

**Church of God (Armagh)**

**Statement of Financial Activity (Receipts and Payments Account) for the Year Ended 31 March 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Receipts</b>						
Donations & Legacies	2	4,877	15,557	-	20,434	32,367
Investment income	3	871	-	-	871	1,610
Other income	4	-	-	-	-	-
<b>Total Receipts</b>		<b>5,748</b>	<b>15,557</b>	<b>-</b>	<b>21,305</b>	<b>33,977</b>
<b>Payments</b>						
Charitable Activities	5	5,827	32,979	-	38,806	23,371
<b>Total Payments</b>		<b>5,827</b>	<b>32,979</b>	<b>-</b>	<b>38,806</b>	<b>23,371</b>
Net Receipts / Payments		(79)	(17,422)	-	(17,501)	10,606
Transfers net		(20,000)	20,000	-	-	-
Net movement in funds		(20,079)	2,578	-	(17,501)	10,606
Funds brought forward 01 April 2024		248,156	6,570	-	254,726	244,120
Deduct non cash/bank related Endowment Funds		-	-	-	-	-
Funds carried forward 31 March 2025	7	228,077	9,148	-	237,225	254,726

Church of God (Armagh)

Statement of Assets and Liabilities as at 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Funds Reconciliation</b>					
Bank and cash at start of year	248,156	6,570	-	254,726	244,120
Net movement in funds	(20,079)	2,578	-	(17,501)	10,606
Bank & cash at end of year	228,077	9,148	-	237,225	254,726
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				22,513	21,641
Bank Current Accounts				14,712	33,085
Total				37,225	54,726
<b>Other Assets</b>					
Fixed Assets	6				
- Church Premises				200,000	200,000
				200,000	200,000
<b>Liabilities</b>					
Other				-	-
				237,225	254,726

Approved by trustees on 23/12/2025 and signed on its behalf by:

  
Trustee

Date: 23/12/2025

Church of God (Armagh)

Notes to the Accounts - Year Ended 31 March 2025

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.

RECEIPTS

2. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £
Donations and Gifts	1,282	15,557	-	16,839
Gift Aid	3,595	-	-	3,595
	<u>4,877</u>	<u>15,557</u>	<u>-</u>	<u>20,434</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £
Deposit Interest	871	-	-	871
	<u>871</u>	<u>-</u>	<u>-</u>	<u>871</u>

4. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £
Other - From Knocknacloy	-	-	-	-
Other - From Dungannon Church	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Church of God (Armagh)

Notes to the Accounts - Year Ended 31 March 2025

PAYMENTS

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £
Congregational running expenses	4,687	-	-	4,687
Donations to Missions and Charities	-	32,979	-	32,979
Governance Costs	1,140	-	-	1,140
	<u>5,827</u>	<u>32,979</u>	<u>-</u>	<u>38,806</u>

6. FIXED ASSETS

The congregation owns the Church premises situated at 22 Newry Road Hall, Armagh, Co. Armagh BT60 1EH and the associated fixtures and fittings.

Church of God (Armagh)

Notes to the Accounts - Year Ended 31 March 2025

7. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
<b>Unrestricted Funds</b>						
General Bank	26,515	4,877	5,827	(950)	(20,000)	5,565
Deposit Account	21,641	871	-	871	-	22,512
General Fund	200,000	-	-	-	-	200,000
	<u>248,156</u>	<u>5,748</u>	<u>5,827</u>	<u>(79)</u>	<u>(20,000)</u>	<u>228,077</u>
<b>Restricted Funds</b>						
Lord's Servants	992	11,510	18,500	(6,990)	6,500	502
Buildings Repairs / Maintenance	4,198	20	-	20	2,000	6,218
Outreach / Special Needs	1,380	4,027	14,479	(10,452)	11,500	2,428
	<u>6,570</u>	<u>15,557</u>	<u>32,979</u>	<u>(17,422)</u>	<u>20,000</u>	<u>9,148</u>
<b>Endowment Funds</b>						
	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Funds</b>	<u>254,726</u>	<u>21,305</u>	<u>38,806</u>	<u>(17,501)</u>	<u>-</u>	<u>237,225</u>