

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

Charity No. NIC 105310

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Recorded Givings		21,989	4,625	0	26,614	31354
Donations and legacies	2	6,158	4,568	0	10,726	11653
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	675	0	675	625
Investment Income	5	0	96	0	96	105
Other	6	66	0	0	66	60
		28,213	9,964	0	38,177	43796
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
Total Receipts		28,213	9,964	0	38,177	43796
Payments						
Raising funds	7	290	145	0	435	440
Charitable activities	8	15,448	14,152	0	29,600	50477
Investment costs						
Other	9					
		15,738	14,297	0	30,035	50917
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
Total Payments		15,738	14,297	0	30,035	50917
Net receipts / (payments)		12475	-4333	0	8142	-7121
Transfers between funds		-5198	5198	0	0	0
Net movement in funds		7277	865	0	8142	-7121
Funds brought forward		21597	6877	0	28474	35595
Funds carried forward	12	28874	7742	0	36616	28474

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
Charity No. NIC 105310
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	21,597	6,877	0	28,474	35,595
Net movement in funds	7,277	865	0	8,142	-7,122
Bank and Cash at end of year	28,874	7,742	0	36,616	28,474
Bank & Cash Balances					
Bank Deposit Accounts	0	0	0	0	0
Bank Current Accounts	28,874	7,742	0	36,616	28,474
Cash in Hand	0	0	0	0	0
	28,874	7,742	0	36,616	28,474
Other Assets					
Fixed Assets – Note 10				888,224	845,928
Investments – Note 11				0	0

Approved by the Kirk Session at a meeting on 11th February 2025 and signed on its behalf by:

Samuel McKee



18th February 2025

Francis Coulter



18th February 2025

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st December 2024

Charity No. NIC 105310

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 receipt and payment 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 on 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

	Unrestricted funds	Restricted funds	Endowment funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving	21,989	4,625	0	26,614	31,354
Loose collections	1,537	845	0	2,382	3,860
Donations and gifts	0	2,285	0	2,285	1,720
Gift aid	4,622	1,438	0	6,059	6,073
Legacies and bequests	0	0	0	0	0
	28,147	9,193	0	37,340	43,007

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2024

Charity No. NIC 105310

3 CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Income from charitable activities	0	0	0	0	0
Church Publications	0	0	0	0	0
Fees from weddings and funerals	0	0	0	0	0
Grants	0	0	0	0	0
	0	0	0	0	0

4 OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Membership Fees	0	0	0	0	0
Income from Church Fundraising	0	675	0	675	625
Letting income from Church premises	0	0	0	0	0
	0	675	0	675	625

5 INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Bank Interest	0	96	0	96	105
General investment Fund				0	0
Rents investment properties				0	0
Other investment income					
	0	96	0	96	105

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2024

Charity No. NIC 105310

6 OTHER INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Insurance claims	0	0	0	0	0
Miscellaneous income	66	0	0	66	60
	66	0	0	66	60

7 RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Church envelopes	290	30	0	320	310
Fund raising events (Harvest Supper Expenses)	0	115	0	115	130
	290	145	0	435	440

8 CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
General Assembly Assessments	2,550	0	0	2,550	4,808
Presbytery Fees	135	0	0	135	129
Ministry and support staff costs	6,746	0	0	6,746	15,541
Congregational running expenses	6,017	647	0	6,664	6,436
Donations to Missions & Charities	0	13,505	0	13,505	23,563
Governance costs	0	0	0	0	0
	15,448	14,152	0	29,600	50,477

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 31st December 2024

Charity No. NIC 105310

9 OTHER EXPENDITURE

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Investment properties expenses	0	0	0	0	0
	0	0	0	0	0

10 FIXED ASSETS

	Total 2024 £	Total 2023 £
The Congregation owns the Church premises situated at Steeple Road, Antrim, BT41 2LW and the associated fixtures, fittings, plant and machinery. These have an insurance value of		
:	888,224	845,928

11 INVESTMENTS

0 0

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NOTES TO THE ACCOUNTS

31st December 2024

Charity No. NIC 105310

12 FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	21,597	28,213	15,738	12,475	-5,198	28,874
	21,597	28,213	15,738	12,475	-5,198	28,874
Restricted Funds						
General Account	0	6,157	11,355	-5,198	5,198	0
Property	6,231	1,639	334	1,305	0	7,537
P.W.	207	1,907	1,926	-19	0	188
Christian Endeavour	439	260	682	-422	0	17
	6,877	9,964	14,297	-4,333	5,198	7,742
Endowment Funds						
	0	0	0	0	0	0
TOTAL FUNDS	28,474	38,177	30,035	8,142	0	36,616

