

Charity Name	Charity No. (if any)
Scrabo Presbyterian Church	NIC..105122

Receipts and payments accounts

For the period from	01/01/2024	To	31/12/2024	#
				2023

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & legacies	112,726	60,846	-	173,572	134,446
Grants	-	-	-	-	-
Fundraising activities	-	-	-	-	-
Interest on deposit account	231	5,369	-	5,600	2,621
Dividend on investments	-	-	-	-	-
Members' subscriptions	-	-	-	-	-
Charitable trading receipts	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-
Other charitable receipts	-	-	-	-	-
A1 Sub total (Gross income for the Annual Return)	112,957	66,215	-	179,172	137,067
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
Proceeds from sale of fixed asset	-	-	-	-	-
Loan repayments received	-	-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	112,957	66,215	-	179,172	137,067
A3 Payments					
Cost of fundraising events	-	-	-	-	-
Gross trading payments	-	-	-	-	-
Investment management costs	-	-	-	-	-
Direct charitable activity	78,906	69,606	-	148,512	117,395
Grants & donations paid	-	-	-	-	-
Governance costs	1,000	-	-	1,000	2,085
Other costs	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
A3 Sub total	79,906	69,606	-	149,512	119,480
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
Purchase of investments	-	6,500	-	6,500	-
Loans made	-	-	-	-	-
A4 Sub total	-	6,500	-	6,500	-
Total payments	79,906	76,106	-	156,012	119,480
Net of receipts/(payments)	33,051	9,891	-	23,160	17,587
A5 Transfers between funds					
A6 Cash funds last year end	53,318	202,694	-	256,012	238,425
Cash funds this year end	86,369	192,803	-	279,172	256,012

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Current account	86,369	53,116	-	139,485	92,358
	Deposit account	-	139,687	-	139,687	163,654
		-	-	-	-	-
	Total cash funds	86,369	192,803	-	279,172	256,012
	ances with receipts and payments account(s))	OK	OK	OK	OK	OK

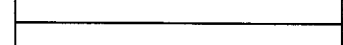
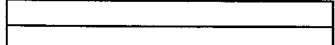
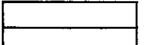


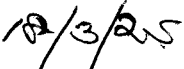
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets	Charitable loan receivable	-	-	-	-	-
	Tax reclaim due	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
				Total	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
		Total	-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use	Buildings - lower of cost and net realisable value	Unrestricted	1,160,772	-	1,160,772
	Equipment- lower of cost	unrestricted	7,668	-	1,168
			-	-	-
			-	-	-
			-	-	-
			Total	1,168,440	-

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities	Endowment Funds	Restricted		25,586	25,586
	Restricted Funds			158,001	167,892
	Unrestricted Funds			1,264,025	1,224,474
				-	-
		Total		1,447,612	1,417,952

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
		
		

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Funds	112,726	-	-	-	112,726	84,493
Property Fund	-	20,451	-	-	20,451	16,348
Memorial Fund	-	700	-	-	700	950
Missions		20,596			20,596	14,628
Bequests		-			-	-
Building Fund		6,509			6,509	4,802
Boys' Brigade		3,811			3,811	5,604
Girls' Brigade		2,560			2,560	2,349
Mothers and Toddlers		587			587	459
OASIS		2,503			2,503	1,111
Mens' Fellowship		-			-	123
PWA		2,160			2,160	3,037
SPY		-			-	-
Womens' Fellowship	-	652	-	-	652	542
Total	112,726	60,529	-	-	173,255	134,446

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Funds	78,906	-	-	-	78,906	73,213
Property Account	-	32,369	-	-	32,369	17,133
Memorial Fund	-	-	-	-	-	-
Missions	-	20,786	-	-	20,786	14,326
Bequests	-	-	-	-	-	-
Building Fund	-	3,120	-	-	3,120	7
Boys' Brigade	-	4,201	-	-	4,201	5,001
Girls' Brigade	-	2,065	-	-	2,065	2,713
Mens Fellowship	-	8	-	-	8	36
Mothers and Toddlers	-	891	-	-	891	479
OASIS	-	2,638	-	-	2,638	1,146
PWA	-	2,922	-	-	2,922	2,907
SPY	-	-	-	-	-	8
Womens Fellowship	-	606	-	-	606	418
Kids Klub	-	-	-	-	-	8
Total	78,906	69,606	-	-	148,512	117,395

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Accounting Policy Notes

1) General Information

The charity is a public benefit entity and is a registered unincorporated charity in Northern Ireland
The address of the principal office is 77 Blenheim Drive, Newtownards, Co. Down BT23 4QY

(a) Statement of Compliance

The financial statements have been prepared in compliance with FRS 102 (the financial reporting standard required within both UK and Republic of Ireland); the Statement of Recommended Practice applicable to charities, preparing their accounts in accordance in accordance with FRS 102; and The Charities Act (Northern Ireland) 2008.

(b) Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets, liabilities and investment properties measured at fair value.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Accounting Policy Notes (cont'd)

2) Receipts Income and Resources Expended

All income is measured on a receipts and payments basis in accordance with the requirements under the Charities Commission NI in respect of small charities income levels.

Receipts and Payment accounting is permitted for companies where income generated levels are less than £250,000 per annum.

3) Tangible Assets

Fixed assets are shown at the lower of cost and net realisable value

Any increase or decrease in valuation from the carrying amount is shown in reserves.

Fixed assets are independently and professionally valued on a 5 year basis

Financial Instruments

Fixed Term deposits are shown at their year-end closing values by holding institution