

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

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

**Registered Charity in Northern Ireland (NIC 105662-0)**

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

|                              | Note | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024  | Total<br>2023  |
|------------------------------|------|-----------------------|---------------------|--------------------|----------------|----------------|
|                              |      | £                     | £                   | £                  | £              | £              |
| <b>Receipts</b>              |      |                       |                     |                    |                |                |
| Donations and legacies       | 2    | 61,344                | 29,081              | 0                  | 90,425         | 86,141         |
| Charitable activities        | 3    | 650                   | 4,950               | 0                  | 5,600          | 1,880          |
| Other trading activities     | 4    | 0                     | 750                 | 0                  | 750            | 900            |
| Investment Income            | 5    | 13,572                | 50                  | 396                | 14,018         | 2,252          |
| Other                        | 6    | 960                   | 180                 | 0                  | 1,140          | 570            |
| <b>Total Receipts</b>        |      | <b>76,526</b>         | <b>35,011</b>       | <b>396</b>         | <b>111,933</b> | <b>91,743</b>  |
| <b>Payments</b>              |      |                       |                     |                    |                |                |
| Raising funds                | 7    | 277                   | 0                   | 0                  | 277            | 265            |
| Charitable activities        | 8    | 52,838                | 46,798              | 0                  | 99,636         | 79,803         |
| Other                        | 9    | 2,754                 | 0                   | 0                  | 2,754          | 887            |
| <b>Total Payments</b>        |      | <b>55,869</b>         | <b>46,798</b>       | <b>0</b>           | <b>102,667</b> | <b>80,955</b>  |
| Net receipts / (payments)    |      | 20,657                | (11,787)            | 396                | 9,266          | 10,788         |
| Transfers between funds      |      | (9,604)               | 10,000              | (396)              | 0              | 0              |
| Net movement in funds        |      | 11,053                | (1,787)             | 0                  | 9,266          | 10,788         |
| Funds brought forward        |      | 171,245               | 27,112              | 11,653             | 210,010        | 199,222        |
| <b>Funds carried forward</b> | 12   | <b>182,298</b>        | <b>25,325</b>       | <b>11,653</b>      | <b>219,276</b> | <b>210,010</b> |

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

**As at 31 December 2024**

|                                     | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>Funds<br>2024 | Total<br>Funds<br>2023 |
|-------------------------------------|-----------------------|---------------------|--------------------|------------------------|------------------------|
|                                     | £                     | £                   | £                  | £                      | £                      |
| <b>Funds Reconciliation</b>         |                       |                     |                    |                        |                        |
| Bank and Cash at start of year      | <b>171,245</b>        | <b>27,112</b>       | <b>11,653</b>      | <b>210,010</b>         | <b>199,222</b>         |
| Net movement in funds               | 11,053                | (1,787)             | 0                  | 9,266                  | 10,788                 |
|                                     | -----                 | -----               | -----              | -----                  | -----                  |
| <b>Bank and Cash at end of year</b> | <b>182,298</b>        | <b>25,325</b>       | <b>11,653</b>      | <b>219,276</b>         | <b>210,010</b>         |
|                                     | =====                 | =====               | =====              | =====                  | =====                  |
| <b>Bank &amp; Cash Balances</b>     |                       |                     |                    |                        |                        |
| Bank Deposit Accounts               |                       |                     |                    | 154,418                | 144,377                |
| Bank Current Accounts               |                       |                     |                    | 64,858                 | 65,633                 |
|                                     |                       |                     |                    | -----                  | -----                  |
|                                     |                       |                     |                    | <b>219,276</b>         | <b>210,010</b>         |
|                                     |                       |                     |                    | =====                  | =====                  |
| <b>Other Assets</b>                 |                       |                     |                    |                        |                        |
| Fixed Assets – Note 10              |                       |                     |                    | 2,004,960              | 1,893,486              |
| Investments – Note 11               |                       |                     |                    | 40,597                 | 40,597                 |
| Gift Aid receivable on donations    |                       |                     |                    | 15,446                 | 14,598                 |
|                                     |                       |                     |                    | -----                  | -----                  |
|                                     |                       |                     |                    | <b>2,061,003</b>       | <b>1,948,681</b>       |
|                                     |                       |                     |                    | =====                  | =====                  |

