

**NEW MOSSLEY CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

**Financial Statements  
for the year ended 31st December 2024**

**Registered Charity in Northern Ireland (NIC104226)**

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>						
Donations and legacies	2	£50,799	£16,475	£0	£67,274	£63,594
Charitable activities	3	£0	£695	£0	£695	£1,574
Other trading activities	4	£0	£0	£0	£0	£600
Investment Income	5	£197	£0	£0	£197	£198
Other	6	£0	£22,333	£0	£22,333	£0
Organisations		£0	£14,802	£0	£14,802	£8,765
Sale of Investments		£0	£0	£0	£0	£0
Sale of fixed assets		£0	£0	£0	£0	£0
Loans Received		£0	£0	£0	£0	£0
Total Receipts		<b>£50,996</b>	<b>£54,305</b>	<b>£0</b>	<b>£105,301</b>	<b>£74,731</b>
<b>Payments</b>						
Raising funds	7	£292	£0	£0	£292	£209
Charitable activities	8	£43,723	£21,376	£0	£65,099	£63,756
Investment costs		£0	£0	£0	£0	£0
Other	9	£412	£18,462	£0	£18,874	£1,091
Organisations		£0	£15,675	£0	£15,675	£12,537
Purchase of Investments		£0	£0	£0	£0	£0
Purchase of fixed assets		£0	£0	£0	£0	£0
Loan Repayments		£0	£0	£0	£0	£0
Total Payments		<b>£44,427</b>	<b>£55,513</b>	<b>£0</b>	<b>£99,940</b>	<b>£77,593</b>
Net receipts / (payments)		£6,569	-£1,208	£0	£5,361	£0
Transfers between funds		-£12,457	£12,457	£0	£0	£0
Net movement in funds		-£5,888	£11,249	£0	£5,361	-£2,862
Funds brought forward		£67,473	£9,675	£0	£77,148	£80,010
Funds carried forward	12	<b>£61,585</b>	<b>£20,924</b>	<b>£0</b>	<b>£82,509</b>	<b>£77,148</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2024**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	£67,473	£9,675	£0	£77,148	£80,010
Net movement in funds	-£5,888	£11,249	£0	£5,361	-£2,862
Bank and Cash at end of year	<b>£61,585</b>	<b>£20,924</b>	0	<b>£82,509</b>	<b>£77,148</b>

**Bank & Cash Balances**

Danske Bank No. 1	£78,672	£71,808
Danske Bank No. 2	NIL	NIL
Cash in Hand - Organisations	£302	£391
Bank Current Accounts - Organisations	£3,535	£4,949
Sub total	<b>£82,509</b>	<b>£77,148</b>
Endowment Funds	£0	£0
<b>Total</b>	<b>£82,509</b>	<b>£77,148</b>

**Other Assets**

**Fixed Assets - Note 10**

Church Premises

Fixtures and Fittings

Vehicles

**Investments - GIF - Note 11**

Gift Aid receivable on donations

£11,058      £8,340

Other assets

**Liabilities**

Loans

0      0

Other liabilities

0      0

Approved by the Kirk Session at a meeting on Sunday 23rd March 2025 and signed on its behalf by

Name: *Ian Clothworthy*

Name: *Mark Welsh*

Date: 23rd March 2025

Date: 23rd March 2025

**New Mossley Prersbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2024**

## 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 £	Endowment Funds £	Total 2024 £	Total 2023 £
Recorded givings	£42,218	£0	£0	<b>£42,218</b>	<b>£41,593</b>
Loose collection (Bld Fd)	£0	£2,844	£0	<b>£2,844</b>	<b>£0</b>
United Appeal(recorded)	£0	£2,297	£0	<b>£2,297</b>	<b>£2,356</b>
United Appeal(G.Aid))	£0	£281	£0	<b>£281</b>	<b>£205</b>
Building Fund (recorded)	£0	£8,019	£0	<b>£8,019</b>	<b>£9,589</b>
Building Fund (G.Aid)	£0	£2,120	£0	<b>£2,120</b>	<b>£428</b>
Donations/gifts (Missions)	£0	£413	£0	<b>£413</b>	<b>£1,716</b>
Heat & Light - Donations	£0	£425	£0	<b>£425</b>	<b>£0</b>
Gift Aid	£8,581	£76	£0	<b>£8,657</b>	<b>£7,707</b>
	<b>£50,799</b>	<b>£16,475</b>	<b>£0</b>	<b>£67,274</b>	<b>£63,594</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2024**

