Drumhillery Congregation of the Presbyterian Church in Ireland

Statement of Financial Activity (Receipts and Payments Account) for the Year Ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Receipts						
Donations & Legacies	2	37,578	6,962	-	44,540	44,140
Charitable Activities	3	140	4,558	-	4,698	5,133
Other trading activities	4	391	-	-	391	386
Investment income	5	101	790	-	891	889
Other income	6	5,397	-	-	5,397	4,889
Total Receipts		43,607	12,309	-	55,917	55,437
Payments						
Raising Funds	7	365	-	-	365	345
Charitable Activities	8	28,260	8,210	-	36,470	51,836
Total Payments		28,625	8,210	-	36,835	52,181
Net Receipts / Payments		14,982	4,100	-	19,082	3,256
Transfers net		-544	544	-	-	-
Net movement in funds		14,438	4,644	-	19,082	3,256
Funds brought forward 01 January		20,775	85,069	18,257	124,101	120,845
Deduct non cash/bank related Endowment Funds		-	-	-	-	-
Funds carried forward 31 December	11	35,213	89,713	18,257	143,183	124,101

Drumhillery Congregation of the Presbyterian Church in Ireland

Statement of Assets and Liabilities as at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Funds Reconciliation					
Bank and cash at start of year	20,775	85,069	18,257	124,101	120,845
Net movement in funds	14,438	4,644	-	19,082	3,256
Bank & cash at end of year	35,213	89,713	18,257	143,183	124,101

Bank & Cash Balances			
Bank Deposit Accounts		18,257	18,257
Bank Current Accounts		124,926	105,844
Cash in Hand		-	-
Total		143,183	124,101

Memorandum Note Only

Other Assets		
Fixed Assets	9	
Investments	10	

Approved by trustees on 17-04-2026 and signed on its behalf by:

Trustee
Mr Ivan Orr
Date: 17-4-2026

Trustee
Mr Alastair Mitchell
Date: 17/04/2026

Drumhillery Congregation of the Presbyterian Church in Ireland

Notes to the Accounts - Year Ended 31 December 2025

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 2025 £	Total 2024 £
Recorded Giving	30,165	2,230	-	32,395	29,142
Loose collections	-	330	-	330	301
Donations & gifts	575	2,780	-	3,355	5,535
Gift Aid	6,549	1,001	-	7,550	8,299
Legacies & bequests	289	620	-	908	863
	37,578	6,962	-	44,540	44,140

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Income from charitable activities & fundraising	140	1,867	-	2,007	2,125
Membership Fees	-	705	-	705	675
Grants	-	1,986	-	1,986	2,333
	140	4,558	-	4,698	5,133

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Letting of Premises	391	-	-	391	386
	391	-	-	391	386

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Deposit Interest	48	125	-	172	196
Bequest Interest	54	665	-	719	693
	101	790	-	891	889

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Reimbrustment from Keady & Vinecash Presbyterian Church	5,197			5,197	2,911
Graveyard Fees	-			-	1,200
Reimbrustment from Organisations for Light & Heat	200			200	775
Refund of Expenses		-		-	3
	5,397	-	-	5,397	4,889

PAYMENTS

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Church Envelopes	365	-	-	365	345
	365	-	-	365	345

8. CHARITABLE ACTIVITES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
General Assembly	2,851	-	-	2,851	3,939
Presbytery Fees	183	-	-	183	115
Ministry & Support Staff	10,400	-	-	10,400	18,114
Congregational running expenses	13,986	3,308	-	17,294	20,670
Donations to Missions and Charities	-	4,902	-	4,902	8,218
Governance costs	840	-	-	840	780
	28,260	8,210	-	36,470	51,836

Drumhillery Congregation of the Presbyterian Church In Ireland

Notes to the Accounts - Year Ended 31 December 2025

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 £1,494,786 at last renewal date 31st October 2025.

10. INVESTMENTS

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

	Total 2025	Total 2024
Endowment Investments	18,257	18,257
	18,257	18,257

11. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
Unrestricted Funds						
General	20,775	43,607	28,625	14,982	-544	35,213
	20,775	43,607	28,625	14,982	-544	35,213
Restricted Funds						
Repair & Organ Fund	80,386	4,368	393	3,975		84,361
United Appeal	-	2,061	2,605	-544	544	-
General Mission Fund	445			-		445
Presbyterian Orphan Society	-	399	399	-		-
World Development Appeal	-	461	461	-		-
Tuesday Fellowship	30			-		30
Minister Bequest	-	48	48	-		-
Moderators Appeal	-			-		-
Sunday School	-	81		81		81
Student Bursary Fund	-			-		-
PW	593	330	120	210		803
Girls Brigade	3,082	4,561	4,184	377		3,459
CE	-	-	-	-		-
Fit for Life	404	-	-	-		404
Ladies Breakfast	129	-	-	-		129
	85,070	12,308	8,210	4,099	544	89,713
Endowment Funds						
Bequests Account	7,257	-	-	-	-	7,257
Requests Account	11,000	-	-	-	-	11,000
	18,257	-	-	-	-	18,257
Total Funds	124,102	55,916	36,835	19,081	-	143,183