



DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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 £
Receipts						
Donations and legacies	2	84,798	4,934	0	89,732	87,842
Charitable activities	3	0	0	0	0	0
Other trading activities	4	1,850	0	0	1,850	1,850
Investment Income	5	0	0	0	0	0
Other		0	0	0	0	0
		86,648	4,934	0	91,582	89,692
Sale of Investments						
		0	0	0	0	0
Sale of fixed assets						
		0	0	0	0	0
Loans Received						
		0	0	0	0	0
		0	0	0	0	0
Total Receipts		86,648	4,934	0	91,582	89,692
Payments						
Raising funds	6	250	0	0	250	236
Charitable activities	7	40,410	37,214	0	77,624	53,121
Investment costs		0	0	0	0	0
Other	8	0	0	0	0	0
		40,660	37,214	0	77,874	53,357
Purchase of Investments						
		0	0	0	0	0
Purchase of fixed assets						
		0	0	0	0	0
Loan Repayments						
		0	0	0	0	0
		0	0	0	0	0
Total Payments		40,660	37,214	0	77,874	53,357
Net receipts / (payments)		45,988	-32,280	0	13,708	36,335
Transfers between funds		-29,633	29,633	0	0	0
Net movement in funds		16,355	-2,647	0	13,708	36,335
Funds brought forward		130,541	4,568	0	135,110	98,774
Funds carried forward		146,897	1,921	0	148,818	135,110



**DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	130,541	4,568	0	135,110	98,774
Net movement in funds	16,355	-2,647	0	13,708	36,335
	-----	-----	-----	-----	-----
Bank and Cash at end of year	146,897	1,921	0	148,818	135,110
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				54,178	57,715
Bank Current Accounts				94,640	77,395
Cash in Hand				0	0
				-----	-----
				148,818	135,110
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church & Hall Buildings & Contents				1,523,699	1,307,754
- Manse Buildings & Contents				226,769	195,052
				-----	-----
				1,750,468	1,502,806
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Session at a meeting on 24th October 2023 and signed on its behalf by

Samuel Bleakly

24th October 2023

David McKeeman

24th October 2023



DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have 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.

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 2022 £	Total 2021 £
Recorded giving:					
Loose collections	70,949	4,934	0	75,883	73,741
Donations and gifts	70	0	0	70	305
Gift Aid	13,779	0	0	13,779	13,796
Legacies and bequest	0	0	0	0	0
	84,798	4,934	0	89,732	87,842



DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities:					
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities:					
Letting of premises	1,850	0	0	1,850	1,850
Trading income	0	0	0	0	0
	<u>1,850</u>	<u>0</u>	<u>0</u>	<u>1,850</u>	<u>1,850</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	0	0	0	0	0
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	250	0	0	250	236
Fundraising events	0	0	0	0	0
	250	0	0	250	236



DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Presbytery fees	238	0	0	238	226
Ministry and support staff costs	10,837	0	0	10,837	11,352
Congregational running expenses	29,335	0	0	29,235	14,602
Donations to Missions and charities	0	37,214	0	37,214	26,941
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	40,410	37,214	0	77,624	53,121
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8. FIXED ASSETS

The congregation owns the Church premises situated at 210-212 Castlecat Road, Ballymoney, Co Antrim, BT53 8AT and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,502,806 at last renewal date.

9. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	0	0
Other investments	0	0
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	0,000	0,000
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DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2022

10 SUMMARY OF ACCOUNTS

	<u>Balance at Start</u>	<u>Receipts</u>	<u>Payments</u>	<u>Tfr In</u>	<u>Tfr Out</u>	<u>Surplus/ Deficit</u>	<u>Balance at End</u>
Unrestricted Funds							
General Fund	72,827	67,877	18,499		29,486	19,892	92,719
Building Fund	57,715	18,771	22,161		147	-3,537	54,178
Interest on Investments	0	0	0	0	0	0	0
	<u>130,542</u>	<u>86,648</u>	<u>40,660</u>	<u>0</u>	<u>29,633</u>	<u>16,355</u>	<u>146,897</u>
Restricted Funds							
Alzheimers Society	0		981	981		0	0
Afghanistan Appeal	0		1,090	1,090		0	0
Ukraine Appeal	0		3,155	3,155		0	0
Pakistan Appeal	0		1,460	1,460		0	0
Nantes building Fund	0		3,160	3,160		0	0
Scripture Union	0		390	390		0	0
Tear Fund	0		1,210	1,210		0	0
Cancer Research	2,110		2,110			-2,110	0
HBC/Youth Work	0		255	255		0	0
Women's Fellowship	104	3,364	1,453		2,000	-89	15
Women's Fellowship	0					0	0
Sabbath School	505	35	204	35		-134	371
Friendship Group	434	963	837			126	560
Lighthouse Youth Club	418	255	537			-282	136
Parent & Toddler	682	317	700	225		-158	524
Covenanter Youth RP Finance Committee	315					0	315
Missions	0		9,100	9,100		0	0
	0		10,572	10,572		0	0
	<u>4,568</u>	<u>4,934</u>	<u>37,214</u>	<u>31,633</u>	<u>2,000</u>	<u>-2,647</u>	<u>1,921</u>
	<u>135,110</u>	<u>91,582</u>	<u>77,874</u>	<u>31,633</u>	<u>31,633</u>	<u>13,708</u>	<u>148,818</u>