Approved by the Kirk Session at a meeting on Sunday 19<sup>th</sup> October 2025 and signed on its behalf by:

Signed: 

Name: Mr. Alex Moore

Date: 19/10/25

Signed: 

Name: Mr. Harry Watt

Date: 19/10/25

**POMEROY PRESBYTERIAN CHURCH 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**

|                                 | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|---------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                 | £                             | £                           | £                          | £                     | £                     |
| Recorded giving                 | 48,587                        | 24,132                      | 0                          | 72,719                | 70,251                |
| Loose collections               | 538                           | 0                           | 0                          | 538                   | 650                   |
| Gift Aid                        | 9,649                         | 4,949                       | 0                          | 14,598                | 14,525                |
| Legacies, bequest and donations | 2,570                         | 0                           | 0                          | 2,570                 | 715                   |
|                                 | -----                         | -----                       | -----                      | -----                 | -----                 |
|                                 | 61,344                        | 29,081                      | 0                          | 90,425                | 86,141                |
|                                 | -----                         | -----                       | -----                      | -----                 | -----                 |

**POMEROY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2024**

**3. CHARITABLE ACTIVITIES**

|                                 | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|---------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                 | £                             | £                           | £                          | £                     | £                     |
| Fees from weddings and funerals | 650                           | 4,950                       | 0                          | 5,600                 | 1,880                 |
|                                 | -----                         | -----                       | -----                      | -----                 | -----                 |
|                                 | 650                           | 4,950                       | 0                          | 5,600                 | 1,880                 |
|                                 | -----                         | -----                       | -----                      | -----                 | -----                 |

**4. OTHER TRADING ACTIVITIES**

|                     | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|---------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                     | £                             | £                           | £                          | £                     | £                     |
| Letting of premises | 0                             | 750                         | 0                          | 750                   | 900                   |
|                     | -----                         | -----                       | -----                      | -----                 | -----                 |
|                     | 0                             | 750                         | 0                          | 750                   | 900                   |
|                     | -----                         | -----                       | -----                      | -----                 | -----                 |

**5. INVESTMENT INCOME**

|                             | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|-----------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                             | £                             | £                           | £                          | £                     | £                     |
| Deposit interest            | 5,257                         | 50                          | 396                        | 5,703                 | 2,252                 |
| Rents investment properties | 8,315                         | 0                           | 0                          | 8,315                 | 0                     |
|                             | -----                         | -----                       | -----                      | -----                 | -----                 |
|                             | 13,572                        | 50                          | 396                        | 14,018                | 2,252                 |
|                             | -----                         | -----                       | -----                      | -----                 | -----                 |

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

**31 December 2024**

**6. OTHER INCOME**

|              | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b>   | <b>Total<br/>2023</b> |
|--------------|-------------------------------|-----------------------------|----------------------------|-------------------------|-----------------------|
|              | £                             | £                           | £                          | £                       | £                     |
| Other income | 960                           | 180                         | 0                          | 1,140                   | 570                   |
|              | -----<br>960<br>-----         | -----<br>180<br>-----       | -----<br>0<br>-----        | -----<br>1,140<br>----- | -----<br>570<br>----- |

**7. RAISING FUNDS**

|               | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|---------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|               | £                             | £                           | £                          | £                     | £                     |
| FWO envelopes | 277                           | 0                           | 0                          | 277                   | 265                   |
|               | -----<br>277<br>-----         | -----<br>0<br>-----         | -----<br>0<br>-----        | -----<br>277<br>----- | -----<br>265<br>----- |

