

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2023**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Receipts						
Donations & legacies	2	85,606	0	0	85,606	89,946
Charitable activities	3	296	0	0	296	328
Other trading activities	4	620	7,624	0	8,244	3,639
Investment income	5	0	1,381	1,188	2,569	76
Total receipts		<u>86,522</u>	<u>9,005</u>	<u>1,188</u>	<u>96,715</u>	<u>93,989</u>
Payments						
Raising funds	6	149	0	0	149	149
Charitable activities	7	<u>67,222</u>	<u>6,687</u>	<u>30</u>	<u>73,939</u>	<u>87,774</u>
Total payments		<u>67,371</u>	<u>6,687</u>	<u>30</u>	<u>74,088</u>	<u>87,923</u>
Net receipts/(payments)		19,151	2,318	1,158	22,627	6,066
Transfers between funds		<u>(13,000)</u>	<u>13,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		6,151	15,318	1,158	22,627	6,066
Reconciliation of funds:						
Total funds brought forward		25,873	104,106	54,991	184,970	178,904
Total funds carried forward	9	<u>32,024</u>	<u>119,424</u>	<u>56,149</u>	<u>207,597</u>	<u>184,970</u>



**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Funds Reconciliation					
Total funds brought forward	25,873	104,106	54,991	184,970	178,904
Net movement in funds	6,151	15,318	1,158	22,627	6,066
Total funds carried forward	<u>32,024</u>	<u>119,424</u>	<u>56,149</u>	<u>207,597</u>	<u>184,970</u>

Bank & cash balances

Bank current accounts & cash on hand

<u>207,597</u>	<u>184,970</u>
<u>207,597</u>	<u>184,970</u>

Other assets

Fixed assets - note 8

Approved by the Kirk Session at a meeting on 22nd October 2024 and signed on its behalf by

Elliott Robinson

Mr Elliott Robinson

Harold Kerr

Mr Harold Kerr

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 provision 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 & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Recorded giving	62,957	0	0	62,957	62,836
Loose collections	6,265	0	0	6,265	11,647
Donations and gifts	2,500	0	0	2,500	2,000
Gift Aid	13,884	0	0	13,884	13,463
	<u>85,606</u>	<u>0</u>	<u>0</u>	<u>85,606</u>	<u>89,946</u>