

DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	93856	12848		106704	102161
Charitable activities	3		23787		23787	13793
Other trading activities	4					
Investment Income	5					
Other	6					
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		93856	36635		130491	115954
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	1464				1464
Charitable activities	8	81680	21985		103665	89300
Investment costs						5100
Other	9					
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		83144	21985		105129	95864
		-----	-----	-----	-----	-----
Net receipts / (payments)		10712	14650	-	25362	20090
Transfers between funds		200	-200		0	0
		-----	-----	-----	-----	-----
Net movement in funds		10912	14450	12653	38015	20090

Funds brought forward		175312	49125	75437	299874	279784
		-----	-----	-----	-----	-----
Funds carried forward	12	186224	63575	88090	337889	299874
		=====	=====	=====	=====	=====

DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	175312	49125	75437	299874	279784
Net movement in funds	10912	14450	12653	38015	20090
	-----	-----	-----	-----	-----
Bank and Cash at end of year	186224	63575	88090	337889	299874
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				88090	75437
Bank Current Accounts				249799	224437
Cash in Hand				-----	-----
				337889	299874
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				2424843	2255669
- Church Hall				1247341	1160317
- Manse				789890	734792
Investments – Note 11					
Gift Aid receivable on donations				-----	-----
				4462074	4150778
				=====	=====
Liabilities					
Loans					
Other					

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

[Name]

S. A. Wright

[Name]

Trevor Allen.

DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
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 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 2023	Total 2022
	£	£	£	£	£
Recorded giving:	72521	12068		84589	86330
Loose collections	427			427	341
Donations and gifts	6769			6769	1944
Gift Aid	13204	780		13984	12576
Legacies and bequest	935			935	970
	-----	-----	-----	-----	-----
	93856	12848		106704	102161
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DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities		23787		23787	13793
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	-----	-----	-----	-----	-----
		23787		23787	13793
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest					
General Investment Fund					
Rents investment properties					
Other investment income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims					
Other income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	1464			1464	1464
Fundraising events					
	-----	-----	-----	-----	-----
	1464			1464	1464
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	8064			8064	13887
Presbytery fees	960			960	979
Ministry and support staff costs	46466			46466	26363
Congregational running expenses	26190	10570		36760	32324
Property Repairs		847		847	5407
Donations to Missions and charities		10568		10568	11804

Governance costs

81680	21985		103665	90764
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DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Investment properties expenses	-----	-----	-----	-----	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 £4,462,074 at last renewal date.

11. INVESTMENTS

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

	2023 £	2022 £
General Investment Fund	88090	75437
Property		
Other investments		
	-----	-----
	88090	75437

DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
No 1 Account	175312	93856	83144	10912	-200	186224
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	175312	93856	83144	10912	-200	186224
	-----	-----	-----	-----	-----	-----
Restricted Funds						
United Appeal	0	7723	7723			0
Presbyterian Children's Society	0	585	585			0
Mission Africa/World Development	0	1192	1192			0
Poppy Appeal	0	388	388			0
	0					
Appeal for Turkey	0	680	680			0
Bowling Club	781	202	124	-22	100	759
Presbyterian Woman	1837	1685	1152	433	100	2270
Sunday school	5900	11332	9282	2050		7950
Girls Brigade	3196	0	0			3196
Boys Brigade	1659	0	0			1659
Youth Club	12	0	12	-12		0
Renovation Fund	11350	1473	0	1473		12823
Repair & Building Fund	24390	11375	847	10528		34918
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	49125	36635	21985	14450	200	63575
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Endowment Funds						
General Investment Fund	75437	12653				88090

Endowment Funds	75437	12653				88090
General Investment Funds						
Total	299874	143144	105129	25362		337889