

**SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2024**

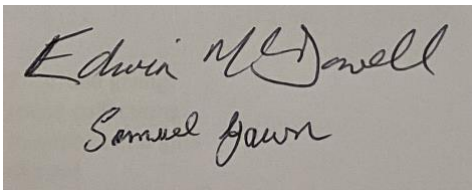
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
		£	£	£	£
<b>Receipts</b>					
Donations and legacies	2	62,854	16,201	-	79,055
Charitable activities	3	6,347	2,851	-	9,198
Other trading activities	4	264	-	-	264
Investment Income	5	14,734	724	-	15,458
Other	6	887	-	-	887
		-----	-----	-----	-----
		85,086	19,776		104,862
Sale of Investments		-	-	-	-
Sale of fixed assets		-	-	-	-
Loans Received		-	-	-	-
		-----	-----	-----	-----
<b>Total Receipts</b>		85,086	19,776		92,263
		-----	-----	-----	-----
<b>Payments</b>					
Raising funds	7	-	-	-	-
Charitable activities	8	(55,175)	(37,088)	-	(88,516)
Investment costs		-	-	-	-
Other	9	-	-	-	-
		-----	-----	-----	-----
		(55,175)	(37,088)	-	(88,516)
Purchase of Investments		-	-	-	-
Purchase of fixed assets		-	-	-	-
Loan Repayments		-	-	-	-
		-----	-----	-----	-----
<b>Total Payments</b>		(55,175)	(37,088)	-	(88,516)
		-----	-----	-----	-----
Net receipts / (payments)		29,911	(17,312)		12,599
Transfers between funds		(9,770)	9,770	-	-
		-----	-----	-----	-----
Net movement in funds		20,141	(7,542)	-	12,599
Funds brought forward		62,239	96,601	-	158,840
		-----	-----	-----	-----
Funds carried forward	12	82,380	89,059	-	171,439
		=====	=====	=====	=====

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

**As at 31 December 2024**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	62,239	96,601	-	158,840	160,554
Net movement in funds	20,141	(7,542)	-	12,599	(1,714)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	82,380	89,059	-	171,439	158,840
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				48,447	85,240
Bank Deposit Accounts				122,515	73,600
Cash in Hand				477	
				-----	-----
				171,439	158,840
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10				2,606,231	2,606,231
Investments – Note 11				591,973	639,482
				-----	-----
				3,198,104	3,245,713
				=====	=====
<b>Liabilities</b>					
Loans				-	-
Other				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 23rd September 2025 and signed on its behalf by



Edwin McDowell  
Samuel Gawn

**SECOND DONEGORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2024**

**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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Recorded giving:					
Loose collections	48,783	5,962	-	54,745	67,592
Donations and gifts	1,037	7,635	-	8,672	7,018
Gift Aid	8,115	2,044	-	10,159	9,319
Legacies and bequest	4,919	560	-	5,479	2,081
	-----	-----	-----	-----	-----
	62,854	16,201	-	79,055	86,010
	-----	-----	-----	-----	-----

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

**31 December 2024**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals	-	700	-	700	-
Fundraising events	6,347	2,151	-	8,498	3,953
Grants	-	-	-	-	500
	-----	-----	-----	-----	-----
	6,347	2,851	-	9,198	4,453
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Membership Fees	-	-	-	-	285
Letting of premises	-	-	-	-	-
Trading income	264	-	-	264	1,103
	-----	-----	-----	-----	-----
	264	-	-	264	1,388
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Deposit interest	3,327	724	-	4,051	410
Rents investment properties	11,407	-	-	11,407	12,038
Other investment income	-	-	-	-	630
	-----	-----	-----	-----	-----
	14,734	724	-	15,458	13,078
	-----	-----	-----	-----	-----

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

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	887	-	-	887	-
	-----	-----	-----	-----	-----
	887	-	-	887	-
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	8,313	-	-	8,313	18,863
Presbytery fees	-	-	-	-	662
Ministry and support staff costs	11,521	-	-	11,521	27,682
Congregational running expenses	31,645	27,208	-	58,853	45,500
Donations to Missions and charities	-	9,880	-	9,880	10,025
Governance costs	-	-	-	-	-
Other expenditure	3,696	-	-	3,696	3,471
	-----	-----	-----	-----	-----
	55,175	37,088	-	92,263	106,203
	-----	-----	-----	-----	-----

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

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
P.M.S investment written off	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

**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.

	2024	2023
	£	£
General Investment Fund	61,418	53,232
Property	400,000	400,000
Other investments	130,555	186,250
	-----	-----
	591,973	639,482
	-----	-----

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

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

**31 December 2024**

**12. 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 Fund	62,176	85,086	(55,175)	(29,911)	(9,707)	82,380
Temporary	63	-	-	-	(63)	-
	-----	-----	-----	-----	-----	-----
	62,239	85,086	(55,175)	(29,911)	(9,770)	82,380
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Renovation	3,777	5,917	(16,035)	(10,118)	12,000	5,659
Building	79,056	722	(2,761)	(2,039)	(15,000)	70,017
United Appeal	1	4,011	(5,880)	(1,869)	1,870	2
Mission	1,305	2,533	(4,034)	(1,501)	400	204
Tear Fund	-	485	(485)	-	-	-
Presbyterian Children's Society	-	444	(444)	-	-	-
Christian Aid	-	345	(345)	-	-	-
World Development	79	-	-	-	-	79
Earthquake Appeal	-	-	-	-	-	-
Scripture Union Schools	-	-	(1,000)	(1,000)	1,000	-
Belfast City Mission	-	-	(1,000)	(1,000)	1,000	-
European Mission	-	370	(370)	-	-	-
Moderator Ukraine App	-	-	-	-	-	-
Holiday Bible Club	-	-	-	-	-	-
Dunamuggy Friendship Hour	10,270	3,992	(3,523)	469	500	11,239
Escape	897	-	-	-	-	897
Junior Christian Endeavour	229	115	(209)	(94)	-	135
Presbyterian Women	587	842	(992)	(150)	-	437
Bowling Club	400	-	(10)	(10)	-	390
	-----	-----	-----	-----	-----	-----
	96,601	19,776	(37,088)	(17,312)	9,770	89,059
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>158,840</b>	<b>104,862</b>	<b>(92,263)</b>	<b>(47,223)</b>	<b>-</b>	<b>171,439</b>