

DONEMANA 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
		£	£	£	£	£
Receipts						
Donations and legacies	2	90437	11724		102161	92536
Charitable activities	3		13793		13793	8719
Other trading activities	4					
Investment Income	5					
Other	6					
		-----	-----	-----	-----	-----
Sale of investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		90437	25517		115954	101255
Payments						
Raising funds	7	1464			1464	1409
Charitable activities	8	69696	19602		89300	44876
Investment costs						
Other	9			5100	5100	
		-----	-----	-----	-----	-----
Purchase of investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		71162	19602	5100	95864	46285
		-----	-----	-----	-----	-----
Net receipts / (payments)		19275	5915	-5100	20090	54970
Transfers between funds		150	-150		0	0
		-----	-----	-----	-----	-----
Net movement in funds		19425	5765	-5100	20090	62044

Funds brought forward		155887	43360	80537	279784	217741
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Funds carried forward	12	175312	49125	75437	299874	279785
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DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	155887	43360	80537	279784	217741
Net movement in funds	19425	5765	-5100	20090	62043
Bank and Cash at end of year	175312	49125	75437	299874	279784
Bank & Cash Balances					
Bank Deposit Accounts				75437	80537
Bank Current Accounts				224437	199247
Cash in Hand					
				299874	279784
Other Assets					
Fixed Assets – Note 10					
- Church Premises				2255669	2098296
- Church Hall				1160317	1079365
- Manse				734792	683526
Investments – Note 11					
Gift Aid receivable on donations				4150778	3861187
Liabilities					
Loans					
Other					

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Approved by the Kirk Session at a meeting on 30th May 2023 and signed on its behalf by

[Name] *SJA Wright*

[Name] *Trevor Allen*

DONEMANA 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:	75440	10890		86330	87677
Loose collections	341			341	170
Donations and gifts	1944			1944	0
Gift Aid	11742	834		12576	12473
Legacies and bequest	970			970	934
	90437	11724		102161	101254

DONEMANA 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		13793		13793	8719
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	-----	-----	-----	-----	-----
		13793		13793	8719
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises					
Trading income					
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest					
General Investment Fund					
Rents investment properties					
Other investment income					
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DONEMANA 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 £
Insurance claims					
Other income					
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7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
FWO envelopes	1464			1464	1409
Fundraising events					
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	1464			1464	1409
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
General Assembly Assessments	13887			13887	8685
Presbytery fees	979			979	979
Ministry and support staff costs	26363			26363	8008
Congregational running expenses	29933	2391		32324	19436
Property Repairs		5407		5407	458
Donations to Missions and charities		11804		11804	8719

Governance costs

71162	19602		90764	46285
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DONEMANA 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
	£	£	£	£	£
Investment expenses			5100	5100	
			5100	5100	

10. FIXED ASSETS

The congregation owns the Church premises situated at Donemana and the associated fixtures, fittings, plant and machinery. These have an insurance value of £4,150,778 at last renewal date.

11. INVESTMENTS

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

	2022 £	2021 £
General Investment Fund	75437	80537
Property		
Other investments		
	75437	80537

DONEMANA 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	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
No 1 Account	155887	90437	71162	19425	-150	175312
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	155887	90437	71162	19425	-150	175312
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Restricted Funds						
United Appeal	0	6911	6911			0
Students Bursary Fund	0	802	802			0
Moderator Appeal	0	2284	2284			0
Poppy Appeal	0	331	331			0
Presbyterian Children's Society	0	325	325			0
Mission Africa/World Development	0	1151	1151			0
Bowling Club	959	135	213	-178	100	781
Presbyterian Woman	2056	637	806	-219	50	1837
Sunday school	6035	1217	1352	-135		5900
Girls Brigade	3216	0	20	-20		3196
Boys Brigade	1659	0	0			1659
Youth Club	12	0	0	-		12
Renovation Fund	6336	5014	0	5014		11350
Repair & Building Fund	23087	6710	5407	1303		24390
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	43360	25517	19602	5765	150	49125
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