

SECOND DONEGORE 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 and legacies | 2 | 61,728 | 22,190 | - | 83,918 | 70,185 |
| Charitable activities | 3 | 1,352 | 1,005 | - | 2,357 | 500 |
| Other trading activities | 4 | 53 | 605 | - | 658 | 51 |
| Investment Income | 5 | 11,438 | 30 | - | 11,468 | 12,198 |
| Other | 6 | - | - | - | - | 500 |
| | | ----- | ----- | ----- | ----- | ----- |
| | | 74,571 | 23,920 | | 98,491 | 83,434 |
| Sale of Investments | | - | - | - | - | - |
| Sale of fixed assets | | - | - | - | - | - |
| Loans Received | | - | - | - | - | - |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Receipts | | 74,571 | 23,920 | - | 98,491 | 83,434 |
| | | ----- | ----- | ----- | ----- | ----- |
| Payments | | | | | | |
| Raising funds | 7 | - | (287) | - | (287) | - |
| Charitable activities | 8 | (68,318) | (34,827) | - | (103,145) | (90,244) |
| Investment costs | | - | - | - | - | - |
| Other | 9 | - | - | - | - | (32,191) |
| | | ----- | ----- | ----- | ----- | ----- |
| | | (68,318) | (35,114) | | (103,433) | (122,435) |
| Purchase of Investments | | - | - | - | - | - |
| Purchase of fixed assets | | - | - | - | - | - |
| Loan Repayments | | - | - | - | - | - |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Payments | | (68,318) | (35,114) | - | (103,433) | (122,435) |
| | | ----- | ----- | ----- | ----- | ----- |
| Net receipts / (payments) | | 6,253 | (11,194) | | (4,941) | (39,001) |
| Transfers between funds | | (2,501) | 2,501 | - | - | - |
| | | ----- | ----- | ----- | ----- | ----- |
| Net movement in funds | | 3,752 | (8,693) | | (4,941) | (39,001) |
| Funds brought forward | | 69,333 | 96,162 | - | 165,495 | 204,496 |
| | | ----- | ----- | ----- | ----- | ----- |
| Funds carried forward | 12 | 73,085 | 87,469 | - | 160,554 | 165,495 |
| | | ===== | ===== | ===== | ===== | ===== |

**SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total Funds 2022 | Total Funds 2021 |
|---------------------------------|-----------------------|---------------------|--------------------|------------------------|------------------------|
| | £ | £ | £ | £ | £ |
| Funds Reconciliation | | | | | |
| Bank and Cash at start of year | 69,333 | 96,162 | - | 165,495 | 204,496 |
| Net movement in funds | 3,752 | (8,693) | - | (4,941) | (39,001) |
| | ----- | ----- | ----- | ----- | ----- |
| Bank and Cash at end of year | 73,085 | 87,469 | - | 160,554 | 165,495 |
| | ===== | ===== | ===== | ===== | ===== |
| Bank & Cash Balances | | | | | |
| Bank Current Accounts | | | | 86,595 | 91,674 |
| Bank Deposit Accounts | | | | 73,600 | 73,600 |
| Cash in Hand | | | | 359 | 221 |
| | | | | ----- | ----- |
| | | | | 160,554 | 165,495 |
| | | | | ===== | ===== |
| Other Assets | | | | | |
| Fixed Assets – Note 10 | | | | 2,606,231 | 2,606,231 |
| Investments – Note 11 | | | | 639,482 | 639,482 |
| | | | | ----- | ----- |
| | | | | 3,245,713 | 3,245,713 |
| | | | | ===== | ===== |
| Liabilities | | | | | |
| Loans | | | | - | - |
| Other | | | | - | - |
| | | | | ----- | ----- |
| | | | | - | - |
| | | | | ===== | ===== |

Approved by the Kirk Session at a meeting on 23rd May 2023 and signed on its behalf by

[Name] *Ben Johnston*
BEN JOHNSTON MINISTER

[Date] 23/5/23

[Name] *Thomas J. Gawn*

[Date] 23rd May 23

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

31 December 2021

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 2022 | Total 2021 |
|----------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Recorded giving: | | | | | |
| Loose collections | 51,670 | 10,652 | - | 62,322 | 48,954 |
| Donations and gifts | 833 | 9,683 | - | 10,516 | 1,964 |
| Gift Aid | 7,639 | 1,598 | - | 9,237 | 9,227 |
| Legacies and bequest | 1,586 | 257 | - | 1,843 | 2,464 |
| | ----- | ----- | ----- | ----- | ----- |
| | 61,728 | 22,190 | - | 83,918 | 62,609 |
| | ----- | ----- | ----- | ----- | ----- |

SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2021

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|-----------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Income from charitable activities | | | | | |
| Fees from weddings and funerals | 300 | - | - | 300 | - |
| Fundraising events | 1,052 | 595 | - | 1,647 | - |
| Grants | - | 500 | - | 500 | 500 |
| | ----- | ----- | ----- | ----- | ----- |
| | 1,352 | 1,005 | - | 2,357 | 500 |
| | ----- | ----- | ----- | ----- | ----- |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|---------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Membership Fees | - | 605 | - | 605 | - |
| Letting of premises | - | - | - | - | - |
| Trading income | 53 | - | - | 53 | 51 |
| | ----- | ----- | ----- | ----- | ----- |
| | 53 | 605 | - | 658 | 51 |
| | ----- | ----- | ----- | ----- | ----- |

5. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|-----------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Deposit interest | 497 | 6 | - | 503 | 141 |
| Rents investment properties | 10,941 | - | - | 10,941 | 11,282 |
| Other investment income | - | 24 | - | 24 | 775 |
| | ----- | ----- | ----- | ----- | ----- |
| | 11,438 | 30 | - | 11,468 | 12,198 |
| | ----- | ----- | ----- | ----- | ----- |

SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

6. OTHER INCOME

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Insurance claims | - | - | - | - | - |
| Other income | - | - | - | - | 500 |
| | ----- | ----- | ----- | ----- | ----- |
| | - | - | - | - | 500 |
| | ----- | ----- | ----- | ----- | ----- |

7. RAISING FUNDS

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|--------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| FWO envelopes | - | - | - | - | - |
| Fundraising events | - | 287 | - | 287 | - |
| | ----- | ----- | ----- | ----- | ----- |
| | - | 287 | - | 287 | - |
| | ----- | ----- | ----- | ----- | ----- |

8. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|--|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| General Assembly Assessments | 10,988 | - | - | 10,988 | 10,600 |
| Presbytery fees | 146 | - | - | 146 | 468 |
| Ministry and support staff costs | 36,770 | - | - | 36,770 | 28,810 |
| Congregational running expenses | 20,414 | 15,235 | - | 35,649 | 35,608 |
| Donations to Missions and charities | - | 19,592 | - | 19,592 | 14,338 |
| Governance costs | - | - | - | - | 420 |
| Other expenditure | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- |
| | 68,318 | 34,827 | - | 103,145 | 90,244 |
| | ----- | ----- | ----- | ----- | ----- |

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

31 December 2022

9. OTHER EXPENDITURE

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|--------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Investment properties expenses | - | - | - | - | - |
| P.M.S investment written off | - | - | - | - | 32,191 |
| | ----- | ----- | ----- | ----- | ----- |
| | - | - | - | - | 32,191 |
| | ----- | ----- | ----- | ----- | ----- |

10. FIXED ASSETS

The congregation owns the Church premises situated at 88 Connor Road, Parkgate, BT39 0DU and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,606,231.

11. INVESTMENTS

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

| | 2022 | 2021 |
|-------------------------|---------|---------|
| | £ | £ |
| General Investment Fund | 53,232 | 53,232 |
| Property | 400,000 | 400,000 |
| Other investments | 186,250 | 186,250 |
| | ----- | ----- |
| | 639,482 | 639,482 |
| | ----- | ----- |

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

31 December 2022

12. FUND BALANCES

| Fund | Balance at start | Receipts | Payment | Surplus / (Deficit) | Transfer | Balance at end |
|--------------------------------|-----------------------------|-----------------|------------------|--------------------------------|-----------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| General Fund | 69,333 | 74,571 | (68,285) | 6,286 | (2,501) | 73,082 |
| Temporary | 30 | | (33) | (33) | - | (3) |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 69,363 | 74,571 | (68,318) | 6,253 | (2,501) | 73,085 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Restricted Funds | | | | | | |
| Renovation | 8,301 | 6,063 | (9,159) | (3,096) | - | 8,301 |
| Building | 68,891 | 12 | - | 12 | - | 68,891 |
| Manse | 11,046 | 12 | (2,380) | (2,368) | - | 11,046 |
| United Appeal | - | 3,510 | (5,315) | (1,805) | 1,805 | - |
| Mission | 4,079 | 2,815 | (4,795) | (1,980) | - | 2,099 |
| Tear Fund | - | 800 | (800) | - | - | - |
| Presbyterian Childrens Society | - | 575 | (575) | - | - | - |
| Christian Aid | - | 355 | (355) | - | - | - |
| World Development | 79 | - | - | - | - | 79 |
| Scripture Union Schools | - | - | (1,000) | (1,000) | 1000 | - |
| Belfast City Mission | - | - | (1,000) | (1,000) | 1000 | - |
| Rev Torrens Ukraine App. | - | 3,950 | (3,950) | - | - | - |
| Moderator Ukraine App | - | 1,180 | (1,180) | - | - | - |
| Holiday Bible Club | 678 | 594 | (218) | 376 | (1,054) | - |
| Dunamuggy Friendship Hour | 1,002 | 2,084 | (2,506) | (422) | - | 580 |
| Escape | 901 | - | (4) | (4) | - | 897 |
| Junior Christian Endeavour | 179 | 20 | (184) | (164) | - | 15 |
| Presbyterian Women | 702 | 1,405 | (1,447) | (42) | - | 660 |
| Bowling Club | 304 | 545 | (246) | 299 | (250) | 353 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 96,162 | 23,920 | (35,114) | (11,194) | 2,501 | 87,469 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Endowment Funds | | | | | | |
| | - | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | - | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 165,495 | 98,491 | (103,433) | (4,941) | - | 160,554 |
| | ----- | ----- | ----- | ----- | ----- | ----- |