

**DONEMANA 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	99516	9333		108849	106704
Charitable activities	3		15153		15153	23787
Other trading activities	4					
Investment Income	5					
Other	6					
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		99516	24486		124002	130491
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	1500			1500	1464
Charitable activities	8	86,474	19094		105568	103665
Investment costs						
Other	9					
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
<b>Total Payments</b>		87974	19094		107068	105129
		-----	-----	-----	-----	-----
Net receipts / (payments)		11542	5392	-	16934	25362
Transfers between funds		200	-200		0	0
		-----	-----	-----	-----	-----
Net movement in funds		11742	5192	2935	19869	38015

Funds brought forward		186224	63575	88090	337889	299874
Funds carried forward	12	----- 197966 =====	----- 68767 =====	----- 91025 =====	----- 357758 =====	----- 337889 =====

## DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	186224	63575	88090	337889	299874
Net movement in funds	11415	5519	2935	19869	38015
	-----	-----	-----	-----	-----
Bank and Cash at end of year	197639	69094	91025	357758	337889
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				91025	88090
Bank Current Accounts				266733	249799
Cash in Hand					
				-----	-----
				357758	337889
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises				2546086	2424843
- Church Hall				1309708	1247341
- Manse				829395	789890
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				4685189	4462074
				=====	=====
<b>Liabilities</b>					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on 21st October 2025 and signed on its behalf by

[Name] *Trevor Allen*

[Name] *S-IA Wright*

**DONEMANA 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Recorded giving:	78116	8413		86529	84589
Loose collections	720			720	427
Donations and gifts	6335			6335	6769
Gift Aid	13162	920		14082	13984
Legacies and bequest	1183			1183	935
	-----	-----	-----	-----	-----
	99516	9333		108849	106704
	-----	-----	-----	-----	-----

## DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### NOTES TO THE ACCOUNTS

31 December 2024

#### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities		15153		15153	23787
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	-----	-----	-----	-----	-----
		15153		15153	23787
	-----	-----	-----	-----	-----

#### 4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

#### 5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
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 2024**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Insurance claims					
Other income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
FWO envelopes	1500			1500	1464
Fundraising events					
	-----	-----	-----	-----	-----
	1500			1500	1464
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
General Assembly Assessments	17429			17429	8064
Presbytery fees	1030			1030	960
Ministry and support staff costs	39632			39632	46466
Congregational running expenses	29883	3829		33712	36760
Property Repairs		3113		3113	847
Donations to Missions and charities		12152		12152	10568
Governance costs					
	-----	-----	-----	-----	-----
	87974	19094		107068	103665
	-----	-----	-----	-----	-----

# **DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

## **NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

### **9. OTHER EXPENDITURE**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Investment properties expenses	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

### **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 £4,685,189 at last renewal date.

### **11. INVESTMENTS**

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

	<b>2024 £</b>	<b>2023 £</b>
General Investment Fund	91025	88090
Property		
Other investments		
	-----	-----
	91025	88090
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# **DONEMANA CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

## **NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

### **12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start £</b>	<b>Receipts £</b>	<b>Payment £</b>	<b>Surplus / (Deficit) £</b>	<b>Transfer £</b>	<b>Balance at end £</b>
<b>Unrestricted Funds</b>						
No 1 Account	186224	99516	87624	11415	477	197639
	-----	-----	-----	-----	-----	-----
	186224	99516	87624	11415	477	197639
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
United Appeal		8605	9282		-677	0
Presbyterian Children's Society	0	539	539	0		0
Mission Africa/World Development	0	1304	1304			0
Poppy Appeal	0	459	459	0		0
	0					
Mens Shed	0	568	568	0		0
Bowling Club	759	195	222	-127	100	632
Presbyterian Woman	2270	980	898	-18	100	2252
Sunday school	7950	2503	3059	-556		7394
Girls Brigade	3196	0	0	0		3196
Boys Brigade	1659	0	0			1659
Renovation Fund	12823	167		167		12990
Repair & Building Fund	34918	9166	3113	6053		40971
	-----	-----	-----	-----	-----	-----
	63575	24486	19444	5519	-477	69094
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
General Investment Fund	88090	2935				91025
	-----	-----	-----	-----	-----	-----

Endowment Funds	88090	2935				91025
General Investment Funds						
	-----	-----	-----	-----	-----	-----
Total	337889	126937	107068	16934		357758
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