

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

**Financial Statements
for the year ended 31st December 2025**

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 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Receipts						
Donations and legacies	2	£55,234	£12,963	£0	£68,197	£67,274
Charitable activities	3	£320	£4,800	£0	£5,120	£695
Other trading activities	4	£0	£0	£0	£0	£0
Investment Income	5	£201	£0	£0	£201	£197
Other	6	£0	£15,000	£0	£15,000	£22,333
Organisations		£0	£19,431	£0	£19,431	£14,802
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		£55,755	£52,194	£0	£107,949	£105,301
Payments						
Raising funds	7	£261	£0	£0	£261	£292
Charitable activities	8	£49,410	£23,981	£0	£73,391	£65,099
Investment costs		£0	£0	£0	£0	£0
Other	9	£60	£26,486	£0	£26,546	£18,874
Organisations		£0	£16,091	£0	£16,091	£15,675
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		£49,731	£66,558	£0	£116,289	£99,940
Net receipts / (payments)		£6,024	-£14,364	£0	-£8,340	£5,361
Transfers between funds		-£14,792	£14,792	£0	£0	£0
Net movement in funds		-£8,768	£428	£0	-£8,340	£5,361
Funds brought forward		£61,585	£20,924	£0	£82,509	£77,148
Funds carried forward	12	£52,817	£21,352	£0	£74,169	£82,509

New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland
Statement of Financial Activity (Receipts and Payments Account)
Year ended 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Funds Reconciliation					
Bank and Cash at start of year	£61,585	£20,924	£0	£82,509	£77,148
Net movement in funds	-£8,768	£428	£0	-£8,340	£5,361
Bank and Cash at end of year	£52,817	£21,352	0	£74,169	£82,509

Bank & Cash Balances

Danske Bank No. 1	£66,992	£78,672
Danske Bank No. 2	NIL	NIL
Cash in Hand - Organisations	£584	£302
Bank Current Accounts - Organisations	£6,593	£3,535
Sub total	£74,169	£82,509
Endowment Funds	£0	£0
Total	£74,169	£82,509

Other Assets

Fixed Assets - Note 10

Church Premises

Fixtures and Fittings

Vehicles

Investments - GIF - Note 11

Gift Aid receivable on donations £10,840 £11,058

Other assets

Liabilities

Loans 0 0

Other liabilities 0 0

Approved by the Kirk Session at a meeting on Monday 2nd March 2026 and signed on its behalf by

Name: *Ian Clothworthy*

Name: *Mark Welsh*

Date: *2nd March 2026*

Date: *2nd March 2026*

New Mossley Prersbyterian Church - a Congregation of The Presbyterian Church in Ireland
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Year ended 31 December 2025

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 2025 £	Total 2024 £
Recorded givings	£45,156	£0	£0	£45,156	£42,218
Loose collection Inc.U. A.	£940	£2,174	£0	£3,114	£2,844
United Appeal(recorded)	£0	£1,560	£0	£1,560	£2,297
Building Fund (recorded)	£0	£5,906	£0	£5,906	£8,019
Donations/gifts (Missions)	£0	£1,235	£0	£1,235	£413
Heat & Light - Donations	£0	£386	£0	£386	£425
Gift Aid	£9,138	£1,702	£0	£10,840	£11,058
	£55,234	£12,963	£0	£68,197	£67,274

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3. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Income: Mags/Ben Fd	£320	£300	£0	£0	£695
Fees from weddings and funerals	£0	£0	£0	£0	£0
Fundraising events	£0	£0	£0	£0	£0
Grant: Coummity Fridge	£0	£4,500	£0	£0	£0
	£320	£4,800	£0	£0	£695

4. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Power NI	£0	£0	£0	£0	£0
MENCAP Grant	£0	£0	£0	£0	£0
	£0	£0	£0	£0	£0

