

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

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

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 2025

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£
Receipts						
Donations and legacies	2	96,697	23,655	-	120,352	113,988
Charitable activities	3	-	750	-	750	1,250
Other trading activities	4	60	-	-	60	390
Investment Income	5	369	270	-	639	665
Other	6	1,305	2,630	-	3,935	8,979
Organisations		-	5,786	-	5,786	7,450
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		98,431	33,091		131,522	132,722
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
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Total Receipts		98,431	33,091		131,522	132,722
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Payments						
Raising funds	7	525	-	-	525	491
Charitable activities	8	92,380	20,969	-	113,349	131,658
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
Organisations		-	5,517	-	5,517	7,130
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		92,905	26,486		119,391	139,279
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
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Total Payments		92,905	26,486		119,391	139,279
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Net receipts / (payments)		5,526	6,605	-	12,131	(6,557)
Transfers between funds		150	(150)	-	-	-
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Net movement in funds		5,676	6,455	-	12,131	(6,557)
Funds brought forward		106,981	54,686	-	161,667	168,224
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Funds carried forward	12	112,657	61,141	-	173,798	161,667
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	106,981	54,686	-	161,667	168,224
Net movement in funds	5,676	6,455	-	12,131	(6,557)
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Bank and Cash at end of year	112,657	61,141	-	173,798	161,667
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Bank & Cash Balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				161,738	147,145
Cash in Hand				-	-
Bank Current A/Cs – Organisations				11,008	13,696
Cash in Hand – Organisations				1,052	826
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				173,798	161,667
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11				32,074	31,857
Gift Aid receivable on donations				15,975	14,597
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				48,049	46,454
				=====	=====
Liabilities					
Loans				-	-
Other				-	-
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				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 11th February 2026 and signed on its behalf by

Joanne Caswell

Billy Officer




BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
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 giving	79,810	18,214	-	98,024	95,027
Loose collections	2,217	-	-	2,217	1,366
Donations and gifts	-	1,064	-	1,064	909
Gift Aid	14,670	4,377	-	19,047	16,686
Legacies and bequest	-	-	-	-	-
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	96,697	23,655	-	120,352	113,988
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2025

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Income from charitable activities	-	-	-	-	1,250
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Grants	-	750	-	750	-
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	-	750	-	750	1,250
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Letting of premises	60	-	-	60	390
Trading income	-	-	-	-	-
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	60	-	-	60	390
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Deposit interest	369	40	-	409	444
General Investment Fund	-	91	-	91	88
Rents investment properties	-	-	-	-	-
Other investment income	-	139	-	139	133
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	369	270	-	639	665
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2025

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Insurance claims	-	1,180	-	1,180	-
Other income	1,305	1,450	-	2,755	8,979
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	1,305	2,630	-	3,935	8,979
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
FWO envelopes	525	-	-	525	491
Fundraising events	-	-	-	-	-
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	525	-	-	525	491
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
General Assembly Assessments	13,631	-	-	13,631	18,668
Presbytery fees	688	-	-	688	714
Ministry and support staff costs	49,332	-	-	49,332	46,756
Congregational running expenses	28,729	11,173	-	41,352	56,627
Donations to Missions and charities	-	9,796	-	8,346	8,893
Governance costs	-	-	-	-	-
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	92,380	20,969	-	113,349	131,658
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2025

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
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 £6,692,519.

The congregation owns the Church manse situated at 564 Crumlin Road, Belfast, BT14 7GL which has an insurance value of £608,411.

11. INVESTMENTS

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

	2025	2024
	£	£
General Investment Fund	3,566	3,726
Property	-	-
Other investments	28,508	28,131
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	32,074	31,857
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**BALLYSILLAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2025

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	87,588	98,431	89,635	8,796	150	96,534
M Gregg	19,393	-	3,270	(3,270)	-	16,123
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	106,981	98,431	92,905	5,526	150	112,657
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Restricted Funds						
Repair and Renovation	4,761	16,645	9,654	6,991	-	11,752
E Hewitt bequest for grounds	21,565	-	-	-	-	21,565
United Appeal	-	6,890	6,890	-	-	-
Mission Fund	7,336	880	1,438	(558)	-	6,778
Moderator's Appeal	-	-	-	-	-	-
Presbyterian Childrens Society	-	58	58	-	-	-
World Development Appeal	196	900	1096	(196)	-	-
Students Bursary Fund	-	212	212	-	-	-
Bequest Funds	2,807	270	116	154	-	2,961
Events Fund	-	1,450	1,450	-	-	-
Social/Help Fund	1,230	-	55	(55)	-	1,175
3 Church Event	471	-	-	-	-	471
Youth Work	1,798	-	-	-	2,581	4,379
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	40,164	27,305	20,969	6,336	2,581	49,081
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Organisations						
BB	2,986	2,911	2,385	526	-	3,512
BB Minibus	1,604	-	200	(200)	-	1,404
BB Reserve	5,208	74	-	74	-	5,282
Youth Club	3,085	-	60	(60)	(3,025)	-
Banner Makers	149	144	114	30	(50)	129
Evergreens	1,048	787	850	(63)	-	985
Ozone	204	1,119	1,158	(39)	(50)	115
Girlzone	238	751	750	1	394	633
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	14,522	5,786	5,517	269	(2,731)	12,060
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Endowment Funds						

	-	-	-	-	-	-
TOTAL FUNDS	161,667	131,522	119,391	12,131	-	173,798
	Valuation at Start			Revaluation change		Valuation at end
General Investment Fund	3,726			(160)		3,566