

**DERRYBRUSK CHURCH OF IRELAND**

**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 March 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Receipts</u></b>				
Donations and Plate Collections	31,446		31,446	28,682
Proceeds from Fund Raising Events	1,794	230	2,024	6,755
Grants			-	-
Investment Income	2,876		2,876	2,240
Bequests			-	-
Other Receipts	650	480	1,130	1,384
<b>Total Receipts</b>	<b>36,766</b>	<b>710</b>	<b>37,476</b>	<b>39,061</b>
<b><u>Payments</u></b>				
Diocesan Costs/Assessment	17,065		17,065	13,738
Church & Grounds repairs	3,558		3,558	2,330
Glebe/Rectory Costs	1,840		1,840	1,774
Church Light & Power	1,338		1,338	2,748
Water Rates	95		95	90
Parochial Ministry Overheads	1,028		1,028	1,050
Administrative Costs	94		94	96
Fundraising Costs	-		-	108
Charitable Donations	624	230	854	1,130
Insurance	1,612		1,612	1,394
Church Magazines		480	480	484
Bank Charges	-		-	94
Sundry	50		50	280
<b>Total Payments</b>	<b>27,304</b>	<b>710</b>	<b>28,014</b>	<b>25,316</b>
<b>Excess of Receipts over Payments for the year before transfers</b>	<b>9462</b>	<b>0</b>	<b>9462</b>	<b>13745</b>
<b>Transfers</b>	<b>0</b>	<b>0</b>		
<b>Excess of Receipts over Payments for the year</b>	<b>9462</b>	<b>0</b>	<b>9462</b>	<b>13745</b>

  
Rev Lindsey Farrell

  
Mrs Patricia Graydon

Date: 15.1.26

**DERRYBRUSK CHURCH OF IRELAND**

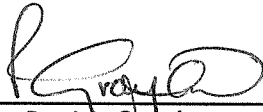
**STATEMENT OF ASSETS AND LIABILITIES**

**AS AT 31 March 2025**

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Cash Funds</b>					
Current Accounts	26,644	-	-	26,644	38,473
Deposit Account	70,910	-	-	70,910	49,619
<b>Total Cash Funds</b>	<u>97,554</u>	<u>-</u>	<u>-</u>	<u>97,554</u>	<u>88,092</u>
<b>Investment Assets</b>					
Other Listed Investments	-	-	-	-	-
Rental Property	-	-	-	-	-
Investments in RCB/CIT Unit Trusts	427	-	64,869	65,296	64,394
<b>Total Investment Assets</b>	<u>427</u>	<u>-</u>	<u>64,869</u>	<u>65,296</u>	<u>64,394</u>
<b>Assets retained for the Parish's use</b>					
Church & Graveyard		Note 1(b)			
<b>Total assets retained for the Parish's use</b>					
<b>Total Assets</b>	<u><u>97,981</u></u>	<u><u>-</u></u>	<u><u>64,869</u></u>	<u><u>162,850</u></u>	<u><u>152,485</u></u>

On behalf of the Trustees

  
\_\_\_\_\_  
Rev Lindsey Farrell

  
\_\_\_\_\_  
Mrs Patricia Graydon

Date: 15.01.26

## DERRYBRUSK CHURCH OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2025

#### 1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

##### 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) Statement of Assets and Liabilities

###### i) The assets of the Parish, retained for its own use comprise:

- Church Building and Graveyard

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost of valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Parish.

###### ii) Investments

Fixed asset investments comprising listed investments (ordinary shares), investment properties and Representative Church Body (RCB) investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

#### 2. Reconciliation of Cash Funds

Total Cash Funds at Beginning of the year	88,092
Receipts for the year	37,476
Payments for the year	<u>(28,014)</u>
Total Cash Funds at end of the year	<u><u>97,554</u></u>

**DERRYBRUSK CHURCH OF IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2025**

**3. Movement in Funds**

	At 01.04.2024	Incoming Resources	Outgoing Resources	Transfers	Investment Gain/(Loss)	At 31.03.2025
<b>Unrestricted Funds</b>						
General Fund	88,501	36,766	(27,304)	-	17	97,981
Restricted Fund	63,984	710	(710)	-	885	64,869
<b>Total Funds</b>	<b>152,485</b>	<b>37,476</b>	<b>(28,014)</b>	<b>-</b>	<b>902</b>	<b>162,850</b>

**4. Collections for Third Parties**

Collections were made and donated to other charities but no collections were made on behalf of Third Parties

**5. Transactions with the Trustees**

There were several small reimbursements of expenses incurred by Trustees through the year, These were direct reimbursements of expenses incurred and receipted.

There were no other transactions with Trustees during the year ended 31st March 2025.