

## First Ballymoney Congregation Of The Presbyterian Church In Ireland

### STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT) FOR YEAR ENDED 31 DECEMBER 2024

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>Receipts</b>						
Donations & legacies	2	113,832	44,466	0	158,298	164,597
Charitable activities	3	1,727	6,199	0	7,926	13,611
Other trading activities	4	0	0	0	0	0
Investment income	5	6,870	1,726	296	8,893	4,195
<b>Total receipts</b>		<u>122,429</u>	<u>52,391</u>	<u>296</u>	<u>175,117</u>	<u>182,403</u>
<b>Payments</b>						
Raising funds	6	494	0	0	494	470
Charitable activities	7	133,277	71,692	0	204,969	172,738
Investment expenses	8	0	0	0	0	0
		<u>133,771</u>	<u>71,692</u>	<u>0</u>	<u>205,463</u>	<u>173,208</u>
Purchase of investments		0	0	0	0	0
<b>Total payments</b>		<u>133,771</u>	<u>71,692</u>	<u>0</u>	<u>205,463</u>	<u>173,208</u>
Net receipts/(payments)		(11,342)	(19,301)	296	(30,346)	9,195
Transfers between funds		<u>(700)</u>	<u>996</u>	<u>(296)</u>	<u>(0)</u>	<u>0</u>
Net movement in funds		(12,042)	(18,305)	0	(30,346)	19,547
Reconciliation of funds:						
Total funds brought forward		<u>223,227</u>	<u>149,392</u>	<u>8,299</u>	<u>380,917</u>	<u>371,722</u>
Total funds carried forward	11	<u>211,186</u>	<u>131,087</u>	<u>8,299</u>	<u>350,572</u>	<u>380,917</u>

**First Ballymoney Congregation Of The Presbyterian Church In Ireland**

**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 DECEMBER 2024**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>Funds Reconciliation</b>					
Total funds brought forward	223,227	149,392	8,299	380,917	371,722
Net movement in funds	(12,042)	(18,305)	0	(30,345)	9,195
Total funds carried forward	<u>211,186</u>	<u>131,087</u>	<u>8,299</u>	<u>350,572</u>	<u>380,917</u>

**Bank & cash balances**

**Bank, Building Society & cash balances**

<u>350,572</u>	<u>380,917</u>
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**Other assets**

Fixed assets - note 9

Investments - note 10

2,147	2,132
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Approved by the Kirk Session at a meeting on 3<sup>rd</sup> April 2025 and signed on its behalf by

Jeremy Murray  
Jeremy Murray  
Dated 3/4/25

Elaine Lee  
Elaine Lee  
Dated 03/04/25

## First Ballymoney Congregation Of The Presbyterian Church In Ireland

### STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT) FOR YEAR ENDED 31 DECEMBER 2024

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>Receipts</b>						
Donations & legacies	2	113,832	44,466	0	158,298	164,597
Charitable activities	3	1,727	6,199	0	7,926	13,611
Other trading activities	4	0	0	0	0	0
Investment income	5	6,870	1,726	296	8,893	4,195
<b>Total receipts</b>		<u>122,429</u>	<u>52,391</u>	<u>296</u>	<u>175,117</u>	<u>182,403</u>
<b>Payments</b>						
Raising funds	6	494	0	0	494	470
Charitable activities	7	133,277	71,692	0	204,969	172,738
Investment expenses	8	0	0	0	0	0
		<u>133,771</u>	<u>71,692</u>	<u>0</u>	<u>205,463</u>	<u>173,208</u>
Purchase of investments		0	0	0	0	0
<b>Total payments</b>		<u>133,771</u>	<u>71,692</u>	<u>0</u>	<u>205,463</u>	<u>173,208</u>
Net receipts/(payments)		(11,342)	(19,301)	296	(30,346)	9,195
Transfers between funds		<u>(700)</u>	<u>996</u>	<u>(296)</u>	<u>(0)</u>	<u>0</u>
Net movement in funds		(12,042)	(18,305)	0	(30,346)	19,547
Reconciliation of funds:						
Total funds brought forward		<u>223,227</u>	<u>149,392</u>	<u>8,299</u>	<u>380,917</u>	<u>371,722</u>
Total funds carried forward	11	<u>211,186</u>	<u>131,087</u>	<u>8,299</u>	<u>350,572</u>	<u>380,917</u>

