

Drimboig Congregation of The Reformed Presbyterian Church of Ireland	106401	
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Statement of Financial Activity Receipts and payments accounts

For the period from	01/01/2023	To	31/12/2023	
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & legacies	80,958	7,481	-	88,439	60,693
Grants	-	-	-	-	-
Fundraising activities	-	-	-	-	-
Interest on deposit account	100	-	-	100	187
Dividend on investments	-	-	-	-	-
Members' subscriptions	-	-	-	-	855
Charitable trading receipts	-	-	-	-	-
Rents from land & buildings	2,480	-	-	2,480	2,480
Other charitable receipts	24,248	-	-	24,248	1,314
A1 Sub total (Gross income for the Annual Return)	107,786	7,481	-	115,267	65,528
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
Proceeds from sale of fixed asset	-	-	-	-	-
Loan repayments received	-	-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	107,786	7,481	-	115,267	65,528
A3 Payments					
Cost of fundraising events	-	-	-	-	-
Gross trading payments	-	-	-	-	-
Investment management costs	-	-	-	-	-
Direct charitable activity	45,634	9,598	-	55,232	53,769
Grants & donations paid	-	-	-	-	0
Governance costs	99,991	-	-	99,991	27,117
Other costs	-	-	-	-	43
	-	-	-	-	-
	-	-	-	-	-
A3 Sub total	145,625	9,598	-	155,222	80,929
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
Purchase of investments	-	-	-	-	-
Loans made	-	-	-	-	-
A4 Sub total	-	-	-	-	-
Total payments	145,625	9,598	-	155,222	80,929
Net of receipts/(payments)	- 37,839	- 2,117	-	- 39,956	- 15,401
A5 Transfers between funds	- 2,117	2,117	-	-	-
A6 Cash funds last year end	62,257	-	-	62,257	77,658
Cash funds this year end	22,302	-	-	22,302	62,257

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	No 1 account	7,774	-	-	7,774	12,678
	No 2 account	11,625	-	-	11,625	43,579
	Business investment account	2,795	-	-	2,795	5,892
	WF account	108	-	-	108	108
	Total cash funds	22,302	-	-	22,302	62,257

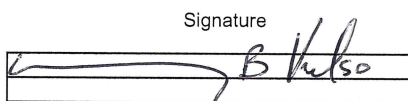
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
	Total		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use	The Manse Building		-	426,000	375,000
	The Manse Contents		-	10,000	10,000
	The Church & Hall Building		-	1,382,053	1,152,878
	The Church & Hall contents		-	113,518	95,229
	Total		-	1,931,571	1,633,107

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities				-	-
				-	-
				-	-
				-	-
	Total			-	-

Approved by the Session at a meeting on 30th October 2024 and signed on its behalf by:-

Signature


Print Name
 MERVYN BOLTON KELSO

Date of approval
 30/10/24

Section C Notes to the Accounts

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.

C1 Nature and purpose of funds

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.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		-	-
Total			-

C3 Other information

Fixed Assets
 The congregation owns the Church premises situated at Drumbolg Road.
 The congregation also owns The Manse located at Moyagoney Road. Together these have an insurance value of £1,931,571.
 The congregation also owns The Manse Farm which consists of approx 18 acres.

Additional analysis (1)

Analysis of receipts and payments

1 Donations & Legacies

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Loose plate	45,090	7,481	-	-	52,571	51,206
Building Fund	25,122	-	-	-	25,122	-
Gift Aid	10,746	-	-	-	10,746	8,487
Legacy	-	-	-	-	-	1,000
Total	80,958	7,481	-	-	88,439	60,693

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-
	OK	OK	OK	OK

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank transfers	23,506	-	-	-	23,506	1,251
Electricity Wayleave	3	-	-	-	3	3
Other	739	-	-	-	739	60
	-	-	-	-	-	-
Total	24,248	-	-	-	24,248	1,314

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Congregational running expenses	44,708	-	-	-	44,708	41,424
General costs	135	-	-	-	135	72
Resources & Admin	428	-	-	-	428	1,488
Donations	-	9,598	-	-	9,598	10,479
Envelopes	363	-	-	-	363	307
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	45,634	9,598	-	-	55,232	53,769

4a Governance costs

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank Transfers	23,506	-	-	-	23,506	1,251
Bank Charges	209	-	-	-	209	186
Building work Manse Repairs	29,336	-	-	-	29,336	15,015
Building work Church	46,095	-	-	-	46,095	10,096
Other	270	-	-	-	270	-
Accountancy & Clerk Fees	575	-	-	-	575	569
Total	99,991	-	-	-	99,991	27,117

Drimbolg Congregation of The Reformed - 106401

Period end date: 31/12/2023

Additional analysis (2)

5 Breakdown of restricted funds /Summary of accounts

Unrestricted Funds	Balance at start	Receipts	Payments	Trsf in	Trsf Out	Fund Transfers	Surplus/ Deficit	Balance at end
General Fund	18,678	44,547	39,788	1,506	- 15,000	- 2,117		7,826
Building Fund	43,579	39,733	82,331	15,000	- 1,506			14,475
	62,257	84,280	122,118	16,506	- 16,506	- 2,117	-	22,302
	-	23,507	- 13,909					
Restricted Funds								
Donations:-								
Christian Institute		165	165					-
African Inland Mission		300	300					-
EMF		80	200			120		-
Covenantor Witness		420	420					-
Release International		207				- 207		-
Mins of Synod		35	56			21		-
Synodical Collections		3,062	3,815			753		-
Missions Collections		2,587	3,340			753		-
Sabbath Collections		625				- 625		-
Girls & Boys Guides			400			400		-
GO relief Fund			300			300		-
Release International			250			250		-
Compassion UK			352			352		-
	-	7,481	9,598	-	-	2,117	-	-
	62,257	91,760	131,716	16,506	- 16,506	-	-	22,302