



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF 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	93,723	6,324	0	100,047	113,642
Charitable activities	3	0	0	0	0	0
Other trading activities	4	0	0	0	0	0
Investment Income	5	1,350	0	0	1,350	1,350
Other	6	0	0	0	0	0
		95,073	6,324	0	101,397	114,992
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		0	0	0	0	0
Total Receipts		95,073	6,324	0	101,397	114,992
Payments						
Raising funds	7	345	0	0	345	325
Charitable activities	8	68,804	31,333	0	100,137	158,261
Investment costs		0	0	0	0	0
Other	9	0	0	0	0	0
		69,149	31,333	0	100,483	158,586
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		0	0	0	0	0
Total Payments		69,149	31,333	0	100,483	158,586
Net receipts / (payments)		25,924	-25,009	0	915	-43,594
Transfers between funds		-25,713	25,713	0	0	0
Net movement in funds		211	704	0	915	-43,594
Funds brought forward		122,083	11,176	0	133,259	176,853
Funds carried forward		122,293	11,880	0	134,173	133,259



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for the year ended 31 December 2024

Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Fund Reconciliations					
Bank and cash at start of year	122,083	11,176	0	133,259	176,853
Net movement in funds	211	704	0	915	-43,594
Bank and cash at end of year	122,293	11,880	0	134,173	133,259
Bank & Cash Balances					
Bank Deposit Account				71,181	71,096
Bank Current Account				62,992	62,163
Cash Account				0	0
				<u>134,173</u>	<u>133,259</u>
Other Assets					
Fixed Assets – Note 7					
- Church buildings and contents				2,169,263	2,046,473
- Manse buildings and contents				550,500	530,500
				<u>2,719,763</u>	<u>2,576,973</u>
Liabilities					
Loans				0	0
Others				0	0

Approved by the Kirk Session at a meeting on 26th October 2025 and signed on its behalf by

Rev David T Fallows

David T Fallows

26th October 2025

Mr Robert McCahon

Robert McCahon

26th October 2025



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 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:					
Loose collections	80,605	6,324	0	86,929	99,228
Donations and gifts	0	0	0	0	0
Gift Aid	14,468	0	0	14,468	14,414
Legacies and bequest	0	0	0	0	0
	95,073	6,324	0	101,397	113,642



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities:					
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities:					
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	1,350	0	0	1,350	1,350
General Investment Fund	0	0	0	0	0
Rents investment properties	0	0	0	0	0
Other investment income	0	0	0	0	0
	<u>1,350</u>	<u>0</u>	<u>0</u>	<u>1,350</u>	<u>1,350</u>

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	345	0	0	345	325
Fundraising events	0	0	0	0	0
	<u>345</u>	<u>0</u>	<u>0</u>	<u>345</u>	<u>325</u>



BALLYLAGGAN CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND
NOTES TO THE ACCOUNTS
for the year ended 31 December 2024

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Presbytery fees	295	0	0	295	366
Ministry and support staff costs	38,156	0	0	38,156	28,416
Congregational running expenses	30,698	0	0	30,698	96,932
Donations to Missions and charities	0	31,220	0	31,220	32,660
Governance costs	0	113	0	113	212
	69,149	31,333	0	100,483	158,261

8. FIXED ASSETS

The congregation owns the Church premises situated at Curragh Road, Aghadowey, Coleraine BT51 4BS and the associated fixtures, fittings, plant and machinery. These have an insurance value of £2,719,763 at last renewal date.



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NOTES TO THE ACCOUNTS
for the year ended 31 December 2024

9. Summary of Accounts

	<u>Balance at Start</u>	<u>Receipts</u>	<u>Payments</u>	<u>Tfr In</u>	<u>Tfr Out</u>	<u>Surplus/ Deficit</u>	<u>Balance at End</u>
<u>Unrestricted Funds</u>							
General Fund	37,738	72,832	42,997	0	29,713	122	37,860
Building Fund	19,076	22,240	26,152	4,000	0	88	19,164
Investments	65,269	0	0	0	0	0	65,269
	<u>122,083</u>	<u>95,073</u>	<u>69,149</u>	<u>4,000</u>	<u>29,713</u>	<u>211</u>	<u>122,293</u>
<u>Restricted Funds</u>							
Missions	0	0	12,000	12,000	0	0	0
RP Finance	0	0	10,000	10,000	0	0	0
Sabbath School	0	0	113	113	0	0	0
Leprosy Mission	0	0	150	150	0	0	0
OM Ships	0	0	3,200	3,200	0	0	0
SCSF	0	0	250	250	0	0	0
Women's Fellowship	482	4,762	4,611	0	0	151	632
Women's Fellowship	4,867	1,478	1,009	0	0	469	5,336
Women's Fellowship	5,827	85	0	0	0	85	5,912
	<u>11,176</u>	<u>6,324</u>	<u>31,333</u>	<u>25,713</u>	<u>0</u>	<u>704</u>	<u>11,880</u>
	<u>133,259</u>	<u>101,397</u>	<u>100,483</u>	<u>29,713</u>	<u>29,713</u>	<u>915</u>	<u>134,173</u>