

# **DUNMURRY Presbyterian Church a congregation of the Presbyterian Church in Ireland**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2019 including a Balance Sheet as  
of that date.**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Dunmurry Presbyterian congregation of the Presbyterian Church in  
Ireland at 214 Kingsway Dunmurry BT17 9EH**

**Registered Charity in Northern Ireland (NIC104518).**

### **TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2019 including a Balance Sheet as at that date.

### **CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were trustees at the date of this report were

Mr Robert Barclay

Mrs Iris Coey

Mrs Helen Garrett

Mrs Valerie Harkness

Mr William Harkness

Rev Corrina E Heron(Moderator)

Miss Edna Henderson

Mrs Marlene Jones

Mrs Eileen Keenan

Mrs Elizabeth Keenan

Mr J David McCleery

Mr Alexander McMullan

Mrs Joan McMullan

Mr David McMullen

Mrs Isabelle Macfarlane

Mr Brian Milligan

Mr Robert Roulston

Dr Denis White O.B.E.

Dr John White

### **PRINCIPAL OFFICE BEARERS**

Minister

Clerk of Session

Chair of Church Committee

Church Secretary

Treasurer

Rev Corrina E Heron

Mr J David McCleery

Dr John White.

Mrs Valerie Harkness

Mrs Denise King

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**DUNMURRY PRESBYTERIAN CHURCH**

**TRUSTEES ANNUAL REPORT CONTINUED**

**INDEPENDENT EXAMINERS**

**Mr William Finlay.**

**5 Edenvale Park**

**Dunmurry**

**BT17 0EJ**

**Dr John White**

**51 Clogher Road**

**Lisburn**

**BT27 5PQ**

**BANKERS**

**Ulster Bank**

**Kingsway**

**Dunmurry**

**SOLICITORS**

**Johnsons**

**50-55 Wellington Place**

**Belfast BT1 6GF**

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **STRUCTURE AND MANAGEMENT**

#### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at Dunmurry, approximately 10 times a year. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

#### **Presbytery**

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Presbyterian Church has been assigned to the South Belfast Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

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## **DUNMURRY PRESBYTERIAN CHURCH TRUSTEES ANNUAL REPORT (cont'd)**

### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

### **DESCRIPTION AND PURPOSE**

Dunmurry Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

### **MISSION AND VISION STATEMENT**

The congregations mission purposes is encompassed in their Mission Statement: **We believe that Jesus has called us to be a friendly Church open to all; to be a Church where everyone feels welcome and part of a family, centered on Jesus as Lord; to be his witnesses and servants, both in our neighbourhood and wherever we may be sent; to have love and compassion and concern for all throughout the world.**

**The church was founded in 1856 and has continued to be a real witness to the surrounding district and further afield. The 150<sup>th</sup> Anniversary of its foundation culminated in the opening a new Church Complex in the heart of the Village.**

**Due to the changing demography of Dunmurry Village sitting on the edge of West Belfast we feel that in our move to the central part of the community, we had the perfect opportunity to work with other Christian Faiths within our area. The formation of Dunmurry Churches Together has enabled us to explore together our own Church and others and to engage in a way quite fitting to our Lord's command**

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## TRUSTEES ANNUAL REPORT (cont'd)

*The congregation aims to live out its Mission and Vision as a family of God's people by being:*

- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice]*

## ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on six occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Prayer meetings and has a wide range of organisations including

- Church Choir
- Sunday School
- Creche and Childrens' Church
- Mothers and Toddlers
- Bowling Club
- Boy's Brigade
- Girl's Brigade
- Golf Society
- Ladies who Knit Club
- Presbyterian Women
- Coffee Morning/Soup Lunch
- Messy Church

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## **TRUSTEES ANNUAL REPORT (cont'd)**

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11am and on the first Sunday of the month 7.00pm. During the week many of the organizations provide an opportunity for members to meet together for fellowship.

As well as our regular services during the year we acknowledged God's gift of new life at Sacraments of Baptism; Marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year and are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

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## **TRUSTEES ANNUAL REPORT (cont'd)**

### **Mission and outreach**

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery of South Belfast by our minister along with an appointed elders. This provides an important link between the congregations and the wider structures of the church. The Clerk of Session is a full member of the Presbytery.

