

<b>DUNGIVEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND</b>					
<b>RECEIPTS AND PAYMENTS ACCOUNT</b>					
<b>FOR THE YEAR ENDED 31ST DECEMBER 2022</b>					
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Income</u></b>					
Freewill offerings, donations and plate collections	37,154.85		-	37,154.85	52,720.12
Gift Aid Refund	5,698.91	12,118.90	-	17,817.81	9,525.85
Mission Support	-	5,977.13	-	5,977.13	7,804.46
Charity Appeals - Special Collections	-	7,565.00	-	7,565.00	4,896.15
Grants for Ukrainians	-	5,100.00	-	5,100.00	-
Rental income	8,067.04	-	-	8,067.04	8,509.96
Catering income	-	5.00	-	5.00	-
Receipts from Sunday School and Children's Church	-	504.15	-	504.15	164.74
Sundry Income	482.33	3,216.96	-	3,699.29	3,272.81
Dividend	-	44.28	-	44.28	42.64
Interest	20.47	10.43	-	30.90	26.63
Receipts from Church's Organisations	-	9,804.89	-	9,804.89	8,229.73
<b>Total Income</b>	<b>51,423.60</b>	<b>82,177.33</b>	<b>-</b>	<b>133,600.93</b>	<b>95,193.09</b>
<b><u>Expenditure</u></b>					
General Assembly Assessments	3,626.00	-	-	3,626.00	3,907.00
Minister Expenses	24,035.38	270.00	-	24,305.38	23,441.92
Organists and supply ministers	2,390.00	-	-	2,390.00	960.00
Church Expenses	5,508.62	654.00	-	6,162.62	4,595.09
Maintenance Manse	640.49	2,342.00	-	2,982.49	5,571.15
Maintenance Guildhall and Station	2,315.41	9,631.39	-	11,946.80	8,880.29
Mission Support	-	6,500.00	-	6,500.00	6,000.00
Charity Appeals -					
From special collections	-	9,232.38	-	9,232.38	5,215.13
General funds	1,832.15	-	-	1,832.15	2,774.72
Rented property: expenses	138.42	960.70	-	1,099.12	1,242.35
Catering expenses	-	86.33	-	86.33	-
Payments from Sunday School and Children's Church	-	570.30	-	570.30	490.75
Graveyard upkeep	500.00	-	-	500.00	500.00
Sundries	3,577.13	660.65	-	4,237.78	3,206.48
Payments from Church's Organisations	-	11,143.14	-	11,143.14	7,216.08
Transfer to Largy Presbyterian Church	-	457.60	-	457.60	777.40
Loan repayments	-	30,200.00	-	30,200.00	10,000.00
Loan interest	-	-	-	-	1,808.00
<b>Total Expenditure</b>	<b>44,563.60</b>	<b>72,708.49</b>	<b>-</b>	<b>117,272.09</b>	<b>86,586.36</b>
<b>Excess of Income over Expenditure</b>	<b>6,860.00</b>	<b>9,468.84</b>	<b>-</b>	<b>16,328.84</b>	<b>8,606.73</b>
The notes which follow form part of these financial statements and should be read in conjunction herewith.					
On behalf of the Trustees					

*Clive Glass*

Rev Dr Clive Glass  
(Minister)  
6/4/2023

*G. Semple*

Mr Graham Semple  
(Clerk of Session)  
6/4/2023



**DUNGIVEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST DECEMBER 2022**

**1 Accounting Policies**

The principal accounting policies applied in the preparation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

**(a) Receipts and Payments Account**

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

**(b) 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.

**(c) Statement of Assets and Liabilities**

**Fixed Assets**

The congregation owns the following assets

- Church premises and contents
- Church Hall and contents
- The Station premises and contents
- Sexton's house
- Manse

All assets owned at 31st December 2022 have been included at their insurance value.

**2 Special Collections**

	Income	Gift aid	Payments
	£	£	£
Remembrance Sunday Earl Haig Foundation	212.50	-	212.50
United Appeal	2,240.00	376.25	2,616.25
Childrens' Society	1,070.00	178.22	-
Childrens' Society (2021)			1,563.71
World Development	832.50	137.07	969.57
Moderator's Appeal	3,210.00	412.15	3,622.15
Moderator's Appeal (2021)			248.20
	<u>7,565.00</u>	<u>1,103.69</u>	<u>9,232.38</u>

Collections for Children's Society received in 2021 of £1,563.71 were paid in the current year.

£1,248.22 received in current year was paid after year end and included in restricted funds at year end.

Gift aid received on Moderator's Appeal of £248.20 in previous year has been paid in current year.

