

Belvoir Presbyterian Church Annual Accounts 2024

Registered with The Charity Commission for Northern Ireland

NIC104242



Jesus First in Everything

The books and records of the church have been independently examined (in accordance with Section 65 of the Charities Act) by Mr I.G. Wright B.A. C.A. who validated the Receipts and Payments schedules produced from them to be an accurate representation of fact.

Notes to the Accounts

1. Accounting Policies

Basis of Financial Statements

As the total income of the congregation is less than £250,000, the congregation has elected, in accordance with the provisions in The Charities' Accounts and Reports Regulations (NI) 2015, to prepare its accounts on a receipts and payments basis.

Fund Accounting

Restricted Funds are made up of donations or grants for a specific congregational activity intended by the donor.

Unrestricted Funds are income funds which are to be spent on the congregation's general purposes.

Belvoir Presbyterian Church
Statement of Financial Activity (Receipts and Payments Accounts)
For the year ended 31st December 2024

Summary of Accounts	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and Legacies						
Charitable Activities						
Other Trading Activities						
Investment Income						
Other	2	£21,796.00	£20,465.00		£42,261.00	£51,170.00
Sale of Investments						
Sale of Fixed Assets						
Loans Received						
Total Receipts		£21,796.00	£20,465.00		£42,261.00	£51,170.00
Payments						
Raising Funds						
Charitable Activities	3		£6,479.00		£6,479.00	£7,276.00
Investment Costs						
Other	3	£13,573.00	£14,687.00		£28,260.00	£33,822.00
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
Total Payments	3	£13,573.00	£21,166.00		£34,739.00	£41,098.00
Transfers						
Net movement in funds		£8,223.00	-£701.00		£7,522.00	£10,072.00
Funds brought forward		£31,039.00	£25,276.00		£56,315.00	£46,243.00
Funds carried forward		£39,262.00	£24,575.00		£63,837.00	£56,315.00

2. Income

Belvoir P.C. Income 2024 (Note 2)	Total 2024	Total 2023
Unrestricted Income (General Account)		
F.W.O.	£17,051.00	
F.W.O. Gift Aid	£2,663.00	
Loose Offering	£908.00	
Periodicals	£70.00	
In Memory of M. Ferguson	£100.00	
In Memory of R. Burke	£40.00	
Heat and Light (from Organisations)	£323.00	
Heat and Light (Easter Offering)	£454.00	
Easter Offering Gift Aid	£70.00	
Bank Interest	£117.00	
Total Unrestricted Income	£21,796.00	£27,357.00
Restricted Income in the General Account		
United Appeal	£1,702.00	
United Appeal Gift Aid	£357.00	
Tearfund	£165.00	
Kenya Sunbeam Ministries(Harvest Offering)	£421.00	
Coin Jar (Kenya Sunbeam Ministries)	£92.00	
Blythswood Care	£52.00	
Catechisms	£135.00	
Royal British Legion	£107.00	
EMF (General Fund)	£115.00	
Property Fund	£4,831.00	
Missionary Fund	£3,004.00	
Total Restricted Income in the General Account	£10,981.00	£14,328.00
Other Restricted Income		
Manse Account	£6,010.00	
Bowling Club	£410.00	
Friday Focus	£2,228.00	
Lunch Club	£836.00	
Total	£9,484.00	£9,485.00
Total Restricted Income	£20,465.00	£23,813.00
Total Income	£42,261.00	£51,170.00

3. Expenses

Belvoir P.C. Expenditure 2024 (Note 3)	Total 2024	Total 2023
Expenditure from Unrestricted Funds		
Assessments		
Central Ministry Fund	£388.00	
Widows of Ministers' Fund	£70.00	
Incidental Fund	£279.00	
Prolonged Disability Fund	£54.00	
Church House Repairs	£140.00	
Ground Rent	£40.00	
Sick Supply	£2.00	
Student Bursary Fund	£124.00	
Ministerial Development Fund	£8.00	
Communications	£109.00	
Assessments	£1,214.00	£1,737.00
Other Unrestricted Expenditure		
Presbytery Fees	£211.00	
Pulpit Supply	£2,776.00	
Electricity	£2,046.00	
Oil	£2,825.00	
Church Insurance	£2,701.00	
Water Rates	£507.00	
F.W.O. Envelopes	£160.00	
Web-Site Expenses	£230.00	
Periodicals	£70.00	
Outreach	£70.00	
Printer Ink	£164.00	
Stationery	£80.00	
Postage	£60.00	
C.C.L.I. License	£97.00	
Gift Tokens	£50.00	
Christmas Gifts for the Congregation	£115.00	
Hospitality	£43.00	
Wireless Mouse	£11.00	
Keys	£26.00	
Bank Fees	£117.00	
Total	£12,359.00	£16,356.00
Total of Unrestricted Expenditure	£13,573.00	£18,093.00

