

**DOUGLAS PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
<b>RECEIPTS</b>						
Donations and legacies	2	15,893	912	-	16,805	14,966
Charitable activities	3	850	7,761	-	8,611	12,140
Other trading activities	4	-	-	-	-	-
Investment income	5	15	-	-	15	17
Other	6	9	-	-	9	8
		<u>16,767</u>	<u>8,673</u>	<u>-</u>	<u>25,440</u>	<u>27,131</u>
Sale of Investments						
Sale of fixed assets						
Loans received						
<b>TOTAL RECEIPTS</b>		<u>16,767</u>	<u>8,673</u>	<u>-</u>	<u>25,440</u>	<u>27,131</u>
<b>PAYMENTS</b>						
Raising funds	7	209	-	-	209	214
Charitable activities	8	15,033	14,560	-	29,593	25,317
Investment costs		-	-	-	-	-
Other expenditure	9	-	-	-	-	-
		<u>15,242</u>	<u>14,560</u>	<u>-</u>	<u>29,802</u>	<u>25,531</u>
Purchase of Investments					-	-
Purchase of fixed assets					-	-
Loan repayments					-	-
<b>TOTAL PAYMENTS</b>		<u>15,242</u>	<u>14,560</u>	<u>-</u>	<u>29,802</u>	<u>25,531</u>
Net receipts/payments		1,525	5,887	-	4,362	1,600
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>1,525</u>	<u>5,887</u>	<u>-</u>	<u>4,362</u>	<u>1,600</u>
Funds brought forward	-	3,222	23,989	-	20,767	19,167
Funds carried forward	12 -	<u>1,697</u>	<u>18,102</u>	<u>-</u>	<u>16,405</u>	<u>20,767</u>

**DOUGLAS PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL	TOTAL
NOTE	FUNDS	FUNDS	FUNDS	2023	2022
	£	£	£	£	£
<b>Fixed assets</b>				-	
Tangible assets	978,185			978,185	978,185
Heritage assets				-	
Investments				-	
<b>Total fixed assets</b>	<b>978,185</b>	<b>-</b>	<b>-</b>	<b>978,185</b>	<b>978,185</b>
<b>Current assets</b>					
Debtors				-	
Current investments		88,282		88,282	74,526
Cash at bank and in hand	18,352			18,352	20,767
<b>Total current assets</b>	<b>18,352</b>	<b>88,282</b>	<b>-</b>	<b>106,634</b>	<b>95,293</b>
<b>Liabilities</b>					
Bank overdraft		1,947		1,947	
Creditors: falling due within one year				-	
<b>Total current liabilities</b>	<b>-</b>	<b>1,947</b>	<b>-</b>	<b>1,947</b>	<b>-</b>
<b>Total assets less current liabilities</b>	<b>996,537</b>	<b>86,335</b>	<b>-</b>	<b>1,082,872</b>	<b>1,073,478</b>
<b>Liabilities</b>					
Creditors: falling due after one year				-	
Provision for liabilities				-	
<b>Total net assets/liabilities</b>	<b>996,537</b>	<b>86,335</b>	<b>-</b>	<b>1,082,872</b>	<b>1,073,478</b>
<b>FUNDS OF THE CHARITY</b>					
Endowment funds				-	
<b>Restricted income funds</b>		86,335		86,335	78,262
<b>Unrestricted funds</b>	996,537			996,537	995,216
Revaluation reserve				-	
<b>Total charity funds</b>	<b>996,537</b>	<b>86,335</b>	<b>-</b>	<b>1,082,872</b>	<b>1,073,478</b>

Approved by the Kirk Session at a meeting on 10th June 2024 and signed on its behalf by

Name: *Alan McKeown*

Date: *31-10-24*

Name: *David W. Reid*

Date: *31-10-24*

**DOUGLAS PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1 ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

**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**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
<b>Recorded giving:</b>					
Loose collections	233			233	43
Donations and gifts	12,077			12,077	10,630
Gift Aid	2,207	410		2,617	2,351
Legacies and bequests	1,376	502		1,878	1,942
	<b>15,893</b>	<b>912</b>	-	<b>16,805</b>	<b>14,966</b>

