



**DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>						
Donations and legacies	2	92,370	3,765	0	96,135	88,236
Charitable activities	3	0	0	0	0	0
Other trading activities	4	1,900	0	0	1,900	1,850
Investment Income	5	1,005	0	0	1,005	0
Other		0	0	0	0	0
		95,275	3,765	0	99,041	90,086
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
<b>Total Receipts</b>		95,275	3,765	0	99,041	90,080
<b>Payments</b>						
Raising funds	6	267	0	0	267	250
Charitable activities	7	60,919	22,983	0	83,902	86,241
Investment costs		0	0	0	0	0
Other	8	0	0	0	0	0
		61,186	22,983	0	84,168	86,490
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
<b>Total Payments</b>		61,186	22,983	0	84,168	86,490
<b>Net receipts / (payments)</b>		34,090	-19,218	0	14,872	3,595
Transfers between funds		-19,206	19,206	0	0	0
<b>Net movement in funds</b>		14,884	-12	0	14,872	3,595
Funds brought forward		150,220	2,193	0	152,413	148,818
Funds carried forward		165,104	2,181	0	167,286	152,413



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

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	150,220	2,193	0	152,413	148,818
Net movement in funds	15,064	-12	0	15,052	3,595
	-----	-----	-----	-----	-----
Bank and Cash at end of year	165,104	2,182	0	167,286	152,413
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				130,833	125,016
Bank Current Accounts				36,453	27,397
Cash in Hand				0	0
				-----	-----
				167,286	152,413
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church & Hall Buildings & Contents				1,720,101	1,638,191
- Manse Buildings & Contents				255,966	243,770
				-----	-----
				1,976,067	1,881,961
				=====	=====
<b>Liabilities</b>					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Session at a meeting on **26<sup>th</sup> October 2025** and signed on its behalf by

Rev Raymond Blair

**26<sup>th</sup> October 2025**

Samuel Bleakly

**26<sup>th</sup> October 2025**



**DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2024**

**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 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Recorded giving:					
Loose collections	79,143	3,765	0	82,908	73,593
Donations and gifts	100	0	0	100	680
Gift Aid	13,127	0	0	13,127	13,963
Legacies and bequest	0	0	0	0	0
	<b>92,370</b>	<b>3,765</b>	<b>0</b>	<b>96,135</b>	<b>88,236</b>



**DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2024

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</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 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from charitable activities:					
Letting of premises	1,900	0	0	1,900	1,850
Trading income	0	0	0	0	0
	<u>1,900</u>	<u>0</u>	<u>0</u>	<u>1,900</u>	<u>1,850</u>

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Deposit interest	1,005	0	0	1,005	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>1,005</u>	<u>0</u>	<u>0</u>	<u>1,005</u>	<u>0</u>



## 6. RAISING FUNDS

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
FWO envelopes	267	0	0	267	250
Fundraising events	0	0	0	0	0
	<b>267</b>	<b>0</b>	<b>0</b>	<b>267</b>	<b>250</b>



**DERVOCK CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2024**

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Presbytery fees	206	0	0	206	244
Ministry and support staff costs	34,900	0	0	34,900	33,467
Congregational running expenses	26,079	0	0	26,079	24,674
Donations to Missions and charities	0	22,983	0	22,983	27,856
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	61,185	22,983	0	84,168	86,241
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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 £1,976,067 at last renewal date.

**9. INVESTMENTS**

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

	2024	2023
	£	£
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 2024**

**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>
General Fund	25,204	70,910	42,683	0	19,160	9,067	34,271
Building Fund	25,016	23,360	18,503	0	46	4,812	29,827
Investments	100,000	1,005	0	0	0	1,005	101,005
	<u>150,220</u>	<u>95,275</u>	<u>61,186</u>	<u>0</u>	<u>19,206</u>	<u>14,884</u>	<u>165,104</u>
Compass Advocacy							
Network	0	0	1,300	1,300	0	0	0
Scripture Union	0	0	495	495	0	0	0
Tear Fund	0	0	675	675	0	0	0
EMF	0	0	535	535	0	0	0
HBC/Youth Work	0	0	370	370	0	0	0
Women's Fellowship	52	2,023	4,108	2,125	0	41	92
Sabbath School	581	10	588	231	0	-347	234
Friendship Group	451	911	830	0	0	81	532
Lighthouse Youth Club	198	374	401	315	0	288	487
Parent & Toddler	597	447	391	185	0	241	838
Covenanter Youth	315	0	0	0	315	-315	0
RP Finance Committee	0	0	6,220	6,220	0	0	0
Missions	0	0	7,070	7,070	0	0	0
	<u>2,194</u>	<u>3,765</u>	<u>22,983</u>	<u>19,521</u>	<u>315</u>	<u>-12</u>	<u>2,182</u>
	<u>152,414</u>	<u>99,041</u>	<u>84,168</u>	<u>19,521</u>	<u>19,521</u>	<u>14,872</u>	<u>167,286</u>

