

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**for the year ended 31 December 2024**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	2	99,044	31,353	-	130,397	154,361
Charitable activities	3	-	7,598	-	7,598	5,155
Other trading activities	4	499	1,801	-	2,300	2,548
Investment Income	5	2,946	2,239	-	5,185	4,084
Other	6	35	-	-	35	319
		-----	-----	-----	-----	-----
<b>Total Income</b>		102,524	42,991	-	145,515	166,467
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds	7	(471)	-	-	(471)	(544)
Charitable activities	8	(106,336)	(32,657)	-	(138,993)	(174,108)
Other	9	(8,198)	-	-	(8,198)	(8,198)
		-----	-----	-----	-----	-----
<b>Total Expenditure</b>		(115,005)	(32,657)	-	(147,662)	(182,850)
		-----	-----	-----	-----	-----
Net Income / (Expenditure)		(12,481)	10,334	-	(2,147)	(16,383)
Transfers between funds		(766)	766	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(13,247)	11,100	-	(2,147)	(16,383)
Funds brought forward		459,410	161,089	8,339	628,838	645,221
		-----	-----	-----	-----	-----
Funds carried forward	16	446,163	172,189	8,339	626,691	628,838
		=====	=====	=====	=====	=====

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

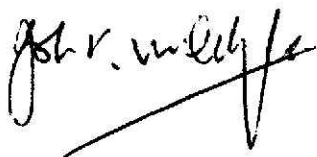
**BALANCE SHEET**

**As at 31 December 2024**

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	12	241,050	249,248
<b>Total fixed assets</b>		<u>241,050</u>	<u>249,248</u>
<b>Current Assets</b>			
Debtors	13	64,782	43,543
Cash and cash equivalents	14	322,459	339,197
<b>Total current assets</b>		<u>387,241</u>	<u>382,741</u>
<b>Creditors – amounts falling due within one year</b>			
Accruals	15	1,600	3,150
<b>Total creditors</b>		<u>1,600</u>	<u>3,150</u>
<b>Net Current Assets</b>		<u>385,641</u>	<u>379,591</u>
<b>Total net Assets</b>		<u>626,691</u>	<u>628,839</u>
<b>Funds of the charity</b>			
<b>Unrestricted funds</b>	16		
General funds		446,163	459,408
<b>Total unrestricted funds</b>		<u>446,163</u>	<u>459,408</u>
<b>Restricted Funds</b>	16	172,189	161,092
<b>Endowment Funds</b>	16	8,339	8,339
<b>Total charity funds</b>		<u>626,691</u>	<u>628,839</u>

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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)). They have been approved by the Kirk Session on 25<sup>th</sup> May 2025 and signed on its behalf by;

John McCullagh



25<sup>th</sup> May 2025

Michael McKinstry



25<sup>th</sup> May 2025

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2024**

**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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The church meets the definition of a public benefit entity as defined in section 34 of FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

**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.

**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;
- It is probable that the funds will be received; and
- The monetary value can be measured with sufficient reliability.

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2024**

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

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

Where incoming resources have related expenditure (as with insurance proceeds) 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.

**(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) Investment income**

This is included in the accounts in the period to which it relates.

**(ix) 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.

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2024**

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

**EXPENDITURE AND LIABILITIES**

**(i) Liability recognition**

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

**(ii) 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.

**(iii) 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.

**(iv) 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.

**(v) Support costs**

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.

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

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

**ASSETS**

**(i) Tangible Fixed Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £2,000. They are valued at cost, or if gifted, at the value to the charity on receipt. Depreciation is recorded on all tangible assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows;

Buildings: - over 50 years

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

**(ii) 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.

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

**31 December 2024**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:					
Voluntary giving	73,974	12,367	-	86,341	89,026
Donations and gifts	2,166	14,116	-	16,282	39,214
Gift Aid	17,904	4,870	-	22,774	26,121
Legacies and bequest	5,000	-	-	5,000	-
	-----	-----	-----	-----	-----
	99,044	31,353	-	130,397	154,361
	-----	-----	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities					
Fundraising events	-	3,713	-	3,713	2,055
Membership fees	-	-	-	-	-
Grants	-	3,885	-	3,885	3,100
	-----	-----	-----	-----	-----
	-	7,598	-	7,598	5,155
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Trading income	499	1,801	-	2,300	2,548
	-----	-----	-----	-----	-----
	499	1,801	-	2,300	2,548
	-----	-----	-----	-----	-----

