

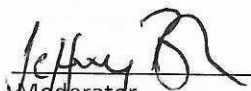
BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Receipts						
Donations and legacies	2	17,222	6,135	-	23,358	4,348
Charitable activities	3	17,658	-	-	17,658	16,649
Other trading activities	4	-	-	-	-	-
Investment Income	5	61	-	-	61	32
Other	6	-	230	-	230	822
		<u>34,942</u>	<u>6,365</u>	<u>-</u>	<u>41,307</u>	<u>21,850</u>
Sale of investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts		<u>34,942</u>	<u>6,365</u>	<u>-</u>	<u>41,307</u>	<u>21,850</u>
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	35,996	4,157	-	40,153	20,962
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>35,996</u>	<u>4,157</u>	<u>-</u>	<u>40,153</u>	<u>20,962</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan repayments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Payments		<u>35,996</u>	<u>4,157</u>	<u>-</u>	<u>40,153</u>	<u>20,962</u>
Net receipts / (payments)		(1,055)	2,208	-	1,154	888
Transfer between funds		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,055)	2,208	-	1,154	888
Funds brought forward		<u>6,975</u>	<u>4,221</u>	<u>-</u>	<u>11,197</u>	<u>10,308</u>
Funds carried forward	12	<u>5,920</u>	<u>6,430</u>	<u>-</u>	<u>12,350</u>	<u>11,197</u>

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As at 31st December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
<u>Funds reconciliation</u>					
Funds balance at start of year	6,975	4,221	-	11,197	10,308
Net movement in funds	(1,055)	2,208	-	1,154	888
Funds balance at end of year	5,920	6,430	-	12,350	11,197
<u>Bank and Cash Balances</u>					
Bank Deposit Accounts				-	-
Bank Current Accounts				12,350	11,197
Cash in Hand				-	-
				12,350	11,197
<u>Other Assets</u>					
Fixed Assets - Note 10				-	-
Investments - Note 11				-	-
Gift Aid receivable on donations				-	-
				-	-
<u>Liabilities</u>					
Loans				-	-
				-	-

Approved by the Presbytery at a meeting on 3rd March 2026 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 2025

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 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 2025 £	Total Funds 2024 £
Recorded giving	17,222	299	-	17,521	1,774
Loose collections	-	4,587	-	4,587	2,574
Donations and gifts	-	1,250	-	1,250	-
Gift Aid	-	-	-	-	-
Legacies and bequests	-	-	-	-	-
Total	<u>17,222</u>	<u>6,135</u>	<u>-</u>	<u>23,358</u>	<u>4,348</u>

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31st December 2025

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from charitable activities	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	17,658	-	-	17,658	16,649
Grants received	-	-	-	-	-
Total	17,658	-	-	17,658	16,649

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
Total	-	-	-	-	-

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Deposit interest	45	-	-	45	17
General Investment Fund	15	-	-	15	15
Other investment income	-	-	-	-	-
Total	61	-	-	61	32

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31st December 2025

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Insurance claims	-	-	-	-	-
Other income	-	230	-	230	822
Total	-	230	-	230	822

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Fundraising events	-	-	-	-	-
Total	-	-	-	-	-

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Ministry and support staff costs	15,680	-	-	15,680	14,781
Presbytery running expenses	3,594	869	-	4,463	3,713
Donations to Missions and Charities	16,722	3,288	-	20,010	2,469
Governance costs	-	-	-	-	-
Total	35,996	4,157	-	40,153	20,962

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND**NOTES TO THE ACCOUNTS (cont'd)**

31st December 2025

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Investment properties expenses	-	-	-	-	-
Total	-	-	-	-	-

10. FIXED ASSETS

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

11. INVESTMENTS

	2025 £	2024 £
Details of the investment as at 31/12/25	-	-
Total	-	-

BALLYMENA PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31st December 2025

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	6,975	34,942	35,996	(1,055)	-	5,920.49
Total	6,975	34,942	35,996	(1,055)	-	5,920
Restricted Funds						
Youth Account	1,130	-	-	-	-	1,130
Mission worker account	1,601	2,553	273	2,281	-	3,881
Training account	1,091	230	291	(61)	-	1,030
Overseas Mission	-	2,567	2,567	-	-	-
PW Link	400	1,015	1,026	(11)	-	389
Total	4,221	6,365	4,157	2,208	-	6,430
Endowment Funds						
Bequest Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total	11,197	41,307	40,153	1,154	-	12,350