

CARLISLE ROAD 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	61,573	16,704		78,277	78,047
Charitable Activities	3		5,120		5,120	11,098
Other Trading Activities	4	556			556	618
Investment Income	5	2,808	4,087		6,895	3,250
Other	6	1,674			1,674	1,271
		-----	-----	-----	-----	-----
		66,611	25,911		92,522	94,284
Sale of Investments						
Sale of Fixed Assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		66,611	25,911		92,522	94,284
		-----	-----	-----	-----	-----
Payments						
Raising Funds	7	796	214		1,010	821
Charitable Activities	8	89,962	17,439		107,401	97,213
Earmarked Interest			3,605		3,605	1,492
		-----	-----	-----	-----	-----
		90,758	21,258		112,016	99,526
Purchase of Investments						
Purchase of Fixed Assets						8,040
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		90,758	21,258		112,016	107,566
		-----	-----	-----	-----	-----
Net Receipts / (Payments)		(24,147)	4,653		(19,494)	(13,282)
Transfers Between Funds		50	(50)			
		-----	-----	-----	-----	-----
Net Movement in Funds		(24,097)	4,603		(19,494)	(13,282)
Funds Brought Forward		53,471	15,569		69,040	82,322
		-----	-----	-----	-----	-----
Funds Carried Forward	11	29,374	20,172		49,546	69,040
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CARLISLE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

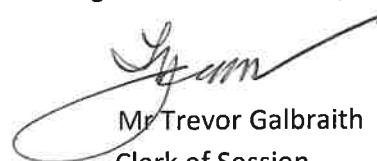
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
Funds Reconciliation						
Bank & Cash at Start of Year		53,471	15,569		69,040	82,322
Net Movement in Funds		(24,097)	4,603		(19,494)	(13,282)
Bank and Cash at End of Year		29,374	20,172		49,546	69,040
Bank & Cash Balances						
Current Accounts					49,165	42,541
Deposit Accounts						26,178
Cash in Hand					381	321
					49,546	69,040
Other Assets						
Fixed Assets	9					
Investments	10				162,700	162,685
Gift Aid Receivable on Donations					9,863	9,087
					172,563	171,772
Liabilities						
Loans						

Approved by the Kirk Session at a meeting on 3 April 2025 and signed on its behalf by



Rev Ross Kernohan
Minister

3 April 2025



Mr Trevor Galbraith
Clerk of Session

3 April 2025

CARLISLE ROAD 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	52,189	9,951		62,140	59,136
Loose Collections	1,018	2,424		3,442	3,350
Donations & Gifts	500	788		1,288	1,348
In Memoriam	350	300		650	1,340
In Lieu of Flowers		1,670		1,670	3,605
Gift Aid	7,516	1,571		9,087	8,268
Legacies & Bequest					1,000
	61,573	16,704		78,277	78,047

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

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income from Charitable Activities					
Fundraising Events		3,329		3,329	1,998
Grants		1,791		1,791	9,100
		5,120		5,120	11,098

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Letting of Premises	556			556	618
	556			556	618

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Investment Interest	2,308	4,084		6,392	2,643
Bank Interest	500	3		503	607
	2,808	4,087		6,895	3,250

**CARLISLE ROAD 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
	£	£	£	£	£
Periodicals & Calendars	240			240	628
Share of Pulpit Supply Fees	545			545	240
Share of Manse Expenses	273			273	261
Refund Pulpit Supply Fees	556			556	142
Sale of Piano	60			60	
	----- 1,674 -----	-----	-----	----- 1,674 -----	----- 1,271 -----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO Envelopes	796			796	766
Fundraising Events		214		214	55
	----- 796 -----	----- 214 -----	-----	----- 1,010 -----	----- 821 -----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	11,891			11,891	12,262
Presbytery Fees	626			626	708
Ministry & Support Staff Costs	59,666			59,666	46,874
Congregational Running Expenses	17,779	4,656		22,435	26,321
Donations to Missions & Charities		12,563		12,563	10,957
Grants Returned		220		220	91
Governance Costs					
	----- 89,962 -----	----- 17,439 -----	-----	----- 107,401 -----	----- 97,213 -----

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

31 December 2024

9. FIXED ASSETS

The congregation owns the church premises situated at Carlisle Road Londonderry and a manse at Limavady Road Londonderry for the minister and the associated fixtures, fittings and equipment. These have an insurance value of £6,738,300.

10. INVESTMENTS

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

	2024	2023
	£	£
Permanent Endowments		
Bank Deposit Accounts Fixed Term Accounts	162,700	162,685
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	162,700	162,685
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CARLISLE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General	53,471	66,611	90,758	(24,147)	50	29,374
	-----	-----	-----	-----	-----	-----
	53,471	66,611	90,758	(24,147)	50	29,374
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Repair & Maintenance	8,223	4,098	538	3,560	500	12,283
Mission & Charities	619	10,046	10,401	(355)	500	764
Investment Interest		3,605	3,605			
Presbyterian Women	835	2,519	1,887	632	(200)	1,267
Sabbath School	191	941	703	238		429
Choir	427	146	45	101		528
Girls' Brigade	4,659	3,366	3,776	(410)	(350)	3,899
Mid Week Bible Study	294	560	177	383		677
Craft & Chatter Group	321	630	126	504	(500)	325
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	15,569	25,911	21,258	4,653	(50)	20,172
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Total	69,040	92,522	112,016	(19,494)		49,546
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