

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

**Statement of Financial Activity (Receipts and Payments Account)  
for the year ended 31 December 2024**

**Registered Charity in Northern Ireland (NIC105294)**

**BALLYGOMARTIN 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>						
Donations and legacies	2	55433	1843	0	57276	59807
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	3784	0	0	3784	1785
Other	6	0	372	0	372	0
Organisations		0	15936	0	15936	16570
		59217	18151	0	77368	78162
Sale of Investments		0	0	0	0	0
Loans Received		0	0	0	0	0
<b>Total Receipts</b>		59217	18151	0	77368	78162
<b>Payments</b>						
Raising funds	7	300	0	0	300	280
Charitable activities	8	57114	14302	0	71416	148355
Other	9	0	282	0	282	0
Organisations		0	12375	0	12375	12224
		57414	26959	0	84373	160859
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
<b>Total Payments</b>		57414	26959	0	84373	160859
Net receipts / (payments)		1803	-8808	0	-7005	-82697
Transfers between funds		-8850	8850	0	0	0
Net movement in funds		-7047	42	0	-7005	-82697
Funds brought forward		167048	9448	0	176496	259193
Funds carried forward	12	160001	9490	0	169491	176496

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES**

**As at 31 December 2024**

<b>Assets &amp; Liabilities</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
<b>Funds Reconciliation</b>		£	£	£	£	£
Bank and Cash at start of year		167048	9448	0	176496	259193
Net movement in funds		-7047	42	0	-7005	-82697
Bank and Cash at end of year		160001	9490	0	169491	176496
<b>Bank &amp; Cash Balances</b>						
Bank Deposit Accounts					135000	85000
Bank Current + Business Reserve Accs					25101	82048
Cash in Hand					105	115
Bank Current A/C's - Organisations					8889	8993
Cash in Hand - Organisations					396	340
					169491	176496
<b>Other Assets</b>						
Fixed Assets (using insurance values)						
Church Premises					1661168	1608101
Manse Premises					371896	360015
Fixtures, Fittings & Equipment (included above)					0	0
Vehicles	None				0	0
Investments	None				0	0
Gift Aid receivable on donations					8660	8830
					2211215	2153442
<b>Liabilities</b>						
Loans					0	0
Other					0	0
					0	0

Approved by the Kirk Session at a meeting on 6<sup>th</sup> MARCH 2025 and signed on its behalf by

[Name] WESLEY MCCREEDY

[Name] RAYMOND CUMMINS

[Date] 06 March 2025

[Date] 06 March 2025

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**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. DONATIONS AND LEGACIES**

<b>2. Donations &amp; Legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Recorded givings	41403	1843	0	43246	44782
Loose collections	3787	0	0	3787	3430
Donations and gifts	1615	0	0	1615	2892
Gift Aid	8628	0	0	8628	8703
Legacies and bequest	0	0	0	0	0
	55433	1843	0	57276	59807

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**3. CHARITABLE ACTIVITIES**

<b>3. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income from charitable activities	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0

**4. OTHER TRADING ACTIVITIES**

<b>4. Other Trading Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	0	0	0	0	0

**5. INVESTMENT INCOME**

<b>5. Investment Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest - Ulster Bank	849	0	0	849	1785
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Interest Progressive Building Society	2935	0	0	2935	0
	3784	0	0	3784	1785

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**6. OTHER INCOME**

6. Other Income	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Flower Fund	0	60	0	60	0
Publications	0	312	0	312	0
	0	372	0	372	0

**7. RAISING FUNDS**

7. Raising Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	300	0	0	300	280
Fundraising events	0	0	0	0	0
	300	0	0	300	280

**8. CHARITABLE ACTIVITIES**

8. Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	10820	0	0	10820	10787
Presbytery fees	562	0	0	562	456
Ministry and support staff costs	36765	0	0	36765	34979
Congregational running expenses	8485	7225	0	15710	15247
Church Heating Project	0	0	0	0	77529
Donations to Missions and charities	0	7077	0	7077	9357
Governance costs	482	0	0	482	0
	57114	14302	0	71416	148355

**BALLYGOMARTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**9. OTHER EXPENDITURE**

9. Other Expenditure	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Flower Fund	0	70	0	70	0
Publications	0	212	0	212	0
	0	282	0	282	0

**10. FIXED ASSETS**

The congregation owns:

- the Church premises situated at 132-140 Ballygomartin Road, BELFAST BT13 3NA and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,661,168
- a Manse at 14 Lyndhurst View Avenue, BELFAST BT13 3XB (for the minister) and associated fixtures, fittings and equipment: these have an insurance value of £371,896

**11. INVESTMENTS**

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

11. Investments	2024	2023
	£	£
General Investment Fund	0	0
Property	0	0
Other investments	0	0
	0	0

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

**12. FUND BALANCES**

12. Fund Balances	Balance at Start	Receipts	Payments	Surplus / (Deficit)	Transfer	Balance at End
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	167048	59217	57414	1803	-8850	160001
	167048	59217	57414	1803	-8850	160001
<b>Restricted Funds</b>						
Maintenance of Property	0	0	7225	-7225	7225	0
United Appeal	0	1473	4791	-3318	3318	0
Other Missions & Charities Fund	0	370	2286	-1916	1916	0
Wider World/Herald Publications	0	312	212	100	0	100
Flower Fund	115	60	70	-10	0	105
<b>Organisations</b>	9333	15936	12375	3561	-3609	9285
<b>TOTAL FUNDS</b>	9448	18151	26959	-8808	8850	9490
<b>Endowment Funds</b>						
None	0	0	0	0	0	0
<b>TOTAL FUNDS</b>	176496	77368	84373	-7005	0	169491
	<b>Valuation at Start</b>			<b>Revaluation Increase</b>		
<b>General Investment Fund</b>	0			0		
	0			0		

	Valuation at Start	Revaluation Increase	Valuation at End
General Investment Fund	0	0	0
	0	0	0