

DOUGLAS PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2024

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
RECEIPTS						
Donations and legacies	2	17,540	1,104	-	18,644	16,805
Charitable activities	3	-	9,919	-	9,919	8,611
Other trading activities	4	-	-	-	-	-
Investment income	5	12	-	-	12	15
Other	6	10	-	-	10	9
		17,562	11,023	-	28,585	25,440
Sale of Investments						
Sale of fixed assets						
Loans received						
TOTAL RECEIPTS		17,562	11,023	-	28,585	25,440
PAYMENTS						
Raising funds	7	209	-	-	209	209
Charitable activities	8	16,175	12,114	-	28,289	29,593
Investment costs					-	-
Other expenditure	9	-	-	-	-	-
		16,384	12,114	-	28,498	29,802
Purchase of Investments					-	-
Purchase of fixed assets					-	-
Loan repayments					-	-
TOTAL PAYMENTS		16,384	12,114	-	28,498	29,802
Net receipts/payments		1,178 (	1,091)	-	87 (	4,362)
Transfers between funds						
Net movement in funds		1,178 (	1,091)	-	87 (	4,362)
Funds brought forward		(1,697)	18,102		16,405	20,767
Funds carried forward	12 (	519)	17,011	-	16,492	16,405

DOUGLAS PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
BALANCE SHEET
AS AT 31 DECEMBER 2024

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
FUNDS RECONCILIATION						
Bank and cash at start of year	(	1,697)	18,102		16,405	20,767
Net movement in funds		1,178 (	1,091)	-	87 (	4,362)
					-	
Bank and cash at end of year	(	519)	17,011	-	16,492	16,405

BANK AND CASH BALANCES

Bank deposit accounts						
Bank current accounts		16,492			16,492	16,405
Total current assets		16,492	-	-	16,492	16,405

OTHER ASSETS

Fixed assets	10					
~ Church, premises						
~ Fixtures, fittings, equipment						
~ Vehicles						
Investments	11				99,568	88,282
Gift aid receivable on donations (not included above)					3,582	3,333
					103,150	91,615

Approved by the Kirk Session at a meeting on 31 October 2025 and signed on its behalf by

Name: **Rev David W Reid**

Name: **Mr Alan McKelvey**

Date: 31/10/2025

Date: 31/10/2025

**DOUGLAS PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Recorded giving:					
Loose collections	156			156	233
Donations and gifts	13,055			13,055	12,077
Gift Aid	2,602	467		3,069	2,617
Legacies and bequests	1,728	637		2,365	1,878
	17,540	1,104	-	18,644	16,805
	17,540	1,104	-	18,644	16,805

DOUGLAS PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Income from charitable activities		2,238		2,238	2,028
Fees from weddings and funerals		400		400	475
Fundraising events		2,319		2,319	2,258
Membership fees				-	-
Grants/Donation/elect		4,962		4,962	3,850
	-	9,919	-	9,919	8,611

4 OTHER TRADING ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Letting of premises				-	
Trading income				-	
	-	-	-	-	-

5 INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Deposit interest	12			12	15
General Investment Fund				-	
Rents investment properties				-	
Other investment income				-	
	12	-	-	12	15

6 OTHER INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Insurance claims				-	
Other income	10			10	9
	10	-	-	10	9

DOUGLAS PRESBYTERIAN CHURCH A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7 RAISING FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
FWO Envelopes	209			209	209
Fundraising events				-	-
	209	-	-	209	209

8 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
General Assembly Assessments	2,292			2,292	2,144
Presbytery fees	88			88	85
Ministry & support staff costs	12,563			12,563	11,834
Congregational running expenses	1,231	9,946		11,177	13,609
Donations to Missions Uaincludesspecialappeals		2,088		2,088	1,803
Charities		80		80	118
Governance costs				-	-
	16,175	12,114	-	28,289	29,593

9 OTHER EXPENDITURE

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
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 £1,402,701

11 INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund	97,169	86,494
NI Central Inv fund	2,399	1,788
	99,568	88,282