

**CHRIST CHURCH DUNDONALD 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
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	88,164	76,187	-	164,351	143,774
Charitable activities	3	838	18,211	-	19,049	12,395
Investment Income	4	-	1,668	-	1,668	15
Other	5	-	4,172	-	4,172	-
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		89,002	100,238	-	189,240	156,184
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	6	483	646	-	1,129	470
Charitable activities	7	75,808	49,291	-	125,099	118,874
		-----	-----	-----	-----	-----
<b>Total Payments</b>		76,291	49,937	-	126,228	119,344
		-----	-----	-----	-----	-----
Net receipts / (payments)		12,711	50,301	-	63,012	36,840
Transfers between funds		(2,421)	2,421	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		10,290	52,722	-	63,012	36,840
Funds brought forward		52,911	183,080	-	235,991	199,151
		-----	-----	-----	-----	-----
Funds carried forward	10	63,201	235,802	-	299,003	235,991
		=====	=====	=====	=====	=====

**CHRIST CHURCH DUNDONALD 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
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	52,911	183,080	-	235,991	199,151
Net movement in funds	10,290	52,722	-	63,012	36,840
	-----	-----	-----	-----	-----
Bank and Cash at end of year	63,201	235,802	-	299,003	235,991
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				265,871	-
Bank Current Accounts				27,477	234,899
Cash in Hand				5,655	1,092
				-----	-----
				299,003	235,991
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 9					
- Church Premises				2,899,017	2,696,760
Gift Aid receivable on donations				14,508	15,743
				-----	-----
				2,913,525	2,712,503
				=====	=====
<b>Liabilities</b>					
Other				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 21 Oct 2024

and signed on its behalf by



R McIlhatton (Minister)

**CHRIST CHURCH DUNDONALD 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Recorded giving:	69,929	24,224	-	94,153	99,220
Loose collections	2,464	100	-	2,564	5,735
Donations and gifts	1,870	46,339	-	48,209	11,630
Gift Aid	13,901	5,524	-	19,425	16,189
Legacies and bequest	-	-	-	-	11,000
	-----	-----	-----	-----	-----
	88,164	76,187	-	164,351	143,774
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**CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from charitable activities	606	48	-	654	1,088
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	232	1,880	-	2,112	149
Membership fees	-	1,984	-	1,984	2,337
Grants	-	14,299	-	14,299	8,821
	----- 838	----- 18,211	----- -	----- 19,049	----- 12,395
	-----	-----	-----	-----	-----

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	-	1,668	-	1,668	15
	----- -	----- 1,668	----- -	----- 1,668	----- 15
	-----	-----	-----	-----	-----

**5. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Other income	-	4,172	-	4,172	-
	----- -	----- 4,172	----- -	----- 4,172	----- -
	-----	-----	-----	-----	-----

**CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**6. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
FWO envelopes	483	-	-	483	470
Fundraising events	-	646	-	646	-
	----- 483	----- 646	----- -	----- 1,129	----- 470
	-----	-----	-----	-----	-----

**7. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2023</b>
	£	£	£	£	£
General Assembly Assessments	8,792	-	-	8,792	9,074
Presbytery fees	754	-	-	754	714
Ministry and support staff costs	59,161	5,029	-	64,190	55,937
Congregational running expenses	7,101	20,971	-	28,072	34,165
Donations to Missions and charities	-	23,291	-	23,291	18,984
	----- 75,808	----- 49,291	----- -	----- 125,099	----- 118,874
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**8. FIXED ASSETS**

The congregation owns the Church premises situated at Millars Lane, Dundonald, Belfast, BT16 2DA and the associated fixtures, fittings, plant and machinery and also the Manse, 296 Comber Road, Dundonald, Belfast, BT16 1UR. These have a combined insurance value of £2,899,017.

**9. INVESTMENTS**

The congregation has no investments.

**CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2023**

**10. 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>						
General Fund	-	89,002	76,291	12,711	(12,711)	-
Reserve Fund	52,911	-	-	-	10,290	63,201
	-----	-----	-----	-----	-----	-----
	52,911	89,002	76,291	12,711	(2,421)	63,201
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Renovation Fund	73,372	44,085	-	44,085	-	117,457
Property/Building Fund	76,839	24,023	3,966	20,057	-	96,896
United Appeal Fund	-	6,508	7,782	(1,274)	1,274	-
General Missions Fund	1,280	6,511	5,122	1,389	(1,754)	915
World Development Fund	560	1,878	1,616	262	-	822
Benevolent Fund	1,400	1,780	1,425	355	-	1,755
Shared Ministry Fund	-	4,172	5,029	(857)	3,400	2,543
Project Mission	12,400	-	10,000	(10,000)	-	2,400
Girls Brigade Account	1,710	2,003	2,276	(273)	518	1,955
Boys Brigade Account	2,113	637	1,603	(966)	762	1,909
Lighthouse (Sunday School) Acct	264	722	1,083	(361)	365	268
Youth Council Account	5,421	3,354	1,665	1,689	(2,150)	4,960
Bright Hour Account	1,007	1,132	576	556	-	1,563
Presbyterian Women Account	6,153	2,762	7,476	(4,714)	356	1,795
Tots & Co Account	473	354	202	152	(75)	550
Flower Arranging Account	88	317	116	201	(275)	14
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	183,080	100,238	49,937	50,301	2,421	235,802
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<b>Total</b>	<b>235,991</b>	<b>189,240</b>	<b>126,228</b>	<b>63,012</b>	<b>-</b>	<b>299,003</b>
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