

**DONAGHEADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2025**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	40,760.04	16,323.34		57,083.38	55,957.13
Charitable activities	3	237.25	130.00		367.25	261.73
Other trading activities	4		9,336.40		9,336.40	6,245.00
Investment Income	5	588.73	1,184.04		1,772.77	1,829.64
Other	6	250.00			250.00	200.00
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Sale of Investments						
Sale of fixed assets						
Loans Received						
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<b>Total Receipts</b>		<b>41,836.02</b>	<b>26,973.78</b>	<b>0.00</b>	<b>68,809.80</b>	<b>64,493.50</b>
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<b>Payments</b>						
Raising funds	7	770.00			770.00	740.00
Charitable activities	8	57,115.00	22,350.14		79,465.14	61,709.50
Investment costs						
Other (investment)	9					
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Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
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<b>Total Payments</b>		<b>57,885.00</b>	<b>22,350.14</b>	<b>0.00</b>	<b>80,235.14</b>	<b>62,449.50</b>
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Net receipts / (payments)		-16,048.98	4,623.64	0.00	-11,425.34	2,044.00
Transfers between funds						
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Net movement in funds		-16,048.98	4,623.64	0.00	-11,425.34	2,044.00
Funds brought forward		93,633.44	88,436.26		182,069.70	180,025.68
Funds carried forward	12	77,584.46	93,059.90	0.00	170,644.36	182,069.68

**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2025**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	93,633.44	88,436.26	0.00	182,069.70	180,025.68
Net movement in funds	-16,048.98	4,623.64	0.00	-11,425.34	2,044.00
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Bank and Cash at end of year	77,584.46	93,059.90	0.00	170,644.36	182,069.68
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<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				55,708.45	55,027.84
Bank Current Accounts				114,934.44	127,041.77
Cash in Hand					
				<hr/>	<hr/>
				170,642.89	182,069.61

**Other Assets**

Fixed Assets	10		
- Church Premises inc Fixtures, Fittings & Equipment		3,942,492.00	3,942,647.00
- Vehicles			
Investments	11	0.00	20,000.00
Gift Aid receivable on donations		8,250.94	8,707.19
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**Liabilities**

Loans			
Other			
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Kirk Session at a meeting on 10/02/2026 and signed on its behalf by

Rev Robert Orr

*Rev Robert Orr*

10/7/2026

Mr Ernest Colhoun

*Ernest Colhoun*

10-2-26

**DONAGHEADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31st December 2025**

**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 2025	Total 2024
	£	£	£	£	£
Recorded giving:	33,429.70	13,943.16		47,372.86	42,786.00
Loose collections	64.00	240.50		304.50	453.60
Donations and gifts	0.00	871.20		871.20	3,011.26
Gift Aid	8,520.94	12.50		8,533.44	9,706.27
Legacies and bequest				0.00	0.00
	<b>42,014.64</b>	<b>15,067.36</b>	<b>0.00</b>	<b>57,082.00</b>	<b>55,957.13</b>

**DONAGHEADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31st December 2025**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Income from charitable activities	237.25	130.00		367.25	261.73
Fees from weddings and funerals				0.00	
Fundraising events				0.00	
Membership fees				0.00	
Grants				0.00	
	<b>237.25</b>	<b>130.00</b>	<b>0.00</b>	<b>367.25</b>	<b>261.73</b>

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Letting of premises		6,000.00		6,000.00	6,245.00
Trading income		3,336.40		3,336.40	
	<b>0.00</b>	<b>9,336.40</b>	<b>0.00</b>	<b>9,336.40</b>	<b>6,245.00</b>

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Deposit interest	588.73	530.78		1,119.51	1,728.57
General Investment Fund		548.39		548.39	

0.00

*Rents investment properties*  
Other investment income

	104.87		104.87	101.07
	588.73	1,184.04	0.00	1,772.77
				1,829.64

#### 6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Insurance claims	250.00			250.00	
Other income				0.00	200.00
	250.00	0.00	0.00	250.00	200.00

#### 7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
	770.00			770.00	740.00
				0.00	
	770.00	0.00	0.00	770.00	740.00

#### 8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
General Assembly Assessments	£5,631.50			5,631.50	7,338.75
Presbytery fees	£458.00			458.00	446.00
Ministry and support staff costs	£30,555.26			30,555.26	28,905.18
Congregational running expenses	£19,359.49			19,359.49	19,561.57
Donations to Missions and charities	£1,110.75	22,350.14		23,460.89	5,458.00
Governance costs				0.00	0.00
	57,115.00	22,350.14	0.00	79,465.14	61,709.50

#### 9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Investment properties expenses				0.00	0.00
	0.00	0.00	0.00	0.00	0.00

#### 10. FIXED ASSETS

The congregation owns the Church premises situated at Donagheady and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,942,492 at last renewal date.

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

2023  
 £ 20,000.00  
 2024  
 £ 20,000.00  
 20,000.00 £20,000.00

General Investment Fund  
 Property  
 Other investments

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General Fund	93,633.44	43,890.62	57,733.00	-13,842.38	-2,206.60	77,584.46
	<u>93,633.44</u>	<u>43,890.62</u>	<u>57,733.00</u>	<u>-13,842.38</u>	<u>-2,206.60</u>	<u>77,584.46</u>
<b>Restricted Funds</b>						
United Appeal	0.00	2,652.25	3,763.00	-1,110.75	1,110.75	0.00
Sabbath School A/C	11,188.79	240.50	905.17	-664.67	5.60	10,529.72
Choir A/C	289.93	0.00	0.00	0.00		289.93
Renovation & Repair A/C	35,765.56	15,558.21	15,800.18	-241.97	1,074.75	36,598.34
PW A/C	602.75	75.00	250.81	-175.81	15.50	442.44
Bowls A/C	762.17	796.20	668.96	127.24		889.41
Youth & Mini Club A/C	3,839.18	0.00	18.00	-18.00		3,821.18
Pastoral Assistance Fund	29,860.88	4,500.00	0.00	4,500.00		34,360.88
McCrea Clarke	4.00	1.00	0.00	1.00		5.00
Sale of old Church site	4,029.00	0.00	0.00	0.00		4,029.00
M Hall	1,001.00	0.00	0.00	0.00		1,001.00
Mr H Sheerin Mr W Dunn	1,093.00	0.00	0.00	0.00		1,093.00
	<u>88,436.26</u>	<u>23,823.16</u>	<u>21,406.12</u>	<u>2,417.04</u>	<u>2,206.60</u>	<u>93,059.90</u>
	<u>182,069.70</u>	<u>67,713.78</u>	<u>79,139.12</u>	<u>-11,425.34</u>	<u>0.00</u>	<u>170,644.36</u>
<b>Endowment Funds</b>						
<b>Total</b>	<u>182,069.70</u>	<u>67,713.78</u>	<u>79,139.12</u>	<u>-11,425.34</u>	<u>0.00</u>	<u>170,644.36</u>