

**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 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	77077	53672		130749	132287
Charitable activities	3					
Other trading activities	4					
Investment Income	5					
Other	6					
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		<b>77077</b>	<b>53672</b>		<b>130749</b>	<b>132287</b>
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	361			361	383
Charitable activities	8	86080			86080	104489
Investment costs						
Other	9					
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
<b>Total Payments</b>		<b>86441</b>			<b>86441</b>	<b>104872</b>
		-----	-----	-----	-----	-----
Net receipts / (payments)					44308	27415
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds						
Funds brought forward						
		-----	-----	-----	-----	-----
Funds carried forward	12				91627	59292
		=====	=====	=====	=====	=====

**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 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	32045	59292		91337	104523
Net movement in funds	8570	(8280)		290	(13186)
Bank and Cash at end of year	40615	51012		91627	91337
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				91627	91337
Bank Current Accounts					
Cash in Hand					
				-----	-----
				91627	104524
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises				2614669	2,614669
- ?Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations					
				-----	-----
				2706296	2,706006
				=====	=====
<b>Liabilities</b>					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on [ ] and signed on its behalf by

[Name] 

[Name] *M. Ann Chestnut*

[Date] *505-24*

[Date] *5/5/24*

**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**

	<b>Unrestrict ed Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Recorded giving:	50420	13707		64127	54620
Loose collections	6308			6308	8726
Donations and gifts	9658	37695		47353	55279
Gift Aid	10691	2270		12961	13662
Legacies and bequest					
	----- 77077 -----	----- 53672 -----	-----  -----	----- 130749 -----	----- 132287 -----

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

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals					
Fundraising events					
Membership fees					
Grants					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
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 2023 £	Total 2022 £
Insurance claims	-----	-----	-----	-----	-----
Other income	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
FWO envelopes				361	383
Fundraising events	-----	-----	-----	-----	-----
	-----	-----	-----	361	383

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	44232			44232	42014
Presbytery fees	573			573	496
Ministry and support staff costs	4776			4776	4654
Congregational running expenses	19287	11382		30669	47961
Donations to Missions and charities		5830		5830	8981
Governance costs	-----	-----	-----	-----	-----
	68868	17212	86080	86080	104489
	-----	-----	-----	-----	-----

**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 2023 £	Total 2022 £
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.

	2023 £	2022 £
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**

<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>						
No1 General Running Account [Name of Fund]	32045	77078	68508	8570		40615
	-----	-----	-----	-----	-----	-----
	32045	77078	68508	8570		40615
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
No 5 Property	19973	5946	11382	(5436)		14537
PW	791	634	810	(176)		615
Fountain Foodbank	23282	33424	40637	(7213)		16069
Mission and Outreach	14090	11761	8608	3153		17243
Fountain Friends	308	1445	1425	20		328
Graveyard	671	1400	0	1400		2071
Sunday School	177	472	500	(28)		149
Mission and Charities	0	5829	5829	0		0
	-----	-----	-----	-----	-----	-----
	59292	60911	69191	(8280)		51012
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>91337</b>	<b>137989</b>	<b>137699</b>	<b>290</b>		<b>91627</b>
	-----	-----	-----	-----	-----	-----