

Railway Street Presbyterian Church

Accounts for year ended

31 December 2024

Statement of Financial Activity

Income & Endowments from:	Notes	Unrestricted	Restricted	Endowment	Total
Donations and legacies	2	215,424	97,993	0	313,417
Charitable activities	3	0	66,138	0	66,138
Other trading activities	4	10,169	0	0	10,169
Investments	5	218	0	1,407	1,625
Other	6	8,389	0	0	8,389
Total		234,200	164,131	1,407	399,739
Expenditure on:					
Raising funds	7	0	0	0	0
Charitable activities	8	209,379	124,000	32	333,411
Other	9	0	0	0	0
Total		209,379	124,000	32	333,411
Net gains / (losses) on investments		0	0	2,686	2,686
Net income / expenditure					
Transfers between funds		632	743	(1,375)	0
Gains / losses on revaluation of fixed assets		0	0	0	0
Net movement in funds					
Reconciliation of funds:		25,453	40,874	2,686	69,014
Total funds brought forward		(19,961)	(524,304)	56,798	(487,467)
Total funds carried forward		5,492	(483,430)	59,484	(418,454)

Balance Sheet

Fixed assets:	Notes	Unrestricted	Restricted	Endowment	Total
Tangible assets	12	0	0	0	0
Heritage assets		0	0	0	0
Investments	13	0	0	0	0
Total fixed assets		0	0	0	0
Current assets					
Debtors	14	0	0	0	0
Current investments	18	0	0	59,485	59,485
Cash at bank and in hand (overdrawn)	15	5,492	95,247	0	100,739
Total current assets		5,492	95,247	59,485	160,244
Liabilities					
Bank Loans & Overdrafts	16	(578,677)	0	0	(578,677)
Net current assets		(573,186)	95,247	59,485	(418,454)
Total assets less current liabilities		(573,186)	95,247	59,485	(418,454)
Creditors: amounts falling due after more than 1 year	17	0	0	0	0
Provisions for liabilities					
Total nets assets / liabilities		(573,946)	95,247	59,485	(418,454)
Funds of the Charity					
Endowment funds	18	0	0	59,485	59,485
Restricted income funds	18	0	95,247	0	95,247
Unrestricted funds	18	5,492	0	0	5,492
Bank Loan	18	(578,677)	0	0	(578,677)
Total charity funds		(573,186)	95,247	59,485	(418,454)

1 Detailed Notes for the Congregational Accounts as below

2 Donations and legacies	Unrestricted	Restricted	Endowment	Total
Recorded giving	131,434	75,638	0	207,072
Loose collections	3,255	0	0	3,255
Donations & gifts	63	0	0	63
Gift Aid	29,953	22,355	0	52,308
Legacies & Bequests	50,719	0	0	57,559
Total	215,424	97,993	0	313,418
3 Charitable activities	Unrestricted	Restricted	Endowment	Total
Income from charitable activities	0	66,138	0	66,138
Fees from weddings, funerals, etc.	0	0	0	0
Total	0	66,138	0	66,138
4 Other trading activities	Unrestricted	Restricted	Endowment	Total
Letting of car park and halls	10,169	0	0	10,169
Trading income	0	0	0	0
Total	10,169	0	0	10,169
5 Investments	Unrestricted	Restricted	Endowment	Total
Deposit interest	218	0	0	218
General Investment Fund	0	0	1,407	1,407
Property Rents	0	0	0	0
Other investment income	0	0	0	0
Total	218	0	1,407	1,625
6 Other income	Unrestricted	Restricted	Endowment	Total
Insurance claims	0	0	0	0
Other income	8,389	0	0	8,389
Total	8,389	0	0	8,389
7 Raising funds	Unrestricted	Restricted	Endowment	Total
FWO envelopes	0	0	0	0
Fundraising events	0	0	0	0
Total	0	0	0	0
8 Charitable activities	Unrestricted	Restricted	Endowment	Total
General Assembly Assessments	14,479	0	0	14,479
Presbytery fees	1,274	0	0	1,274
Ministry and support staff costs	129,987	0	0	129,987
Congregational running expenses	60,639	61,107	32	121,778
Donations to Missions and charities	3,000	62,893	0	65,893
Governance costs	0	0	0	0
Total	209,379	124,000	32	333,411
9 Other	Unrestricted	Restricted	Endowment	Total
Investment properties expenditure	0	0	0	0
Total	0	0	0	0
10 Employees	Total			
Wages and salaries	105,944			
Social Security costs	7,064			
Pension contributions	15,853			
Total	128,861			

11 Pension Costs	Total					
Minister		10,845				
Deaconess		3,527				
Youth Worker		1,481				
12 Tangible Fixed Assets	Land & bldgs	Fix & Fit	Vehicles	Total		
Cost	0	0	0	0		0
Depreciation	0	0	0	0		0
Net Book Value	0	0	0	0		0
13 Investments Fixed Assets	Year					
Value		0				
14 Debtors	Unrestricted	Restricted	Endowment			
Total	0	0	0			0
15 Cash at Bank and in hand	Unrestricted	Restricted	Endowment	Total		
Danske Bank current accounts	5,492	95,247	0	100,739		
Cash in hand	0	0	0	0		0
Total	5,492	95,247	0	100,739		
16 Creditors: amount falling due within 1 year	Unrestricted	Restricted	Endowment			
Danske Bank Loan Account	(578,678)	0	0			
Total	(578,678)	0	0			
17 Creditors: amount falling due after 1 year	Unrestricted	Restricted	Endowment			
Creditors - falling due after 1 year	0	0	0			
Total	0	0	0			
18 Fund balances and reconciliation of funds	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
Fund						
Unrestricted Funds						
General Fund	(19,961)	234,200	209,379	0	632	5,492
Total	(19,961)	234,200	209,379	0	632	5,492
Loan Accounts	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
Danske Bank Loan Account	(601,833)	0	53,986	0	77,141	(578,678)
Total	(601,833)	0	53,986	0	77,141	(578,678)
Restricted Funds						
Property / Building	61,457	97,993	7,121		(75,498)	76,831
Mission & Charities	0	18,041	18,141		100	0
PW	817	10,007	8,484		-800	1540
1st Lisburn BB	6,053	18,367	17,080		0	7,340
Girls Brigade	3,587	6,726	5,857		0	4,456
Indoor Bowling Club	1,914	0	0		0	1,914
422 Club	688	1219	1030		(200)	677
Youth Club	83	0	77		0	6
Youth Council	2,414	2,600	2,818		0	2,196
Ganaway Camp	517	9,177	9,407		0	287
Total	77,530	164,130	70,015	0	(76,398)	95,247
Endowment Funds						
Endowment Fund	0	1407	32	0	(1,375)	0
Investment Fund	56,799	0	0	2,686	0	59,485
Total	56,799	1,407	32	2,686	(1,375)	59,485
Overall Total	(487,465)	399,737	333,412	2,686	0	(418,454)