


BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2024

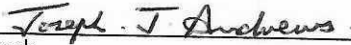
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	1,598	2,750	-	4,348	3,939
Charitable activities	3	16,649	-	-	16,649	15,957
Other trading activities	4	-	-	-	-	-
Investment Income	5	32	-	-	32	27
Other	6	647	175	-	822	708
		<u>18,925</u>	<u>2,925</u>	<u>-</u>	<u>21,850</u>	<u>20,632</u>
Sale of investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts		<u>18,925</u>	<u>2,925</u>	<u>-</u>	<u>21,850</u>	<u>20,632</u>
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	19,604	1,358	-	20,962	24,590
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>19,604</u>	<u>1,358</u>	<u>-</u>	<u>20,962</u>	<u>24,590</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan repayments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Payments		<u>19,604</u>	<u>1,358</u>	<u>-</u>	<u>20,962</u>	<u>24,590</u>
Net receipts / (payments)		(679)	1,568	-	888	(3,958)
Transfer between funds		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(679)	1,568	-	888	(3,958)
Funds brought forward		7,655	2,654	-	10,308	14,267
		<u>7,655</u>	<u>2,654</u>	<u>-</u>	<u>10,308</u>	<u>14,267</u>
Funds carried forward	12	6,975	4,221	-	11,197	10,308
		<u>6,975</u>	<u>4,221</u>	<u>-</u>	<u>11,197</u>	<u>10,308</u>

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As at 31st December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
<u>Funds reconciliation</u>					
Funds balance at start of year	7,655	2,654	-	10,308	11,911
Net movement in funds	(679)	1,568	-	888	(1,602)
Funds balance at end of year	<u>6,975</u>	<u>4,221</u>	<u>-</u>	<u>11,197</u>	<u>10,308</u>
<u>Bank and Cash Balances</u>					
Bank Deposit Accounts				-	-
Bank Current Accounts				11,197	10,308
Cash in Hand				-	-
				<u>11,197</u>	<u>10,308</u>
<u>Other Assets</u>					
Fixed Assets - Note 10				-	-
Investments - Note 11				-	-
Gift Aid receivable on donations				-	-
				<u>-</u>	<u>-</u>
				<u>-</u>	<u>-</u>
<u>Liabilities</u>					
Loans				-	-
				<u>-</u>	<u>-</u>

Approved by the Presbytery at a meeting on 4th March 2025 and signed on its behalf by:


 Moderator
 4th March 2025


 Clerk
 4th March 2025

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the Presbytery 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 Presbytery'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 Presbytery 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 Presbytery's general purposes. Designated funds are general funds set aside by the Presbytery for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Recorded giving	1,598	176	-	1,774	1,550
Loose collections	-	2,574	-	2,574	2,389
Donations and gifts	-	-	-	-	-
Gift Aid	-	-	-	-	-
Legacies and bequests	-	-	-	-	-
Total	1,598	2,750	-	4,348	3,939

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from charitable activities	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	16,649	-	-	16,649	15,957
Grants received	-	-	-	-	-
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Total	16,649	-	-	16,649	15,957

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
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Total	-	-	-	-	-

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Deposit interest	17	-	-	17	16
General Investment Fund	15	-	-	15	12
Other investment income	-	-	-	-	-
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Total	32	-	-	32	27

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Insurance claims	-	-	-	-	-
Other income	647	175	-	822	708
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Total	647	175	-	822	708
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7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Fundraising events	-	-	-	-	-
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Total	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Ministry and support staff costs	14,781	-	-	14,781	14,079
Presbytery running expenses	3,226	487	-	3,713	5,256
Donations to Missions and Charities	1,598	871	-	2,469	5,255
Governance costs	-	-	-	-	-
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Total	19,604	1,358	-	20,962	24,590
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BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Investment properties expenses	-	-	-	-	-
Total	-	-	-	-	-

10. FIXED ASSETS

The Presbytery does not own or have an interest in any property.

11. INVESTMENTS

	2024 £	2023 £
Details of the investment as at 31/12/24	-	-
Total	-	-

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 31st December 2024

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
<u>Unrestricted Funds</u>						
General Account	7,655	18,925	19,604	(679)	-	6,975
Total	7,655	18,925	19,604	(679)	-	6,975
<u>Restricted Funds</u>						
Youth Account	1,130	-	-	-	-	1,130
Mission worker account	-	1,723	123	1,601	-	1,601
Training account	1,141	175	225	(50)	-	1,091
PW Link	383	1,027	1,010	17	-	400
Total	2,654	2,925	1,358	1,568	-	4,221
<u>Endowment Funds</u>						
Bequest Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total	10,308	21,850	20,962	888	-	11,197