

Drumlee Congregation of the Presbyterian Church in Ireland  
Statement of Financial Activity (Receipts and Payments Account)  
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
<b>Receipts</b>						
Donations and Legacies	2	23,924	4,851	-	28,775	29,864
Charitable Activities	3	-	2,599	-	2,599	2,702
Other Trading Activities	4	-	3,263	-	3,263	3,393
Investment Income	5	259	1,094	-	1,353	1,366
Other	6	-	-	-	-	-
		<b>24,182</b>	<b>11,807</b>	<b>-</b>	<b>35,989</b>	<b>37,324</b>
Sale of Investments					-	-
Sale of Fixed Assets					-	-
Loans Received					-	-
<b>Total Receipts</b>		<b>24,182</b>	<b>11,807</b>	<b>-</b>	<b>35,989</b>	<b>37,324</b>
<b>Payments</b>						
Raising Funds	7	-	-	-	-	-
Charitable Activities	8	10,831	26,136	-	36,967	30,654
Investment Costs					-	-
Other	9	-	-	-	-	-
		<b>10,831</b>	<b>26,136</b>	<b>-</b>	<b>36,967</b>	<b>30,654</b>
Losses on Investments					-	-
Purchase of Fixed Assets			-		-	1,079
Loan Repayments					-	-
					-	-
<b>Total Payments</b>		<b>10,831</b>	<b>26,136</b>	<b>-</b>	<b>36,967</b>	<b>31,733</b>
<b>Net Receipts / (payments)</b>		<b>13,351</b>	<b>- 14,329</b>	<b>- -</b>	<b>978</b>	<b>5,592</b>
Transfer between funds					-	-
<b>Net Movement in Funds</b>		<b>13,351</b>	<b>- 14,329</b>	<b>- -</b>	<b>978</b>	<b>5,592</b>
Funds brought forward		43,192	178,553	-	221,746	203,115
Funds carried forward		<b>56,543</b>	<b>164,224</b>	<b>-</b>	<b>220,768</b>	<b>208,706</b>

# Drumlee Congregation of the Presbyterian Church in Ireland

## Statement of Assets and Liabilities

As at 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
<b>Funds Reconciliation</b>						
Bank and Cash at start of the year		43,192	178,553	-	221,746	216,154
Net Movement in Funds		13,351 -	14,329	- -	978	5,592
		<b>56,543</b>	<b>164,224</b>	<b>-</b>	<b>220,768</b>	<b>221,746</b>
<b>Bank and Cash Balances</b>						
Bank Deposit Accounts					70,500	70,500
Bank Current Accounts					150,252	151,244
Cash in Hand					16	2
					<b>220,768</b>	<b>221,746</b>
<b>Other Assets</b>						
Fixed Assets	10					
- Buildings - value insured					1,449,127	1,320,936
- Fixtures, Fittings & Equipment					4,528	4,528
- Vehicles					-	-
Investments	11				-	-
Gift Aid receivable on donations					-	-
					<b>1,453,655</b>	<b>1,325,464</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 2024

### 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 2024	Total 2023
<b>Recorded giving:</b>					
Loose collections	450	1,385	-	1,835	2,220
Donations and Gifts	20,649	2,490	-	23,139	23,401
Gift Aid	2,824	976		3,800	4,243
Legacies and Bequests	-	-			
	<b>23,924</b>	<b>4,851</b>	<b>-</b>	<b>28,775</b>	<b>29,864</b>

### 3 Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
<b>Income from Charitable activities:</b>					
Fees from weddings and funerals	-	-		-	50
Fundraising events	-	1,493		1,493	1,502
Membership Fees	-	15		15	150
Grants	-	1,091		1,091	1,000
	<b>-</b>	<b>2,599</b>	<b>-</b>	<b>2,599</b>	<b>2,702</b>

### 4 Other Trading Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Letting of premises	-	63	-	63	213
Trading Income	-	3,200	-	3,200	3,180
	<b>-</b>	<b>3,263</b>	<b>-</b>	<b>3,263</b>	<b>3,393</b>

# Drumlee Congregation of the Presbyterian Church in Ireland

## Notes to the Accounts (continued)

31 December 2024

### 5 Investment Income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Deposit Interest	259	92	-	350	380
General Investment Fund				-	-
Wayleave	-	187		187	171
Other investment income	-	815		815	815
	<b>259</b>	<b>1,094</b>	<b>-</b>	<b>1,353</b>	<b>1,366</b>

### 6 Other Income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Insurance Claims	-	-	-	-	-
Other Income	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 7 Raising Funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
FWO Envelopes	-	-	-	-	-
Fundraising Events	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 8 Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
General Assembly Assessments	1,226	-	-	1,226	1,064
Presbytery Fees	166	-		166	270
Ministry and Support Staff Costs	3,493	-		3,493	3,480
Congregational running expenses	5,946	23,646		29,592	23,491
Donations to Missions and Charities	-	2,490		2,490	2,350
Governance Costs	-	-		-	-
	<b>10,831</b>	<b>26,136</b>	<b>-</b>	<b>36,967</b>	<b>30,654</b>

### 9 Other Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
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 £1,320,936

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Fixed Asset Additions		-	-	-	-
Other Investments	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Drumlee Congregation of the Presbyterian Church in Ireland

## Notes to the Accounts (continued)

31 December 2024

### 11 Investments

The congregation has no investments.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
General Investment Fund	-	-	-	-	-
Property	-	-	-	-	-
Other Investments	-	-	-	-	-
	-	-	-	-	-