# First Ballymoney Congregation Of The Presbyterian Church In Ireland

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>Funds Reconciliation</b>					
Total funds brought forward	223,227	149,392	8,299	380,917	371,722
Net movement in funds	<u>(12,042)</u>	<u>(18,305)</u>	<u>0</u>	<u>(30,345)</u>	<u>9,195</u>
Total funds carried forward	<u><u>211,186</u></u>	<u><u>131,087</u></u>	<u><u>8,299</u></u>	<u><u>350,572</u></u>	<u><u>380,917</u></u>

### Bank & cash balances

#### Bank, Building Society & cash balances

<u>350,572</u>	<u>380,917</u>
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### Other assets

Fixed assets - note 9  
Investments - note 10

2,147	2,132
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Approved by the Kirk Session at a meeting on                      2025 and signed on its behalf by

.....  
Jeremy Murray  
Dated

.....  
Elaine Lee  
Dated

# First Ballymoney 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 provision 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 & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Recorded giving	92,754	33,323	-	126,077	132,426
Other collections	1,358	559	-	1,917	2,003
Donations and gifts	-	3,932	-	3,932	11,150
Legacies	-	1,000	-	1,000	-
Gift Aid	19,720	5,652	-	25,372	19,018
	<u>113,832</u>	<u>44,466</u>	<u>-</u>	<u>158,298</u>	<u>164,597</u>

# First Ballymoney Congregation Of The Presbyterian Church In Ireland

## NOTES TO THE ACCOUNTS

31 DECEMBER 2024

### 3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Organisation income	-	4,365	-	4,365	5,713
Grants	-	800	-	800	6,400
Magazine subscriptions	485	-	-	485	574
Miscellaneous income	1,242	1,034	-	2,276	2,215
	<u>1,727</u>	<u>6,199</u>	<u>-</u>	<u>7,926</u>	<u>14,902</u>

### 4 OTHER TRADING ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Trading income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 5 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Bank and Building Society interest	6,755	1,726	296	8,777	4,154
Dividend	115	-	-	115	41
	<u>6,870</u>	<u>1,726</u>	<u>296</u>	<u>8,893</u>	<u>4,195</u>

## First Ballymoney Congregation Of The Presbyterian Church In Ireland

### NOTES TO THE ACCOUNTS 31 DECEMBER 2024

#### 6 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
FWO envelopes	494	-	-	494	470
	<u>494</u>	<u>-</u>	<u>-</u>	<u>494</u>	<u>470</u>

#### 7 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
General Assembly Assessments	12,539	-	-	12,539	11,543
Presbytery fees	718	-	-	718	683
Ministry & support staff costs	93,471	170	-	93,641	95,807
Congregational running expenses	26,490	57,522	-	84,012	50,269
Donations to missions & charities	60	14,000	-	14,060	14,436
	<u>133,277</u>	<u>71,692</u>	<u>-</u>	<u>204,969</u>	<u>172,738</u>

#### 8 INVESTMENT EXPENSES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Investment expenses	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# First Ballymoney Congregation Of The Presbyterian Church In Ireland

## NOTES TO THE ACCOUNTS

31 DECEMBER 2024

### 9 FIXED ASSETS

The congregation owns the church premises situated at Meetinghouse Street, Ballymoney and manse situated at 87 Charlotte Street, Ballymoney, together with the associated fixtures, fittings, plant and machinery.

