

Drumhillery Congregation of the Presbyterian Church in Ireland

Statement of Financial Activity (Receipts and Payments Account) for the Year Ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Donations & Legacies	2	18,526	8,156	-	26,682	41,830
Charitable Activities	3	162	3,183	-	3,345	2,016
Other trading activities	4	364	-	-	364	350
Investment income	5	30	53	-	83	105
Other income	6	1,731	-	-	1,731	225
Total Receipts		20,813	11,392	-	32,205	44,526
Payments						
Raising Funds	7	335	-	-	335	298
Charitable Activities	8	30,972	7,381	-	38,353	31,869
Total Payments		31,307	7,381	-	38,688	32,167
Net Receipts / Payments		(10,494)	4,011	-	(6,483)	12,359
Transfers net		-	-	-	-	-
Net movement in funds		(10,494)	4,011	-	(6,483)	12,359
Funds brought forward 01 January		24,752	72,885	18,257	115,894	103,535
Deduct non cash/bank related Endowment Funds		-	-	-	-	-
Funds carried forward 31 December	11	14,258	76,896	18,257	109,411	115,894

Drumhillery Congregation of the Presbyterian Church in Ireland

Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Funds Reconciliation					
Bank and cash at start of year	24,752	72,885	18,257	115,894	103,535
Net movement in funds	(10,494)	4,011	-	(6,483)	12,359
Bank & cash at end of year	14,258	76,896	18,257	109,411	115,894
Bank & Cash Balances					
Bank Deposit Accounts				18,257	18,257
Bank Current Accounts				91,154	97,428
Cash In Hand				-	209
Total				109,411	115,894

Memorandum Note Only

Other Assets

Fixed Assets 9

Investments 10

Approved by trustees on 07/05/2023 and signed on its behalf by:

Ivan Orr

Trustee
Mr Ivan Orr

Date: 07/05/2023

Alastair Mitchell

Trustee
Mr Alastair Mitchell

Date: 07/05/2023

Drumhillery Congregation of the Presbyterian Church in Ireland

Notes to the Accounts - Year Ended 31 December 2022

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.

RECEIPTS

2. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Recorded Giving	17,436	3,014	-	20,450	24,944
Loose collections	-	316	-	316	203
Donations & gifts	353	4,331	-	4,684	10,605
Gift Aid	508	-	-	508	5,383
Legacies & bequests	229	495	-	724	695
	<u>18,526</u>	<u>8,156</u>	<u>-</u>	<u>26,682</u>	<u>41,830</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Income from charitable activities & fundraising	162	1,163	-	1,325	206
Membership Fees	-	620	-	620	210
Grants	-	1,400	-	1,400	1,600
	<u>162</u>	<u>3,183</u>	<u>-</u>	<u>3,345</u>	<u>2,016</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Letting of Premises	364	-	-	364	350
	<u>364</u>	<u>-</u>	<u>-</u>	<u>364</u>	<u>350</u>

Drumhillery Congregation of the Presbyterian Church in Ireland

Notes to the Accounts - Year Ended 31 December 2022

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Deposit Interest	29	50	-	79	65
Bequest Interest	1	3	-	4	40
	<u>30</u>	<u>53</u>	<u>-</u>	<u>83</u>	<u>105</u>

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Other	1,731	-	-	1,731	225
	<u>1,731</u>	<u>-</u>	<u>-</u>	<u>1,731</u>	<u>225</u>

PAYMENTS

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Church Envelopes	335	-	-	335	298
	<u>335</u>	<u>-</u>	<u>-</u>	<u>335</u>	<u>298</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
General Assembly	5,881	-	-	5,881	4,851
Presbytery Fees	2,023	-	-	2,023	232
Ministry & Support Staff	14,952	-	-	14,952	16,022
Congregational running expenses	7,396	2,895	-	10,291	6,519
Donations to Missions and Charities	-	4,486	-	4,486	4,005
Governance costs	720	-	-	720	240
	<u>30,972</u>	<u>7,381</u>	<u>-</u>	<u>38,353</u>	<u>31,869</u>

Drumhillery Congregation of the Presbyterian Church in Ireland

Notes to the Accounts - Year Ended 31 December 2022

9. FIXED ASSETS

The congregation owns the Church premises situated at 56 Drumhillery Road BT60 3QB and the associated fixtures, fittings, plant and machinery.

The buildings and contents have an insurance value of £1,329,323 at last renewal date 31st October 2022.

10. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	Total 2022	Total 2021
Endowment Investments	18,257	18,257
	<u>18,257</u>	<u>18,257</u>

11. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
Unrestricted Funds						
General	24,752	20,813	31,307	(10,494)	-	14,258
	<u>24,752</u>	<u>20,813</u>	<u>31,307</u>	<u>(10,494)</u>	-	<u>14,258</u>
Restricted Funds						
Repair & Organ Fund	68,276	4,001	297	3,704	-	71,980
United Appeal	-	1,439	1,438	1	-	1
General Mission Fund	666	-	-	-	-	666
Orphan Society	90	260	350	90	-	-
World Development Appeal	80	509	589	80	-	-
Tuesday Fellowship	-	30	-	30	-	30
Minister Bequest	2	1	3	(2)	-	-
Moderators Appeal	-	925	925	-	-	-
Sabbath School	28	30	23	7	-	35
Student Bursary Fund	-	455	455	-	-	-
PW	75	314	120	194	-	269
Girls Brigade	2,926	3,428	2,972	456	-	3,382
CE	209	-	209	(209)	-	-
Fit for Life	404	-	-	-	-	404
Ladies Breakfast	129	-	-	-	-	129
	<u>72,885</u>	<u>11,392</u>	<u>7,381</u>	<u>4,011</u>	-	<u>76,896</u>
Endowment Funds						
Bequests Account	7,257	-	-	-	-	7,257
Requests Account	11,000	-	-	-	-	11,000
	<u>18,257</u>	-	-	-	-	<u>18,257</u>
Total Funds	<u>115,894</u>	<u>32,205</u>	<u>38,688</u>	<u>(6,483)</u>	-	<u>109,411</u>