

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

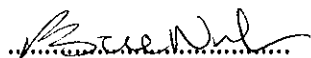
| | Note | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|---------------------------|------|-----------------------|---------------------|--------------------|----------------|----------------|
| | | £ | £ | £ | £ | £ |
| Receipts | | | | | | |
| Donations and legacies | 2 | 69,305 | 17,792 | 0 | 87,097 | 87,838 |
| Charitable activities | 3 | 0 | 200 | 0 | 200 | 427 |
| Other trading activities | 4 | 10,767 | 0 | 0 | 10,767 | 11,425 |
| Investment Income | 5 | 3,602 | 5,382 | 0 | 8,984 | 6,746 |
| Other | 6 | 0 | 403 | 0 | 403 | 1,119 |
| Total Receipts | | 83,674 | 23,777 | 0 | 107,451 | 107,555 |
| Payments | | | | | | |
| Raising funds | 7 | 905 | 0 | 0 | 905 | 890 |
| Charitable activities | 8 | 36,291 | 33,888 | 0 | 70,179 | 106,020 |
| Other | 9 | 0 | 0 | 0 | 0 | 0 |
| Total Payments | | 37,196 | 33,888 | 0 | 71,084 | 106,910 |
| Net receipts / (payments) | | 46,478 | (10,111) | 0 | 36,367 | 645 |
| Transfers between funds | | (1,261) | 1,261 | 0 | 0 | 0 |
| Net movement in funds | | 45,217 | (8,850) | 0 | 36,367 | 645 |
| Gains on investments | | | | 0 | | 0 |
| Funds brought forward | | 37,701 | 59,267 | 0 | 96,968 | 96,323 |
| Funds carried forward | 12 | 82,918 | 50,417 | 0 | 133,335 | 96,968 |

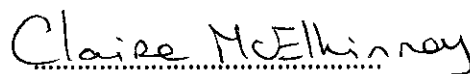
**TRINITY OMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

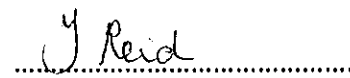
As at 31 December 2024

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total Funds 2024 | Total Funds 2023 |
|---------------------------------|-----------------------|---------------------|--------------------|------------------------|------------------------|
| | £ | £ | £ | £ | £ |
| Funds Reconciliation | | | | | |
| Bank and Cash at start of year | 37,701 | 59,267 | 0 | 96,968 | 96,323 |
| Net movement in funds | 45,217 | (8,850) | 0 | 36,367 | 645 |
| | ----- | ----- | ----- | ----- | ----- |
| Bank and Cash at end of year | 82,918 | 50,417 | 0 | 133,335 | 96,968 |
| | ===== | ===== | ===== | ===== | ===== |
| Bank & Cash Balances | | | | | |
| Bank Current Accounts | | | | 95,283 | 59,717 |
| Bank Deposit Accounts | | | | 38,052 | 37,251 |
| | | | | ----- | ----- |
| | | | | 133,335 | 96,968 |
| | | | | ----- | ----- |
| Other Assets | | | | | |
| Fixed Assets - Note 10 | | | | - | - |
| Investments - Note 11 | | | | - | - |
| | | | | ----- | ----- |
| Net Assets | | | | | |
| | | | | - | - |
| | | | | ===== | ===== |

Approved by the Kirk Session on 21.5.25 and signed on its behalf by:


Rev Jane Nelson


Mrs Claire McElhinney


Mrs Yvonne Reid

Date: 21.5.25.

Date: 21.5.25

Date: 21/05/2025

TRINITY OMAGH 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 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: | 51,810 | 13,000 | 0 | 64,810 | 67,971 |
| Loose collections | 224 | 1,798 | 0 | 2,022 | 2,710 |
| Donations and gifts | 2,573 | 0 | 0 | 2,573 | 911 |
| Gift Aid | 14,698 | 2,994 | 0 | 17,692 | 14,661 |
| Legacies and bequests | 0 | 0 | 0 | 0 | 1,585 |
| | ----- | ----- | ----- | ----- | ----- |
| | 69,305 | 17,792 | 0 | 87,097 | 87,838 |
| | ----- | ----- | ----- | ----- | ----- |

TRINITY OMAGH 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 |
|-----------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Income from charitable activities | 0 | 0 | 0 | 0 | 0 |
| Fees from weddings and funerals | 0 | 0 | 0 | 0 | 167 |
| Fundraising events | 0 | 0 | 0 | 0 | 0 |
| Membership fees | 0 | 200 | 0 | 200 | 260 |
| Grants/Gifts | 0 | 0 | 0 | 0 | 0 |
| | ----- | ----- | ----- | ----- | ----- |
| | 0 | 200 | 0 | 200 | 427 |
| | ----- | ----- | ----- | ----- | ----- |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|-----------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Letting of premises | 10,240 | 0 | 0 | 10,240 | 10,910 |
| Insurance of premises | 523 | 0 | 0 | 523 | 501 |
| Wayleave | 4 | 0 | 0 | 4 | 14 |
| Book Sales | 0 | 0 | 0 | 0 | 0 |
| | ----- | ----- | ----- | ----- | ----- |
| | 10,767 | 0 | 0 | 10,767 | 11,425 |
| | ----- | ----- | ----- | ----- | ----- |

5. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|-----------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Deposit interest | 1,673 | 41 | 0 | 1,714 | 1,030 |
| General Investment Fund | 1,929 | 5,341 | 0 | 7,270 | 5,716 |
| Rents investment properties | 0 | 0 | 0 | 0 | 0 |
| | ----- | ----- | ----- | ----- | ----- |
| | 3,602 | 5,382 | 0 | 8,984 | 6,746 |
| | ----- | ----- | ----- | ----- | ----- |

**TRINITY OMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

6. OTHER INCOME

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Insurance claims | 0 | 0 | 0 | 0 | 0 |
| Other income | 0 | 403 | 0 | 403 | 1,119 |
| | ----- | ----- | ----- | ----- | ----- |
| | 0 | 403 | 0 | 403 | 1,119 |
| | ----- | ----- | ----- | ----- | ----- |

7. RAISING FUNDS

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|--------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| FWO envelopes | 905 | 0 | 0 | 905 | 890 |
| Fundraising events | 0 | 0 | 0 | 0 | 0 |
| | ----- | ----- | ----- | ----- | ----- |
| | 905 | 0 | 0 | 905 | 890 |
| | ----- | ----- | ----- | ----- | ----- |

8. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2024 | Total 2023 |
|-------------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| General Assembly Assessments | 7,107 | 0 | 0 | 7,107 | 6,228 |
| Presbytery fees | 514 | 0 | 0 | 514 | 500 |
| Ministry and support staff costs | 10,728 | 0 | 0 | 10,728 | 52,319 |
| Congregational running expenses | 17,562 | 18,947 | 0 | 36,509 | 33,163 |
| Donations to Missions and charities | 0 | 14,941 | 0 | 14,941 | 13,510 |
| Governance costs | 380 | 0 | 0 | 380 | 300 |
| | ----- | ----- | ----- | ----- | ----- |
| | 36,291 | 33,888 | 0 | 70,179 | 106,020 |
| | ----- | ----- | ----- | ----- | ----- |

**TRINITY OMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

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

The congregation owns the Church premises situated at John Street, Omagh, Co Tyrone, BT78 1DH, the Church Hall, the Sexton's House at 40 John Street, the Manse at 10 Mullaghmenagh Avenue, Omagh, Tyrone, BT78 5QH, and the associated fixtures, fittings, plant and machinery. These have an insurance value of £4,965,237.

11. INVESTMENTS

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

| | 2024 | 2023 |
|--|-------------|-------------|
| | £ | £ |
| General Investment Fund (22,056 shares) | 307,836 | 274,057 |
| Other investments | 0 | 0 |
| | ----- | ----- |
| | 307,836 | 274,057 |
| | ----- | ----- |

Investments are omitted from the Statement of Assets and Liabilities as they are non-cash/bank related endowment funds.

**TRINITY OMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

12. FUND BALANCES

| Fund | Balance at start | Receipts | Payment | Surplus / (Deficit) | Transfers | Balance at end |
|---------------------------|-----------------------------|-----------------|-----------------|--------------------------------|------------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| General Fund | 37,701 | 83,674 | (37,196) | 46,478 | (1,261) | 82,918 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total UF | 37,701 | 83,674 | (37,196) | 46,478 | (1,261) | 82,918 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Restricted Funds | | | | | | |
| Property | 55,074 | 8,213 | (17,162) | (8,949) | 0 | 46,125 |
| United Appeal | 0 | 7,220 | (7,702) | (482) | 482 | 0 |
| World Development | 0 | 5,342 | (5,342) | 0 | 0 | 0 |
| Moderator's Appeal | 0 | 0 | 0 | 0 | 0 | 0 |
| Leprosy Mission | 0 | 9 | (9) | 0 | 0 | 0 |
| Pres Children's Society | 0 | 675 | (775) | (100) | 100 | 0 |
| Poppy Appeal | 0 | 162 | (250) | (88) | 88 | 0 |
| Students' Bursary Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| PW | 2,118 | 910 | (1,093) | (183) | 0 | 1,935 |
| Choir | 1,813 | 99 | (169) | (70) | 0 | 1,743 |
| Sunday School | 0 | 392 | (983) | (591) | 591 | 0 |
| Monteith | 262 | 352 | 0 | 352 | 0 | 614 |
| Presbyterian Heralds | 0 | 403 | (403) | 0 | 0 | 0 |
| Bequest for Minister | 0 | 0 | 0 | 0 | 0 | 0 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total RF | 59,267 | 23,777 | (33,888) | (10,111) | 1,261 | 50,417 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Endowment Funds | | | | | | |
| General Investment Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-GIF | 0 | 0 | 0 | 0 | 0 | 0 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total EF | 0 | 0 | 0 | 0 | 0 | 0 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Totals | 96,968 | 107,451 | (71,084) | 36,367 | 0 | 133,335 |
| | ----- | ----- | ----- | ----- | ----- | ----- |