

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

**Financial Statements  
for the year ended 31 December 2025**

**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 2025

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	63,432	33,790	0	97,222	90,425
Charitable activities	3	800	3,400	0	4,200	5,600
Other trading activities	4	180	750	0	930	750
Investment Income	5	14,640	69	502	15,211	14,018
Other	6	564	220	0	784	1,140
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		<b>79,616</b>	<b>38,229</b>	<b>502</b>	<b>118,347</b>	<b>111,933</b>
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	298	0	0	298	277
Charitable activities	8	58,243	30,000	0	88,243	99,636
Other	9	2,388	0	0	2,388	2,754
		-----	-----	-----	-----	-----
<b>Total Payments</b>		<b>60,929</b>	<b>30,000</b>	<b>0</b>	<b>90,929</b>	<b>102,667</b>
		-----	-----	-----	-----	-----
Net receipts / (payments)		18,687	8,229	502	27,418	9,266
Transfers between funds		502	0	(502)	0	0
		-----	-----	-----	-----	-----
Net movement in funds		19,189	8,229	0	27,418	9,266
Funds brought forward		182,298	25,325	11,653	219,276	210,010
		-----	-----	-----	-----	-----
<b>Funds carried forward</b>	12	<b>201,487</b>	<b>33,554</b>	<b>11,653</b>	<b>246,694</b>	<b>219,276</b>
		=====	=====	=====	=====	=====

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

As at 31 December 2025


	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	182,298	25,325	11,653	219,276	210,010
Net movement in funds	19,189	8,229	0	27,418	9,266
	-----	-----	-----	-----	-----
<b>Bank and Cash at end of year</b>	<b>201,487</b>	<b>33,554</b>	<b>11,653</b>	<b>246,694</b>	<b>219,276</b>
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				177,803	154,418
Bank Current Accounts				68,891	64,858
				-----	-----
				<b>246,694</b>	<b>219,276</b>
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10				2,004,960	2,004,960
Investments – Note 11				40,597	40,597
Gift Aid receivable on donations				14,493	15,446
				-----	-----
				<b>2,060,050</b>	<b>2,061,003</b>
				=====	=====

Approved by the Kirk Session at a meeting on Monday 2nd March 2026 and signed on its behalf by:

Signed: 

Name: Mr Alex Moore

Date: 02/03/2026

Signed: 

Name: Mr Harry Watt

Date: 02/03/2026

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

**31 December 2025**

**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 Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Recorded giving	52,148	28,204	0	80,352	72,719
Loose collections	1,048	0	0	1,048	538
Gift Aid	10,236	5,586	0	15,822	14,598
Legacies, bequest and donations	0	0	0	0	2,570
	-----	-----	-----	-----	-----
	63,432	33,790	0	97,222	90,425
	-----	-----	-----	-----	-----

**POMEROY PRESByTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2025**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Fees from weddings and funerals	800	3,400	0	4,200	5,600
	-----	-----	-----	-----	-----
	800	3,400	0	4,200	5,600
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Letting of premises	180	750	0	930	750
	-----	-----	-----	-----	-----
	180	750	0	930	750
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Deposit interest	5,640	69	502	6,211	5,703
Rents investment properties	9,000	0	0	9,000	8,315
	-----	-----	-----	-----	-----
	14,640	69	502	15,211	14,018
	-----	-----	-----	-----	-----

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

**31 December 2025**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Grant received	200	0	0	200	0
Other income	364	220	0	584	1,140
	-----	-----	-----	-----	-----
	564	220	0	784	1,140
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
FWO envelopes	298	0	0	298	277
	-----	-----	-----	-----	-----
	298	0	0	298	277
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
General Assembly Assessments	8,030	0	0	8,030	9,818
Presbytery fees	466	0	0	466	391
Ministry and support staff costs	29,773	0	0	29,773	29,074
Congregational running expenses	17,349	10,734	0	28,083	39,361
Donations to Missions and charities	2,625	19,266	0	21,891	20,992
	-----	-----	-----	-----	-----
	58,243	30,000	0	88,243	99,636
	-----	-----	-----	-----	-----

**POMEROY PRESBYTERIAN CHURCH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2025**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Investment properties expenses	2,388	0	0	2,388	2,754
	-----	-----	-----	-----	-----
	2,388	0	0	2,388	2,754
	-----	-----	-----	-----	-----

**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 2025).

**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 2025)).

	<b>2025</b>	<b>2024</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 2025**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General	182,298	79,616	60,929	18,687	502	<b>201,487</b>
	-----	-----	-----	-----	-----	-----
	182,298	79,616	60,929	18,687	502	<b>201,487</b>
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property/building	5,531	8,320	3,175	5,145	0	<b>10,676</b>
United Appeal	0	0	4,330	(4,330)	4,330	<b>0</b>
General Missions	2,377	14,477	7,514	6,963	(4,330)	<b>5,010</b>
PW (Kitchen + General)	8,013	8,612	9,370	(758)	(200)	<b>7,055</b>
Manse	2,372	750	415	335	0	<b>2,707</b>
Sunday School	3,506	3,956	3,523	433	0	<b>3,939</b>
Youth Fellowship	2,031	1,707	1,240	467	200	<b>2,698</b>
Bowling club	1,495	407	433	(26)	0	<b>1,469</b>
	-----	-----	-----	-----	-----	-----
	25,325	38,229	30,000	8,229	0	<b>33,554</b>
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
Bequests	11,653	502	0	502	(502)	<b>11,653</b>
	-----	-----	-----	-----	-----	-----
	11,653	502	0	502	(502)	<b>11,653</b>
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>219,276</b>	<b>118,347</b>	<b>90,929</b>	<b>27,418</b>	<b>0</b>	<b>246,694</b>
	-----	-----	-----	-----	-----	-----