

Bright Parish Church/Down & Dromore/Church of Ireland
Statement of Financial Activity
Year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowmen Funds	Total 2025	Total 2024
Receipts					
Donations and Legacies	34275			34275	70877
Charitable activities					
Other trading activities					
Investment income	1581	1665		3246	1622
Other	808			808	3613
<hr/>					
Total Receipts	36664	1665	0	38329	76112
Payments					
Raising funds					
Charitable activities	24705	0		24705	25607
Investment costs					
Other					
<hr/>					
	24705	0	0	24705	25607
Purchase of investments					
Purchase of fixed assets					
Loan Repayments					
<hr/>					
Total Payments	24705	0	0	24705	25607
Net receipts/(payments)	11959	1665	0	13624	50505
Funds brought forward	77648	34076	0	111724	27144
<hr/>					
Funds carried forward	89607	35741	0	125348	77649
<hr/>					

Bright Parish Church/Down & Dromore/Church of Ireland
Statement of Assets and Liabilities
As at 31 December 2025

	Unrestricte Funds	Restricted Funds	Endowmen Funds	Total 2025	Total 2024
Fund Reconciliation					
Bank and Cash at start of year	77648	34076		111724	59577
Net movement in funds	11959	1665		13624	52147
Bank and Cash at end of year	89607	35741		125348	111724
.....					
Bank and Cash balances					
Bank accounts	89607	35741		125348	111724
Cash in hand	0	0		0	0
.....					
	89607	35741		125348	111724
Other Assets					
Others					
			
				0	0
Liabilities					
Loans					
				0	0
Others					
				0	0
.....					
				0	0
.....					
Total Net Assets				125348	111724
			

Bright Parish Church/Down & Dromore/Church of Ireland
Notes to the Accounts
Year ended 31 December 2025

Accounting Policies

Basis of Financial Statements

As the income of the congregation is less than £250,000, the congregation have elected in accordance with the provisions of 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 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.

Bright Parish Church/Down & Dromore/Church of Ireland
Notes to the Accounts
Year ended 31 December 2025

Donations and Legacies	Unrestricted Funds	Restricted Funds	Endowments Funds	Total 2025	Total 2024
Recorded Giving	16354	0		16354	13466
Loose collections	3033	0		3033	1973
Donations and gifts	8250	0		8250	2100
Gift Aid	3193	0		3193	4008
Grant Aid and Other Income	3445	0		3445	49330
Legacies and bequests	0	0		0	0

	34275	0		34275	70877

Charitable Activities	Unrestricted Funds	Restricted Funds	Endowments Funds	Total 2025	Total 2024
Ministry and support staff costs	16852	0		16852	15843
Congregational running expenses	7503	0		7503	9354
Donations to Missions and charities	110	0		110	230
Governance costs	240	0		240	180

	24705	0		24705	25607