These have an insurance value of £6,290,871 ( 2023 £6,089,904 )

### 10 INVESTMENTS

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

	2024	2023
	£	£
298 Bank of Ireland Ordinary Shares	<u>2,147</u>	<u>2,132</u>

## First Ballymoney Congregation Of The Presbyterian Church In Ireland

### NOTES TO THE ACCOUNTS 31 DECEMBER 2024

#### 11 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENTS £	TRANSFER IN £	TRANSFER OUT	SURPLUS/ DEFICIT £	BALANCE AT END £
<b>Unrestricted funds</b>							
General Fund	36,011	115,674 -	133,771	26,719 -	17,001 -	8,378	27,633
Progressive Investment Reserve Fund	66,983	2,391	-	-	-	2,391	69,374
Ulster Bank Bequest Funds	22,555	952	-	10,841 -	10,841	952	23,507
Danske Bank Bequest Funds	86,344	2,995	-	42 -	42	2,995	89,339
National Savings Bequest Fund	1,324	10	-	-	-	10	1,334
General Reserve Money Desk Fund	10,012	406	-	15,839 -	26,257 -	10,012	-
	<b>223,228</b>	<b>122,429 -</b>	<b>133,771</b>	<b>53,441 -</b>	<b>54,141 -</b>	<b>12,041</b>	<b>211,186</b>
<b>Restricted funds</b>							
Sunday School (Jigsaw Fund)	305	20 -	720	796	-	96	401
Building & repair	83,327	31,395 -	51,819	1,000	- -	19,424	63,903
Youth	1,560	1,385 -	2,070	-	- -	685	875
PW	3,234	3,079 -	2,609	- -	1,000 -	531	2,703
Meeting House	696	951 -	876	-	-	75	771
United Appeal	1,005	10,182 -	10,242	-	- -	60	945
World Development Appeal	1,100	1,834 -	1,379	-	-	455	1,555
Harvest Appeal for CAP Fund	-	379 -	379	-	-	-	-
Ministry @ First	1,064	1,000 -	830	-	-	170	1,234
Mother & Toddlers (First Friends) Fund	176	516 -	768	200	- -	52	124
National Savings Designated Investment Fund	22,415	173	-	-	-	173	22,589
Ulster Bank Bequest Fund	34,510	1,478	-	-	-	1,478	35,988
	<b>149,392</b>	<b>52,391 -</b>	<b>71,692</b>	<b>1,996 -</b>	<b>1,000 -</b>	<b>18,305</b>	<b>131,087</b>
<b>Endowment funds</b>							
Progressive BS	8,299	296	-	- -	296	-	8,299
	<b>8,299</b>	<b>296</b>	<b>-</b>	<b>- -</b>	<b>296</b>	<b>-</b>	<b>8,299</b>
<b>Total</b>	<b>380,918</b>	<b>175,117 -</b>	<b>205,463</b>	<b>55,437 -</b>	<b>55,437 -</b>	<b>30,346</b>	<b>350,572</b>

## First Ballymoney Congregation Of The Presbyterian Church In Ireland

### NOTES TO THE ACCOUNTS 31 DECEMBER 2024

#### 12 RELATED PARTY TRANSACTIONS

One of the trustees, the minister of the congregation received remuneration of £42,544.55 and expenses of £8,459.74 for acting in that capacity. Pension contributions of £10,211.25 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme

One of the trustees, received remuneration of £916.80 for acting in the capacity of the Worship Co Ordinator and £83.00 for providing Pulpit Supply

None of the other Trustees received any remuneration or expenses during the year in connection with their duties.

During the year the Congregation contributed the following amounts to the funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity :-

	<b>2024</b>	<b>2023</b>
Congregational Assessment	12,539	11,543
United Appeal	10,242	10,807
World Development	1,379	1,308
Moderator's Ukraine Appeal	-	48
PW (Donations to PCI)	2,000	1,700

The Congregation also made payment to the Route Presbytery of £718.

