

EBRINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

Registered Charity in Northern Ireland (NIC105644)

EBRINGTON 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	109185	41341	-	150526	151790
Charitable activities	3	26401	14489	-	40890	35314
Other trading activities	4	-	-	-	-	-
Investment Income	5	244	-	842	1086	504
Other	6	-	-	-	-	-
		-----	-----	-----	-----	-----
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	1900
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		135830	55830	842	192502	189508
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	806	-	-	806	826
Charitable activities	8	140125	58102	-	198227	196382
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		140931	58102	-	199033	197208
		-----	-----	-----	-----	-----
Net receipts / (payments)		(5101)	(2272)	842	(6531)	(7700)
Transfers between funds		230	612	(842)	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(4871)	(1660)	0	(6531)	(7700)
Funds brought forward		35450	53062	20000	108512	116212
		-----	-----	-----	-----	-----
Funds carried forward	12	30579	51402	20000	101981	108512
		=====	=====	=====	=====	=====

**EBRINGTON 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	35450	53062	20000	108512	116212
Net movement in funds	(4871)	(1660)	-	(6531)	(7700)
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Bank and Cash at end of year	30579	51402	20000	101981	108512
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				20000	20000
Bank Current Accounts				81388	87903
Cash in Hand				593	609
				-----	-----
				101981	108512
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Buildings & Contents				3895232	3709745
- Church Hall Buildings & Contents				1621972	1544736
- Manse Building				403970	384733
Investments – Note 11				-	-
Gift Aid receivable on donations				-	-
				-----	-----
				5921174	5245779
				=====	=====
Liabilities					
Loans					
				-	-
Other					
				-	-
				-----	-----
				-	-
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				=====	=====

Approved by the Kirk Session at a meeting on

Name *A. Rowan*

Date

30th April 2025

Name

Date

and signed on its behalf by

[Signature]
30th APRIL 2025

EBRINGTON 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	86896	7523	-	94419	97817
Loose collections	2310	-	-	2310	1352
Donations and gifts	1030	27127	-	28157	31233
Gift Aid	17949	6691	-	24640	21388
Legacies and bequests	1000	-	-	1000	-
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	109185	41341	-	150526	151790
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**EBRINGTON 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	923	10100	-	11023	12130
Fees from weddings and funerals	-	-	-	-	100
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	25478	4389	-	29867	23084
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	26401	14489	-	40890	35314
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment 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	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	244	-	842	1086	504
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	244	-	842	1086	504
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**EBRINGTON 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	-	-	-	-	-
Other income	-	-	-	-	-
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	-	-	-	-	-
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO & collection envelopes	806	-	-	806	826
Fundraising events	-	-	-	-	-
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	806	-	-	806	826
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	9600	-	-	9600	9266
Presbytery fees	1103	-	-	1103	1092
Ministry and support staff costs	110179	-	-	110179	110883
Congregational running expenses	18915	12063	-	30978	29798
Property Repairs	-	17700	-	17700	14044
Donations to Missions & charities	100	28339	-	28439	31083
Governance costs	228	-	-	228	216
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	140125	58102	-	198227	196382
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**EBRINGTON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
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	-	-	-	-	-
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9. FIXED ASSETS

The congregation owns the Church and Halls situated at 1 Limavady Road, Waterside, Londonderry and also the manse situated at 19 Clearwater, Londonderry and the associated fixtures, fittings, plant and machinery. These have an insurance value at 31st October as follows:-

	Total 2024	Total 2023
	£	£
Church Building and Contents	3895232	3709745
Church Halls & Contents	1621972	1544736
Manse Building	403970	384733
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	5921174	5639214
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10. INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund	-	-
Property	-	-
Other investments	-	-
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	-	-
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EBRINGTON 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						
No 1 Account	35450	135830	140931	(5101)	230	30579
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	35450	135830	140931	(5101)	230	30579
	-----	-----	-----	-----	-----	-----
Restricted Funds						
United Appeal	-	6827	7847	(1020)	1020	-
World Development	-	1598	1598	-	-	-
Presbyterian Childrens Society	-	1886	1886	-	-	-
Moderators Appeal	-	-	-	-	-	-
EPC Fund	239	-	-	-	-	239
Repair & Renovation Fund	39121	14571	17700	(3129)	211	36203
Bright Hour	663	733	735	(2)	(100)	561
Senior Youth Club	1066	1320	928	392	-	1458
Youth Forum	3003	-	-	-	-	3003
Boys Brigade	1943	4590	5228	(638)	(350)	955
Classy Lassies		1798	1485	313	(300)	479
	466					
Tiddlers	995	2196	1911	285	(300)	980
Girls Brigade	577	3363	2249	1114	-	1691
Missionary Support Fund	2299	14220	13859	361	631	3291
Sunday School	1464	479	348	131	-	1595
Presbyterian Women	1225	2248	2328	(80)	(200)	945
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	53062	55830	58102	(2272)	612	51402
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Endowment Funds						
E Harvey	10000	421	-	421	(421)	10000
B Harvey	10000	421	-	421	(421)	10000
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	20000	842	-	842	(842)	20000
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Total	108512	192502	199033	(6531)	-	101981
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