

Sixmilecross Free Presbyterian Church

Receipts and Payments Account For the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Receipts					
<u>Voluntary Receipts</u>					
Offerings and Gifts	3	48,372	5,389	53,761	53,676
Bank Interest		213	-	213	194
Other Receipts	4	604	-	604	1586
<u>From Charitable Activities</u>					
Other	5	425	-	425	1518
Total Receipts		<u>49,615</u>	<u>5,389</u>	<u>55,004</u>	<u>56,974</u>
Payments					
Cost of Fundraising					
Cost of Charitable Activities	6	37,121	2,771	39,892	47,473
Grants and Donations	7	2,751	4,049	6,800	5,203
Governance Costs	8	1,697	-	1,697	1,345
Asset and investment purchases					
Purchase of Fixed Assets	9	-	-	-	
Total Payments		<u>41,569</u>	<u>6,820</u>	<u>48,388</u>	<u>54,021</u>
Net receipts/(payments)		<u>8,047</u>	<u>(1,431)</u>	<u>6,616</u>	<u>2,953</u>
Transfers between funds					
				-	
Fund surplus/(deficit) for the year		<u><u>8,047</u></u>	<u><u>(1,431)</u></u>	<u><u>6,616</u></u>	<u><u>2,953</u></u>
Cash and Bank Reconciliation					
Balance at start of year		72,914	4,666	77,579	74,626
Surplus/(deficit) this year		<u>8,047</u>	<u>(1,431)</u>	<u>6,616</u>	<u>2,953</u>
Cash at bank and in hand at year end		<u><u>80,960</u></u>	<u><u>3,235</u></u>	<u><u>84,195</u></u>	<u><u>77,579</u></u>

Sixmilecross Free Presbyterian Church

Statement of Assets and Liabilities as at 31 December 2024

	Note	2024		2023	
		£	£	£	£
Assets Retained for Church Own Use					
Church		944,269		909,000	
Manse		263,653		255,000	
Fixtures and Fittings		144,533		118,000	
			1,352,455		1,282,000
Cash Funds					
Current Account		80,960		72,914	
Property & Maintenance Account		3,235		4,666	
Total Cash Funds			84,195		77,580
Liabilities					
Other Loans					
Net Assets					
			1,436,650		1,359,580
Represented By Funds					
Unrestricted funds - General	10	80,960		72,914	
Restricted funds - Income	10	3,235		4,666	
- Capital		1,352,455		1,282,000	
			1,436,650		1,359,580
Funds at Year End					
			1,436,650		1,359,580

The financial statements were approved by the Trustees on 22 October 2025 and signed on their behalf by:

PETER GERVAIS

Trustee

KING ANDERSON

Trustee

Sixmilecross Free Presbyterian Church

Notes to the financial statements (continued) For the year ended 31 December 2024

1 Accounting Policies

The principal accounting policies adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

Receipts and Payments

All items of income and expenditure included in the Receipts and Payments Account have been accounted for on a cash basis.

Assets and Liabilities

Buildings have been recorded at their insurance value as no reliable information is available for their cost.

Cash and deposit balances are stated at their monetary amount

Liabilities are included where there is a constructive or legal obligation falling upon the Church that requires future economic outflow. However, no account is taken of amounts due in respect of the recurring expenses of the Church as these are recognised in the Receipts and Payments Account when paid.

2 FUNDS

Unrestricted funds – this fund is used at the discretion of the trustees in fulfilling the objectives of the Church.

Restricted funds – these funds are used in accordance with specific restrictions imposed by donors or which have been raised by the Church for specific purposes.

3 Offerings and Gifts	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Envelope Weekly Offerings	28,042		28,042	29,095
Loose Weekly Offerings	10,647		10,647	8,951
Missionary Offerings and Gifts	0	4,049	4,049	3,169
Building Fund Offerings and Gifts		1,340	1,340	2,718
Other Gifts and Offerings	1,629	0	1,629	809
Legacy Gifts	0	0	0	
Gift Aid Claim	8,054	0	8,054	8,934
	<u>48,372</u>	<u>5,389</u>	<u>53,761</u>	<u>53,676</u>
4 Other Receipts- Unrestricted			2024 £	2023 £
Ladies Fellowship Income	0		0	
Youth Fellowship Income	0		0	
Uncategorised Income	604	0	604	1,586
	<u>604</u>	<u>0</u>	<u>604</u>	<u>1,586</u>

Sixmilecross Free Presbyterian Church

Notes to the financial statements (continued) For the year ended 31 December 2024

