and Charities Fund**

United Appeal  
Benevolent Fund  
Children Change Columbia  
Christian Aid  
Pres. Children's Society  
Tear Fund  
World Development  
Marine / Missions to Seamen  
N.I. HOSPICE  
Leprosy Mission  
The Air Ambulance  
Release International  
MENCAP  
KIDS4SCHOOL  
PCI's Moderator's Appeal  
The School of Music  
The Christian Institute

**Endowment Funds**

**Total Funds**

*General Investment Fund*  
*Progressive Building Society*

Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfers	Balance at end
£	£	£	£	£	£
90147	98070	87623	10447	-64570	36024
0	107	0	107	60000	60107
<b>90147</b>	<b>98177</b>	<b>87623</b>	<b>10554</b>	<b>-4570</b>	<b>96131</b>
8380	9157	55697	-46540	41917	3757
0	35882	0	35882	-35612	270
0	515	0	515	-515	0
171	0	0	0	0	171
0	628	0	628	-628	0
7059	25000	22797	2203	0	9262
0	143	143	0	0	0
0	671	848	-177	177	0
0	309	410	-101	101	0
0	40	0	40	0	40
24877	16476	17991	-1515	-891	22471
700	6701	7071	-370	0	330
902	164	109	55	0	957
0	93	93	0	0	0
21	0	31	-31	10	0
0	93	0	93	0	93
50	0	50	-50	0	0
269	1155	1048	107	0	376
4	0	4	-4	0	0
0	1266	1277	-11	11	0
0	750	750	0	0	0
0	2500	2500	0	0	0
5	0	5	-5	0	0
0	75	75	0	0	0
0	180	180	0	0	0
10	424	434	-10	0	0
0	625	625	0	0	0
0	260	260	0	0	0
<b>42448</b>	<b>103107</b>	<b>112398</b>	<b>-9291</b>	<b>4570</b>	<b>37727</b>
0	0	0	0	0	0
<b>132,595</b>	<b>201,284</b>	<b>200021</b>	<b>1263</b>	<b>0</b>	<b>133858</b>
<b>Valuation at start</b>			<b>Revaluation Increase</b>		<b>Valuation at end</b>
28,084			2181		30,265
10000					10000
<b>38084</b>					<b>40265</b>

