

SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
		£	£	£	£
Receipts					
Donations and legacies	2	68,927	17,083	-	86,010
Charitable activities	3	700	3,753	-	4,453
Other trading activities	4	950	438	-	1,388
Investment Income	5	12,448	630	-	13,076
Other	6	-	-	-	-
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		83,025	21,904		104,929
Sale of Investments		-	-	-	-
Sale of fixed assets		-	-	-	-
Loans Received		-	-	-	-
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Total Receipts		83,025	21,904	-	104,929
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Payments					
Raising funds	7	-	-	-	-
Charitable activities	8	(72,473)	(33,730)	-	(106,203)
Investment costs		-	-	-	-
Other	9	-	-	-	-
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		(72,473)	(33,730)		(106,203)
Purchase of Investments		-	-	-	-
Purchase of fixed assets		-	-	-	-
Loan Repayments		-	-	-	-
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Total Payments		(72,473)	(33,730)	-	(106,203)
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Net receipts / (payments)		10,552	(11,826)		(1,274)
Transfers between funds		(21,398)	21,398	-	-
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Net movement in funds		(10,846)	9,572		(1,274)
Funds brought forward		73,085	87,469	-	160,554
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Funds carried forward	12	62,239	97,039	-	159,278
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SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	73,085	87,469	-	160,554	165,495
Net movement in funds	(10,846)	9,572	-	(1,274)	(4,941)
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Bank and Cash at end of year	62,239	97,039	-	159,278	160,554
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Bank & Cash Balances					
Bank Current Accounts				85,678	86,595
Bank Deposit Accounts				73,600	73,600
Cash in Hand					359
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				159,278	160,554
				=====	=====
Other Assets					
Fixed Assets – Note 10				2,606,231	2,606,231
Investments – Note 11				639,482	639,482
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				3,245,713	3,245,713
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Liabilities					
Loans				-	-
Other				-	-
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				-	-
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Approved by the Kirk Session at a meeting on 17th October 2024 and signed on its behalf by

[Name] *Edwin McDowell*

[Name] *Samuel Gawn*

[Date] *17th October 2024*

[Date] *17th October 2024*

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

31 December 2023

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 2023	Total 2022
	£	£	£	£	£
Recorded giving:					
Loose collections	58,320	9,272	-	67,592	62,322
Donations and gifts	600	6,418	-	7,018	10,516
Gift Aid	8,096	1,223	-	9,319	9,237
Legacies and bequest	1,911	170	-	2,081	1,843
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	68,927	17,083	-	86,010	83,918
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**SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals		-	-	-	300
Fundraising events	700	3,253	-	3,953	1,647
Grants	-	500	-	500	500
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	700	3,753	-	4,453	2,357
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Membership Fees	-	285	-	285	605
Letting of premises	-	-	-	-	-
Trading income	950	153	-	1,103	53
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	950	438	-	1,388	658
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	410	-	-	410	503
Rents investment properties	12,038	-	-	12,038	10,941
Other investment income	-	630	-	630	24
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	12,448	630	-	13,078	11,468
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**SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	-	-	-	-	-
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	-	-	-	-	-
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	287
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	-	-	-	-	287
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	18,863	-	-	18,863	10,988
Presbytery fees	662	-	-	662	146
Ministry and support staff costs	27,682	-	-	27,682	36,770
Congregational running expenses	24,866	20,634	-	45,500	35,649
Donations to Missions and charities	400	9,625	-	10,025	19,592
Governance costs	-	-	-	-	-
Other expenditure	-	3,471	-	3,471	-
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	72,473	33,730	-	106,203	103,145
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**SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
P.M.S investment written off	-	-	-	-	-
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	-	-	-	-	-
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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.

	2023 £	2022 £
General Investment Fund	53,232	53,232
Property	400,000	400,000
Other investments	186,250	186,250
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	639,482	639,482
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SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	73,088	82,273	(72,439)	(11,150)	(20,984)	61,938
Temporary	(3)	752	(34)	304	(414)	301
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	73,085	83,025	(72,473)	(10,846)	(21,398)	62,239
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Restricted Funds						
Renovation	5,205	5,916	(12,438)	(1,429)	5,093	3,776
Building	68,903	376	-	4,000	3,624	72,903
Manse	8,678	-	(3,100)	(2,724)	376	5,954
United Appeal	-	3,230	(5,534)	1	2,305	1
Mission	2,099	5,919	(6,465)	(546)	-	1,553
Tear Fund	-	200	(200)	-	-	-
Presbyterian Children's Society	-	600	(600)	-	-	-
Christian Aid	-	240	(240)	-	-	-
World Development	79	-	-	-	-	79
Earthquake Appeal	-	390	-	390	-	390
Scripture Union Schools	-	-	-	-	-	-
Belfast City Mission	-	-	-	-	-	-
Rev Torrens Ukraine App.	-	-	-	-	-	-
Moderator Ukraine App	-	-	-	-	-	-
Holiday Bible Club	-	-	-	-	-	-
Dunamuggy Friendship Hour	580	3,578	(3,888)	9,690	10,000	10,270
Escape	897	-	-	-	-	897
Junior Christian Endeavour	15	390	(176)	214	-	229
Presbyterian Women	660	863	(936)	(73)	-	587
Bowling Club	353	200	(153)	47	-	400
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	87,469	21,902	(33,730)	9,570	21,398	97,039
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Endowment Funds						
	-	-	-	-	-	-
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Total	160,554	104,927	(106,203)	(1,276)	-	159,278
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