Expenditure from Restricted Funds		
Property Fund	£6,039.00	
Manse Account	£4,939.00	
Bowling Club	£447.00	
Friday Focus	£2,443.00	
Lunch Club	£479.00	
Christmas Books	£80.00	
Catechisms	£135.00	
Royal British Legion	£107.00	
Outreach Literature	£18.00	
Total	£14,687.00	£15,729.00
Total Expenditure (apart from Charitable Activities)	£28,260.00	£33,822.00
Expenditure on Charitable Activities (Note 3)		
Tearfund	£165.00	
Blythswood	£52.00	
E.M.F. (General Fund)	£115.00	
Kenya Sunbeam Ministries	£513.00	
United Appeal	£2,059.00	
Gifts from the Missionary Fund	£3,575.00	
Total Expenditure on Charitable Activities	£6,479.00	£7,276.00
Total Restricted Expenditure	£21,166.00	
Total Expenditure	£34,739.00	£41,098.00

Appendices

Appendix 1 - Envelope Giving 2024

No	F.W.O.	Property	Missionary	U.A.	Easter	Harvest	Total
1	£520.00	£5.00					£525.00
2	£3.00	£1.00	£1.00	£1.00	£1.00		£7.00
3	£244.00	£84.00	£51.00	£51.00	£10.00		£440.00
6	£470.00	£480.00	£1,170.00	£235.00	£100.00	£60.00	£2,515.00
8	£193.00	£163.00	£61.00	£56.00	£23.00	£26.00	£522.00
9	£250.00				£5.00	£10.00	£265.00
10	£560.00						£560.00
11	£1,000.00	£200.00	£500.00			£65.00	£1,765.00
12	£400.00	£2,000.00	£200.00		£50.00	£50.00	£2,700.00
16	£1,800.00	£405.00	£75.00	£710.00	£30.00	£30.00	£3,050.00
19	£445.00		£20.00				£465.00
20	£250.00						£250.00
21	£25.00						£25.00
22	£250.00						£250.00
23	£420.05						£420.05
24	£1,100.00	£80.00		£20.00			£1,200.00
26	£100.00						£100.00
27	£340.00						£340.00
28	£520.00						£520.00
29	£585.00	£20.00	£85.00	£85.00	£30.00	£50.00	£855.00
31	£100.00						£100.00
34	£590.00	£100.00	£30.00	£380.00			£1,100.00
35	£130.00	£78.00	£26.00	£26.00			£260.00
36	£1,020.00				£20.00	£20.00	£1,060.00
41	£1,500.00						£1,500.00
43	£10.00	£10.00					£20.00
44	£491.00	£60.00	£181.50	£115.00	£30.00	£50.00	£927.50
45	£104.00						£104.00
46	£1,040.00	£24.00	£14.00	£6.00	£40.00	£40.00	£1,164.00
48	£244.00	£24.00	£23.00	£17.00	£10.00	£20.00	£338.00
49	£1,997.00						£1,997.00
50	£350.00						£350.00
Totals	£17,051.05	£3,734.00	£2,437.50	£1,702.00	£349.00	£421.00	£25,694.55

Appendix 2 – Further details of Income and Expenditure

Property Fund Summary 2024			
Income		Expenditure	
Opening Balance	£6,298.01	Cleaner	£2,366.00
Contributions	£3,734.00	Grounds Maintenance	£697.00
Gift Aid	£1,097.38	Roof Cleaning	£2,400.00
		Portable Appliance Testing	£158.40
		Time Clock	£71.80
		Safety Service Agency	£176.64
		Paper Towels	£64.50
		Neon Tubes	£14.40
		Plumber	£90.00
		Closing Balance	£5,090.65
Total	£11,129.39	Total	£11,129.39

