

ORRITOR 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 2023	Total 2024
		£	£	£	£	£
Receipts						
Donations and legacies	2	62232	27771	0	86569	90003
Charitable activities	3	0	1396	0	2891	1396
Other trading activities	4	0	0	0	0	0
Investment Income	5	1933	250	0	445	2183
Other	6	8333	0	0	3081	8333
		-----	-----	-----	-----	-----
Total Receipts		72498	29417	0	92986	101915
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	570	0	0	550	570
Charitable activities	8	54653	34866	0	80136	89519
Investment costs		0	0	0	0	0
Property Related Costs	9	0	0	0	0	0
		-----	-----	-----	-----	-----
Total Payments		55223	34866	0	80686	90089
		-----	-----	-----	-----	-----
Net receipts / (payments)						
Transfers between funds		-14412	14412	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		2863	8963	0	12300	11826
Funds brought forward		35620	98905	0	122225	134525
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Funds carried forward	12	38483	107868	0	134525	146351
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ORRITOR 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 2023	Total Funds 2024
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	35620	98905	0	122225	134525
Net movement in funds	2863	8963	0	12300	11826
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Bank and Cash at end of year	38483	107868	0	134525	146351
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts	0	50000	0	40000	50000
Bank Current Accounts	38483	57582	0	94203	96065
Cash in Hand	0	286	0	322	286
				-----	-----
				134525	146351
				=====	=====
Other Assets					
Fixed Assets – Note 10					
Church Premises, Fixtures, Fittings & Equipment					
Investments – Note 11					
Gift Aid receivable on donations				13011	6309
				0	0
				-----	-----
				13011	6309
				=====	=====
Liabilities					
Loans					
				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 15/6/25 and signed on its behalf by

Name: Rev. James Porter

Name: Stewart Black

Date: 15.6.25

Date: 15/6/25

Signature: James Porter

Stewart Black

**ORRITOR 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 2023	Total 2024
	£	£	£	£	£
Recorded giving:	40178	15258	0	57338	55436
Loose collections	1370	3202	0	2378	4572
Donations & Gifts	3167	1050	0	15236	4217
Gift Aid	17517	8261	0	11617	25778
Legacies and bequest	0	0	0	0	0
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	62232	27771	0	86569	90003
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**ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2024
	£	£	£	£	£
Income from charitable activities	0	1126	0	2651	1126
Membership fees / Grants	0	270	0	240	270
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	0	1396	0	2891	1396
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2024
	£	£	£	£	£
	0	0	0	0	0
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	0	0	0	0	0
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2024
	£	£	£	£	£
Deposit interest	1685	225	0	253	1910
Other investment income	248	25	0	192	273
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	1933	250	0	445	2183
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**ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2024
	£	£	£	£	£
Magazines	338	0	0	342	338
Claggan Contrib / Use of Hall	884	0	0	186	884
Gifts in Lieu	0	0	0	0	0
Matured Education Board Fund	6987	0	0	0	6987
Paternity Supply	124	0	0	2553	124
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	8333	0	0	3081	8333
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2024
	£	£	£	£	£
FWO envelopes	570	0	0	550	570
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	570	0	0	550	570
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2024
	£	£	£	£	£
General Assembly Assessments	13421	0	0	12519	13421
Presbytery fees	342	0	0	280	342
Ministry and support staff costs	21371	0	0	24420	21371
Congregational running expenses	19519	15791	0	24999	35310
Donations to Missions & Charities	0	19075	0	17918	19075
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	54653	34866	0	80136	89519
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**ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024**

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2024
	£	£	£	£	£
Property Related costs	0	0	0	0	0
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	0	0	0	0	0
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10. FIXED ASSETS

The congregation owns the Church premises situated at 255 Orritor Road, Cookstown, BT80 9NE, the adjoining Church halls, the manse for the minister at 253 Orritor Road, Cookstown and the associated fixtures, fittings, plant and machinery.

INVESTMENTS

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

	2023	2024
	£	£
General Investment Fund	6024	6309
Other Investments	6987	0
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	13011	6309
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ORRITOR CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Net Transfer	Surplus / (Deficit)	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
Number 1 Account	35620	72498	55223	-14412	2863	38483
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	35620	72498	55223	-14412	2863	38483
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Restricted Funds						
Buildings Account	82102	10179	12891	10080	7368	89470
Missionary Account	22	14517	17214	3932	1235	1257
Sunday School Account	12295	220	1406	0	-1186	11109
Youth Club Account	3352	29	30	0	-1	3351
Bowling Club Account	454	736	554	0	182	636
PW Account	392	3730	2753	400	1377	1769
CE Account	288	6	18	0	-12	276
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	98905	29417	34866	14412	8963	107868
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Total	134525	101915	90089	0	11826	146351
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