### **General Assembly**

The minister and the appointed elder were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

We are fortunate to be in a situation of a relatively new build and so no major repair work has been carried out during 2019 and none envisaged for a number of years. We continue to build up a reserve Maintenance and Repair Fund by Envelopes provided for that sole purpose

### **Organisations**

A wide and varied range of Organisations and activities are offered (as noted earlier and detailed on the Church Website). All Organisations provide individual reports each year and are included in the Church Annual reports.

### **Volunteers**

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with Organisations and other church activities. We record the current total of those who help in so many ways as approx. 50.

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## **TRUSTEES ANNUAL REPORT (cont'd)**

### **PUBLIC BENEFIT STATEMENT**

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

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## **TRUSTEES ANNUAL REPORT (cont'd)**

### **FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 106 families who contributed during the year donating a total of £54269.

Total Income of the congregation during the year was: Please see attached spread sheet detailing all sources of income Extracted from Annual Report

### **RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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## **THE PRESBYTERIAN CHURCH IN IRELAND**

### **ANNUAL REPORT**

**For the year ended 31 December 2019**

#### **GOING CONCERN**

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments. We record also the generosity of Members in their financial support through Gift Aid. They are to be further commended in their support of a part time Deaconess assisting greatly in the Pastoral aspects of the Church's work.

#### **RESERVES POLICY**

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 3 month's normal expenditure. At the year-end unrestricted reserves were £106955 and are sufficient to meet the policy. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members.

#### **RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Due to Covid-19 and current social distancing guidelines a meeting was not possible at this time. This report was approved by the Kirk Session via email on 7<sup>th</sup> May 2020 and signed on its behalf by

Rev Corrina E Heron

J David McCleery

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**QUALIFIED INDEPENDENT EXAMINERS OR AUDITORS REPORT TO THE TRUSTEES OF  
DUNMURRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

(To be provided by the Independent Examiner OR Qualified Independent Examiner)

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**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**STATEMENT OF FINANCIAL ACTIVITY**  
for the year ended 31 December 201~~X~~

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 201 <del>X</del>	Total Funds 201 <del>Y</del>
		€	€	€	€	€
<b>Income and Endowments from:</b>						
Donations and legacies	2					
Charitable activities	3					
Other trading activities	4					
Investments	5					
Other	6					
		-----	-----	-----	-----	-----
Total		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds	7					
Charitable activities	8					
Other	9					
		-----	-----	-----	-----	-----
Total		-----	-----	-----	-----	-----
Net gains/(losses) on investments		-----	-----	-----	-----	-----
<b>Net Income / (expenditure)</b>						
Transfers between funds						
Gains/(losses) on revaluation of fixed assets						
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>						
Reconciliation of funds:						
Total funds brought forward						
		-----	-----	-----	-----	-----
<b>Total funds carried forward</b>		=====	=====	=====	=====	=====

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**BALANCE SHEET**

As at 31 December 201X

	Notes	Unrestricted € Funds	Restricted € Funds	Endowment € Funds	Total Funds € 201X	Total Funds € 201Y
<b>Fixed assets:</b>						
Tangible assets	12					
Heritage assets						
Investments	13					
		-----	-----	-----	-----	-----
		-	-	-	-	-
<b>Total fixed assets</b>		-----	-----	-----	-----	-----
		-	-	-	-	-
<b>Current assets</b>						
Debtors	14					
Current Investments						
Cash at bank and in hand	15					
		-----	-----	-----	-----	-----
		-	-	-	-	-
<b>Total current assets</b>		-----	-----	-----	-----	-----
		-	-	-	-	-
<b>Liabilities:</b>						
Creditors: Amounts falling due within one year	16					
		-----	-----	-----	-----	-----
		-	-	-	-	-
<b>Net current assets or liabilities</b>		-----	-----	-----	-----	-----
		-	-	-	-	-
<b>Total assets less current liabilities</b>		-----	-----	-----	-----	-----
		-	-	-	-	-