5. Investment Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Deposit interest	£0	£0	£0	£0	£0
Bank Interest	£201	£0	£0	£201	£197
Rents investment properties	£0	£0	£0	£0	£0
Other investment income	£0	£0	£0	£0	£0
	£201	0	0	£201	197

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6. Other Income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Community Worker (U.M.T. Grants)	£0	£15,000	£0	£15,000	£19,000
Community Worker (Other income)	£0	£0	£0	£0	£1,833
Grant - N B C for Heat & Light	£0	£0	£0	£0	£1,500
	£0	£15,000	£0	£15,000	£22,333

7. Raising Funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
FWO envelopes	£261	£0	£0	£261	£292
Fundraising events	£0	£0	£0	£0	£0
	£261	0	0	£261	£292

8. Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
General Assembly Assessments	£6,309	£0	£0	£6,309	£7,593
Presbytery fees	£331	£0	£0	£331	£353
Ministry and support staff costs	£29,489	£0	£0	£29,489	£25,931
Congregational running expenses	£12,931	£0	£0	£12,931	£9,027
United Appeal	£0	£3,630	£0	£3,630	£3,509
Donations to Missions and Charities	£0	£1,852	£0	£1,852	£669
Property Fund	£0	£8,869	£0	£8,869	£5,420
Heat and Light	£0	£9,630	£0	£9,630	£11,778
Goverance Costs: Audit/Solicitor	£350	£0	£0	£350	£819
	£49,410	£23,981	£0	£73,391	£65,099

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9. Other Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Community Worker	£0	£20,891	£0	£20,891	£15,864
Community fridge	£0	£4,296	£0	£4,296	£0
Others: Gifts	£60	£0	£0	£60	£412
Others: Benevolent Fund	£0	£1,299	£0	£1,299	£2,171
Others: Mags and Flower Fund	£0	£0	£0	£0	£427
	£60	£26,486	£0	£26,546	£18,874

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

	2025	2024
	£	£
General Investment Fund at market valuation	0	0
Property	0	0
Other investments	0	0
	£0	£0

New Mossley Presbyterian Church - a Congregation of The Presbyterian Church in Ireland
Statement of Financial Activity (Receipts and Payments Accounts)
Year ended 31 December 2025

12. Fund Balances

	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Bank - General Fund	£61,585	£55,755	£49,731	£6,024	-£14,792	£52,817
	£61,585	£55,755	£49,731	£6,024	-£14,792	£52,817
Restricted Funds						
Maintenance of Property	£8,777	£7,297	£8,869	-£1,572	£0	£7,205
United Appeal	£0	£4,045	£3,630	£415	£0	£415
Children's Society	£76	£918	£918	£0	£0	£76
S.S. Bibles	£0	£60	£335	-£275	£275	£0
Street Pastors	£0	£0	£300	-£300	£300	£0
Kids for School	£0	£0	£0	£0	£0	£0
Womens Day	£160	£18	£60	-£42	£0	£118
Other Restricted Funds						
Benevolent Fund	£1,275	£300	£1,299	-£999	£0	£276
Wider World/Presby Herald	£27	£0	£0	£0	-£27	£0
Flower Fund	£0	£0	£0	£0	£0	£0
Heat and Light	£0	£386	£9,630	-£9,244	£9,244	£0
Community Worker	£6,772	£15,000	£20,891	-£5,891	£5,000	£5,881
Community Fridge	£0	£4,500	£4,296	£204	£0	£204
Student Bursary	£0	£239	£239	£0	£0	£0
Organisations						
Tuesday Fellowship	£64	£130	£106	£24	£0	£88
Youth Accounts (DAM)	£3,773	£19,301	£15,985	£3,316	£0	£7,089
	£20,924	£52,194	£66,558	-£14,364	£14,792	£21,352
Endowment Fund	£0	£0	£0	£0	£0	£0
Total Funds	£82,509	£107,949	£116,289	-£8,340	£0	£74,169

	Valuation at Start	Revaluation Increase	Revaluation at End
General Investment Fund	£0	£0	£0