## First Ballymoney Congregation Of The Presbyterian Church In Ireland

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	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>Receipts</b>						
Donations & legacies	2	113,832	44,466	0	158,298	164,597
Charitable activities	3	1,727	6,199	0	7,926	13,611
Other trading activities	4	0	0	0	0	0
Investment income	5	6,870	1,726	296	8,893	4,195
<b>Total receipts</b>		<u>122,429</u>	<u>52,391</u>	<u>296</u>	<u>175,117</u>	<u>182,403</u>
<b>Payments</b>						
Raising funds	6	494	0	0	494	470
Charitable activities	7	133,277	71,692	0	204,969	172,738
Investment expenses	8	0	0	0	0	0
		<u>133,771</u>	<u>71,692</u>	<u>0</u>	<u>205,463</u>	<u>173,208</u>
Purchase of investments		0	0	0	0	0
<b>Total payments</b>		<u>133,771</u>	<u>71,692</u>	<u>0</u>	<u>205,463</u>	<u>173,208</u>
Net receipts/(payments)		(11,342)	(19,301)	296	(30,346)	9,195
Transfers between funds		<u>(700)</u>	<u>996</u>	<u>(296)</u>	<u>(0)</u>	<u>0</u>
Net movement in funds		(12,042)	(18,305)	0	(30,346)	19,547
Reconciliation of funds:						
Total funds brought forward		<u>223,227</u>	<u>149,392</u>	<u>8,299</u>	<u>380,917</u>	<u>371,722</u>
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# First Ballymoney Congregation Of The Presbyterian Church In Ireland

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
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Total funds brought forward	223,227	149,392	8,299	380,917	371,722
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### Bank & cash balances

#### Bank, Building Society & cash balances

<u>350,572</u>	<u>380,917</u>
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### Other assets

Fixed assets - note 9		
Investments - note 10	2,147	2,132

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

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Jeremy Murray  
Dated

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Elaine Lee  
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Recorded giving	92,754	33,323	-	126,077	132,426
Other collections	1,358	559	-	1,917	2,003
Donations and gifts	-	3,932	-	3,932	11,150
Legacies	-	1,000	-	1,000	-
Gift Aid	19,720	5,652	-	25,372	19,018
	<u>113,832</u>	<u>44,466</u>	<u>-</u>	<u>158,298</u>	<u>164,597</u>

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31 DECEMBER 2024

### 3 CHARITABLE ACTIVITIES

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Grants	-	800	-	800	6,400
Magazine subscriptions	485	-	-	485	574
Miscellaneous income	1,242	1,034	-	2,276	2,215
	<u>1,727</u>	<u>6,199</u>	<u>-</u>	<u>7,926</u>	<u>14,902</u>

### 4 OTHER TRADING ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Trading income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 5 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Bank and Building Society interest	6,755	1,726	296	8,777	4,154
Dividend	115	-	-	115	41
	<u>6,870</u>	<u>1,726</u>	<u>296</u>	<u>8,893</u>	<u>4,195</u>

## First Ballymoney Congregation Of The Presbyterian Church In Ireland

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FWO envelopes	494	-	-	494	470
	<u>494</u>	<u>-</u>	<u>-</u>	<u>494</u>	<u>470</u>

#### 7 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
General Assembly Assessments	12,539	-	-	12,539	11,543
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Ministry & support staff costs	93,471	170	-	93,641	95,807
Congregational running expenses	26,490	57,522	-	84,012	50,269
Donations to missions & charities	60	14,000	-	14,060	14,436
	<u>133,277</u>	<u>71,692</u>	<u>-</u>	<u>204,969</u>	<u>172,738</u>

#### 8 INVESTMENT EXPENSES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Investment expenses	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# First Ballymoney Congregation Of The Presbyterian Church In Ireland

