

**DERRYLORAN PARISH CHURCH, COOKSTOWN CHURCH OF IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
<b>Receipts</b>					
Donations and legacies	2	153424	24138	177562	170729
Charitable activities	3	11408	-	11408	12271
Other trading activities	4	8000	-	8000	75997
Investment Income	5	15975	-	15975	15637
Other	6	2764	-	2764	611
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<b>Total Receipts</b>		191571	24138	215709	275245
		-----	-----	-----	-----
<b>Payments</b>					
Raising funds	7	1872	-	1872	1703
Charitable activities	8	199428	7530	206958	170686
Investment costs					
Other	9	246213	-	246213	700
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<b>Total Payments</b>		447513	7530	455043	173089
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Net receipts / (payments)		(255942)	16608	(239334)	102156
Transfers between funds		217537	(217537)	-	-
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Net movement in funds		(38405)	(200929)	(239334)	102156
Funds brought forward		224794	196074	420868	318712
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Funds carried forward	11	186389	(4855)	181534	420868
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**DERRYLORAN PARISH CHURCH, COOKSTOWN CHURCH OF IRELAND**

**STATEMENT OF ASSETS AND LIABILITIES**

**As at 31 December 2022**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
<b>Funds Reconciliation</b>				
Bank and Cash at start of year	224794	196074	420868	318712
Net movement in funds	(38405)	(200929)	(239334)	102156
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Bank and Cash at end of year	186389	(4855)	181534	420868
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<b>Bank &amp; Cash Balances</b>				
Bank Deposit Accounts	30089	-	30089	38510
Bank Current Accounts	156159	5571	161730	394612
Cash in Hand	141	-	141	158
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			191960	433280
<b>Other Assets</b>				
Fixed Assets – Note 10				
- Church Premises				
- Fixtures, Fittings & Equipment				
- Vehicles				
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			-	-
<b>Liabilities</b>				
Loans				
Ulster Bank Loan Account			10426	12412
Other				
			-----	-----
			181534	420868
			=====	=====

**DERRYLORAN PARISH CHURCH, COOKSTOWN CHURCH OF IRELAND**  
**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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
Recorded giving:	117931	24138	142069	130509
Loose collections	2282	-	2282	1818
Donations and gifts	7542	-	7542	13230
Gift Aid	25669	-	25669	24172
Legacies and bequest	-	-	-	1000
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	153424	24138	177562	170729
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**DERRYLORAN PARISH CHURCH, COOKSTOWN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS**

**31 December 2022**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
Income from charitable activities	2542	-	2542	1445
Fees from weddings and funerals	550	-	550	400
Fundraising events	4860	-	4860	8701
Membership fees	-	-	-	-
Grants & VAT Refunds	3456	-	3456	1725
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	11408	-	11408	12271
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**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
Rental Income	8000	-	8000	8000
Sale of Property	-	-	-	67997
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	8000	-	8000	75997
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**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
Deposit interest	92	-	92	91
Income from Endowments & Invest.	7483	-	7483	7146
Rental Properties	8400	-	8400	8400
Other investment income	-	-	-	-
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	15975	-	15975	15637
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**DERRYLORAN PARISH CHURCH, COOKSTOWN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Magazines	234	-	234	232
Heat & Light Contribution	1525	-	1525	200
Other income	1005	-	1005	179
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	2764	-	2764	611
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**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
FWO envelopes	1872	-	1872	1703
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	1872	-	1872	1703
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**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Diocesan Assessments	113759	-	113759	112654
Ministry and support staff costs	10706	-	10706	9544
Congregational running expenses	74963	569	75532	42148
Donations to Missions and charities	-	6961	6961	6340
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	199428	7530	206958	170686
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**DERRYLORAN PARISH CHURCH, COOKSTOWN CHURCH OF IRELAND**

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

**31 December 2022**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
Rental properties expenses	-	-	-	700
Church & Buildings Renovation Expenses	246213	-	246213	-
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	246213	-	246213	700
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**10. FIXED ASSETS**

The congregation owns the Church premises situated at Church Street, Cookstown, BT80 8LB and the associated fixtures, fittings, plant and machinery.

**DERRYLORAN PARISH CHURCH, COOKSTOWN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**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	200357	189029	443490	(254461)	227537	173433
Affiliated Organisation	24437	2542	4023	(1481)	(10000)	12956
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	224794	191571	447513	(255942)	217537	186389
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<b>Restricted Funds</b>						
No. 1 Account – Missions/Charities	-	-	6961	(6961)	6961	-
Building Fund	196074	24138	569	23569	(224498)	(4855)
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	196074	24138	7530	16608	(217537)	(4855)
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<b>Total</b>	<b>420868</b>	<b>215709</b>	<b>455043</b>	<b>(239334)</b>	<b>-</b>	<b>181534</b>
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