

Drumlee Congregation of the Presbyterian Church in Ireland  
Statement of Financial Activity (Receipts and Payments Account)  
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    | 21,336             | 6,930            | -               | 28,266         | 30,542         |
| Charitable Activities            | 3    | -                  | 3,522            | -               | 3,522          | 2,544          |
| Other Trading Activities         | 4    | -                  | 4,365            | -               | 4,365          | 3,432          |
| Investment Income                | 5    | 319                | 1,001            | -               | 1,320          | 1,873          |
| Other                            | 6    | -                  | -                | -               | -              | 1,231          |
|                                  |      | <b>21,654</b>      | <b>15,818</b>    | -               | <b>37,472</b>  | <b>39,622</b>  |
| Sale of Investments              |      |                    |                  |                 | -              | -              |
| Sale of Fixed Assets             |      |                    |                  |                 | -              | -              |
| Loans Received                   |      |                    |                  |                 | -              | -              |
| <b>Total Receipts</b>            |      | <b>21,654</b>      | <b>15,818</b>    | -               | <b>37,472</b>  | <b>39,622</b>  |
| <b>Payments</b>                  |      |                    |                  |                 |                |                |
| Raising Funds                    | 7    | -                  | -                | -               | -              | 589            |
| Charitable Activities            | 8    | 10,466             | 13,967           | -               | 24,433         | 35,243         |
| Investment Costs                 |      |                    |                  |                 | -              | -              |
| Other                            | 9    | -                  | -                | -               | -              | -              |
|                                  |      | <b>10,466</b>      | <b>13,967</b>    | -               | <b>24,433</b>  | <b>35,833</b>  |
| Losses on Investments            |      |                    |                  |                 | -              | -              |
| Purchase of Fixed Assets         |      |                    | -                |                 | -              | 4,528          |
| Loan Repayments                  |      |                    |                  |                 | -              | -              |
| <b>Total Payments</b>            |      | <b>10,466</b>      | <b>13,967</b>    | -               | <b>24,433</b>  | <b>40,360</b>  |
| <b>Net Receipts / (payments)</b> |      | <b>11,189</b>      | <b>1,850</b>     | -               | <b>13,039</b>  | <b>739</b>     |
| Transfer between funds           |      |                    |                  |                 | -              | -              |
| <b>Net Movement in Funds</b>     |      | <b>11,189</b>      | <b>1,850</b>     | -               | <b>13,039</b>  | <b>739</b>     |
| Funds brought forward            |      | 23,217             | 179,898          | -               | 203,115        | 203,853        |
| Funds carried forward            |      | <b>34,406</b>      | <b>181,748</b>   | -               | <b>216,154</b> | <b>203,115</b> |

# Drumlee Congregation of the Presbyterian Church in Ireland

## Statement of Assets and Liabilities

As at 31 December 2022

|                                    | Note | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022       | Total 2021       |
|------------------------------------|------|-----------------------|---------------------|--------------------|------------------|------------------|
| <b>Funds Reconciliation</b>        |      |                       |                     |                    |                  |                  |
| Bank and Cash at start of the year |      | 23,217                | 179,898             | -                  | 203,115          | 203,853          |
| Net Movement in Funds              |      | 11,189                | 1,850               | -                  | 13,039 -         | 739              |
|                                    |      | <b>34,406</b>         | <b>181,748</b>      | <b>-</b>           | <b>216,154</b>   | <b>203,115</b>   |
| <b>Bank and Cash Balances</b>      |      |                       |                     |                    |                  |                  |
| Bank Deposit Accounts              |      |                       |                     |                    | 70,500           | 70,500           |
| Bank Current Accounts              |      |                       |                     |                    | 145,642          | 132,596          |
| Cash in Hand                       |      |                       |                     |                    | 12               | 19               |
|                                    |      |                       |                     |                    | <b>216,154</b>   | <b>203,115</b>   |
| <b>Other Assets</b>                |      |                       |                     |                    |                  |                  |
| Fixed Assets                       | 10   |                       |                     |                    |                  |                  |
| - Buildings - value insured        |      |                       |                     |                    | 1,320,936        | 1,296,656        |
| - Fixtures, Fittings & Equipment   |      |                       |                     |                    | 4,528            | 4,528            |
| - Vehicles                         |      |                       |                     |                    | -                | -                |
| Investments                        | 11   |                       |                     |                    | -                | -                |
| Gift Aid receivable on donations   |      |                       |                     |                    | -                | -                |
|                                    |      |                       |                     |                    | <b>1,325,464</b> | <b>1,301,184</b> |
| <b>Liabilities</b>                 |      |                       |                     |                    |                  |                  |
| Loans                              |      |                       |                     |                    | -                | -                |
| No other known liabilities         |      |                       |                     |                    | -                | -                |
|                                    |      |                       |                     |                    | <b>-</b>         | <b>-</b>         |

