

**FIRST COOKSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	131869	32778	-	164647	147389
Charitable activities	3	-	-	-	-	1034
Other trading activities	4	-	-	-	-	-
Investment Income	5	144	33	-	177	112
Other	6	975	-	-	975	150
<b>Total Receipts</b>		132988	32811	-	165799	148685
<b>Payments</b>						
Raising funds	7	889	-	-	889	889
Charitable activities	8	116183	37825	-	154008	157397
Property Expenses	9	-	1440	-	1440	12874
<b>Total Payments</b>		117072	39265	-	156337	171160
Net receipts / (payments)		15916	(6454)	-	9462	(22475)
Transfers between funds		(10488)	10488	-	-	-
Net movement in funds		5428	4034	-	9462	(22475)
Funds brought forward		72000	26303	41702	140005	162480
Funds carried forward	12	77428	30337	41702	149467	140005

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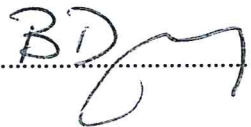
**STATEMENT OF ASSETS AND LIABILITIES**

**As at 31 December 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	72000	26303	-	98303	122778
Net movement in funds	5428	4034	-	9462	(24475)
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Bank and Cash at end of year	77428	30337	-	107765	98303
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts	-	889	-	889	891
Bank Current Accounts	77428	29448	-	106876	97412
Cash in Hand	-	-	-	-	-
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				107765	98303
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11			41702	41702	41702
Gift Aid receivable on donations					
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			41702	41702	41702
			=====	=====	=====

Approved by the Church Committee at a meeting on 3<sup>rd</sup> April 2023 and signed on its behalf by:

B. Donaghy (Congregational Treasurer)

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B. Agnew (Trustee)

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**FIRST COOKSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN 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**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving	96835	20698	-	117533	111869
Loose collections	2242	-	-	2242	1028
Donations and gifts	7027	7780	-	14807	9224
Gift Aid	25071	4100	-	29171	22345
Legacies and bequest	694	200	-	894	2923
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	131869	32778	-	164647	147389
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# FIRST COOKSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

## NOTES TO THE ACCOUNTS

31 December 2022

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Membership fees & Grants	-	-	-	-	1034
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	-	-	-	-	1034
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### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	-	-	-	-	-
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	-	-	-	-	-
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### 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	128	33	-	161	96
General Investment Fund	-	-	-	-	-
Rents investment properties	16	-	-	16	16
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	144	33	-	177	112
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FIRST COOKSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Magazines	685	-	-	685	-
Heat & Light Contribution	290	-	-	290	150
Other income	-	-	-	-	-
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	975	-	-	975	150
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	889	-	-	889	889
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	889	-	-	889	889
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	11759	-	-	11759	11982
Presbytery fees	742	-	-	742	742
Ministry and support staff costs	78803	-	-	78803	76475
Congregational running expenses	24879	15842	-	40721	49181
Donations to Missions and charities	-	21983	-	21983	19017
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	116183	37825	-	154008	157397
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**FIRST COOKSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2022**

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Property expenses	-	1440	-	1440	12874
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	-	1440	-	1440	12874
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**10. FIXED ASSETS**

The congregation owns the Church premises, Halls and Former Manse situated at Loy Hill, Cookstown, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,581,021. In addition, the congregation owns a new manse at Moneymore Road, Cookstown with an insurance value of £432,847.

**11. INVESTMENTS**

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

	2022 £	2021 £
General Investment Fund	13542	13542
GB Crooks Bequest Investment	2000	2000
Progressive Building Society	25120	25120
Glasgow Bequest Investment	1040	1040
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	41702	41702
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FIRST COOKSTOWN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Transfer £	Surplus / (Deficit) £	Balance at end £
<b>Unrestricted Funds</b>						
No. 1 Account	72000	132988	117072	(10488)	5428	77428
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	72000	132988	117072	(10488)	5428	77428
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<b>Restricted Funds</b>						
No. 2 Account	9906	25387	12838	(10350)	2199	12105
Investment, Building & Manse	12674	18	1443	-	(1425)	11249
Bowling Club	1163	-	-	-	-	1163
Sunday School & Bible Class	74	260	252	-	8	82
PW	1589	5347	3109	100	2338	3927
Youth Fellowship	897	-	-	-	-	897
Friends at First	-	1799	685	(200)	914	914
United Appeal	-	-	10350	10350	-	-
Charity / Missions	-	-	10588	10588	-	-
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	26303	32811	39265	10488	4034	30337
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<b>Endowment Funds</b>						
General Investment Fund	13542	-	-	-	-	13542
GB Crooks Bequest Investment	2000	-	-	-	-	2000
Progressive Building Society	25120	-	-	-	-	25120
Glasgow Bequest Investment	1040	-	-	-	-	1040
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	41702	-	-	-	-	41702
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<b>Total</b>	<b>140005</b>	<b>165799</b>	<b>156337</b>	<b>-</b>	<b>9462</b>	<b>149467</b>
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