

DONAGHEY CONGREGATIONAL CHURCH
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Receipts					
Donations and legacies	2	53844	9328	63172	65215
Charitable activities	3	1700	924	2624	1535
Other trading activities	4	-	-	-	-
Investment Income	5	295	58	353	285
Other	6	252	-	252	475
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Total Receipts		56091	10310	66401	67510
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Payments					
Raising funds	7	-	-	-	-
Charitable activities	8	53184	9725	62909	70918
Investment costs					
Other	9	-	-	-	-
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Total Payments		53184	9725	62909	70918
		-----	-----	-----	-----
Net receipts / (payments)		2907	585	3492	(3408)
Transfers between funds		-	-	-	-
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Net movement in funds		2907	585	3492	(3408)
Funds brought forward		19955	2912	22867	26275
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Funds carried forward	11	22862	3497	26359	22867
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DONAGHEY CONGREGATIONAL CHURCH

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	19955	2912	22867	26275
Net movement in funds	2907	585	3492	(3408)
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Bank and Cash at end of year	22862	3497	26359	22867
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Bank & Cash Balances				
Bank Deposit Accounts	-	-	-	-
Bank Current Accounts	22862	3472	26334	22842
Cash in Hand	-	25	25	25
			-----	-----
			26359	22867
			=====	=====
Other Assets				
Fixed Assets – Note 10				
- Church Premises				
- Fixtures, Fittings & Equipment				
- Vehicles				
Gift Aid receivable on donations				
			-----	-----
			-	-
			=====	=====
Liabilities				
Loans				
Other				
			-----	-----
			-	-
			=====	=====

**DONAGHEY CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS**

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

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Recorded giving:	41701	295	41996	46142
Loose collections	1179	738	1917	4277
Donations and gifts	5630	8295	13925	9246
Gift Aid	5334	-	5334	5550
Legacies and bequest	-	-	-	-
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	53844	9328	63172	65215
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DONAGHEY CONGREGATIONAL CHURCH
NOTES TO THE ACCOUNTS
31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from charitable activities	-	924	924	845
Fees from weddings and funerals	1700	-	1700	690
Fundraising events	-	-	-	-
Membership fees	-	-	-	-
Grants	-	-	-	-
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	1700	924	2624	1535
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Letting of premises	-	-	-	-
Trading income	-	-	-	-
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	-	-	-	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Deposit interest	295	58	353	285
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	295	58	353	285
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DONAGHEY CONGREGATIONAL CHURCH

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Magazines	252	-	252	475
Expenses Contribution	-	-	-	-
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	252	-	252	475
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
FWO envelopes	-	-	-	-
Fundraising events	-	-	-	-
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	-	-	-	-
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Ministry and support staff costs	31270	-	31270	30344
Congregational running expenses	18168	2157	20325	27267
Donations to Missions and charities	3746	7568	11314	13307
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	53184	9725	62909	70918
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DONAGHEY CONGREGATIONAL CHURCH

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Investment properties expenses	-	-	-	-
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	-	-	-	-
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10. FIXED ASSETS

The congregation owns the Church premises situated at 30 Killygarvan Road, Dungannon, BT71 4DA and the associated fixtures, fittings, plant and machinery.

DONAGHEY CONGREGATIONAL CHURCH

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

11. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
No. 1 Account	19955	56091	53184	2907	-	22862
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	19955	56091	53184	2907	-	22862
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Restricted Funds						
Repair Fund	518	734	686	48	-	566
Women's Bright Hour	1049	1754	1593	161	-	1210
Missionary Cause	1123	7446	7048	398	-	1521
Sunday School	111	125	145	(20)	-	91
Youth Focus	28	-	-	-	-	28
Audio Ministry	83	251	253	(2)	-	81
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	2912	10310	9725	585	-	3497
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Total	22867	66401	62909	3492	-	26359
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