

**IMMANUEL CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

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

**Registered Charity in Northern Ireland (NIC104450)**

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

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Receipts</b>						
Donations and legacies	2	£138,440	£29,088	£0	£167,528	£134,640
Charitable activities	3	£0	£484	£0	£0	£663
Other trading activities	4	£0	£0	£0	£0	£0
Investment Income	5	£5,414	£12,689	£0	£18,103	£17,147
Other	6	£0	£0	£0	£0	£0
Organisations		£0	£21,476	£0	£21,476	£15,607
Sale of Investments		£0	£0	£0	£0	£0
Sale of fixed assets		£0	£0	£0	£0	£0
Loans Received		£0	£0	£0	£0	£0
<b>Total Receipts</b>		<b>£143,854</b>	<b>£63,737</b>	<b>£0</b>	<b>£207,107</b>	<b>£168,057</b>
<b>Payments</b>						
Raising funds	7	£339	£0	£0	£339	£333
Charitable activities	8	£120,924	£43,567	£0	£164,491	£162,889
Investment costs		£0	£0	£0	£0	£0
Other	9	£0	£0	£0	£0	£0
Organisations		£0	£22,364	£0	£22,364	£16,957
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>£121,263</b>	<b>£65,931</b>	<b>£0</b>	<b>£187,194</b>	<b>£180,179</b>
Net receipts / (payments)		£22,591	-£2,194	£0	£19,913	-£12,122
Transfers between funds		-£25,203	£25,203	£0	£0	£0
Net movement in funds		-£2,612	£23,009	£0	£20,397	-£12,122
Funds brought forward		£227,753	£418,751	£0	£646,504	£658,626
Funds carried forward	12	£225,141	£441,760	£0	£666,901	£646,504

**Immanuel Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Statement of Assets and Liabilities as at 31 December 2025**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	£227,753	£418,751	£0	£646,504	£658,626
Net movement in funds	-£2,612	£23,009	£0	£20,397	-£12,122
<b>Bank and Cash at end of year</b>	<b>£225,141</b>	<b>£441,760</b>	<b>£0</b>	<b>£666,901</b>	<b>£646,504</b>
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				£506,365	£534,571
Bank Current Accounts				£145,439	£97,948
Cash in hand - Organisations				£3,079	£3,062
Bank Current Accounts - Organisations				£12,018	£10,923
			<b>Total</b>	<b>£666,901</b>	<b>£646,504</b>
<b>Other Assets</b>					
Fixed Assets - Note 10					
Church Premises				£0	£0
Fixtures and Fittings				£0	£0
Vehicles				£0	£0
Investments - Note 11					
Gift Aid receivable on donations				£0	£0
Other assets				<b>£23,075</b>	<b>£24,538</b>
				£0	£0
<b>Liabilities</b>					
Loans					
Other liabilities				£0	£0

Approved by the Kirk Session at a meeting on Monday 26th January 2026 and signed on  
its behalf by...

Name

*Alan Bridle*

*Alan Bridle.*  
Date: *04/02/26*

Name

*Simon Houston*

*Simon Houston*  
Date: *03-02-2026.*

**Immanuel Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Notes to the accounts - 31 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	£94,565	£0	£0	£94,565	£97,366
Recorded Building Fd	£0	£11,012	£0	£11,012	£7,065
Loose collections	£409	£0	£0	£409	£511
Donations and Gifts	£0	£0	£0	£0	£0
Gift Aid	£18,466	£4,609	£0	£23,075	£24,538
Legacies and bequests	£25,000	£0	£0	£25,000	£1,000
Missions & Charities	£0	£13,467	£0	£13,467	£4,160
	<b>£138,440</b>	<b>£29,088</b>	<b>£0</b>	<b>£167,528</b>	<b>£134,640</b>

**Immanuel Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Notes to the accounts (cont'd) - 31 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>
	£	£	£	£	£
Donations and Appeals	£0	£0	£0	£0	£0
Publications	£0	£484	£0	£484	£613
Received for Organisations	£0	£0	£0	£0	£50
Grants	£0	£0	£0	£0	£0
	<b>£0</b>	<b>£484</b>	<b>£0</b>	<b>£484</b>	<b>£663</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	£5,414	£12,689	£0	£18,103	£17,147
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>£5,414</b>	<b>£12,689</b>	<b>£0</b>	<b>£18,103</b>	<b>£17,147</b>

