

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

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

**Registered Charity in Northern Ireland (NIC104546)**

**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2024**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	89,888	24,100	-	113,988	114,751
Charitable activities	3	1,250	-	-	1,250	100
Other trading activities	4	390	-	-	390	301
Investment Income	5	399	266	-	665	624
Other	6	8,979	-	-	8,979	377
<b>Organisations</b>		-	7,450	-	7,450	8,470
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		100,906	31,816		132,722	124,623
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
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<b>Total Receipts</b>		100,906	31,816		132,722	124,623
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<b>Payments</b>						
Raising funds	7	491	-	-	491	460
Charitable activities	8	92,545	39,113	-	131,658	110,219
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
<b>Organisations</b>		-	7,130	-	7,130	8,127
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		93,036	46,243		139,279	118,806
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
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<b>Total Payments</b>		93,036	46,243		139,279	118,806
		-----	-----	-----	-----	-----
Net receipts / (payments)		7,870	(14,427)	-	(6,557)	5,817
Transfers between funds		489	(489)	-	0	0
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Net movement in funds		8,359	(14,916)	-	(6,557)	5,817
Funds brought forward		98,622	69,602	-	168,224	162,407
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Funds carried forward	12	106,981	54,686	-	161,667	168,224
		=====	=====	=====	=====	=====

**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES**

**As at 31 December 2024**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	98,622	69,602	-	168,224	162,407
Net movement in funds	8,359	(14,916)	-	(6,557)	5,817
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Bank and Cash at end of year	106,981	54,686	-	161,667	168,224
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				-	-
Bank Current Accounts				147,145	153,767
Cash in Hand				-	-
<b>Bank Current A/Cs – Organisations</b>				13,696	13,628
<b>Cash in Hand – Organisations</b>				826	829
				-----	-----
				161,667	168,224
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				31,857	31,634
Gift Aid receivable on donations				14,597	16,389
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				46,454	48,023
				=====	=====
<b>Liabilities</b>					
Loans				-	-
Other				-	-
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on 10<sup>th</sup> March 2025 and signed on its behalf by

Joanne Caswell

Billy Officer




**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2024**

**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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Recorded giving	75,973	19,054	-	95,027	90,996
Loose collections	1,351	15	-	1,366	1,639
Donations and gifts	-	909	-	909	3,406
Gift Aid	12,564	4,122	-	16,686	18,710
Legacies and bequest	-	-	-	-	-
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	89,888	24,100	-	113,988	114,751
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2024**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from charitable activities	1,250	-	-	1,250	100
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
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	1,250	-	-	1,250	100
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**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Letting of premises	390	-	-	390	301
Trading income	-	-	-	-	-
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	390	-	-	390	301
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**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Deposit interest	399	45	-	444	459
General Investment Fund	-	88	-	88	69
Rents investment properties	-	-	-	-	-
Other investment income	-	133	-	133	96
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	399	266	-	665	624
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**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>
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	8,979	-	-	8,979	377
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	8,979	-	-	8,979	377
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**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	491	-	-	491	460
Fundraising events	-	-	-	-	-
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	491	-	-	491	460
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**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	18,668	-	-	18,668	15,180
Presbytery fees	714	-	-	714	634
Ministry and support staff costs	46,756	-	-	46,756	42,690
Congregational running expenses	26,407	30,220	-	56,627	39,162
Donations to Missions and charities	-	8,893	-	8,893	12,553
Governance costs	-	-	-	-	-
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	92,545	39,113	-	131,658	110,219
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**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>
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
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	-	-	-	-	-
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**10. FIXED ASSETS**

The congregation owns the Church premises situated at 773 Crumlin Road, Belfast, BT14 8AA and the associated fixtures, fittings, plant and machinery. These have an insurance value of £6,529,287.

The congregation owns the Church manse situated at 564 Crumlin Road, Belfast, BT14 7GL which has an insurance value of £593,572.

**11. INVESTMENTS**

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

	<b>2024</b>	<b>2023</b>
	£	£
General Investment Fund	3,726	3,558
Property	-	-
Other investments	28,131	28,076
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	31,857	31,634
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	79,229	100,906	93,036	7,870	489	87,588
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	98,622	100,906	93,036	7,870	489	106,981
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<b>Restricted Funds</b>						
Repair and Renovation	18,428	15,130	28,797	(13,667)	-	4,761
E Hewitt bequest for grounds	21,565	-	-	-	-	21,565
United Appeal	5	7,857	7,862	(5)	-	-
Mission Fund	8,524	-	1,188	(1,188)	-	7,336
Moderator's Appeal	-	-	-	-	-	-
Presbyterian Childrens Society	-	308	308	-	-	-
World Development Appeal	-	805	609	196	-	196
Students Bursary Fund	-	-	-	-	-	-
Bequest Funds	2,725	266	184	82	-	2,807
Events Fund	173	-	89	(89)	(84)	-
Social/Help Fund	1,306	-	76	(76)	-	1,230
3 Church Event	471	-	-	-	-	471
Youth Work	1,948	-	-	-	(150)	1,798
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	55,145	24,366	39,113	(14,747)	(234)	40,164
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<b>Organisations</b>						
BB	3,654	3,597	4,265	(668)	-	2,986
BB Minibus	1,604	-	-	-	-	1,604
BB Reserve	5,124	84	-	84	-	5,208
Youth Club	1,929	2,171	1,015	1,156	-	3,085
Banner Makers	228	222	126	96	(175)	149
Evergreens	1,394	620	816	(196)	(150)	1,048
Ozone	245	310	311	(1)	(40)	204
Girlzone	279	446	597	(151)	110	238
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	14,457	7,450	7,130	320	(255)	14,522
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<b>Endowment Funds</b>						

	-	-	-	-	-	-
<b>TOTAL FUNDS</b>	168,224	132,722	139,279	(6,557)	-	161,667
	<b>Valuation at Start</b>			<b>Revaluation Increase</b>		<b>Valuation at end</b>
<b>General Investment Fund</b>	3,558			168		3,726