

**DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF
THE PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105411)

**DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Dromore Presbyterian Church. A congregation of the Presbyterian Church in Ireland
50 Crawford's Lane,
Omagh Road,
Dromore BT78 3HZ

Registered Charity in Northern Ireland (NIC105411)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were

Mr Lynden Keys
Mr John Virtue

Mrs Carrie Bradley

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Vacant (Convenor Rev. Edwin Frazer)
Mr Lynden Keys
Miss Mabel Chambers

INDEPENDENT EXAMINER

R Cathers & Co
Chartered Accountants
107 Main Street
Fintona BT78 2AH

BANKERS

Ulster Bank 14 High Street Omagh BT78 1BJ	Progressive Building Society 40 High Street Omagh BT78 1BT	AIB (NI) 2-4 East Bridge Street Enniskillen BT74 7BT
--	---	---

SOLICITORS

McConnell and Fyffe
21 Church Street
Omagh BT78 1DG

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, which is the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, who is the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are normally held three times each year.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain the votes of two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Dromore Presbyterian Church, a congregation of the Presbyterian Church has been assigned to the Omagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Dromore Presbyterian Church, a congregation of the Presbyterian Church, is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is, by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God, which belong to us in the gospel, to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms, set out what we understand the Bible teaches on key matters of Christian faith and practice.

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome. The Sacrament of the Lord's Supper is normally observed on two occasions during the year. Those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper after following a series of teachings in church services and Communicant Classes. The congregation holds regular bible study meetings and has a number of organisations including:

- Sunday School
- Youth Group
- Presbyterian Women's Group

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12noon or at 11am when there are joint services with Drumquin congregation with which we are linked. Joint services take place at Christmas, Easter and in July and August. During the week from October to March the Mid-week Meeting provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. From April to September the Mid-week Meeting becomes a Prayer Meeting with a Bible reading.

From time to time, we acknowledge God's gift of new life at a Sacraments of Baptism, during 2023 we had one Baptism. No marriage services were conducted. Sadly, several members passed away and we gave thanks for their faithful service and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 70 communicant members and 47 families connected with the congregation. The average week attendance at morning worship was 41.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the other members.

Mission and outreach

As well as our regular services every Sunday during the year, the congregation, along with Drumquin congregation with which it is linked, holds a series of evening Praise services. These are designed to reach out into the community, to people of other churches in the

district and into our own congregations. Dromore had 1 of these services in January 2023, featuring the work of Life Triumphant Church who supports members of the community who are in need. In November 2023 we had a Testimony night with a former RIR soldier telling his story of serving his country and God. This was very well supported and ended with hospitality.

We supported the Reach Food Bank in Omagh coming up to Christmas. After some discussions with them and the ongoing need in the community, we have decided to keep the food bank donations going. The Samaritans Christmas Shoe Box Appeal was well supported this year with 54 boxes sent to this worthy cause.

Annual collections were also held to support the British Legion Poppy Appeal and the local Scripture Union E3 worker. The Youth Group raises money each year for the work of Tearfund.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, (the Church's training college for ministry students), and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The Annual Full Attendance Sunday Lunch was held in September 2023. This was well attended with some of the Drumquin congregation attending. After paying for outside catering, all residue was forwarded to World Development Appeal.

To encourage people to come and join in a time of fellowship, tea is served before the service from 11.15am to 11.50am.

Presbytery

The congregation is represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders are normally nominated to attend the meetings of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast in June.

Property

There were no major maintenance projects during the year.

Organisations

Sunday School takes place on Sunday mornings from 11am – 12 noon from September to June. There are four teachers and 19 children using the Go Teach material. During the year Sunday School supported E3 Schools Project.

A mid-week Bible Study and Prayer Meeting is held every other week from October to March with attendances ranging from 8 to 20 from both Dromore and Drumquin congregations with 4-5 from Dromore. An additional day time Bible Study and prayer meeting began in January on an experimental basis. The meeting takes the form of a discussion Bible study led by the minister followed by a time of prayer for the congregation, the community, our nation and our world. From April to September this meeting becomes a prayer meeting.

The Presbyterian Women's Group meets monthly from October until March alternating between Dromore and Drumquin. A speaker is usually engaged and collections throughout the year are sent off to a range of good causes both near and far. The meetings are usually attended by 15-20 women from both Dromore and Drumquin except for Visitors Night when women come from other churches and denominations. PW had their Annual Service in Drumquin this year, with Jax McCallum from E3 Schools Project taking the service.

The Barn Youth Group meets twice a month from October to March in Dromore Presbyterian Church Hall. Numbers fluctuate with average attendance being 10 young people of secondary school age. Activities provide for the social, physical and spiritual aspects of the young people and include social games, physical recreation including pool, table tennis, air hockey and football, and bible teaching often involving a speaker. At the end of the season in March, a group outing took place to Airtastic which was enjoyed by all. Coming up to Christmas, the young people hosted a group from Kesh, providing entertainment and hospitality.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 38 contributors during the year [38 in previous year, 2022] donating a total of £24,779.995, includes £1100 late donation for 2022 (£21,462.70 in previous year, 2022)

Total Income of the congregation during the year was £60,721, compared to £81,453 in the previous year 2022. During 2022, a bequest of £20,000 was received for maintenance of the church and graveyard.

