

DOWNPARICK 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	77461	54826		132287	111948
Charitable activities	3					
Other trading activities	4					
Investment Income	5					
Other	6					
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts					132287	111948
		-----	-----	-----	-----	-----
Payments						
Raising funds	7				383	383
Charitable activities	8				104489	124927
Investment costs						
Other	9					
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments					104872	125310
		-----	-----	-----	-----	-----
Net receipts / (payments)					27415	(13362)
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds						
Funds brought forward						
		-----	-----	-----	-----	-----
Funds carried forward	12				59292	82073
		=====	=====	=====	=====	=====

**DOWNPARICK 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	22451	82072		104523	146159
Net movement in funds	9594	(22780)		(13186)	(41635)
Bank and Cash at end of year	32045	59292		91337	104524
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts					104524
Bank Current Accounts					
Cash in Hand				-----	-----
					104524
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					2,745,403
- ?Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations				-----	-----
					2,745,403
				=====	=====
Liabilities					
Loans					
Other				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on [27/9/23] and signed on its behalf by

[Name] 

[Name] 

[Date] 27-09-23

[Date] 27/9/23

DOWNPARICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS 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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:	51380	3240		54620	62081
Loose collections	8726			8726	1174
Donations and gifts	5219	50060		55279	36576
Gift Aid	12136	1526		13662	12117
Legacies and bequest					
	----- 77461 -----	----- 54826 -----	-----	----- 132287 -----	----- 111948 -----

DOWNPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Income from charitable activities	-----	-----	-----	-----	-----
Fees from weddings and funerals	-----	-----	-----	-----	-----
Fundraising events					
Membership fees					
Grants					

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Letting of premises	-----	-----	-----	-----	-----
Trading income	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Deposit interest	-----	-----	-----	-----	-----
General Investment Fund					
Rents investment properties					
Other investment income	-----	-----	-----	-----	-----

DOWNPATRICK 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	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
FWO envelopes	-----	-----	-----	383	383
Fundraising events	-----	-----	-----	383	383

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
General Assembly Assessments	42014			42014	41418
Presbytery fees	496			496	374
Ministry and support staff costs	4654			4654	4525
Congregational running expenses	20317	27644		47961	63582
Donations to Missions and charities		8981		8981	14645
Governance costs	-----	-----	-----	-----	-----
	67864	36625		104489	124927

DOWNPATRICK 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	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at Fountain Street Downpatrick BT30 6AW, 18 Strangford Road Downpatrick BT30 6LS, and the associated fixtures. These have an insurance value of £ 2,745,403

11. INVESTMENTS

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

	2022 £	2021 £
General Investment Fund		
Property		
Other investments	-----	-----
	-----	-----

DOWNPATRICK 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						
No1 General Running Account [Name of Fund]	22451	77460	67866	9594		32045
	-----	-----	-----	-----	-----	-----
	22451	77460	67866	9594		32045
	-----	-----	-----	-----	-----	-----
Restricted Funds						
No 5 Property	40932	6685	27644	(20959)		19973
PW	608	1387	1204	183		791
Fountain Foodbank	25774	37533	40025	(2492)		23282
Mission and Outreach	11002	9032	4944	3088		14090
Fountain Friends	308	0	0	0		308
Graveyard	3221	740	3290	(2550)		671
Sunday School	227	450	500	(50)		177
Mission and Charities		8481	8481	0		0
	-----	-----	-----	-----	-----	-----
	82072	63308	86088	(22780)		59292
	-----	-----	-----	-----	-----	-----
Endowment Funds						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	104523	140768	153954	(13186)		91337
	-----	-----	-----	-----	-----	-----