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
5 Other Charitable Activities				
Offerings for Media Ministry	0		0	
Offerings for Missions and Conferences	0		0	1,175
Income from Books, Magazines, Etc	425		425	343
	<u>425</u>	<u>0</u>	<u>425</u>	<u>1,518</u>
6 Cost of Charitable Activities				
A. Salaries and Pensions	£	£	£	£
Gross Salaries	12,125		12,125	21,290
Employer's National Insurance	0		0	
Employer's Pension Contributions	120		120	1,178
Minister's Welfare Provision	0		0	308
Salaries and Pensions	<u>12,245</u>	<u>0</u>	<u>12,245</u>	<u>22,776</u>
6 Cost of Charitable Activities				
B. Ministry Expenses	£	£	£	£
Pulpit Supply - Church	6,155		6,155	5,263
Youth Fellowship	0		0	
Sunday School	0		0	
Children's Work	0		0	2,276
Ladies Fellowship	0		0	
Missions and Conference	0		0	
Mum's & Tots	0		0	
Catering	1,215		1,215	1,341
Outreach Support	0		0	
Miscellaneous	2,603		2,603	0
Ministry Expenses	<u>9,973</u>	<u>0</u>	<u>9,973</u>	<u>8,880</u>
6 Cost of Charitable Activities				
C. Facilities Expenses	£	£	£	£
Insurance	3,623		3,623	3,531
Electricity	4,322		4,322	3,686
Water rates	83		83	76
Repairs, cleaning etc	144	1,043	1,187	2,190
Grounds Maintenance	0	1,728	1,728	1,728
Miscellaneous	0		0	
New equipment	0		0	
Property 1 Manse	3,698		3,698	1,217
Property 2	0		0	
Facilities Expenses	<u>11,870</u>	<u>2,771</u>	<u>14,640</u>	<u>12,428</u>

Sixmilecross Free Presbyterian Church

Notes to the financial statements (continued) For the year ended 31 December 2024

6 Cost of Charitable Activities	Unrestricted funds	Restricted funds	2024	2023
D. Transport Expenses	£	£	£	£
Bus Running Costs	0		0	
Bus Hire	450		450	0
Car & Travel Expenses	0		0	
Transport Expenses	<u>450</u>	<u>0</u>	<u>450</u>	<u>0</u>
6 Cost of Charitable Activities	Unrestricted funds	Restricted funds	2024	2023
E. Media and Advertising	£	£	£	£
Internet and Webcasting	1,044		1,044	1,691
Media Supplies	114		114	0
New Equipment	0		0	
Miscellaneous	0		0	
Advertising and Printing	540		540	653
Media and Advertising	<u>1,698</u>	<u>0</u>	<u>1,698</u>	<u>2,344</u>
6 Cost of Charitable Activities	Unrestricted funds	Restricted funds	2024	2023
F. Other Expenses	£	£	£	£
Magazines, Bibles and Books	789		789	1,045
Postage	69		69	0
Church IT Costs	0		0	0
Special Project 1	0		0	
Sundry	27	0	27	0
Other Expenses	<u>885</u>	<u>0</u>	<u>885</u>	<u>1,045</u>
Total - Cost of Charitable Activities	37,121	2,771	39,892	47,473
7 Grants and Donations	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Missionary Gifts	0	2,961	2,961	2,131
Youth Council	100	0	100	90
UK Fund	22	0	22	22
Missionary Council	0	1,088	1,088	1,038
Whitefield College	834	0	834	200
Central Fund	1,495	0	1,495	1,338
Miscellaneous Gifts	300	0	300	385
	<u>2,751</u>	<u>4,049</u>	<u>6,800</u>	<u>5,203</u>

Sixmilecross Free Presbyterian Church

Notes to the financial statements (continued)
For the year ended 31 December 2024

8 Governance Costs	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Fees	215	0	215	193
Accountancy Costs	1,482		1,482	1,152
Legal Costs	0	0	0	0
Miscellaneous	0	0	0	0
	<u>1,697</u>	<u>0</u>	<u>1,697</u>	<u>1,345</u>

9 Asset and investment Purchases	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Purchase of Equipment	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10 Movement on Funds	Balance at 2023	Receipts £	Payments £	Transfers £	Balance at 2024 £
Unrestricted Funds					
General Fund	<u>72,914</u>	<u>49,615</u>	<u>(41,569)</u>		<u>80,960</u>
Restricted Funds					
Property and maintenance Fund	<u>4,666</u>	<u>5,389</u>	<u>(6,820)</u>		<u>3,235</u>
	<u>4,666</u>	<u>5,389</u>	<u>(6,820)</u>	<u>0</u>	<u>3,235</u>
Total Funds	<u>77,579</u>	<u>55,004</u>	<u>(48,388)</u>	<u>0</u>	<u>84,195</u>

11 Transactions with Trustees

There were no payments to Trustees in this year.