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**5. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Deposit interest	2,946	2,239	-	5,185	4,084
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**6. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Other income	35	-	-	35	319
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	35	-	-	35	319
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
FWO envelopes	471	-	-	471	544
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	471	-	-	471	544
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**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	18,428	-	-	18,428	16,492
Presbytery fees	1,296	-	-	1,296	1,270
Ministry and support costs (Note 10)	62,445	-	-	62,445	60,200
Congregational running expenses	23,052	19,037	-	42,089	62,044
Donations to Missions and charities	-	13,620	-	13,620	33,602
Governance costs	1,115	-	-	1,115	500
	-----	-----	-----	-----	-----
	106,336	32,657	-	138,993	174,108
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**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Depreciation	8,198	-	-	8,198	8,198
	-----	-----	-----	-----	-----
	8,198	-	-	8,198	8,198
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**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2024**

**10. EMPLOYEES**

**Employment Costs**

	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
	£	£
Ministers Stipend	36,845	35,091
Ministers Allowance	8,007	8,126
Wages and Salaries	13,446	13,076
Employers National Insurance	3,830	3,699
Social Security Costs	-	-
Other costs	317	208
	-----	-----
	<b>62,445</b>	<b>60,200</b>
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**Number of Employees**

The average number of employees, including the minister of the congregation, expressed as full time equivalents, during the year was;

	<b>Total 2024</b>	<b>Total 2023</b>
Average number of employees	2	1
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There were no employees in receipt of employee benefits in excess of £60,000.

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2024**

**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.

The contributions made by the congregation during the year were;

	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
Contributions	8,843	8,422
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**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**12. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Buildings</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At beginning of the year	415,885	415,885
Additions	-	-
Disposals	-	-
At end of the year	<u>415,885</u>	<u>415,885</u>
<b>Depreciation</b>		
At beginning of the year	166,637	166,637
Depreciation	8,198	8,198
Disposals	-	-
At end of the year	<u>174,835</u>	<u>174,835</u>
Net book value at beginning of the year	<u>249,248</u>	<u>249,248</u>
Net book value at end of the year	<u>241,050</u>	<u>241,050</u>

The main church is a listed building, therefore has been treated as a heritage asset, and not included in the accounts. The main church is fully insured for a value of £974,829, as at 31<sup>st</sup> October 2017.

**13. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gift Aid Recoverable	63,302	40,528
Accrued Income (IR 22/23 PAYE & SO)	<u>1,480</u>	<u>3,015</u>
	<u>64,782</u>	<u>43,543</u>

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

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

	<b>2024</b>	<b>2023</b>
	£	£
Cash at Bank	320,531	338,861
Cash in Hand	1,928	338
	<u>322,459</u>	<u>339,199</u>

