

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2025

Charity No. NIC 105310

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£
Receipts						
Recorded Givings		22,258	3,375	0	25,633	26,614
Donations and legacies	2	40,404	2,752	0	43,155	10,726
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	1,150	0	1,150	675
Investment Income	5	0	109	0	109	96
Other	6	209	0	0	209	66
		62,870	7,386	0	70,256	38,177
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		62,870	7,386	0	70,256	38,177
Payments						
Raising funds	7	290	165	0	455	435
Charitable activities	8	20,235	12,955	0	33,190	29,600
Investment costs						
Other	9					
		20,525	13,120	0	33,645	30,035
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		20,525	13,120	0	33,645	30,035
Net receipts / (payments)		42345	-5735	0	36611	8,142
Transfers between funds		-6480	6480	0	0	0
Net movement in funds		35865	745	0	36611	8142
Funds brought forward		28874	7742	0	36616	28474
Funds carried forward	12	64739	8487	0	73226	36616

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

Charity No. NIC 105310

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	28,874	7,742	0	36,616	28,474
Net movement in funds	35,865	745	0	36,611	8,142
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Bank and Cash at end of year	64,739	8,487	0	73,226	36,616
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Bank & Cash Balances

Bank Deposit Accounts	0	0	0	0	0
Bank Current Accounts	64,739	8,470	0	73,209	36,616
Cash in Hand	0	0	0	0	0
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	64,739	8,470	0	73,209	36,616
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Other Assets

Fixed Assets – Note 10		888,224	888,224
Investments – Note 11		0	0

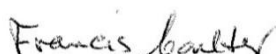
Liabilities

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Approved by the Kirk Session at a meeting on 4th March 2026 and signed on its behalf by:

Samuel McKee

Francis Coulter

4th March 2026

4th March 2026

NOTES TO THE ACCOUNTS

31st December 2025

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 doner and (b) revenue donations or grants for a specific congregational activity intended by the doner. 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 2025 £	Total 2024 £
Recorded giving	22,258	3,375	0	25,633	26,614
Loose collections	2,085	1,549	0	3,634	2,382
Donations and gifts	35,000	550	0	35,550	2,285
Gift aid	3,319	653	0	3,971	6,059
Legacies and bequests	0	0	0	0	0
	62,662	6,127	0	68,788	37,340

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS
 31st December 2025

Charity No. NIC 105310

3 CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
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 2025 £	Total 2024 £
Membership Fees	0	0	0	0	0
Income from Church Fundraising	0	1150	0	1150	675
Letting income from Church premises	0	0	0	0	0
	0	1150	0	1150	675

5 INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
Bank Interest	0	109	0	109	96
General investment Fund				0	0
Rents investment properties				0	0
Other investment income					
	0	109	0	109	96

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2025

Charity No. NIC 105310

6 OTHER INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
Insurance claims	0	0	0	0	0
Miscellaneous income	209	0	0	209	66
	209	0	0	209	66

7 RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
Church envelopes	290	25	0	315	320
Fund raising events (Harvest Supper Expenses)	0	140	0	140	115
	290	165	0	455	435

8 CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
General Assembly Assessments	1,452	0	0	1,452	2,550
Presbytery Fees	131	0	0	131	135
Ministry and support staff costs	13,451	150	0	13,601	6,746
Congregational running expenses	5,201	1,170	0	6,372	6,664
Donations to Missions & Charities	0	11,635	0	11,635	13,505
Governance costs	0	0	0	0	0
	20,235	12,955	0	33,190	29,600

ESKYLANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS

31st December 2025

Charity No. NIC 105310

12 FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplis/ (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	28,874	62,870	20,525	42,345	-6,480	64,739
	28,874	62,870	20,525	42,345	-6,480	64,739
Restricted Funds						
General Account	0	3,405	9,885	-6,480	6,480	0
Property	7,537	1,492	942	550	0	8,087
P.W.	188	2,489	2,294	195	0	383
Christian Endeavour	17	0	0	0	0	17
	7,742	7,386	13,120	-5,735	6,480	8,487
Endowment Funds						
		0	0	0	0	0
TOTAL FUNDS	36,616	70,256	33,645	36,611	0	73,226