

**ANAHILT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>						
Direct giving, donations and legacies	2	82,785.05	22,569.40	-	105,354.45	66,266.27
Other Income	3	1,947.91	14,356.66	637.89	16,942.46	16,270.67
<b>Total Receipts</b>		<b>84,732.96</b>	<b>36,926.06</b>	<b>637.89</b>	<b>122,296.91</b>	<b>82,536.94</b>
<b>Payments</b>						
Charitable activities	4	44,883.61	28,273.68	89.76	73,247.05	70,756.42
<b>Total Payments</b>		<b>44,883.61</b>	<b>28,273.68</b>	<b>89.76</b>	<b>73,247.05</b>	<b>70,756.42</b>
Net receipts / (payments)		39,849.35	8,652.38	548.13	49,049.86	11,780.52
Transfers between funds		(34,518.62)	35,066.75	(548.13)	(0.00)	-
Transfers for investment		-	-	-	-	-
<b>Net movement in funds</b>		<b>5,330.73</b>	<b>43,719.13</b>	<b>-</b>	<b>49,049.86</b>	<b>11,780.52</b>
Funds brought forward		68,960.46	107,721.68	16,810.86	193,493.00	181,712.48
Funds carried forward	7	74,291.19	151,440.81	16,810.86	242,542.86	193,493.00
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**ANAHILT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**As at 31 December 2024**

**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. DIRECT GIVING, DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
FWO envelopes and general collections	40,093.85			40,093.85	36,665.85
Collections for a specified purpose		15,562.29		15,562.29	16,442.61
Donations and gifts	2,850.00	2,495.50		5,345.50	2,539.00
Gift Aid	7,631.06	3,511.61		11,142.67	9,618.81
Legacies and bequest	32,210.14	1,000.00	-	33,210.14	-
	<u>82,785.05</u>	<u>22,569.40</u>	<u>-</u>	<u>105,354.45</u>	<u>65,266.27</u>

**3. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Fundraising events				-	-
Rental Income		9,740.28		9,740.28	9,602.32
Congregational activities	1,947.91	4,616.38		6,564.29	6,157.09
Investment Income			637.89	637.89	511.26
	<u>1,947.91</u>	<u>14,356.66</u>	<u>637.89</u>	<u>16,942.46</u>	<u>16,270.67</u>

**ANAHILT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**As at 31 December 2024**

**4. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
General Assembly Assessments	3,292.00			3,292.00	3,342.00
Presbytery fees	536.00			536.00	564.21
Ministry and support staff costs	28,349.02		89.76	28,438.78	27,431.24
Congregational running expenses	12,706.59	19,820.27		32,526.86	31,001.96
Donations to Missions and charities		8,453.41		8,453.41	8,417.01
Governance costs				-	-
	<u>44,883.61</u>	<u>28,273.68</u>	<u>89.76</u>	<u>73,247.05</u>	<u>70,756.42</u>

**ANAHILT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**As at 31 December 2024**

**5. FIXED ASSETS**

The congregation owns the Church premises situated at 16 Windmill Road Hillsborough Co Down BT26 6LT and the associated fixtures, fittings, plant and machinery.

The Property comprises of:

- a) Church Building, Car Park and surrounding Graveyard
- b) Church Hall
- c) Former Caretakers Property – Dwelling house situated within the complex

The value stated on the Statement of Assets & Liabilities under Fixed Assets relates to c) only which has a professional valuation of £225,000

The Church Building and Church Hall are included with a Zero Book Value

These have an insurance value of:

- a) £2,033,491.71 (includes Contents)
- b) £ 763,146.80 (includes Contents)
- c) £ 293,141.88 (No contents)

**6. INVESTMENTS**

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

	2024 £	2023 £
General Investment Fund	25,248.21	24,108.36
Other investments	1,403.20	1,454.53
	<u>26,651.41</u>	<u>25,562.89</u>

ANAHILT CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
 NOTES TO THE ACCOUNTS (cont'd)  
 As at 31 December 2024

7. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General Account	68,960.46	84,732.96	44,883.61	39,849.35	(34,518.62)	74,291.19
	<u>68,960.46</u>	<u>84,732.96</u>	<u>44,883.61</u>	<u>39,849.35</u>	<u>(34,518.62)</u>	<u>74,291.19</u>
<b>Restricted Funds</b>						
Church Development Fund	63,479.27	324.00	-	324.00	34,210.14	98,013.41
Property & Repair	26,455.34	18,002.37	15,610.76	2,391.61	20.13	28,867.08
Children's Work Dev Fund	3,792.50	1,372.13	-	1,372.13	486.60	5,651.23
Charity Fund	84.34	-	-	-	44.88	129.22
Ark	530.86	120.00	713.78	(593.78)	880.00	817.08
PW	1,534.08	3,533.05	1,152.31	2,380.74	(200.00)	3,714.82
United Appeal	130.00	5,285.25	5,415.25	(130.00)	-	-
World Development Appeal	-	794.43	794.43	-	-	-
Tear Fund	-	861.73	861.73	-	-	-
Presbyterian Children's Society	-	247.00	247.00	-	-	-
Girls Brigade	9,004.21	3,805.65	3,088.96	716.69	(200.00)	9,520.90
Graveyard	738.40	1,850.00	32.46	1,817.54	-	2,555.94
Mid-Week	645.78	69.92	85.00	(15.08)	-	630.70
Choir	508.85	38.42	85.00	(46.58)	-	462.27
Indoor Bowling Club	818.05	622.11	187.00	435.11	(175.00)	1,078.16
	<u>107,721.68</u>	<u>36,926.06</u>	<u>28,273.68</u>	<u>8,652.38</u>	<u>35,066.75</u>	<u>151,440.81</u>
<b>Endowment Funds</b>						
Gifts & Bequests	16,810.86	637.89	89.76	548.13	(548.13)	16,810.86
	<u>16,810.86</u>	<u>637.89</u>	<u>89.76</u>	<u>548.13</u>	<u>(548.13)</u>	<u>16,810.86</u>
Total	<u>193,493.00</u>	<u>122,296.91</u>	<u>73,247.05</u>	<u>49,049.86</u>	<u>(0.00)</u>	<u>242,542.86</u>