

Downpatrick Lecale Group  
The Cathedral Church of Holy Trinity of Down and Dromore  
Financial Statements  
For the year ended 31 December 2025.

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Downpatrick Lecale Group  
The Cathedral Church of Holy Trinity of Down and Dromore  
Statement of Financial Activity  
Year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowmen Funds	Total 2025	Total 2024
Receipts					
Donations and Legacies	102167	9404		111571	90737
Other trading activities					
Retail and Tour Sales	47883			47883	55316
Grant Income	16771			16771	20000
Investment Income					
Dividends Interest and Gains	6734	2300	5466	14500	4202
Transfers	10000	126		10126	
	.....	.....	.....	.....	.....
Total Receipts	183555	11830	5466	200851	170255
Payments					
Raising funds					
Charitable activities	179312	29224		208536	172002
Investment costs					
Other					
	.....	.....	.....	.....	.....
	179312	29224	0	208536	172002
Purchase of investments					
Purchase of fixed assets					
Loan Repayments					
Transfers	10126			10126	
	.....	.....	.....	.....	.....
Total Payments	189438	29224	0	218662	172002
	.....	.....	.....	.....	.....
Net receipts/(payments)	-5883	-17394	5466	-17811	-1747
Funds brought forward	41	120775	173884	294700	310581
	.....	.....	.....	.....	.....
Funds carried forward	-5842	103381	179350	276889	308834
	.....	.....	.....	.....	.....

Downpatrick Lecale Group  
The Cathedral Church of Holy Trinity of Down and Dromore  
Statement of Assets and Liabilities  
As at 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowmen Funds	Total 2025	Total 2024
Fund Reconciliation					
Bank and Cash at start of year	41	120775		120816	150828
Net movement in funds	-5883	-17394		-23277	-1747
Bank and Cash at end of year	-5842	103381		97539	149081
	.....	.....	.....	.....	.....
Bank and Cash balances					
Bank accounts	-5842	103381		97539	149081
Cash in hand	0	0		0	0
	.....	.....	.....	.....	.....
	-5842	103381		97539	149081
Other Assets					
Investments			179350	179350	173884
				.....	.....
				0	0
Liabilities					
Loans				0	0
Others				0	0
				.....	.....
				0	0
				.....	.....
Total Net Assets				276889	322965
				.....	.....

Downpatrick Lecale Group  
The Cathedral Church of Holy Trinity of Down and Dromore  
Notes to the Accounts  
Year ended 31 December 2025

## Accounting Policies

### Basis of Financial Statements

As the income of the congregation is less than £250,000, the congregation have elected in accordance with the provisions of 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 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.

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Notes to the Accounts  
Year ended 31 December 2025

Donations and Legacies	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
Recorded Giving	43115			43115	57041
Loose collections	7379			7379	6804
Donations and gifts	40656	9404		50060	21059
Gift Aid	11017			11017	5833
	.....	.....	.....	.....	.....
	102167	9404	0	111571	90737
	.....	.....	.....	.....	.....

Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
Stipends and Assessments	33274			33274	36850
Wages and LAMP Salaries	64976			64976	46700
Buildings and support costs	25828	24894		50722	33271
Congregational running expenses	37903			37903	34831
Charitable Giving		4330		4330	
Retail and Tour costs	16474			16474	19528
Governance costs	857			857	822
	.....	.....	.....	.....	.....
	179312	29224	0	208536	172002
	.....	.....	.....	.....	.....

