

THE DROMORE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	19,383	-	-	19,383	20,892
Charitable activities	3	2,200	-	-	2,200	1,500
Investment Income	4	-	-	-	-	-
Other	5	-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		21,583	-	-	21,583	22,392
		-----	-----	-----	-----	-----
Payments						
Charitable activities	6	24,328	-	-	24,328	24,492
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Total Payments		24,328	-	-	24,328	24,492
		-----	-----	-----	-----	-----
Net receipts / (payments)		(2,745)	-	-	(2,745)	(2,100)
Transfers between funds		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(2,745)	-	-	(2,745)	(2,100)
Funds brought forward		25,664	1,182	-	26,846	28,946
		-----	-----	-----	-----	-----
Funds carried forward	8	22,919	1,182	-	24,101	26,846
		=====	=====	=====	=====	=====

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

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	25,664	1,182	-	26,846	28,946
Net movement in funds	(2,745)	-	-	(2,745)	(2,100)
<hr style="border-top: 1px dashed black;"/>					
Bank and Cash at end of year	22,919	1,182	-	24,101	26,846
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Current Accounts				24,096	26,841
Cash in Hand				5	5
				-----	-----
				24,101	26,846
				=====	=====
Other Assets					
Fixed Assets					
Investments					
				-----	-----
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				=====	=====

Approved by the Presbytery at a meeting on 2nd September 2025 and signed on its behalf by

Rev L Orban

2nd September 2025

Very Rev Dr W J Henry

2nd September 2025

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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Assessments on congregations	19,336	-	-	19,336	20,872
Collections at events	-	-	-	-	-
Donations and gifts	47	-	-	47	20
	----- 19,383 -----	----- - -----	----- - -----	----- 19,383 -----	----- 20,892 -----

THE DROMORE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
PW Links	-	-	-	-	-
Grants	2,200	-	-	2,200	1,500
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	2,200	-	-	2,200	1,500
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4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	-	-	-	-	-
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	-	-	-	-	-
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5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Other income	-	-	-	-	-
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	-	-	-	-	-
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**THE DROMORE PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Presbytery ministry and support staff costs	16,663	-	-	16,663	13,244
Presbytery running expenses	7,665	-	-	7,665	11,248
Donations to missions and charities	-	-	-	-	-
PW Link	-	-	-	-	-
Governance costs	-	-	-	-	-
	----- 24,328 -----	----- - -----	----- - -----	----- 24,328 -----	----- 24,492 -----

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 2024

8. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Incidental Fund	25,664	21,583	24,328	(2,745)	-	22,919
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	25,664	21,583	24,328	(2,745)	-	22,919
	-----	-----	-----	-----	-----	-----
Restricted Funds						
PW Link	777				-	777
Education Board Account	405					405
	-----	-----	-----	-----	-----	-----
	1,182				-	1,182
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
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Total	26,846	21,583	24,328	(2,745)	-	24,101
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