

CHRIST CHURCH DUNDONALD 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 £
Receipts						
Donations and legacies	2	85,751	35,569	-	121,320	164,351
Charitable activities	3	896	10,761	-	11,657	19,049
Investment Income	4	-	6,179	-	6,179	1,668
Other	5	-	7,361	-	7,361	4,172
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Total Receipts		86,647	59,870	-	146,517	189,240
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Payments						
Raising funds	6	497	545	-	1,042	1,129
Charitable activities	7	92,709	110,145	-	202,854	125,099
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Total Payments		93,206	110,690	-	203,896	126,228
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Net receipts / (payments)		(6,559)	(50,820)	-	(57,379)	63,012
Transfers between funds		940	(940)	-	-	-
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Net movement in funds		(5,619)	(51,760)	-	(57,379)	63,012
Funds brought forward		63,201	235,802	-	299,003	235,991
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Funds carried forward	10	57,582	184,042	-	241,624	299,003
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**CHRIST CHURCH DUNDONALD 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
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	63,201	235,802	-	299,003	235,991
Net movement in funds	(5,619)	(51,760)	-	(57,379)	63,012
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Bank and Cash at end of year	57,582	184,042	-	241,264	299,003
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Bank & Cash Balances					
Bank Deposit Accounts				211,982	265,871
Bank Current Accounts				27,435	27,477
Cash in Hand				2,207	5,655
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				241,624	299,003
				=====	=====
Other Assets					
Fixed Assets – Note 8					
- Church Premises				3,043,968	2,899,017
- Gift Aid receivable on donations				13,805	14,508
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				3,057,773	2,913,525
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Liabilities					
Other				-	-
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				-	-
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22 Jun 2025

Approved by the Kirk Session at a meeting on _____ 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 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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:	66,544	22,616	-	89,160	94,153
Loose collections	2,767	107	-	2,874	2,564
Donations and gifts	2,999	8,702	-	11,701	48,209
Gift Aid	13,241	4,144	-	17,385	19,425
Legacies and bequest	200	-	-	200	-
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	85,571	35,569	-	121,320	164,351
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CHRIST CHURCH DUNDONALD 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	692	-	-	692	654
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	204	2,582	-	2,786	2,112
Membership fees	-	2,377	-	2,377	1,984
Grants	-	5,802	-	5,802	14,299
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	896	10,761	-	11,657	19,049
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4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	-	6,179	-	6,179	1,668
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	-	6,179	-	6,179	1,668
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5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Other income	-	7,361	-	7,361	4,172
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	-	7,361	-	7,361	4,172
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**CHRIST CHURCH DUNDONALD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	497	-	-	497	483
Fundraising events	-	545	-	545	646
	----- 497	----- 545	----- -	----- 1,042	----- 1,129
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7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	8,933	-	-	8,933	8,792
Presbytery fees	792	-	-	792	754
Ministry and support staff costs	61,439	9,373	-	70,812	64,190
Congregational running expenses	20,333	85,633	-	105,966	28,072
Donations to Missions and charities	-	15,139	-	15,139	23,291
Governance costs	1,212	-	-	1,212	-
	----- 92,709	----- 110,145	----- -	----- 202,854	----- 125,099
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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 £3,043,968.

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 2024

10. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	-	86,647	(93,206)	(6,559)	6,559	-
Reserve Fund	63,201	-	-	-	(5,619)	57,582
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	63,201	86,647	(93,206)	(6,559)	940	57,582
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Restricted Funds						
Renovation Fund	117,457	6,960	(74,056)	(67,096)	700	51,061
Property/Building Fund	96,896	13,442	(1,718)	11,724	-	108,620
United Appeal Fund	-	6,207	(6,966)	(759)	759	-
General Missions Fund	915	6,118	(5,480)	638	(759)	794
World Development Fund	822	1,713	(1,259)	454	-	1,276
Benevolent Fund	1,755	403	(868)	(465)	-	1,290
Shared Ministry Fund	2,543	7,361	(9,373)	(2,012)	6,400	6,931
Project Mission	2,400	4,000	-	4,000	(6,400)	-
Girls Brigade Account	1,955	3,352	(4,017)	(665)	948	2,238
Boys Brigade Account	1,909	1,154	(1,302)	(148)	578	2,339
Lighthouse (Sunday School) Acct	268	707	(1,167)	(460)	320	128
Youth Council Account	4,960	5,040	(1,727)	3,313	(3,026)	5,247
Bright Hour Account	1,563	829	(1,692)	(863)	(700)	-
Presbyterian Women Account	1,795	2,084	(648)	1,436	340	3,571
Tots & Co Account	550	296	(343)	(47)	-	503
Flower Arranging Account	14	204	(74)	130	(100)	44
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	235,802	59,870	(110,690)	(50,820)	(940)	184,042
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Total	299,003	146,517	(203,896)	(57,379)	-	241,624
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