

BALLEE 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 £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:					
Donations and legacies	2	41,644	9,171	50,815	54,216
Charitable activities	3	-	2,146	2,146	550
Other trading activities	4	-	-	-	80
Investments	5	105	787	892	290
Other	6	170	-	170	600
Total		41,919	12,104	54,023	55,736
Expenditure on:					
Raising funds	7	(520)	-	(520)	(495)
Charitable activities	8	(31,553)	(7,853)	(39,406)	(37,967)
Other	9	-	-	-	-
Total		(32,073)	(7,853)	(39,926)	(38,462)
Net Income/(expenditure)		9,846	4,251	14,097	17,274
Transfers between funds		150	(150)	-	-
Net movement in funds		9,996	4,101	14,097	17,274
Reconciliation of funds:					
Total funds brought forward	10	38,664	63,047	101,711	84,437
Total funds carried forward	10	48,660	67,148	115,808	101,711

BALLEE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

1. Fixed Assets

The congregation owns the Church building together with the Church Hall situated at Old Antrim Road, Ballymena, the Manse situated at 1 Forthill Park Ballymena, and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £1,900,000. The congregation also owns the manse fixtures and fittings.

2. Investments

The congregation has no investments.

3. Amounts owed

At the end of the year the following amounts were owed to the congregations

	2024	2023
	£	£
Gift Aid	4,001	3,922
	<u>4,001</u>	<u>3,922</u>

4. Cash and bank balances

	2024	2023
	£	£
Bank and cash balances	92,553	80,135
Bank deposits	22,192	21,518
Cash in hand	1,063	839
	<u>115,808</u>	<u>102,492</u>

5. Amounts owed

	2024	2023
	£	£
Accountancy	780	780
	<u>780</u>	<u>780</u>

Approved by the Kirk Session at a meeting on 10 July 2025 and signed on its behalf by

J. Quigley
Mr. John Quigley
Trustee

James Lamont
Mr. James Lamont
Trustee

BALLEE 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 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	Total Funds 2024	Total Funds 2023
	£	£	£	£
Recorded givings	34,168	7,115	41,283	41,337
Loose collections	3,228	487	3,715	3,192
Donations and gifts	300	1,569	1,869	5,227
Gift Aid	3,948	-	3,948	4,460
	<u>41,644</u>	<u>9,171</u>	<u>50,815</u>	<u>54,216</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Income from charitable activities	-	1,146	1,146	550
Grants received	-	1,000	1,000	-
	<u>-</u>	<u>2,146</u>	<u>2,146</u>	<u>550</u>

BALLEE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Letting of premises	-	-	-	80
	-	-	-	80

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Bank interest received	105	787	892	290
	105	787	892	290

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Other income	170	-	170	600
	170	-	170	600

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
FWO envelopes	520	-	520	495
	520	-	520	495

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
General Assembly Assessments	3,922	-	3,922	4,613
Presbytery fees	195	-	195	191
Ministry and support staff costs	15,894	-	15,894	13,983
Congregational running expenses	9,277	1,694	10,971	11,911
Donations to missions and charities	480	6,040	6,520	6,295
Governance costs	1,785	119	1,904	974
	31,553	7,853	39,406	37,967

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Other expenditure	-	-	-	-
	-	-	-	-

BALLEE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (Cont'd)

10. FUND BALANCES

(i) Unrestricted Funds

	2024	2023
	£	£
General fund	48,660	38,664
	<u>48,660</u>	<u>38,664</u>

(ii) Restricted Funds

	2024	2023
	£	£
Development Account	52,842	49,341
Mission Account	2,813	2,995
Boys Brigade	1,985	1,973
Care & Share	768	563
Cherish	65	80
Girls Brigade	4,394	3,608
Mates	33	41
Presbyterian Women	44	44
Mums & Tots	7	7
Sunday @5:2	3,595	3,599
Wednesday Afternoon Fellowship	602	796
	<u>67,148</u>	<u>63,047</u>

(iii) Reconciliation of movement of funds

	Opening balance	Income	Expenditure	Transfer	Closing balance
	£	£	£	£	£
Unrestricted Funds					
General fund	38,664	41,919	(32,073)	150	48,660
	<u>38,664</u>	<u>41,919</u>	<u>(32,073)</u>	<u>150</u>	<u>48,660</u>
Restricted Funds					
Development Account	49,341	3,519	(18)	-	52,842
Mission Account	2,995	5,781	(5,963)	-	2,813
Boys Brigade	1,973	28	(16)	-	1,985
Care & Share	563	620	(415)	-	768
Cherish	80	-	(15)	-	65
Girls Brigade	3,608	1,664	(728)	(150)	4,394
Mates	41	-	(8)	-	33
Presbyterian Women	44	-	-	-	44
Mums & Tots	7	-	-	-	7
Sunday @5:2	3,599	4	(8)	-	3,595
Wednesday Afternoon	796	488	(682)	-	602
	<u>63,047</u>	<u>12,104</u>	<u>(7,853)</u>	<u>(150)</u>	<u>67,148</u>
Total	<u>101,711</u>	<u>54,023</u>	<u>(39,926)</u>	<u>-</u>	<u>115,808</u>