

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£
Receipts						
Donations and legacies	2	81,035	29,334		110,369	111,731
Charitable activities	3		19,042		19,042	37,513
Other trading activities	4	528			528	1075
Investment Income	5	482	2,564		3,046	6,280
Other	6	0	0		0	0
		-----	-----	-----	-----	-----
Sale of Investments					0	0
Sale of fixed assets					0	0
Loans Received					0	0
		-----	-----	-----	-----	-----
Total Receipts		82,045	50,940		132,985	156,599
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	595			595	600
Charitable activities	8	89,134	42,910		132,044	116,185
Investment costs						120,000
Other	9					
		-----	-----	-----	-----	-----
		89,729	42,910		132,639	236,785
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		89,729	42,910		132,639	236,785
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Net receipts / (payments)		(7,684)	8,030		346	(80,186)
Transfers between funds		1,399	(1,399)			
		-----	-----	-----	-----	-----
Net movement in funds		(6,285)	6,631		346	(80,186)
Funds brought forward		24,612	18,656		43,268	123,454
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Funds carried forward	12	18,327	25,287		43,614	43,268
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LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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	24,612	18,656		43,268	123,454
Net movement in funds	(6,285)	6,631		346	(80,186)
Bank and Cash at end of year	18,327	25,287		43,614	43,268
	=====	=====	=====		
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts/Cash in Hand				43,616	43,268
				-----	-----
				43,616	43,268
				=====	=====
Other Assets					
Fixed Assets – Note 10				3,649,019	3,649,019
- Church Premises					
- Fixtures, Fittings & Equipment					
Investments – Note 11				126,250	131,921
Gift Aid receivable on donations					
				3,775,269	3,780,940
				=====	=====
Liabilities					
Loans				0	0
Other					
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 24 February 2026 and signed on its behalf by

[Name] *E Miller*
[Date] 24.02.26

[Name] *Peter Mullan*
[Date] 24-2-26

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

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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Recorded giving:	67,921	17,328		85,249	82,729
Loose collections	210			210	656
Donations and gifts		6,803		6,803	10,707
Gift Aid	12,904	5,203		18,107	17,639
Legacies and bequest					
	-----	-----	-----	-----	-----
	81,035	29,334		110,369	111,731

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

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Income from charitable activities		2,658		2,658	1,521
Fees from grave opening					
Fundraising events		8,802		8,802	24,851
Membership fees		4,782		4,782	4,673
Grants		2,800		2,800	6,468
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		19,042		19,042	37,513
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Electricity Way leave	46			46	45
Fee for grace opening					300
Use of Church Hall	30			30	45
Periodicals	452			452	684
				-	-
	528			528	1075
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Deposit interest		101		101	3,283
General Investment Fund	223	2,463	0	2,686	2,607
Rents investment properties					
Other investment income	259			259	396
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	482	2,564		3,046	6,280
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LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2025

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Insurance claims	-----	-----	-----	-----	-----
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7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
FWO envelopes	595			595	600
Fundraising events					
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	595			595	600
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
General Assembly Assessments	6,671			6,671	6,693
Presbytery fees	922			922	829
Ministry and support staff costs	42,856			42,856	42,181
Congregational running expenses	38,685	29,698		68,383	51,670
Donations to Missions and charities		13,212		13,212	14,512
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	89,134	42,910	0	132,044	116,185
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LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2025

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Replacing main hall roof.	-----		-----		120,000
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10. FIXED ASSETS

The congregation owns the Church premises situated at 40 Berryhill Road Artigarvan, Strabane, the Manse situated at 27 Berryhill Road Strabane and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,649,019.

11. INVESTMENTS

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

	2025 £	2024 £
General Investment Fund	126,250	131,921
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	126,250	131,921
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LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2025

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	24,612	82,045	89,729	(6,285)	1,399	18,327
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		82,045	89,729	(6,285)	1,399	18,327
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Restricted Funds						
Property Fund	668	23,012	19,268	4544	800	5,212
United Appeal	0	7,188	7,189	(1)	1	0
British Legion Poppy Appeal	0	440	440			0
World Development	0	799	799			0
UDR Benevolent Fund	0	262	262			0
Pres. Children's Society	0	4	104		100	0
Benevolent Fund	1,586	30	0	30		1,616
Scripture Union	0	0	500		500	0
Tuesday Club	213	1,030	982	(52)	(100)	161
Bowling Club	292	545	53	92	(400)	384
PW	2,429	2,240	2,729	(789)	(300)	1,640
Mums & Tots	479	1,770	962	(292)	(1,100)	187
Boy's Brigade	7,735	4,464	2,076	1,788	(600)	9,523
Girl's Brigade	4,266	7,798	6,491	1,007	(300)	5,273
Sunday School	988	1,359	1,054	305		1,293
Child Evangelism Fellowship	0	0				
Students Bursary Fund	0					
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	18,656	50,941	42,909	6,632	(1,399)	25,289
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Endowment Funds						
General Investment Fund						
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Total	43,268	132,986	132,638	347		43,616
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