**8. CHARITABLE ACTIVITIES**

|                                     | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b>    | <b>Total<br/>2023</b>    |
|-------------------------------------|-------------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|
|                                     | £                             | £                           | £                          | £                        | £                        |
| General Assembly Assessments        | 9,818                         | 0                           | 0                          | 9,818                    | 9,125                    |
| Presbytery fees                     | 391                           | 0                           | 0                          | 391                      | 345                      |
| Ministry and support staff costs    | 29,074                        | 0                           | 0                          | 29,074                   | 27,119                   |
| Congregational running expenses     | 12,055                        | 27,306                      | 0                          | 39,361                   | 25,064                   |
| Donations to Missions and charities | 1,500                         | 19,492                      | 0                          | 20,992                   | 18,150                   |
|                                     | -----<br>52,838<br>-----      | -----<br>46,798<br>-----    | -----<br>0<br>-----        | -----<br>99,636<br>----- | -----<br>79,803<br>----- |

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

**31 December 2024**

**9. OTHER EXPENDITURE**

|                                | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|--------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                | £                             | £                           | £                          | £                     | £                     |
| Investment properties expenses | 2,754                         | 0                           | 0                          | 2,754                 | 887                   |
|                                | -----                         | -----                       | -----                      | -----                 | -----                 |
|                                | 2,754                         | 0                           | 0                          | 2,754                 | 887                   |
|                                | -----                         | -----                       | -----                      | -----                 | -----                 |

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 2 Edendoit Road, Pomeroy, BT70 2RW, the Church hall, the Church manse, other buildings and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,004,960 at the date of last renewal (31 October 2024).

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at original cost price (insurance valuation, including contents, of £223,788 at the date of last renewal (31 October 2024)).

|          | <b>2024</b> | <b>2023</b> |
|----------|-------------|-------------|
|          | £           | £           |
| Property | 40,597      | 40,597      |
|          | -----       | -----       |
|          | 40,597      | 40,597      |
|          | -----       | -----       |

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

**31 December 2024**

**12. FUND BALANCES**

| <b>Fund</b>               | <b>Balance<br/>at start</b> | <b>Receipts</b> | <b>Payment</b> | <b>Surplus /<br/>(Deficit)</b> | <b>Transfer</b> | <b>Balance<br/>at end</b> |
|---------------------------|-----------------------------|-----------------|----------------|--------------------------------|-----------------|---------------------------|
|                           | £                           | £               | £              | £                              | £               | £                         |
| <b>Unrestricted Funds</b> |                             |                 |                |                                |                 |                           |
| General                   | 171,245                     | 76,526          | 55,869         | 20,657                         | (9,604)         | 182,298                   |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
|                           | 171,245                     | 76,526          | 55,869         | 20,657                         | (9,604)         | 182,298                   |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
| <b>Restricted Funds</b>   |                             |                 |                |                                |                 |                           |
| Property/building         | 10,411                      | 7,892           | 22,172         | (14,280)                       | 9,400           | 5,531                     |
| United Appeal             | 0                           | 0               | 4,496          | (4,496)                        | 4,496           | 0                         |
| General Missions          | 2,824                       | 11,309          | 7,460          | 3,849                          | (4,296)         | 2,377                     |
| PW (Kitchen + General)    | 5,973                       | 9,482           | 7,842          | 1,640                          | 400             | 8,013                     |
| Manse                     | 2,158                       | 750             | 536            | 214                            | 0               | 2,372                     |
| Sunday School             | 3,040                       | 3,637           | 3,171          | 466                            | 0               | 3,506                     |
| Youth Fellowship          | 1,110                       | 1,415           | 494            | 921                            | 0               | 2,031                     |
| Bowling club              | 1,596                       | 526             | 627            | (101)                          | 0               | 1,495                     |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
|                           | 27,112                      | 35,011          | 46,798         | (11,787)                       | 10,000          | 25,325                    |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
| <b>Endowment Funds</b>    |                             |                 |                |                                |                 |                           |
| Bequests                  | 11,653                      | 396             | 0              | 396                            | (396)           | 11,653                    |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
|                           | 11,653                      | 396             | 0              | 396                            | (396)           | 11,653                    |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
| <b>Total</b>              | <b>210,010</b>              | <b>111,933</b>  | <b>102,667</b> | <b>9,266</b>                   | <b>0</b>        | <b>219,276</b>            |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |