NEWINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Financial Statements
for the year ended 31st December 2025

Registered Charity in Northern Ireland (NIC104581)

Newington Presbyterian Church - a Congregation of The Presbyterian Church in Ireland
Statement of Financial Activity (Receipts and Payments Account)
Year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Receipts						
Donations and legacies	**2**	£17952	£3233	£0	£21185	£31241
Charitable activities	**3**	£0	£0	£0	£0	£0
Other trading activities	**4**	£10056	£0	£0	£10056	£11322
Investment Income	**5**	£2025	£0	£0	£2025	£2132
Other	**6**	£0	£0	£0	£0	£5876
Organisations		£0	£0	£0	£0	£280
Sale of Investments		£0	£0	£0	£0	£0
Sale of fixed assets		£0	£0	£0	£0	£0
Loans Received		£0	£0	£0	£0	£0
Total Receipts		**£30033**	**£3233**	**£0**	**£33266**	**£50851**
Payments						
Raising funds	**7**	£0	£0	£0	£0	£147
Charitable activities	**8**	£29448	£51012	£0	£80460	£43562
Investment costs		£0	£0	£0	£0	£0
Other	**9**	£470	£0	£0	£470	£325
Organisations		£0	£0	£0	£0	£580
Purchase of Investments		£0	£0	£0	£0	£0
Purchase of fixed assets		£0	£0	£0	£0	£0
Loan Repayments		£0	£0	£0	£0	£0
Total Payments		**£29918**	**£51012**	**£0**	**£80930**	**£44614**
Net receipts / (payments)		£115	-£47779	£0	-£47664	£6237
Transfers between funds		-£46004	£46004	£0	£0	£0
Net movement in funds		-£45889	-£1775	£0	-£47664	£6237
Funds brought forward		£111597	£6254	£0	£117851	£111614
Funds carried forward	**12**	**£65708**	**£4479**	**£0**	**£70187**	**£117851**

Newington Presbyterian Church - a Congregation of The Presbyterian Church in Ireland
Statement of Financial Activity (Receipts and Payments Account)
Year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	£111597	£6254	£0	£117851	£111614
Net movement in funds	-£45889	-£1775	£0	-£47664	£6237
Bank and Cash at end of year	**£65708**	**£4479**	0	**£70187**	£117851

Bank & Cash Balances

Bank Current Account Year 2024	£16100	£65649	
Progressive Account	£53937	£52052	
Cash in Hand	NIL	NIL	
Bank Current A/Cs - Organisation	£2	£148	
Cash in Hand - Organisation	£148	£2	
Sub total	£70187	£117851	
Endowment Funds	£0	£0	
Total	**£70187**	**£117851**	

Other Assets

Fixed Assets - **Note 10**		
Church Premises		
Fixtures and Fittings		
Vehicles		
Investments - GIF - **Note 11**		
Gift Aid receivable on donations	**£4396**	£5138
Other assets		

Liabilities

Loans	0	0
Other liabilities	0	0

Approved by the Kirk Session at a meeting on and signed on its behalf by

Name: Ivan Neish

Date: Thursday, 29 October 2026

Name: Thomas McWatters

Date: Thursday, 29 October 2026

Newington Prersbyterian Church - a Congregation of The Presbyterian Church in Ireland
Statement of Financial Activity (Receipts and Payments Account)
Year ended 31 December 2025

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 Gvs./Bld.Fd/L	£14146	£1968	£0	**£16114**	£24816
Loose collections.	£112	£0	£0	**£112**	£122
Donations and Gifts	£0	£563	£0	**£563**	£1165
Gift Aid	£3694	£702	£0	**£4396**	£5138
Legacies and bequests	£0	£0	£0	**£0**	£0
	£17952	**£3233**	**£0**	**£21185**	£31241

Newington Presbyterian Church - a Congregation of The Presbyterian Church in Ireland
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3. Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Income: Presbyterian Herald	£0	£0	£0	£0	£0
Fees from weddings and funerals	£0	£0	£0	£0	£0
Fundraising events	£0	£0	£0	£0	£0
Membership fees	£0	£0	£0	£0	£0
Energy Support Scheme	£0	£0	£0	£0	£0
	£0	£0	£0	**£0**	£0

4. Other Trading Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Letting of premises	£10056	£0	£0	£10056	£11322
Trading Income	**£0**	£0	£0	£0	£0
	£10056	£0	£0	**£10056**	£11322

5. Investment Income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Progressive Fund Interest	£1885	£0	£0	£1885	£1962
Bank Interest	£140	£0	£0	£140	£170
Rents investment properties	£0	£0	£0	£0	£0
Other investment income	£0	£0	£0	£0	£0
	£2025	£0	£0	**£2025**	£2132

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6. Other Income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Insurance claims	**£0**	£0	£0	£0	£5876
Other income: IN Memory	**£0**	£0	£0	£0	£0
	£0	£0	£0	**£0**	£5876

7. Raising Funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Special Closing - Printing	£0	£0	£0	£0	£147
Fundraising Events	£0	£0	£0	£0	£0
	£0	£0	£0	**£0**	£147

8. Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
General Assembly Assessments	£2518	£0	£0	£2518	£2647
Presbytery fees	£635	£0	£0	£635	£721
Ministry and support staff costs	£9160	£0	£0	£9160	£10994
Congregational running expenses	£16835	£0	£0	£16835	£10170
Donations to Missions and Charities	£0	£993	£0	£993	£4266
Property Fund/Church Project	£0	£50019	£0	£50019	£14374
Benevolent Fund	£0	£0	£0	£0	£0
Governance Costs	£300	£0	£0	£300	£390
	£29448	**£51012**	**£0**	**£80460**	£43562

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9. Other Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Gift/Selection Boxes	£470	£0	£0	£470	£325
	£470	**£0**	**£0**	**£470**	£325

10. Fixed Assets

The congregation owns the Church premises situated at 144 Limestone Road. Belfast. BT15 3AL
and the associated fixtures, fittings, plant and machinery.
The congregation also own the Church manse situated at 1 Glencroft Rd. Newtownabbey BT35 5GD.
These have an insurance value of **: £4,507,883**

11. Investments

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

	2025	2024
	£	£
General Investment Fund at market valuation	£0	£0
Property	£0	£0
Other investments	£0	£0
	£0	**£0**

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12. Fund Balances

	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	£59545	£28148	£29918	-£1770	-£46004	£11771
Progressive Building Society	£52052	£1885	£0	£1885	£0	£53937
	£111597	**£30033**	**£29918**	**£115**	**-£46004**	**£65708**
Restricted Funds						
Property/Building	£6067	£956	£50019	-£49063	£44211	£1215
Mission/Charity	£37	£2277	£993	£1284	£1793	£3114
Holiday Bible Club	£0	£0	£0	£0	£0	£0
Benevolent	£0	£0	£0	£0	£0	£0
Organisations	£150	£0	£0	£0	£0	£150
	£6254	**£3233**	**£51012**	**-£47779**	**£46004**	**£4479**
Endowment Fund						
(Name of Fund)	NIL	NIL	NIL	NIL	NIL	NIL
Total Funds	**£117851**	**£33266**	**£80930**	**-£47664**	**£0**	**£70187**

	Valuation at Start	Revaluation Increase	Revaluation at End
General Investment Fund	**0**	**0**	**0**