**DUNMURRY PRESBYTERIAN CHURCH**

**a Congregation of The Presbyterian Church In Ireland**

Creditors: Amounts falling due after **17**

more than one year

Provisions for liabilities

	-----	-----	-----	-----	-----
	-	-	-	-	-
<b>Total net assets or liabilities</b>	-----	-----	-----	-----	-----
	-	-	-	-	-

**BALANCE SHEET**

**As at 31 December 201X**

	Note	Unrestricted € Funds	Restricted € Funds	Endowment € Funds	Total Funds € 201X	Total Funds € 201Y
<b>Funds of the charity</b>						
Endowment funds	<b>18</b>					
Restricted income funds	<b>18</b>					
Unrestricted funds	<b>18</b>					
Revaluation reserve	<b>18</b>					
		-----	-----	-----	-----	-----
		-	-	-	-	-
<b>Total charity funds</b>		-----	-----	-----	-----	-----
		-	-	-	-	-

Approved by the Kirk Session at a meeting on **[enter date]** and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31 December 201~~X~~**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

**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.

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**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31 December 201X**

**1. ACCOUNTING POLICIES(cont'd)**

*(Amend following as appropriate)*

**INCOMING RESOURCES**

**(i) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**(ii) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

**(iii) Grants and donations**

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

**(iv) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**(v) Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. **Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.** Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31 December 201X**

**1. ACCOUNTING POLICIES (cont'd)**

**(vii) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(viii) Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**(ix) Investment income**

This is included in the accounts when receivable.

**(x) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**(xi) Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

**(xii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**(xiii) Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS**

**31 December 201X**

**1. ACCOUNTING POLICIES (cont'd)**

**(xiv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**(xv) Support costs (probably only applicable to some larger congregations)**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

**(xvi) Tangible Fixed Assets**

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least **£2,500**. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write of the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

**(xvii) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 201~~X~~**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 201 <del>X</del>	Total Funds 201 <del>Y</del>
	€	€	€	€	€
Recorded giving:					
Loose collections					
Donations and gifts					
Gift Aid					
Legacies and bequest					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 201 <del>X</del>	Total Funds 201 <del>Y</del>
	€	€	€	€	€
Income from charitable activities					
Fees from weddings and funerals					
Membership fees					
Fundraising events					
Grants					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 201X**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds €	Restricted Funds €	Endowment Funds €	Total Funds 201X €	Total Funds 201Y €
Letting of premises	-----	-----	-----	-----	-----
Trading income	-----	-----	-----	-----	-----

**5. INVESTMENTS**

	Unrestricted Funds €	Restricted Funds €	Endowment Funds €	Total Funds 201X €	Total Funds 201Y €
Deposit interest	-----	-----	-----	-----	-----
General Investment Fund	-----	-----	-----	-----	-----
Property Rents	-----	-----	-----	-----	-----
Other investment income	-----	-----	-----	-----	-----

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 201~~X~~**

**6. OTHER INCOME**

	Unrestricted Funds €	Restricted Funds €	Endowment Funds €	Total Funds 201 <del>X</del> €	Total Funds 201 <del>Y</del> €
Insurance claims	-----	-----	-----	-----	-----
Other income	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds €	Restricted Funds €	Endowment Funds €	Total Funds 201 <del>X</del> €	Total Funds 201 <del>Y</del> €
FWO envelopes	-----	-----	-----	-----	-----
Fundraising events	-----	-----	-----	-----	-----

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 201~~X~~**

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds €	Restricted Funds €	Endowment Funds €	Total Funds 201 <del>X</del> €	Total Funds 201 <del>Y</del> €
General Assembly Assessments					
Presbytery fees					
Ministry and support staff costs					
Congregational running expenses					
Donations to Missions and charities					
Governance costs					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**9. OTHER EXPENDITURE**

	Unrestricted Funds €	Restricted Funds €	Endowment Funds €	Total Funds 201 <del>X</del> €	Total Funds 201 <del>Y</del> €
Investment properties expenses					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 201~~X~~**

**10. EMPLOYEES**

**Employment Costs**

	Total Funds 201 <del>X</del>	Total Funds 201 <del>Y</del>
	€	€
Wages and Salaries		
Social Security Costs		
Pension contributions		
	-----	-----
	-----	-----

**Number of Employees**

The average number of employees, including the minister of the congregation, during the year was

	Total Funds 201 <del>X</del>	Total Funds 201 <del>Y</del>
	€	€
Average number of employees		
	-----	-----

There were no employees in receipt of employee benefits in excess of €60,000.

