HILLTOWN 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	26,979	11,932		38,911	36,371
Charitable activities	3		2,226		2,226	2,899
Other trading activities	4	30			30	30
Investment Income	5					
Other	6	980	7,152		8,132	7,677
Sale of Investments						
Sale of fixed assets						
Loans Received						
Total Receipts		27,989	21,310		49,299	46,977
Payments						
Raising funds	7	169			169	150
Charitable activities	8	15,009	12,054		27,063	28,911
Investment costs	9					
Other	10		790		790	6,693
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
Total Payments		15,178	12,844		28,022	35,754
Net receipts / (payments)		12,811	8,466		21,277	11,223
Transfers between funds						
Net movement in funds		12,811	8,466		21,277	11,223
Funds brought forward		33,271	41,976		75,247	64,024
Funds carried forward	13	46,082	50,442		96,524	75,247

HILLTOWN 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	33,271	41,976		75,247	64,024
Net movement in funds	12,811	8,466		21,277	11,223
Bank and Cash at end of year	46,082	50,442		96,524	75,247
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts				96,524	75,247
Cash in Hand					
				96,524	75,247
Other Assets					
Fixed Assets – Note 11					
- Church Premises				750,000	750,000
- Fixtures, Fittings & Equipment				125,000	125,000
- Vehicles					
Investments – Note 12					
Gift Aid receivable on donations					
				875,000	875,000
Liabilities					
Loans					
Other					

Approved by the Kirk Session at a meeting on 13 April 2026 and signed on its behalf by

John Ervine

13 April 2026

HILLTOWN 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:	23,780	6,820		30,600	28,974
Loose collections	395	1,782		2,177	2,387
Donations and gifts	170	2,720		2,890	2,684
Gift Aid	2,634	610		3,244	2,326
Legacies and bequest					
	26,979	11,932		38,911	36,371

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals					
Fundraising events		991		991	932
Membership fees		235		235	280
Grants		1,000		1,000	1,687
		2,226		2,226	2,899

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Letting of premises	30			30	30
Trading income					
	30			30	30

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Deposit interest					
General Investment Fund					
Rents investment properties					
Bank Interest					

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Insurance claims					
Other income	980	7,152		8,132	7,677
	980	7,152		8,132	7,677

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
FWO envelopes	169			169	150
Fundraising events					
	169			169	150

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
General Assembly Assessments	723			723	1,276
Presbytery fees	195			195	165
Ministry and support staff costs	11,559			11,559	11,674
Congregational running expenses	2,532	10,020		12,552	13,779
Donations to Missions and charities		2,034		2,034	2,017
Governance costs					
	15,009	12,054		27,063	28,911

9. INVESTMENT COSTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Investment Costs					

10. OTHER COSTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Property repairs / maintenance		790		790	6,693
		790		790	6,693

11. FIXED ASSETS

The congregation owns the Church premises situated at Main Street, Hilltown, Co Down BT34 5UH and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,775,270.

12. INVESTMENTS

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

	2025 £	2024 £
General Investment Fund		
Property		
Other investments		

13. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General No. 1 Fund	33,271	27,989	15,178	12,811		46,082
	33,271	27,989	15,178	12,811		46,082
Restricted Funds						
Building Fund	34,008	7,355	907	6,448	501	40,957
General No. 1 Charities / Reimbursements		7,855	7,354	501	(501)	
Sunday School	1,085	314	334	(20)		1,065
Youth Fellowship	1,789	176	144	32		1,821
Daniel's Band	697	449	472	(23)		674
Summer Fun Club	1,804	400	422	(22)		1,782
Girl's Brigade	1,999	4,705	2,991	1,714		3,713
P.W.	594	56	220	(164)		430
	41,976	21,310	12,844	8,466		50,442
Endowment Funds						
Total	75,247	49,299	28,022	21,277		96,524