Missionary Fund Summary 2024			
Income		Expenditure	
Opening Balance	£4,207.23	SASRA	£100.00
Contributions	£2,437.50	Christian Unions Ireland	£100.00
Tearfund	£164.50	The Christian Institute	£100.00
E.M.F. (General Fund)	£114.50	Revival Movement Association (Every Home Crusade)	£100.00
Blythswood Care	£52.05	Wycliffe Bible Translators	£100.00
Harvest Offering (Kenya Sunbeam Ministries)	£421.00	E.M.F.	£600.00
Coin Jar (Kenya Sunbeam Ministries)	£91.56	International Mission to Jewish People	£200.00
Gift Aid	£566.78	Kenya Sunbeam Ministries	£100.00
		Naomi Keefe (P.C.I.)	£200.00
		John and Birita Timothy (O.M.F.)	£200.00
		Wilson and Irene McMahon (O.M.F.)	£400.00
		Shelter Now UK	£200.00
		Mission Africa (Brian Wilson)	£200.00
		Hamsayeh International	£200.00
		Josh McCance (P.C.I.)	£200.00
		MERF	£100.00
		Seafarers' Christian Friend Society	£200.00
		The Bible Society N.I.	£100.00
		All Nations Ministries	£75.00
		Thompson House	£100.00
		Blythswood Ireland	£52.05
		EMF (General Fund)	£114.50
		Tearfund	£164.50
		Coin Jar (Kenya Sunbeam Ministries)	£91.56
		Harvest Offering (Kenya Sunbeam Ministries)	£421.00
		Closing Balance	£3,636.51
Total	£8,055.12	Total	£8,055.12

Manse Account 2024			
Income		Expenditure	
Opening Balance	£12,145.62	Tree Removal	£456.00
Rent	£6,000.00	Manse Rates	£2,004.48
Donation	£10.00	Cleanzone (Gutters)	£65.00
		Carryduff Saw Mills (Fence Timber)	£650.00
		Bank Fees	£33.08
		Skip Hire	£150.00
		Ray Light (Fencing)	£1,100.00
		Boiler Service	£60.00
		Garden Tidy-Up	£420.00
		Closing Balance	£13,217.06
Total	£18,155.62	Total	£18,155.62

Bowling Club 2024			
Income		Expenditure	
Opening Balance	£217.00	Bowling Club Dinner	£224.00
Membership Fees	£410.00	Heat and Light	£223.00
		Cash in Hand	£180.00
Total	£627.00	Total	£627.00
Tiny Talk 2024			
Income		Expenditure	
Opening Balance	£544.62	Cash in Hand	£39.61
Cash in Hand	£39.61	Closing Balance	£544.62
Total	£584.23	Total	£584.23

Lunch Club 2024			
Income		Expenditure	
Opening Balance	£64.17	Meals (BHSCT)	£405.00
Donations	£535.67	Publicity	£29.79
Gift Aided Donation (11)	£300.00	Stamps	£6.80
		Bank Fees	£36.76
		Closing Balance	£421.49
Total	£899.84	Total	£899.84
Friday Focus 2024			
Income		Expenditure	
Opening Balance	£530.53	Tuck Expenses	£1,116.14
Dues	£331.60	Juniors' Trip (includes minibus hire)	£320.00
Tuck Shop	£1,007.30	Seniors' Trips (includes minibus hire)	£653.00
Donations	£74.01	Equipment & Prizes	£100.79
Juniors' Trips (Zoo / Cinema)	£243.00	Heat & Light	£100.00
Senior Trips (Lost City, Bowling, Prison Island)	£502.00	Bank Fees	£45.19
Treasure Hunt	£70.00	Treasure Hunt	£108.00
		Closing Balance	£315.32
Total	£2,758.44	Total	£2,758.44
Women's Focus 2024			
Income		Expenditure	
Opening Balance	£404.45	Closing Balance	£404.45
Total	£404.45	Total	£404.45