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

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

**31 December 201X**

**11. PENSION COSTS**

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 201X £	Total Funds 201Y £
Contributions	-----	-----

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year

Contributions	£	£
	-----	-----

**DUNMURRY PRESBYTERIAN CHURCH**  
a Congregation of The Presbyterian Church In Ireland

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 201X**

**12. TANGIBLE FIXED ASSETS**

	Land & Buildings £	Fixtures and Fittings £	Vehicles £	Total £
<b>Cost or valuation</b>				
At start of year				
Additions				
Disposals				
	-----	-----	-----	-----
At end of year				
	-----	-----	-----	-----
<b>Depreciation</b>				
At start of year				
Provision for year				
Disposals				
	-----	-----	-----	-----
At end of year				
	-----	-----	-----	-----
<b>Net Book Value</b>				
At start of year				
	-----	-----	-----	-----
At end of year				
	-----	-----	-----	-----

**13. INVESTMENTS**

	201X	201Y
General Investment Fund		
Investment Properties		
[Type of Investment]		
	-----	-----
	=====	=====

**DUNMURRY PRESBYTERIAN CHURCH**  
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**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 201X**

**13. INVESTMENTS (Cont'd)**

	201X	201Y
Value at start of year		
Additions		
Disposals		
Impairment	-----	-----
Gains / (Losses on revaluation)		
Value at end of year	=====	=====

Memo: for information purposes only

The SORP requires that the notes to the accounts must;

- State the accounting policies for investments, including the basis on which investments are measured;
- Provide an analysis of investments by class of investment identifying the amounts held within each class, with those investments held at fair value differentiated from those held at historical cost less impairment; and
- provide an analysis reconciling the opening and closing carrying amounts of each class.
- the classes of investments disclosed in the note will vary reflecting the differing nature of the investments held. This SORP requires that the analysis must as a minimum identify material amounts held in the following classes of investment:
  - cash or cash equivalents;
  - listed investments;
  - investment properties;
  - loans to group undertakings;
  - equity investment in group undertakings;
  - social investments; and
  - other investments.

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**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 201X**

**14. DEBTORS**

	201X	201Y
Gift Aid Recoverable		
[Type of Debtor]		
[Type of Debtor]		
	-----	-----
	=====	=====

**15. CASH AT BANK AND IN HAND**

	201X	201Y
[Name of Bank] current account		
[Name of Bank] deposit account		
Cash in hand		
	-----	-----
	=====	=====

**16. CREDITORS: amount falling due within one year**

	201X	201Y
[Type of Creditor]		
[Type of Creditor]		
[Type of Creditor]		
	-----	-----
	=====	=====

**DUNMURRY PRESBYTERIAN CHURCH**  
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**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 201X**

**17. CREDITORS: amount falling due after more than one year**

	201X	201Y
[Type of Creditor]		
[Type of Creditor]		
	-----	-----
	=====	=====

**18. FUND BALANCES AND RECONCILIATION OF FUNDS**

Fund	Balance at start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
[Name of Fund]						
[Name of Fund]						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----

**DUNMURRY PRESBYTERIAN CHURCH**  
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**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 201X**

**18. FUND BALANCES AND RECONCILIATION OF FUNDS**

**Endowment Funds**

[Name of Fund]  
[Name of Fund]  
[Name of Fund]  
[Name of Fund]  
[Name of Fund]  
[Name of Fund]  
[Name of Fund]  
[Name of Fund]

	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----

**19. RELATED PARTY TRANSACTION**

One of the Trustees, the minister of the congregation received remuneration of £XX,XXX and expenses of £X,XXX for acting in that capacity. Pension contribution of £X,XXX were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration, but X trustees claimed expenses of £X,XXX during the year in connection with their duties.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity

£X,XXX for congregational assessments  
£X,XXX towards the United Appeal  
£X,XXX toward the World Development Appeal  
etc.

The congregation contributed £X,XXX towards Presbytery Assessments during the year

There were no other related party transactions.