**DOUGLAS PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**3 CHARITABLE ACTIVITIES**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
Income from charitable activities		2,028		2,028	2,030
Fees from weddings and funerals		475		475	
Fundraising events		2,258		2,258	2,110
Membership fees	-			-	-
Grants/Donation/elect	850	3,000		3,850	8,000
	<u>850</u>	<u>7,761</u>	<u>-</u>	<u>8,611</u>	<u>12,140</u>

**4 OTHER TRADING ACTIVITIES**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
Letting of premises				-	
Trading income				-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**5 INVESTMENT INCOME**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
Deposit interest	15			15	17
General Investment Fund				-	
Rents investment properties				-	
Other investment income				-	
	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>17</u>

**6 OTHER INCOME**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>ENDOWMENT FUNDS</b>	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
	£	£	£	£	£
Insurance claims				-	
Other income	9			9	8
	<u>9</u>	<u>-</u>	<u>-</u>	<u>9</u>	<u>8</u>

**DOUGLAS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**7 RAISING FUNDS**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
FWO Envelopes	209			209	214
Fundraising events				-	-
	209	-	-	209	214

**8 CHARITABLE ACTIVITIES**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
General Assembly Assessments	2,144			2,144	2,176
Presbytery fees	85			85	96
Ministry & support staff costs	11,834			11,834	11,135
Congregational running expenses	970	12,639		13,609	9,309
Donations to Missions UA		1,803		1,803	2,513
Charities		118		118	88
Governance costs				-	-
	15,033	14,560	-	29,593	25,317

**9 OTHER EXPENDITURE**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
Investment property expenses				-	-
To Investment fund				-	-
	-	-	-	-	-

**10 FIXED ASSETS**

The congregation owns the Church premises situated at Camus Road, Douglas Bridge, Strabane, BT82 8QN along with the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,335,906

**11 INVESTMENTS**

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

	2023	2022
	£	£
General Investment Fund	86,494	72,738
NI Central Inv fund	1,788	1,788
	88,282	74,526

**DOUGLAS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
CHARITY FORMAT WORKINGS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**INCOME**

Donations & legacies - note 2		2023			2022		
		UNRES'TD FUNDS	RESTRICTED FUNDS	ENDOW FUNDS	UNRES'TD FUNDS	RESTRICTED FUNDS	ENDOW FUNDS
FWO	Note 2 donations & gifts	12,076.50			10,629.50		
Loose		233.20			43.20		
Gift Aid - F.W.O.		2,076.50			1,910.00		
Gift aid additional		15.30			1.19		
Gift Aid - Harvest offerings			409.75			401.25	
Gift aid - small donation		18.00			18.00		
Gift Aid refund interest		97.94			20.35		
	Note 2 gift aid	2,207.74	409.75	-	1,949.54	401.25	
Bequests to the General fund		1,376.21			1,420.82		
Legacies & bequests							
bequeststipend			350.87			364.37	
beq hall			57.98			60.21	
beq fabric			78.26			81.27	
Sunday school			14.56			15.12	
	Note 2 donations/legacies	1,376.21	501.67	-	1,420.82	520.97	
<b>Charitable income - note 3</b>							
Income from charitable activities							
United Appeal			1,196.00			1,096.00	
GA Utd appeal includesjt serv			196.38			215.00	
Special Appeal ukraine/Turkey			410.00			310.00	
GA special appeal			42.50			42.50	
GAStudent bursary			64.71			278.85	
UDR Benevolent Fund			118.00			88.00	
	Note 3 inc char act	-	2,027.59	-	-	2,030.35	
Weddings & funerals			475.00				
Donations in memory							
	Note 3 fees weddings/funerals	-	475.00	-	-	-	
Fundraising events							
Paper							
Harvest Offering			2,258.00			2,069.00	
	Note 3 fund-raising	-	2,258.00	-	-	2,069.00	
Membership							
Grants donation	note 3 grants	100.00				5,000.00	
Payment from Ardstraw			3,000.00		40.50	3,000.00	
<b>Other trading - nil - note 4</b>							
<b>Investment income - note 5</b>							
Deposit interest		15.36			17.34		
General Investment Fund	Note 5 dep int						
Rents investment properties	Note 5 rent						
Other investment income							
		15.36	-	-	17.34	-	-
<b>Other income - note 6</b>							
Insurance claims							
Other income							
Pole rent	Note 6 other inc	9.09			8.20		
NIE refund		600.00					
3G el refund	Note 6 other inc	150.00					
		759.09	-	-	8.20	-	-
		16,768.10	8,672.01	-	14,109.10	13,021.57	-
	total unrest & res funds	25,440.11			27,130.67		
	Total lodgements to bank	25,440.11			27,130.67		
	Difference	-			-		

