

**BRIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN
IRELAND**

**Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC105633)

BRIGH 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 2024	Total 2023
		£	£	£	£
Receipts					
Donations and legacies	2	40731	9672	50403	41122
Charitable activities	3	9	8825	8834	4149
Other trading activities	4	-	-	-	-
Investment Income	5	342	558	900	1140
Other	6	12246	-	12246	221
		-----	-----	-----	-----
Total Receipts		53328	19055	72383	46632
		-----	-----	-----	-----
Payments					
Raising funds	7	410	-	410	400
Charitable activities	8	38636	7284	45920	69448
Investment costs					
Other	9	-	382	382	428
		-----	-----	-----	-----
Total Payments		39046	7666	46712	70276
		-----	-----	-----	-----
Net receipts / (payments)		14282	11389	25671	(23644)
Transfers between funds		(8069)	8069	-	-
		-----	-----	-----	-----
Net movement in funds		6213	19458	25671	(23644)
Funds brought forward		12697	64097	76794	100438
		-----	-----	-----	-----
Funds carried forward	12	18910	83555	102465	76794
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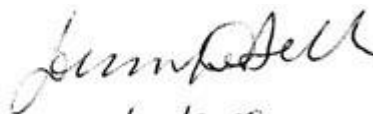
**BRIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	12697	64097	76794	100438
Net movement in funds	6213	19458	25671	(23644)
	-----	-----	-----	-----
Bank and Cash at end of year	18910	83555	102465	76794
	=====	=====	=====	=====
Bank & Cash Balances				
Bank Deposit Accounts	-	51483	51483	40355
Bank Current Accounts	18910	31870	50780	36241
Cash in Hand	-	202	202	198
			-----	-----
			102465	76794
			=====	=====
Other Assets				
Fixed Assets – Note 10				
- Church Premises				
- Fixtures, Fittings & Equipment				
- Vehicles				
Investments – Note 11			26138	26138
			-----	-----
			26138	26138
			=====	=====

Approved by the Kirk Session at a meeting on 14/10/25 and signed on its behalf by

[Name] 
[Date] 14/10/25

[Name] 
[Date] 14/10/2025

**BRIGH 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	Total 2024	Total 2023
	£	£	£	£
Recorded giving:				
Loose collections and FWO	32578	4581	37159	27767
Donations and gifts	2160	3848	6008	6173
Gift Aid	5993	1243	7236	7182
Legacies and bequest	-	-	-	-
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	40731	9672	50403	41122
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**BRIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from charitable activities	9	200	209	-
Fees from Grave Plots, Funerals & Weddings	-	4225	4225	2935
Fundraising events	-	4400	4400	-
Membership fees	-	-	-	-
Grants	-	-	-	1214
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	9	8825	8834	4149
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Letting of premises	-	-	-	-
Trading income	-	-	-	-
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	-	-	-	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Deposit interest	342	357	699	947
Rents investment properties	-	191	191	187
Other Interest	-	10	10	6
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	342	558	900	1140
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**BRIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Magazines	200	-	200	171
Other income	12046	-	12046	50
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	12246	-	12246	221
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
FWO envelopes	410	-	410	400
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	410	-	410	400
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
General Assembly Assessments	5039	-	5039	5236
Presbytery fees	765	-	765	703
Ministry and support staff costs	22147	-	22147	19951
Congregational running expenses	10685	4452	15137	39771
Donations to Missions and charities	-	2832	2832	3787
Governance costs	-	-	-	-
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	38636	7284	45920	69448
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**BRIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Investment properties expenses	-	382	382	428
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	-	382	382	428
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10. FIXED ASSETS

The congregation owns the Church premises situated at Brigh, Stewartstown and the associated fixtures, fittings, plant and machinery.

11. INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund	26138	26138
Property	-	-
Other investments	-	-
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	26138	26138
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BRIGH 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)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
No. 1 Account	12697	53328	39046	14282	(8069)	18910
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	12697	53328	39046	14282	(8069)	18910
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Restricted Funds						
Sunday School (No. 4)	5952	916	176	740	-	6692
Hall Property – P.O.	32069	331	-	331	11977	44377
Church Maintenance – P.O.	2892	-	-	-	-	2892
Graveyard (No. 6)	3998	3981	2500	1481	-	5479
Property Repair (No. 5)	17200	13626	2155	11471	(5323)	23348
Youth Club	465	4	-	4	-	469
Bowling Club	1185	3	3	-	(1177)	8
PW Account	336	194	240	(46)	-	290
No. 1 Acc – Charities & Missions	-	-	2592	(2592)	2592	-
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	64097	19055	7666	11389	8069	83555
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Total	76794	72383	46712	25671	-	102465
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