

Drimbolg 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	01/01/2024	To	31/12/2024	
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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 £
<b>A1 Receipts</b>					
Donations & legacies	74,142	8,641	-	82,783	88,439
Grants	-	-	-	-	-
Fundraising activities	-	-	-	-	-
Interest on deposit account	118	-	-	118	100
Dividend on investments	-	-	-	-	-
Members' subscriptions	-	-	-	-	-
Charitable trading receipts	-	-	-	-	-
Rents from land & buildings	2,480	-	-	2,480	2,480
Other charitable receipts	2,383	-	-	2,383	24,249
<b>A1 Sub total (Gross income for the Annual Return)</b>	<b>79,123</b>	<b>8,641</b>	<b>-</b>	<b>87,764</b>	<b>115,268</b>
<b>A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).</b>					
Proceeds from sale of fixed asset	-	-	-	-	-
Loan repayments received	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>79,123</b>	<b>8,641</b>	<b>-</b>	<b>87,764</b>	<b>115,268</b>
<b>A3 Payments</b>					
Cost of fundraising events	-	-	-	-	-
Gross trading payments	-	-	-	-	-
Investment management costs	-	-	-	-	-
Direct charitable activity	43,428	11,157	-	54,585	55,232
Grants & donations paid	-	-	-	-	-
Governance costs	14,182	-	-	14,182	99,991
Other costs	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>A3 Sub total</b>	<b>57,610</b>	<b>11,157</b>	<b>-</b>	<b>68,767</b>	<b>155,223</b>
<b>A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)</b>					
Purchase of investments	-	-	-	-	-
Loans made	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>57,610</b>	<b>11,157</b>	<b>-</b>	<b>68,767</b>	<b>155,223</b>
<b>Net of receipts/(payments)</b>	<b>21,513</b>	<b>- 2,516</b>	<b>-</b>	<b>18,997</b>	<b>- 39,955</b>
<b>A5 Transfers between funds</b>	<b>- 2,516</b>	<b>2,516</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>22,302</b>	<b>-</b>	<b>-</b>	<b>22,302</b>	<b>62,257</b>
<b>Cash funds this year end</b>	<b>41,299</b>	<b>0</b>	<b>-</b>	<b>41,299</b>	<b>22,302</b>

**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	50,387	8,641	-	-	59,028	52,571
Building Fund	-	-	-	-	-	25,122
Gift Aid	21,806	-	-	-	21,806	10,746
Legacy	-	-	-	-	-	-
<b>Total</b>	<b>72,192</b>	<b>8,641</b>	<b>-</b>	<b>-</b>	<b>80,833</b>	<b>88,439</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	1,471	-	-	-	1,471	23,506
Electricity Wayleave	4	-	-	-	4	3
Other	909	-	-	-	909	739
	-	-	-	-	-	-
<b>Total</b>	<b>2,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,383</b>	<b>24,249</b>

**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	41,060	-	-	-	41,060	44,708
General costs	75	-	-	-	75	135
Resources & Admin	958	-	-	-	958	428
Donations	-	11,157	-	-	11,157	9,598
Envelopes	-	-	-	-	-	363
Other-Hire, Audio Visuals + Graphics	4,813	-	-	-	4,813	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	<b>46,906</b>	<b>11,157</b>	<b>-</b>	<b>-</b>	<b>58,063</b>	<b>55,232</b>

**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	1,471	-	-	-	1,471	23,506
Bank Charges	196	-	-	-	196	209
Building work Manse Repairs	3,333	-	-	-	3,333	29,336
Building work Church & equipment	6,959	-	-	-	6,959	46,095
Other	1,001	-	-	-	1,001	270
Accountancy & Clerk Fees	1,222	-	-	-	1,222	575
<b>Total</b>	<b>14,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,182</b>	<b>99,991</b>

**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	10,634	-	-	10,634	7,774
	No 2 account	22,668	-	-	22,668	11,625
	Business investment account	7,889	0	-	7,890	2,795
	WF account	108	-	-	108	108
	<b>Total cash funds</b>	<b>41,299</b>	<b>0</b>	<b>-</b>	<b>41,299</b>	<b>22,302</b>

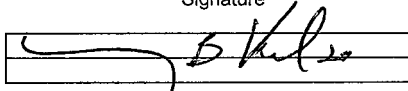
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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	426,000
	The Manse Contents		-	10,000	10,000
	The Church & Hall Building		-	1,382,053	1,382,053
	The Church & Hall contents		-	113,518	113,518
	<b>Total</b>		<b>-</b>	<b>1,931,571</b>	<b>1,931,571</b>

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

Approved by the Session at a meeting on \_\_\_\_\_ and signed on its behalf by:-

Signature  


Print Name  
 MERVYN BOLTON HELSO

Date of approval  
 17/9/25

**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	£
		-	-
		<b>Total</b>	-

**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 (2)**

**5 Breakdown of restricted funds /Summary of accounts**

Unrestricted Funds	Balance at start	Receipts	Payments	Trsf in	Trsf Out	Fund Transfers	Surplus/D efit	Balance at end
General Fund	7,826	49,960	40,961	1,471	-	-2,516		15,780
Building Fund	14,476	27,692	15,178	-	-1,471			25,519
	22,302	77,652	56,139	1,471	-1,471	-2,516	-	41,299
<b>Restricted Funds</b>								
Donations:-								
Christian Institute			200			200		-
African Inland Mission								-
Kids for school		185	300			115		-
Covenantor Witness		525	525					-
Release International			250			250		-
Mins of Synod		28	49			21		-
Synodical Collections		3,551	4,286			735		-
Missions Collections		3,402	4,137			735		-
Sabbath Collections		675				-675		-
Girls & Boys Guides		275	475			200		-
GO relief Fund			300			300		-
Open Doors			250			250		-
Compassion UK			384			384		-
Other								
	-	8,641	11,157	-	-	2,516		-
	22,302	86,293	67,296	1,471	-1,471	-		41,299