

STRABANE 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	40529	12895		53424	65020
Charitable activities	3	4908	15510		20418	18316
Other trading activities	4					
Investment Income	5	5185	1507		6238	5714
Other	6					
		50622	29912		80080	
Sale of Investments		0	0			
Sale of fixed assets		0	0			
Loans Received		0	0			
Total Receipts						
Payments						
Raising funds	7					
Charitable activities	8					
Investment costs						
Other	9					
Purchase of Investments		0	0			
Purchase of fixed assets		0	0			
Loan Repayments		0	0			
Total Payments						

Net receipts / (payments)	14023	5254
Transfers between funds	0	0
Net movement in funds	14023	5254
Funds brought forward	62768	65592
Funds carried forward	12 62768	65592


STRABANE 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	48475	60338		114067	105709
Net movement in funds	14023	5254		19277	8738
Bank and Cash at end of year	62768	65592		128360	128360
Bank & Cash Balances					
Bank Deposit Accounts	0	0	0	0	0
Bank Current Accounts	62768	65592	0		
Cash in Hand	0	0	0	0	0
Other Assets					
Fixed Assets – Note 10					
- Church Premises				3,000000.0	
- Fixtures, Fittings & Equipment				1,000000.0	
- Vehicles	0	0	0	0	0
Liabilities					
Loans				0	0
				0	0

Other

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Approved by the Kirk Session at a meeting on 9th June 2025 and signed on its behalf by


Robin Sproule
Congregational Secretary

William Watson
Clerk 

STRABANE 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:	39249	39249	37842
Loose collections	1,281	1281	1420
Donations and gifts	5484	5484	10692
Gift Aid	5784	5784	7006
Legacies and bequest	2500	2500	2080
		54298	59,040

STRABANE 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	0	0			
Fees from weddings and funerals	0	0			
Fundraising events	0	0			
Membership fees	0	0			
Grants	0	0			
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest					
General Investment Fund	6692			6692	5020

Rents investment properties

Other investment income

STRABANE 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	0	0	0	0	0
Other income	0	0	0	0	0
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	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	39249			39249	37842
Fundraising events					
	39249		-----	-----	-----
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	4166			4166	4519
Presbytery fees	586			586	649
Ministry and support staff costs	10,220			10220	10035
Congregational running expenses	24767			24767	23556
Donations to Missions and charities	5925			5925	6423

Governance costs

0

0

STRABANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
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10. FIXED ASSETS

The congregation owns the Church premises situated at [address of property] and the associated fixtures, fittings, plant and machinery. These have an insurance value of £4,000000.00 at last renewal date.

11. INVESTMENTS

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

	2024	2023
	£	£
Property	4,000000.00	4,000000.00
Other investments	210028.00	243002.00
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	4,210028.00	4,243002.00

STRABANE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 31 December 2024

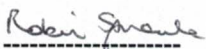
12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General	48745	61741	47718	14023		62768
	48745	61741	47718	14023		62768
				-		
Restricted Funds						
Building	48079	11041	5984	5057		53136
PW	344	0	0	0		344
Sunday School	1487	63	0	63		1550
Catering	5457	800	621	179		5636
Youth	1,156	0	30	(30)		1126
Bowling	3636	152	167	(15)		3621
Youth 2	179	0	0	0		179
Endowment Funds	0	0	0	0		0

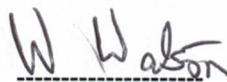
Statement of assets and Liabilities- Year Ended 31st December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Funds Reconciliation					
Cash at bank & in hand 31/12/23	48745	60334		128360	105709
Surplus/deficit This year end	14023	5254		19277	3370
Cash at bank& in Hand 31/12/2024	62768	65592		128360	105,441
Bank & Cash Balances					
Bank deposit balances	0	0			
Bank current account 31/12/24	62768	65592		128360	105709
Cash in hand	0	0		0	0
Liabilities					
Unrestricted fund	0				

Approved by the trustees on 9TH JUNE 2025 and signed on their behalf by



Mr Robin Sproule
Congregational Secretary



William Watson
Clerk