**DOUGLAS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
CHARITY FORMAT WORKINGS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

		2023			2022		
		UNRES'TD FUNDS	RESTRICTED FUNDS	ENDOW FUNDS	UNRES'TD FUNDS	RESTRICTED FUNDS	ENDOW FUNDS
<b>Raising fund</b>							
Printing FWO envelopes	Note 7 FWO env	209.00			214.00		
Fundraising							
<b>Charitable activities</b>							
General Assembly Asst							
PCI pension scheme		2,012.00			1,916.50		
Central Ministry		4.00			85.00		
Cost of Living payment Ministers		119.50					
Widows of ministers		1.00			18.00		
Prolonged disability		1.00			14.00		
Incidental fund		3.00			65.00		
Minst. Dev					8.00		
Assembly blds		2.00			35.00		
Students bursary		1.00			34.00		
	Note 8 gen ass.	<u>2,143.50</u>	<u>-</u>	<u>-</u>	<u>2,175.50</u>	<u>-</u>	<u>-</u>
Presbytery fees	Note 8 presb fees	<u>85.47</u>			<u>96.17</u>		
Ministry & support staff							
Stipend Pd to minister		8,383.00			7,983.68		
Minister expenses		2,185.25			1,898.97		
National ins		873.25			847.00		
Stipend beq minister		350.87			364.37		
Sick supply					1.00		
Apprenticeship levy		41.50			39.75		
Congretional visitor							
	note 8 mist & supp staff	<u>11,833.87</u>	<u>-</u>	<u>-</u>	<u>11,134.77</u>	<u>-</u>	<u>-</u>
Congregational running expenses							
Advertising		36.36			36.36		
Bank charges		72.06			66.98		
Church Insurance			1,608.17			1,500.24	
Gifts to various people		50.00					
N.I.E.			689.95		508.92		
Manse EXPENSES			1,064.26			446.50	
Pulpit supply		333.00			300.00		
Sunday School / Bible Class/cong books		428.55			259.89		
Painting of Hall/tarring			4,400.00			900.00	
Fire ext service			66.00			117.60	
Communion		24.98					
Water rates			176.35			165.31	
Gen reps - fabric & residence funds						40.00	
Electric Hall G3			2,419.81			3,567.31	
Rates			1,044.25			801.26	
Grass cutting			870.00			500.00	
Funeral tea			300.00				
Whiteboard		24.99					
					100.00		
	Note 8 cong run exp	<u>969.94</u>	<u>12,638.79</u>	<u>-</u>	<u>1,272.15</u>	<u>8,038.22</u>	<u>-</u>
Donation to missions/charities							
United Appeal			1,225.90			1,481.19	
Turkey/Ukraine appeal appeal and gift aid			512.50			352.50	
Student bursary			64.71			278.85	
UDR			118.00			88.00	
Gift					400.00		
	Note 8 don missions/char	<u>-</u>	<u>1,921.11</u>	<u>-</u>	<u>400.00</u>	<u>2,200.54</u>	<u>-</u>
Governance costs							
	Auditor Fees						
Investments							
	Donation to Gen Inv Fund						
Capital spend/fixed assets							
		<u>15,241.78</u>	<u>14,559.90</u>	<u>-</u>	<u>15,292.59</u>	<u>10,238.76</u>	<u>-</u>
	Total expenditure	<u>29,801.68</u>			<u>25,531.35</u>		
	Total payments from bank	29,801.68			25,531.35		
	Difference	<u>-</u>			<u>-</u>		