**Immanuel Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Notes to the accounts (cont'd) - 31 December 2025**

**6 Other Income**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Insurance claims	£0	£0	£0	£0	£0
Gifts: Prayer Group	£0	£0	£0	£0	£0
	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>

**7 Raising Funds**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
FWO envelopes	£339	£0	£0	£339	£333
Fundraising events	£0	£0	£0	£0	£0
	<b>£339</b>	<b>£0</b>	<b>£0</b>	<b>£339</b>	<b>£333</b>

**8 Charitable Activities**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
General Assembly Assessments	£17,529	£0	£0	£17,529	£20,774
Presbytery fees	£842	£0	£0	£842	911
Ministry and support staff costs	£57,734	£0	£0	£57,734	£54,502
Congregational running expenses	£43,681	£16,044	£0	£59,725	£51,364
Donations to Missions and Charities	£0	£27,523	£0	£27,523	£33,628
Goverance Costs/Fees	£300	£0	£0	£300	£1,169
Sundry Expenses	£838	£0	£0	£838	£541
	<b>£120,924</b>	<b>£43,567</b>	<b>£0</b>	<b>£164,491</b>	<b>£162,889</b>

**Immanuel Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Notes to the accounts (cont'd) - 31 December 2025**

**9 Other Expenditure**

	Unrestricted Funds	Restricted Funds	Endowments Funds	Total 2025	Total 2024
	£	£	£	£	£
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 situated at 35 Agnes Street, Belfast BT13 1GG and the associated fixtures, fittings, plant and machinery. Also a Manse for our Minister and his family at 680 Antrim Road, Belfast BT15 5GP.

These have a combined insurance valuation of **£5,173,969**

**11 Investments**

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

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

**Immanuel Presbyterian Church - a Congregation of The Presbyterian Church in Ireland**  
**Statement of Financial Activity ( Receipts and Payments Account )**  
**Notes to the accounts (cont'd) - 31 December 2025**

**Fund Balances**

	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfers £	Balance at end £
<b>Unrestricted Funds</b>						
General Fund	£227,753	£143,854	£121,263	£22,591	-£25,203	£225,141
<b>TOTAL UNRESTRICTED</b>	<b>£227,753</b>	<b>£143,854</b>	<b>£121,263</b>	<b>£22,591</b>	<b>-£25,203</b>	<b>£225,141</b>
<b>Restricted Funds</b>						
Maintenance Fund	£3,316	£12,558	£15,357	-£2,799	£0	£517
Boiler Fund	£5,000	£0	£0	£0	£25,000	£30,000
Mission Funds	£386,693	£12,635	£11,200	£1,435	-£2,000	£386,128
EMF	£250	£1,770	£2,000	-£230	£0	£20
Tear Fund	£87	£3,566	£3,556	£10	£0	£97
United Appeal	£1,112	£6,721	£7,209	-£488	£0	£624
Leprosy Mission	£130	£0	£130	-£130	£0	£0
Presby Childs Society	£0	£515	£515	£0	£0	£0
Local I.M.P.	£0	£2,065	£2,065	£0	£0	£0
Outreach - Organisation	£347	£0	£0	£0	£0	£347
Benevolent	£4,867	£349	£100	£249	£0	£5,116
Magazines	£0	£484	£687	-£203	£203	£0
Fresh/BB/Jun CE	£2,964	£1,598	£748	£0	£0	£3,814
Organisations	£13,985	£21,476	£22,364	-£888	£2,000	£15,097
<b>TOTAL RESTRICTED</b>	<b>£418,751</b>	<b>£63,737</b>	<b>£65,931</b>	<b>-£2,194</b>	<b>£25,203</b>	<b>£441,760</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>£646,504</b>	<b>£207,591</b>	<b>£187,194</b>	<b>£20,397</b>	<b>£0</b>	<b>£666,901</b>