## NOTES TO THE ACCOUNTS

31 DECEMBER 2024

### 9 FIXED ASSETS

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These have an insurance value of £6,290,871 ( 2023 £6,089,904 )

### 10 INVESTMENTS

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	2024	2023
	£	£
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## First Ballymoney Congregation Of The Presbyterian Church In Ireland

### NOTES TO THE ACCOUNTS 31 DECEMBER 2024

#### 11 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENTS £	TRANSFER IN £	TRANSFER OUT	SURPLUS/ DEFICIT £	BALANCE AT END £
<b>Unrestricted funds</b>							
General Fund	36,011	115,674 -	133,771	26,719 -	17,001 -	8,378	27,633
Progressive Investment Reserve Fund	66,983	2,391	-	-	-	2,391	69,374
Ulster Bank Bequest Funds	22,555	952	-	10,841 -	10,841	952	23,507
Danske Bank Bequest Funds	86,344	2,995	-	42 -	42	2,995	89,339
National Savings Bequest Fund	1,324	10	-	-	-	10	1,334
General Reserve Money Desk Fund	10,012	406	-	15,839 -	26,257 -	10,012	-
	<b>223,228</b>	<b>122,429 -</b>	<b>133,771</b>	<b>53,441 -</b>	<b>54,141 -</b>	<b>12,041</b>	<b>211,186</b>
<b>Restricted funds</b>							
Sunday School (Jigsaw Fund)	305	20 -	720	796	-	96	401
Building & repair	83,327	31,395 -	51,819	1,000	- -	19,424	63,903
Youth	1,560	1,385 -	2,070	-	- -	685	875
PW	3,234	3,079 -	2,609	- -	1,000 -	531	2,703
Meeting House	696	951 -	876	-	-	75	771
United Appeal	1,005	10,182 -	10,242	-	- -	60	945
World Development Appeal	1,100	1,834 -	1,379	-	-	455	1,555
Harvest Appeal for CAP Fund	-	379 -	379	-	-	-	-
Ministry @ First	1,064	1,000 -	830	-	-	170	1,234
Mother & Toddlers (First Friends) Fund	176	516 -	768	200	- -	52	124
National Savings Designated Investment Fund	22,415	173	-	-	-	173	22,589
Ulster Bank Bequest Fund	34,510	1,478	-	-	-	1,478	35,988
	<b>149,392</b>	<b>52,391 -</b>	<b>71,692</b>	<b>1,996 -</b>	<b>1,000 -</b>	<b>18,305</b>	<b>131,087</b>
<b>Endowment funds</b>							
Progressive BS	8,299	296	-	- -	296	-	8,299
	<b>8,299</b>	<b>296</b>	<b>-</b>	<b>- -</b>	<b>296</b>	<b>-</b>	<b>8,299</b>
<b>Total</b>	<b>380,918</b>	<b>175,117 -</b>	<b>205,463</b>	<b>55,437 -</b>	<b>55,437 -</b>	<b>30,346</b>	<b>350,572</b>

## First Ballymoney Congregation Of The Presbyterian Church In Ireland

### NOTES TO THE ACCOUNTS 31 DECEMBER 2024

#### 12 RELATED PARTY TRANSACTIONS

One of the trustees, the minister of the congregation received remuneration of £42,544.55 and expenses of £8,459.74 for acting in that capacity. Pension contributions of £10,211.25 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme

One of the trustees, received remuneration of £916.80 for acting in the capacity of the Worship Co Ordinator and £83.00 for providing Pulpit Supply

None of the other Trustees received any remuneration or expenses during the year in connection with their duties.

During the year the Congregation contributed the following amounts to the funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity :-

	<b>2024</b>	<b>2023</b>
Congregational Assessment	12,539	11,543
United Appeal	10,242	10,807
World Development	1,379	1,308
Moderator's Ukraine Appeal	-	48
PW (Donations to PCI)	2,000	1,700

The Congregation also made payment to the Route Presbytery of £718.