

Charity Name

Scrabo Presbyterian Church

Charity No. (if any)

NIC..105122

**Receipts and payments accounts**

For the period from	01/01/2025	To	31/12/2025	#
				2024

**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 £
<b>A1 Receipts</b>					
Donations & legacies	110,670	84,265	-	194,935	173,255
Grants	-	-	-	-	-
Fundraising activities	-	-	-	-	-
Interest on deposit account	198	6,472	-	6,670	5,917
Dividend on investments	-	-	-	-	-
Members' subscriptions	-	-	-	-	-
Charitable trading receipts	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-
Other charitable receipts	-	-	-	-	-
<b>A1 Sub total</b> (Gross income for the Annual Return)	<b>110,868</b>	<b>90,737</b>	<b>-</b>	<b>201,605</b>	<b>179,172</b>
<b>A2 Asset and investment sales</b> (see tables 1 and 2 in section 7 of the guidance).					
Proceeds from sale of fixed asset	-	-	-	-	-
Loan repayments received	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>110,868</b>	<b>90,737</b>	<b>-</b>	<b>201,605</b>	<b>179,172</b>
<b>A3 Payments</b>					
Cost of fundraising events	-	-	-	-	-
Gross trading payments	-	-	-	-	-
Investment management costs	-	-	-	-	-
Direct charitable activity	102,502	40,814	-	143,316	148,512
Grants & donations paid	-	-	-	-	-
Governance costs	1,000	-	-	1,000	1,000
Other costs	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>A3 Sub total</b>	<b>103,502</b>	<b>40,814</b>	<b>-</b>	<b>144,316</b>	<b>149,512</b>
<b>A4 Asset and investment purchases</b> (see tables 1 and 2 in section 7 of the guidance)					
Purchase of investments	-	-	-	-	6,500
Loans made	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,500</b>
<b>Total payments</b>	<b>103,502</b>	<b>40,814</b>	<b>-</b>	<b>144,316</b>	<b>156,012</b>
<b>Net of receipts/(payments)</b>	<b>7,366</b>	<b>49,923</b>	<b>-</b>	<b>57,289</b>	<b>23,160</b>
<b>A5 Transfers between funds</b>					
<b>A6 Cash funds last year end</b>	<b>86,369</b>	<b>192,803</b>	<b>-</b>	<b>279,172</b>	<b>256,012</b>
<b>Cash funds this year end</b>	<b>93,735</b>	<b>242,726</b>	<b>-</b>	<b>336,461</b>	<b>279,172</b>

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

Categories	Details	Unrestrict ed funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Current account	48,735	82,230	-	130,965	139,485
	Deposit account	45,000	160,496	-	205,496	139,687
		-	-	-	-	-
	<b>Total cash funds</b>	<b>93,735</b>	<b>242,726</b>	<b>-</b>	<b>336,461</b>	<b>279,172</b>
	ances with receipts and payments account(s)	OK	OK	OK	OK	OK

Categories	Details	Unrestrict ed 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	-	7,668
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			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			207,924	158,001
	Unrestricted Funds			1,271,391	1,264,025
				-	-
			Total		1,504,901

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

Signature

Gary J Ball

John Doherty

Print Name

Rev Gary J. Ball

John Doherty

Date of approval

25-Feb-26

25-Feb-26

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

Unrestricted funds are available for the use, at the discretion of the trustees, to further any of the charity's purposes. general purposes in accordance with the charity's purposes. Designated funds are unrestricted funds designated by the trustees for a particular future project or commitment. 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 the following 2 sub-classes: restricted income or: endowment funds.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants			0	0
	<b>Total</b>			

	Authority under which paid	£
C3 Trustee remuneration details		0
		0

		Number of trustees	£
C4 Trustee expenses - details		0	0
		0	0

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons			0	0
			0	0
			0	0

**C6 Other information**

**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	110,670	-	-	-	110,670	112,726
Property Fund	-	10,894	-	-	10,894	20,451
Memorial Fund	-	-	-	-	-	700
Missions	-	13,497	-	-	13,497	20,596
Bequests	-	-	-	-	-	-
Building Fund	-	48,101	-	-	48,101	6,509
Boys' Brigade	-	3,733	-	-	3,733	3,811
Girls' Brigade	-	2,276	-	-	2,276	2,560
Mothers and Toddlers	-	839	-	-	839	587
OASIS	-	2,134	-	-	2,134	2,503
Mens' Fellowship	-	-	-	-	-	-
PWA	-	2,305	-	-	2,305	2,160
Womens' Fellowship	-	485	-	-	485	-
						652
<b>Total</b>	<b>110,670</b>	<b>84,265</b>	<b>-</b>	<b>-</b>	<b>194,935</b>	<b>173,255</b>
	OK	OK	OK		OK	OK

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Youth Development Workers' salaries and contribution towards project and running costs	-	-	-	-
Establishment of youth club	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	OK	OK	OK	OK

**3 Investment Income**

	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 £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	OK	OK	OK		OK	OK

**4 Payments relating directly to charitable activities**

	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	102,502	-	-	-	102,502	78,906
Property Account	-	5,861	-	-	5,861	32,369
Memorial Fund	-	-	-	-	-	-
Missions	-	13,573	-	-	13,573	20,786
Bequests	-	-	-	-	-	-
Building Fund	-	10,518	-	-	10,518	3,120
Boys' Brigade	-	3,655	-	-	3,655	4,201
Girls' Brigade	-	1,613	-	-	1,613	2,065
Mens Fellowship	-	221	-	-	221	8
Mothers and Toddlers	-	583	-	-	583	891
OASIS	-	1,833	-	-	1,833	2,638
PWA	-	2,344	-	-	2,344	2,922
SPY	-	-	-	-	-	-
Womens Fellowship	-	613	-	-	613	606
Kids Klub	-	-	-	-	-	-
<b>Total</b>	<b>102,502</b>	<b>40,814</b>	<b>-</b>	<b>-</b>	<b>143,316</b>	<b>148,512</b>
	OK	OK	OK		OK	OK

**Additional analysis (2)**

**5 Breakdown of restricted funds**

	Restricted fund amounts of fund income	Re- stric- ted	Re- stric- ted	Re- stric- ted	Total restricted funds	Total restricted funds last
	per note 1					
<b>Receipts</b>						
Donations	84,265	-	-	-	84,265	60,529
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	6,472	-	-	-	6,472	5,686
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
<b>Sub total</b>	<b>90,737</b>	-	-	-	<b>90,737</b>	<b>66,215</b>
					OK	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
					OK	
<b>Total receipts</b>	<b>90,737</b>	-	-	-	<b>90,737</b>	<b>66,215</b>
					OK	
<b>Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	40,814	-	-	-	40,814	69,606
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
<b>Sub total</b>	<b>40,814</b>	-	-	-	<b>40,814</b>	<b>69,606</b>
					OK	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	6,500
Purchase of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>6,500</b>
					OK	
<b>Total payments</b>	<b>40,814</b>	-	-	-	<b>40,814</b>	<b>76,106</b>
					OK	
<b>Net receipts / (payments)</b>	<b>49,923</b>	-	-	-	<b>49,923</b>	<b>(9,891)</b>
					OK	
Transfers to / (from) funds	-	-	-	-	-	-
<b>Surplus / (deficit) for year</b>	<b>49,923</b>	-	-	-	<b>49,923</b>	<b>(9,891)</b>
					OK	

## 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