**3. Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income: Flower Fd/Mags/Ben Fd	£0	£695	£0	£695	£1,574
Fees from weddings and funerals	£0	£0	£0	£0	£0
Fundraising events	£0	£0	£0	£0	£0
Grant: Youth Club N.B.C.	£0	£0	£0	£0	£0
	<b>£0</b>	<b>£695</b>	<b>£0</b>	<b>£695</b>	<b>£1,574</b>

**4. Other Trading Activities**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Power NI	£0	£0	£0	£0	£600
MENCAP Grant	£0	£0	£0	£0	£0
	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£600</b>

**5. Investment Income**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Deposit interest	£0	£0	£0	£0	£0
Bank Interest	£197	£0	£0	£197	£198
Rents investment properties	£0	£0	£0	£0	£0
Other investment income	£0	£0	£0	£0	£0
	<b>£197</b>	<b>0</b>	<b>0</b>	<b>£197</b>	<b>198</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2024**

**6. Other Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Community Worker (U.M.T. Grants)	£0	£19,000	£0	£19,000	£0
Community Worker (Other income)	£0	£1,833	£0	£1,833	£0
Grant - N B C for Heat & Light	£0	£1,500	£0	£1,500	£0
	<b>£0</b>	<b>£22,333</b>	<b>£0</b>	<b>£22,333</b>	<b>£0</b>

**7. Raising Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
FWO envelopes	£292	£0	£0	£292	£209
Fundraising events	£0	£0	£0	£0	£0
	<b>£292</b>	<b>0</b>	<b>0</b>	<b>£292</b>	<b>£209</b>

**8. Charitable Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
General Assembly Assessments	£7,593	£0	£0	£7,593	£7,117
Presbytery fees	£353	£0	£0	£353	£274
Ministry and support staff costs	£25,931	£0	£0	£25,931	£24,523
Congregational running expenses	£9,027	£0	£0	£9,027	£12,713
United Appeal	£0	£3,509	£0	£3,509	£3,264
Donations to Missions and Charities	£0	£669	£0	£669	£2,573
Property Fund	£0	£5,420	£0	£5,420	£13,042
Heat and Light	£0	£11,778	£0	£11,778	£0
Goverance Costs: Audit/Solicitor	£819	£0	£0	£819	£250
	<b>£43,723</b>	<b>£21,376</b>	<b>£0</b>	<b>£65,099</b>	<b>£63,756</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Year ended 31 December 2024**

**9. Other Expenditure**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Community Worker	£0	£15,864	£0	£15,864	£0
Others: Gifts	£412	£0	£0	£412	£140
Others: Benevolent Fund	£0	£2,171	£0	£2,171	£450
Others: Mags and Flower Fund	£0	£427	£0	£427	£501
	<b>£412</b>	<b>£18,462</b>	<b>£0</b>	<b>£18,874</b>	<b>£1,091</b>

**10. Fixed Assets**

The congregation owns the Church premises at Ballyearl Drive New Mossley Newtownabbey BT36 5XJ and a manse at 12 Dorchester Drive Newtownabbey BT36 5WP and the associated fixtures/fittings and equipment for use of the Minister. A combined insurance value of £1,872,178 at last renewal date.

