

DOWNPATRICK 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	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	76336	89489		165825	130749
Charitable activities	3					
Other trading activities	4					
Investment Income	5					
Other	6					
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		76336	89489		165825	130749
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	361			361	361
Charitable activities	8	72137	17983		90120	86080
Investment costs						
Other	9					
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		72498	17983		90481	86441
		-----	-----	-----	-----	-----
Net receipts / (payments)						44308
Transfers between funds						
		-----	-----	-----	-----	-----
Net movement in funds						
Funds brought forward						
		-----	-----	-----	-----	-----
Funds carried forward	12					91627
		=====	=====	=====	=====	=====


**DOWNPATRICK 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
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	40615	51013		91628	91337
Net movement in funds	4200	20703		24903	(287)
Bank and Cash at end of year	=====	=====	=====	116531	91627
Bank & Cash Balances					
Bank Deposit Accounts				116531	91337
Bank Current Accounts					
Cash in Hand				-----	-----
				116531	91337
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					3,331,289
- ?Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations				-----	-----
					3,331,289
				=====	=====
Liabilities					
Loans					
Other				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on [25/9/25] and signed on its behalf by

[Name] 
[Date] 25-09-25

[Name] 
[Date] 25/9/25

**DOWNPATRICK 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

	Unrestrict ed Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:	56440	24192		80632	64127
Loose collections	1988			1988	6308
Donations and gifts	8496	60442		68938	47353
Gift Aid	9412	3855		13267	12961
Legacies and bequest		1000		1000	
	-----	-----	-----	-----	-----
	76336	89489		165825	130749
	-----	-----	-----	-----	-----

DOWNPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
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 2024 £	Total 2023 £
Letting of premises					
Trading income					
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
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 2024

6. OTHER INCOME

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

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
FWO envelopes	-----	-----	-----	361	361
Fundraising events	-----	-----	-----	-----	-----
	-----	-----	-----	361	361

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
General Assembly Assessments	46995			46995	44232
Presbytery fees	586			586	573
Ministry and support staff costs	3522			3522	4776
Congregational running expenses	21034	10416		31450	30669
Donations to Missions and charities		7567		7567	5830
Governance costs	-----	-----	-----	-----	-----
	72137	17983		90120	86080

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

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 £ 3,331,289

11. INVESTMENTS

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

	2024 £	2023 £
General Investment Fund		
Property		
Other investments	-----	-----
	-----	-----

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

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
No1 General Running Account [Name of Fund]	40615	76336	72136	4200		44815
	-----	-----	-----	-----	-----	-----
	40615	76336	72136	4200		44815
	-----	-----	-----	-----	-----	-----
Restricted Funds						
No 5 Property	14537	25777	10416	15361		29898
PW	615	770	833	(63)		552
Fountain Foodbank	16069	43588	34087	9501		25570
Mission and Outreach	17244	8637	10925	(2288)		14956
Fountain Friends	328	1196	1028	168		496
Graveyard	2071	1400	3420	(2020)		51
Sunday School	149	554	510	44		193
Mission and Charities	0	7567	7567	0		0
	-----	-----	-----	-----	-----	-----
	91628	165825	140922	20703		116531
	-----	-----	-----	-----	-----	-----
Endowment Funds						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	91337	137989	137699	290		91627
	-----	-----	-----	-----	-----	-----