Total expenses for the year was £31,703 compared to £38,311 in the previous year 2022. The main reason being the Moderators Appeal for Ukraine of £6863.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

[Name] **John Virtue**

[Name] **Lynden Keys**

[Date] **20/02/2024**

[Date] **20/02/2024**

Independent examiner's report to the charity trustees of Dromore Presbyterian Church. A Congregation of the Presbyterian Church in Ireland (Charity no. 105411)

I report on the accounts of Dromore Presbyterian Church. A Congregation of the Presbyterian Church in Ireland for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



.....
Richard Cathers FCA
Chartered Accountant
107 Main Street, Fintona, Co Tyrone, BT78 2AH
Date : 8th May 2024

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	38172	13136	-	51308	67445
Charitable activities	3	-	14	-	14	504
Other trading activities	4	1451	250	-	1701	3099
Investment Income	5	809	618	372	1799	623
Other	6	5714	185	-	5899	9782
		-----	-----	-----	-----	-----
		46146	14203	372	60721	81453
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		46146	14203	372	60721	81453
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	245	17	-	262	535
Charitable activities	8	23067	8109	-	31176	37533
Investment costs		143	122	-	265	243
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
		23455	8248	-	31703	38311
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Losses on PMS Monies		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		23455	8248	-	31703	38311
		-----	-----	-----	-----	-----
Net receipts / (payments)		22691	5955	372	29018	43142
Transfers between funds		1671	-1299	-372	-	-
		-----	-----	-----	-----	-----
Surplus/(Deficit) of Receipts over Payments		24362	4656	0	29018	43142
		=====	=====	=====	=====	=====

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Bank and Cash Reconciliation					
Bank and Cash at start of year	65073	119356	29600	214029	170887
Net movement in funds	24362	4656	-	29018	43142
	-----	-----	-----	-----	-----
Bank and Cash at end of year	89435	124012	29600	243047	214029
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				29600	29600
Bank Current Accounts					184429
				213447	
Cash in Hand				-	-
				-----	-----
				243047	214029
				=====	=====
Other Assets					
Fixed Assets – Note 10				-	-
- Church Premises				-	-
- Fixtures, Fittings & Equipment				-	-
- Vehicles				-	-
Investments – Note 11				11181	10253
Gift Aid receivable on donations				-	-
				-----	-----
				11181	10253
				=====	=====
Liabilities					
Loans				-	-
				-----	-----
				-	-
				=====	=====
Total Assets				254228	224282
				=====	=====

Approved by the Kirk Session at a meeting on

and signed on its behalf by

[Name] **John Virtue**

[Name] **Lynden Keys**

[Date] 20th Feb 2024

[Date] 20th Feb 2024

**DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2023

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 2023	Total 2022
	£	£	£	£	£
Recorded giving:					
Loose collections	2335	896	-	3231	4194
Donations and gifts	29610	4865	-	34475	35858
Gift Aid	6227	2375	-	8602	7393
Legacies and bequest	-	5000	-	5000	20000
	-----	-----	-----	-----	-----
	38172	13136	-	51308	67445
	-----	-----	-----	-----	-----

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	14	-	14	504
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	14	-	14	504
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	1451	-	-	1451	1699
Trading income	-	250	-	250	1400
	-----	-----	-----	-----	-----
	1451	250	-	1701	3099
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	809	618	154	1581	397
General Investment Fund	-	-	218	218	226
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	809	618	372	1799	623
	-----	-----	-----	-----	-----

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	-	-	-	-	633
Other income	5714	185	-	5899	9149
	-----	-----	-----	-----	-----
	5714	185	-	5899	9782
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	245	-	-	245	242
Fundraising events	-	17	-	17	293
	-----	-----	-----	-----	-----
	245	17	-	262	535
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	2537	-	-	2537	1805
Presbytery fees	258	-	-	258	195
Ministry and support staff costs	10686	-	-	10686	10078
Congregational running expenses	9202	2994	-	12196	13134
Donations to Missions and charities	-	5115	-	5115	11937
Governance costs	384	-	-	384	384
	-----	-----	-----	-----	-----
	23067	8109	-	31176	37533
	-----	-----	-----	-----	-----

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

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 50 Crawfords Lane, Dromore Co Tyrone and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,480,678. It also jointly owns the manse at Dooish Road Dromore with an insurance value of £567,003. The congregation owns 4.48 hectares of farmland at Dooish Road Dromore with an agricultural value of £100,000. It is held for the benefit of the minister.

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	11181	10253
Property	-	-
Other investments	-	-
	-----	-----
	11181	10253
	-----	-----

DROMORE PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Transfer	Deduct Non-Cash Funds	Balance at end 31/12/23
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	65073	46146	23455	1671	-	89435
	-----	-----	-----	-----	-----	-----
	65073	46146	23455	1671	-	89435
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Repairs & renovations	100727	6659	1191	-	-	106195
Catering	3373	-	17	-	-	3356
Missions	1910	6723	5150	-1299	-	2184
Graveyard	10330	381	1440	-	-	9271
Sunday school	610	436	450	-	-	596
Bowls club	2406	4	-	-	-	2410
	-----	-----	-----	-----	-----	-----
	119356	14203	8248	-1299	-	124012
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Deposit account - General	29600	154	-	-154	-	29600
General investment fund - General	-	148	-	-148	-	-
General investment fund - Stipend	-	70	-	-70	-	-
	-----	-----	-----	-----	-----	-----
	29600	372	-	372	-	29600
	-----	-----	-----	-----	-----	-----
Total	214029	60721	31703	-	-	243047
	-----	-----	-----	-----	-----	-----

The congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds which the congregation holds, in particular investments, are disclosed on the Statement of Assets and Liabilities.