**15. CREDITORS**

	<b>2024</b>	<b>2023</b>
	£	£
Accruals	1,600	3,150
	<u>1,600</u>	<u>3,150</u>

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

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

**31 December 2024**

**16. 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 Revenue	459,407	102,524	(115,005)	(12,481)	(766)	446,160
	-----	-----	-----	-----	-----	-----
	459,407	102,524	(115,005)	(12,481)	(766)	446,160
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property/Building Fund	133,632	15,342	(6,474)	(8,868)	(124)	142,376
United Appeal	860	7,093	(7,639)	(546)	796	1,110
General Missions Fund	14,293	562	(4,208)	(3,646)	(1,500)	9,147
World Development	-	2,124	(2,124)	-	-	-
Children's Society	-	958	(958)	-	-	-
Christian Aid	-	1,825	(1,825)	-	-	-
Earl Haig Fund	-	-	(50)	(50)	50	-
Other charitable objects	-	25	(25)	-	-	-
Harvest Appeal	-	-	-	-	-	-
From Church Organisations	-	-	(1,000)	(1,000)	1,000	-
Sunday School	301	-	(555)	(555)	565	311
Presbyterian Women	1,588	2,302	(324)	(1,978)	(1,000)	2,566
Youth Fellowship	18	-	-	-	-	18
Friendship Club	1,076	136	(211)	(75)	-	1,001
Boys Brigade	2,189	3,571	(3,317)	254	518	2,961
Girls Brigade	4,386	7,513	(3,679)	(3,834)	761	8,981
Bowling Club	1,298	1,540	(246)	1,294	(300)	2,292
JUMP Youth Club	1,142	-	(22)	(22)	-	1,120
Mothers & Toddlers	309	-	-	-	-	309
	-----	-----	-----	-----	-----	-----
	161,092	42,991	(32,657)	(10,334)	766	172,192
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Investments	8,339	-	-	-	-	8,339
	-----	-----	-----	-----	-----	-----
	8,339	-	-	-	-	8,339
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>628,838</b>	<b>145,515</b>	<b>(147,662)</b>	<b>(2,147)</b>	<b>-</b>	<b>626,691</b>
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**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**16. 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 Revenue	459,407	102,524	(115,005)	(12,481)	(766)	446,160
	<u>459,407</u>	<u>102,524</u>	<u>(115,005)</u>	<u>(12,481)</u>	<u>(766)</u>	<u>446,160</u>
<b>Restricted Funds</b>						
Property/Building Fund	133,632	15,342	(6,474)	(8,868)	(124)	142,376
United Appeal	860	7,093	(7,639)	(546)	796	1,110
General Missions Fund	14,293	562	(4,208)	(3,646)	(1,500)	9,147
World Development	-	2,124	(2,124)	-	-	-
Children's Society	-	958	(958)	-	-	-
Christian Aid	-	1,825	(1,825)	-	-	-
Earl Haig Fund	-	-	(50)	(50)	50	-
Other charitable objects	-	25	(25)	-	-	-
Harvest Appeal	-	-	-	-	-	-
From Church Organisations	-	-	(1,000)	(1,000)	1,000	-
Sunday School	301	-	(555)	(555)	565	311
Presbyterian Women	1,588	2,302	(324)	(1,978)	(1,000)	2,566
Youth Fellowship	18	-	-	-	-	18
Friendship Club	1,076	136	(211)	(75)	-	1,001
Boys Brigade	2,189	3,571	(3,317)	254	518	2,961
Girls Brigade	4,386	7,513	(3,679)	(3,834)	761	8,981
Bowling Club	1,298	1,540	(246)	1,294	(300)	2,292
JUMP Youth Club	1,142	-	(22)	(22)	-	1,120
Mothers & Toddlers	309	-	-	-	-	309
	<u>161,092</u>	<u>42,991</u>	<u>(32,657)</u>	<u>(10,334)</u>	<u>766</u>	<u>172,192</u>
<b>Endowment Funds</b>						
Investments	8,339	-	-	-	-	8,339
	<u>8,339</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,339</u>
<b>Total</b>	<u>628,838</u>	<u>145,515</u>	<u>(147,662)</u>	<u>(2,147)</u>	<u>-</u>	<u>626,691</u>

**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at Bank	320,531	338,861
Cash in Hand	1,928	338
	<u>322,459</u>	<u>339,199</u>

**15. CREDITORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	1,600	3,150
	<u>1,600</u>	<u>3,150</u>

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

**31 December 2024**

**12. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Buildings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At beginning of the year	415,885	415,885
Additions	-	-
Disposals	-	-
At end of the year	<u>415,885</u>	<u>415,885</u>
<b>Depreciation</b>		
At beginning of the year	166,637	166,637
Depreciation	8,198	8,198
Disposals	-	-
At end of the year	<u>174,835</u>	<u>174,835</u>
Net book value at beginning of the year	<u>249,248</u>	<u>249,248</u>
Net book value at end of the year	<u>241,050</u>	<u>241,050</u>

The main church is a listed building, therefore has been treated as a heritage asset, and not included in the accounts. The main church is fully insured for a value of £974,829, as at 31<sup>st</sup> October 2017.

**13. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gift Aid Recoverable	63,302	40,528
Accrued Income (IR 22/23 PAYE & SO)	1,480	3,015
	<u>64,782</u>	<u>43,543</u>

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

**31 December 2024**

**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.

The contributions made by the congregation during the year were;

	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
Contributions	8,843	8,422
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**FIRST DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)  
31 December 2024**

**10. EMPLOYEES**

**Employment Costs**

	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Ministers Stipend	36,845	35,091
Ministers Allowance	8,007	8,126
Wages and Salaries	13,446	13,076
Employers National Insurance	3,830	3,699
Social Security Costs	-	-
Other costs	317	208
	<u>62,445</u>	<u>60,200</u>

**Number of Employees**

The average number of employees, including the minister of the congregation, expressed as full time equivalents, during the year was;

	<b>Total 2024</b>	<b>Total 2023</b>
Average number of employees	<u>2</u>	<u>1</u>

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