

**THE DROMORE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	21,584	-	-	21,584	20,998
Charitable activities	3	-	-	-	-	-
Investment Income	4	-	-	-	-	-
Other	5	-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		21,584	-	-	21,584	20,998
		-----	-----	-----	-----	-----
<b>Payments</b>						
Charitable activities	6	17,803	-	-	17,803	15,617
		-----	-----	-----	-----	-----
<b>Total Payments</b>		17,803	-	-	17,803	15,617
		-----	-----	-----	-----	-----
Net receipts / (payments)		3,781	-	-	3,781	5,381
Transfers between funds		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		3,781	-	-	3,781	5,381
Funds brought forward		23,983	1,182	-	25,165	19,784
		-----	-----	-----	-----	-----
Funds carried forward	8	27,764	1,182	-	28,946	25,165
		=====	=====	=====	=====	=====

**THE DROMORE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	23,983	1,182	-	25,165	19,784
Net movement in funds	3,781	-	-	3,781	5,381
<hr style="border-top: 1px dashed black;"/>					
Bank and Cash at end of year	27,764	1,182	-	28,946	25,165
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Current Accounts				28,941	25,160
Cash in Hand				5	5
				-----	-----
				28,946	25,165
				=====	=====
<b>Other Assets</b>					
Fixed Assets					
Investments					
				-----	-----
<b>Liabilities</b>					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Presbytery at a meeting on 5<sup>th</sup> September 2023 and signed on its behalf by

Rev G Stockdale

5<sup>th</sup> September 2023

Rev Dr W Henry

5<sup>th</sup> September 2023

## THE DROMORE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

### 1. ACCOUNTING POLICIES

#### BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the Presbytery has 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. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

#### FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Presbytery'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 presbytery 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 presbytery's general purposes. Designated funds are general funds set aside by the presbytery for use in the future.

### 2. DONATIONS AND LEGACIES

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Assessments on congregations	20,079	-	-	20,079	20,998
Collections at events	-	-	-	-	-
Donations and gifts	5	-	-	5	-
	----- 20,084 -----	----- - -----	----- - -----	----- 20,084 -----	----- 20,998 -----

**THE DROMORE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2022**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
PW Links	-	-	-	-	-
Grants	1,500	-	-	1,500	-
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	1,500	-	-	1,500	-
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**4. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Deposit interest	-	-	-	-	-
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	-	-	-	-	-
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**5. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Other income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

**THE DROMORE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**6. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Presbytery ministry and support staff costs	12,607	-	-	12,607	12,462
Presbytery running expenses	5,196	-	-	5,196	3,155
Donations to missions and charities	-	-	-	-	-
PW Link	-	-	-	-	-
Governance costs	-	-	-	-	-
	----- 17,803 -----	----- - -----	----- - -----	----- 17,803 -----	----- 15,617 -----

**7. INVESTMENTS**

The Presbytery does not hold any investments in its own name. The Education Board of Dromore Presbytery has investment in shares and the General Investment Fund, the income from which it gives to Presbytery as a contribution towards running costs.

**THE DROMORE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2022**

**8. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
Incidental Fund	23,983	21,584	17,803	3,781	-	27,764
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	23,983	21,584	17,803	3,781	-	27,764
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
PW Link	777				-	777
Education Board Account	405					405
	-----	-----	-----	-----	-----	-----
	1,182				-	1,182
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>25,165</b>	<b>21,584</b>	<b>17,803</b>	<b>3,781</b>	<b>-</b>	<b>28,946</b>
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