

**Richview Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**for the year ended 31st Dec 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Receipts</b>						
Donations and legacies	2	28074	6683	0	34757	32479
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	0	0	0	0	0
Other	6	5292	3666	0	8958	2880
Organisations		0	43	0	43	36
					0	
Sale of Investments		0	0	0	0	0
Loans Received		0	0	0	0	0
<b>Total Receipts</b>		<b>33366</b>	<b>10392</b>	<b>0</b>	<b>43758</b>	<b>35395</b>
<b>Payments</b>						
Raising funds	7	138	0	0	138	151
Charitable activities	8	45141	15490	0	60631	67433
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
Organisations		0	1668	0	1668	367
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
<b>Total Payments</b>		<b>45279</b>	<b>17158</b>	<b>0</b>	<b>62437</b>	<b>67951</b>
Net receipts / (payments)		-11913	-6766	0	-18679	-32556
Transfers between funds		836	-836	0	0	0
Net movement in funds		-11077	-7602	0	-18679	-32556
Funds brought forward		48736	20183	0	68919	101475
Funds carried forward	12	<b>37659</b>	<b>12581</b>	<b>0</b>	<b>50240</b>	<b>68919</b>

**Richview Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**

**Statements and Liabilities as at 31st December 2025**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	48736	20183	0	68919	101475
Net movement in funds	-11,077	-7602	0	-18679	-32556
Bank and Cash at end of year	37659	12581	0	<b>50240</b>	<b>68919</b>

**Bank & Cash Balances**

Bank Current Account	No 1			37659	48736
Bank Current Account	No 2			12310	16277
Bank Current Account	No 3			0	2010
Bank Current Accounts			Sub total	49969	67023
Cash in hand - Organisations				7	175
Bank Current Accounts - Organisations				264	1721
			<b>Total</b>	<b>50240</b>	<b>68919</b>

**Other Assets**

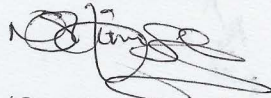
<b>Fixed Assets - Note 10</b>					
Church Premises / Contents - Insurance valuation				4773210	4773210
Church Hall Building / Contents - Insurance valuation				1307013	1307013
<b>Investments - Note 11</b>					
Gift Aid receivable on donations				0	0
Other assets	Fixed Term Acct			370281	465714

**Liabilities**

Loans				0	0
Other liabilities				0	0

Approved by the Kirk Session at a meeting on

and signed on its behalf by

Name   
Date 13-04-2026

Name Victor J. Garland  
Date 13/4/2026

# Richview Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

## Notes to the accounts - 3: 31st December 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.

### 2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024
Recorded givings	23947	4725		28672	27533
Loose collections	1171	0		1171	641
Donations and gifts	50	1420		1470	823
Gift Aid	2906	538		3444	3482
Legacies and bequests	0	0		0	0
	<b>28074</b>	<b>6683</b>		<b>34757</b>	<b>32479</b>

**Richview Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**

**Notes to the accounts (cont'd) - 31st December 2025**

**3 Charitable Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**4 Other Trading Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**5 Investment Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Deposit interest	0	0	0	0	0
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Richview Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts (cont'd) - 31st December 2025

**6 Other Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
BT Refund Church	6	0	0	6	0
Light & Life Project	5286	446	0	5732	0
Insurance Claim	0	3220	0	3220	2880
	<b>5292</b>	<b>3666</b>	<b>0</b>	<b>8958</b>	<b>2880</b>

**7 Raising Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
FWO envelopes	138	0	0	138	151
Fundraising events	0	0	0	0	0
	<b>138</b>	<b>0</b>	<b>0</b>	<b>138</b>	<b>151</b>

**8 Charitable Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
General Assembly Assessments	1458	0	0	1458	2024
Presbytery fees	295	0	0	295	284
Ministry and support staff costs	28146	0	0	28146	30123
Congregational running expenses	10660	11924	0	22584	32112
Donations to Missions and Charities	0	3120	0	3120	2770
Governance costs	120	0	0	120	120
Light & Life Project	4462	446	0	4908	0
	<b>45141</b>	<b>15490</b>	<b>0</b>	<b>60631</b>	<b>67433</b>

**Richview Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**

**Notes to the accounts (cont'd) - 31st December 2025**

**9 Other Expenditure**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**10 Fixed Assets**

The congregation owns the Church premises at 272 Donegall Road Belfast BT12 6 FW as well as Church Halls at 2 Pembroke St BT12 6 NY together with the associated fixtures, fittings, plant and machinery. They have a combined insurance value of £6.080 million at last renewal date.

**11 Investments**

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

	<b>2025</b>	<b>2024</b>
	£	£
General Investment Fund	0	0
Property		
Other investments		
	<b>0</b>	<b>0</b>

Richview Presbyterian Church - a Congregation of The Presbyterian Church in Ireland

Notes to the accounts (cont'd) - 31st December 2025

12 Fund Balances

	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	48736	33366	45279	-11913	836	37659
	0	0	0	0	0	0
<b>Total Unrestricted Funds</b>	<b>48736</b>	<b>33366</b>	<b>45279</b>	<b>-11913</b>	<b>836</b>	<b>37659</b>
<b>Restricted Funds</b>						
Repairs and Renovations Acct	16277	8472	12370	-3898	-69	12310
Rev D Porter Acct	2010	0	0	0	-2010	0
Missions	0	1657	2000	-343	343	0
Royal British Legion	0	190	190	0	0	0
Presbyterian Children's Soc	0	0	200	-200	200	0
World Development Appeal	0	0	200	-200	200	0
Belfast City Mission	0	0	200	-200	200	0
Good News for Everyone	0	30	30	0	0	0
LIFT		0	300	-300	300	0
	<b>18287</b>	<b>10349</b>	<b>15490</b>	<b>-5141</b>	<b>-836</b>	<b>12310</b>
<b>Organisations' Accounts</b>						
13th BB Old Boys Gen Acct	1896	43	1668	-1625	0	271
<b>Total Restricted Funds</b>	<b>20183</b>	<b>10392</b>	<b>17158</b>	<b>-6766</b>	<b>-836</b>	<b>12581</b>
<b>Endowment Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funds</b>	<b>68919</b>	<b>43758</b>	<b>62437</b>	<b>-18679</b>	<b>0</b>	<b>50240</b>
<b>Fixed Term Deposit Acct</b>	<b>465714</b>	<b>4567</b>	<b>100000</b>	<b>0</b>	<b>0</b>	<b>370281</b>

**Richview Presbyterian Church - a Congregation of the Presbyterian Church in Ireland.**

**Notes to the accounts (cont'd) - 31st December 2025**

**Related Party Transactions**

One of the Trustees acting as the Pastoral Assistant of the congregation received remuneration of £9,828 and expenses of £1,353 for acting in that capacity. The Trustee acting as Organist for the congregation received remuneration of £4,500 in that capacity. The Trustee acting as Convener of the congregation received remuneration of £10,015 in that capacity. None of the other Trustees received any remuneration.

During the year 2025 the congregation contributed the following amounts to funds of the General Assembly of the Presbyterian Church in Ireland.

£1,458 towards Congregational Assessments

£200 towards the World Development Appeal

£2,000 towards the annual United Appeal ( Missions )