**11. Investments**

The congregation has the following investments. Amounts are shown at market valuation

	2024	2023
	£	£
General Investment Fund at market valuation	0	0
Property	0	0
Other investments	0	0
	<b>£0</b>	<b>£0</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity (Receipts and Payments Accounts )**  
**Year ended 31 December 2024**

**12. Fund Balances**

	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfers £	Balance at end £
<b>Unrestricted Funds</b>						
<b>Bank - General Fund</b>	£67,473	£50,996	£44,427	£6,569	-£12,457	£61,585
	<b>£67,473</b>	<b>£50,996</b>	<b>£44,427</b>	<b>£6,569</b>	<b>-£12,457</b>	<b>£61,585</b>
<b>Restricted Funds</b>						
Maintenance of Property	£1,214	£12,983	£5,420	£7,563	£0	£8,777
United Appeal	£0	£2,578	£3,509	-£931	£931	£0
Children's Society	£0	£76	£0	£76	£0	£76
S.S. Bibles	£0	£253	£319	-£66	£66	£0
Street Pastors	£0	£0	£250	-£250	£250	£0
Kids for School	£0	£0	£100	-£100	£100	£0
Womens Day	£0	£160	£0	£160	£0	£160
<b>Other Restricted Funds</b>						
Benevolent Fund	£3,121	£325	£2,171	-£1,846	£0	£1,275
Wider World/Presby Herald	£0	£237	£210	£27	£0	£27
Flower Fund	£0	£133	£217	-£84	£84	£0
Heat and Light	£0	£1,925	£11,778	-£9,853	£9,853	£0
Community Worker	£0	£20,833	£15,864	£4,969	£1,803	£6,772
<b>Organisations</b>						
Tuesday Fellowship	£126	£59	£91	-£32	-£30	£64
Youth Accounts (DAM)	£5,214	£14,743	£15,584	-£841	-£600	£3,773
	<b>£9,675</b>	<b>£54,305</b>	<b>£55,513</b>	<b>-£1,208</b>	<b>£12,457</b>	<b>£20,924</b>
<b>Endowment Fund</b>	£0	£0	£0	£0	£0	£0
<b>Total Funds</b>	<b>£77,148</b>	<b>£105,301</b>	<b>£99,940</b>	<b>£5,361</b>	<b>£0</b>	<b>£82,509</b>

	Valuation at Start £0	Revaluation Increase £0	Revaluation at End £0
<b>General Investment Fund</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>

**New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity (Receipts and Payments Accounts )**  
**Additional Notes to the accounts for members of the Congregation - 31 Dec. 2024**

**RECEIPTS**

<b>2</b>	<b>Donations and Legacies</b>		<b>3 Charitable Activities</b>
	Donations		
	S.S. Bibles	253	Widerworld
	Womens Day	160	77
	<b>Total</b>	<b>£413</b>	Presbyterian Herald
	Childrens Society		160
	<b>Gift Aid - £76</b>		Benevolent Fund
			325
			Flower Fund
			133
			<b>Total</b>
			<b>£695</b>

**PAYMENTS**

<b>8</b>	<b>Unrestricted Charitable Activities</b>		
	<b>General Assembly Assessments</b>		<b>Cong. running expenses</b>
	Central Ministry Fund	1259	Internet
	Communications Dept	352	605
	Widows of Ministers' Fund	226	Power NI
	Prolonged Disability Fund	176	0
	Incidental Fund	906	Fire NI
	Ministerial Development Fund	25	460
	Assembly Buildings Ext. Work	453	NI Water
	Sick Supply Fund	5	702
	Students' Bursary Fund	403	Copyright
	PCI Pension Scheme	3788	248
	<b>Total</b>	<b>£7,593</b>	Catering
			171
	<b>Ministry and Support Staff Costs</b>		TV licence
	Stipend	15782	171
	National Insurance	922	Firmus Energy
	Ministerial Car Allowance	4221	0
	Ministerial Duties Allowance	2815	Bank fees
	ER NIC on Allowances	971	145
	Apprenticeship Levy	79	Expenses
	Mileage	304	715
	Pulpit Supply fees	837	Manse Rates
	<b>Total</b>	<b>£25,931</b>	777
			Ground Rent
			220
			Phone
			165
			Printing
			544
			Insurance
			0
			Laptop/Web/Audio
			3874
			Sundries
			159
			Sunday School
			71
			<b>Total</b>
			<b>£9,027</b>