# Drumlee 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<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022    | Total 2021    |
|-------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>Recorded giving:</b> |                       |                     |                    |               |               |
| Loose collections       | 350                   | 1,104               | -                  | 1,454         | 736           |
| Donations and Gifts     | 17,537                | 5,312               | -                  | 22,848        | 26,365        |
| Gift Aid                | 3,449                 | 514                 | -                  | 3,963         | 3,441         |
| Legacies and Bequests   | -                     | -                   | -                  | -             | -             |
|                         | <b>21,336</b>         | <b>6,930</b>        | <b>-</b>           | <b>28,266</b> | <b>30,542</b> |

### 3 Charitable Activities

|   | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022   | Total 2021   |
|---|-----------------------|---------------------|--------------------|--------------|--------------|
| <b>Income from Charitable activities:</b> |                       |                     |                    |              |              |
| Fees from weddings and funerals           | -                     | 800                 | -                  | 800          | 1,400        |
| Fundraising events                        | -                     | 1,572               | -                  | 1,572        | 455          |
| Membership Fees                           | -                     | 150                 | -                  | 150          | -            |
| Grants                                    | -                     | 1,000               | -                  | 1,000        | 688          |
|   | <b>-</b>              | <b>3,522</b>        | <b>-</b>           | <b>3,522</b> | <b>2,544</b> |

### 4 Other Trading Activities

|                     | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022   | Total 2021   |
|---------------------|-----------------------|---------------------|--------------------|--------------|--------------|
| Letting of premises | -                     | 1,165               | -                  | 1,165        | 432          |
| Trading Income      | -                     | 3,200               | -                  | 3,200        | 3,000        |
|                     | <b>-</b>              | <b>4,365</b>        | <b>-</b>           | <b>4,365</b> | <b>3,432</b> |

# Drumlee Congregation of the Presbyterian Church in Ireland

## Notes to the Accounts (continued)

31 December 2022

### 5 Investment Income

|                         | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022   | Total 2021   |
|-------------------------|-----------------------|---------------------|--------------------|--------------|--------------|
| Deposit Interest        | 319                   | 4                   | -                  | 323          | 316          |
| General Investment Fund | -                     | -                   | -                  | -            | -            |
| Wayleave                | -                     | 154                 | -                  | 154          | 150          |
| Other investment income | -                     | 843                 | -                  | 843          | 1,407        |
|                         | <b>319</b>            | <b>1,001</b>        | <b>-</b>           | <b>1,320</b> | <b>1,873</b> |

### 6 Other Income

|                  | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022 | Total 2021   |
|------------------|-----------------------|---------------------|--------------------|------------|--------------|
| Insurance Claims | -                     | -                   | -                  | -          | 1,231        |
| Other Income     | -                     | -                   | -                  | -          | -            |
|                  | <b>-</b>              | <b>-</b>            | <b>-</b>           | <b>-</b>   | <b>1,231</b> |

### 7 Raising Funds

|                    | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022 | Total 2021 |
|--------------------|-----------------------|---------------------|--------------------|------------|------------|
| FWO Envelopes      | -                     | -                   | -                  | -          | 589        |
| Fundraising Events | -                     | -                   | -                  | -          | -          |
|                    | <b>-</b>              | <b>-</b>            | <b>-</b>           | <b>-</b>   | <b>589</b> |

### 8 Charitable Activities

|                                     | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022    | Total 2021    |
|-------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| General Assembly Assessments        | 1,252                 | -                   | -                  | 1,252         | 2,802         |
| Presbytery Fees                     | 193                   | -                   | -                  | 193           | 125           |
| Ministry and Support Staff Costs    | 3,778                 | -                   | -                  | 3,778         | 9,352         |
| Congregational running expenses     | 5,243                 | 8,966               | -                  | 14,209        | 17,784        |
| Donations to Missions and Charities | -                     | 5,001               | -                  | 5,001         | 4,180         |
| Governance Costs                    | -                     | -                   | -                  | -             | 1,000         |
|                                     | <b>10,466</b>         | <b>13,967</b>       | <b>-</b>           | <b>24,433</b> | <b>35,243</b> |

### 9 Other Expenditure

|                                | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022 | Total 2021 |
|--------------------------------|-----------------------|---------------------|--------------------|------------|------------|
| Investment Properties expenses | -                     | -                   | -                  | -          | -          |
|                                | <b>-</b>              | <b>-</b>            | <b>-</b>           | <b>-</b>   | <b>-</b>   |

### 10 Fixed Assets

The congregation owns the Church premises situated at 12 Drumlee Road, the church hall and the associated fixtures and fittings, plant and machinery. These have an insurance value of £1,325,464.

### 11 Investments

The congregation has no investments.

|                         | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2022 | Total 2021 |
|-------------------------|-----------------------|---------------------|--------------------|------------|------------|
| General Investment Fund | -                     | -                   | -                  | -          | -          |
| Property                | -                     | -                   | -                  | -          | -          |
| Other Investments       | -                     | -                   | -                  | -          | -          |
|                         | <b>-</b>              | <b>-</b>            | <b>-</b>           | <b>-</b>   | <b>-</b>   |