



**DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**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	82,985	5,251	0	88,236	89,732
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
		84,835	5,251	0	90,086	91,582
<b>Sale of Investments</b>						
		0	0	0	0	0
<b>Sale of fixed assets</b>						
		0	0	0	0	0
<b>Loans Received</b>						
		0	0	0	0	0
		0	0	0	0	0
<b>Total Receipts</b>		84,835	5,251	0	90,080	91,582
<b>Payments</b>						
Raising funds	6	250	0	0	250	250
Charitable activities	7	58,385	27,856	0	86,241	77,624
Investment costs		0	0	0	0	0
Other	8	0	0	0	0	0
		58,635	27,856	0	86,490	77,874
<b>Purchase of Investments</b>						
		0	0	0	0	0
<b>Purchase of fixed assets</b>						
		0	0	0	0	0
<b>Loan Repayments</b>						
		0	0	0	0	0
		0	0	0	0	0
<b>Total Payments</b>		58,635	27,856	0	86,490	77,874
<b>Net receipts / (payments)</b>		26,201	-22,605	0	3,595	13,708
<b>Transfers between funds</b>		-22,878	22,878	0	0	0
<b>Net movement in funds</b>		3,323	272	0	3,595	13,708
<b>Funds brought forward</b>		146,897	1,921	0	148,818	135,110
<b>Funds carried forward</b>		150,220	2,193	0	152,413	148,818



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

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	146,897	1,921	0	148,818	135,110
Net movement in funds	3,323	272	0	3,595	13,708
	-----	-----	-----	-----	-----
Bank and Cash at end of year	150,220	2,193	0	152,413	148,818
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				125,016	54,178
Bank Current Accounts				27,397	94,640
Cash in Hand				0	0
				-----	-----
				152,413	148,818
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church & Hall Buildings & Contents				1,638,191	1,523,699
- Manse Buildings & Contents				243,770	226,769
				-----	-----
				1,881,961	1,750,468
				=====	=====
<b>Liabilities</b>					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Session at a meeting on 26<sup>th</sup> October 2024 and signed on its behalf by

Rev Raymond Blair

26<sup>th</sup> October 2024

Samuel Bleakly

26<sup>th</sup> October 2024

**DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2023**

**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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Recorded giving:					
Loose collections	68,342	5,251	0	73,593	75,883
Donations and gifts	680	0	0	680	70
Gift Aid	13,963	0	0	13,963	13,779
Legacies and bequest	0	0	0	0	0
	<b>82,985</b>	<b>5,251</b>	<b>0</b>	<b>88,236</b>	<b>89,732</b>



**DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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:					
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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
FWO envelopes	250	0	0	250	250
Fundraising events	0	0	0	0	0
	<b>250</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>236</b>



**DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2023**

**7. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Presbytery fees	244	0	0	244	238
Ministry and support staff costs	33,467	0	0	33,467	10,837
Congregational running expenses	24,674	0	0	24,674	29,235
Donations to Missions and charities	0	27,856	0	27,856	37,214
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	58,385	27,856	0	86,241	77,624
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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 £1,881,961 at last renewal date.

**9. INVESTMENTS**

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

	<b>2023</b>	<b>2022</b>
	£	£
General Investment Fund	0	0
Other investments	0	0
	-----	-----
	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 2023**

**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>
<b><u>Unrestricted Funds</u></b>							
General Fund	92,719	64,859	39,531	30,000	122,843	-67,515	25,204
Building Fund	54,178	19,976	19,103	0	30,035	-29,162	25,016
Investments	0	0	0	100,000	0	100,000	100,000
	<u>146,897</u>	<u>84,835</u>	<u>58,635</u>	<u>130,000</u>	<u>152,878</u>	<u>3,323</u>	<u>150,220</u>
<b><u>Restricted Funds</u></b>							
Turkey/Syria Earthquake Appeal	0	0	2,365	2,365	0	0	0
Scripture Union	0	0	545	545	0	0	0
Tear Fund	0	0	805	805	0	0	0
Ballymoney Foodbank	0	0	1,350	1,350	0	0	0
HBC/Youth Work	0	0	350	350	0	0	0
Women's Fellowship	15	2,850	4,501	1,688	0	36	51
Sabbath School	371	295	340	255	0	210	581
Friendship Group	560	981	1,090	0	0	-109	451
Lighthouse Youth Club	136	353	291	0	0	62	198
Parent & Toddler	524	771	919	220	0	73	597
Covenanter Youth	315	0	0	0	0	0	315
RP Finance Committee	0	0	8,050	8,050	0	0	0
Missions	0	0	7,250	7,250	0	0	0
	<u>1,921</u>	<u>5,251</u>	<u>27,856</u>	<u>22,878</u>	<u>0</u>	<u>272</u>	<u>2,193</u>
	<u>148,818</u>	<u>90,086</u>	<u>86,490</u>	<u>152,878</u>	<u>152,878</u>	<u>3,595</u>	<u>152,413</u>