

JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 30th September 2025 NIC 106453

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Receipts					
Donations and legacies	1	48507	8676	57183	59931
Charitable activities	2	-	950	950	242
Other trading activities	3	-	-	-	-
Investment Income	4	-	99	99	70
Other	5	914	150	1064	698
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Total Receipts		49421	9875	59296	60941
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Payments					
Raising funds	6	-	-	-	-
Charitable activities	7	32036	7267	39303	28708
Other	8	-	10948	10948	24265
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Total Payments		32036	18215	50251	52973
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Net receipts / (payments)		17385	(8340)	9045	7968
Transfers between funds		(6367)	6367	-	-
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Net movement in funds		11018	(1973)	9045	7968
Funds brought forward		17437	12687	30124	22156
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Funds carried forward	10	28455	10714	39169	30124
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JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN

STATEMENT OF ASSETS AND LIABILITIES

As at 30th September 2025 NIC 106453

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	17437	12687	30124	22156
Net movement in funds	11018	(1973)	(9045)	7968
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Bank and Cash at end of year	28455	10714	39169	30124
	=====	=====	=====	=====
Bank & Cash Balances				
Bank Deposit Accounts			-	-
Bank Current Accounts			39169	30124
Cash in Hand			-	-
			-----	-----
			39169	30124
			=====	=====
Other Assets				
Fixed Assets – Note 9				
- Church Buildings			800000	800000
- Church Manse			155000	155000
			-----	-----
			955000	955000
			=====	=====
Liabilities				
Loans			-	-
Other			-	-
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			-	-
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JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN

NOTES TO THE ACCOUNTS

30th September 2025

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.

1. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Recorded giving:				
Offerings	40217	5809	46026	48765
Donations and gifts	50	2009	2059	1732
Gift Aid	8240	858	9098	9434
Legacies and bequest	-	-	-	-
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	48507	8676	57183	59931
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JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN

NOTES TO THE ACCOUNTS

30th September 2025

2. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Income from charitable activities	-	140	140	242
Fundraising events	-	810	810	-
Grants	-	-	-	-
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	-	950	950	242
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3. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Letting of premises	-	-	-	-
Trading income	-	-	-	-
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	-	-	-	-
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4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Bank Interest	-	99	99	70
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	-	99	99	70
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JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN

NOTES TO THE ACCOUNTS (cont'd)

30th September 2025

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Food Subscriptions	-	150	150	264
Heat & Light Subscriptions	-	-	-	-
Other Income	914	-	914	434
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	914	150	1064	698
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6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
FWO envelopes	-	-	-	-
Fundraising events	-	-	-	-
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	-	-	-	-
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7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Assembly Expenses & Budgets	5952	2281	8233	7482
Ministry and support staff costs	4881	-	4881	350
Congregational running expenses	20783	3536	24319	19787
Donations to Missions and charities	-	1450	1450	699
Governance Costs	420	-	420	390
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	32036	7267	39303	28708
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JESSIE EADES MEMORIAL CHURCH OF THE NAZARENE, DESERTMARTIN

NOTES TO THE ACCOUNTS (cont'd)

30th September 2025

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Manse Maintenance	-	9282	9282	23070
Church Building Maintenance	-	1666	1666	1195
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	-	10948	10948	24265
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9. FIXED ASSETS

The congregation owns the Church premises situated at 3 Knocknagin Road, Desertmartin, BT45 5LG and a Manse situated at 16 Cherryvale Avenue, Desertmartin, BT45 5NT.

