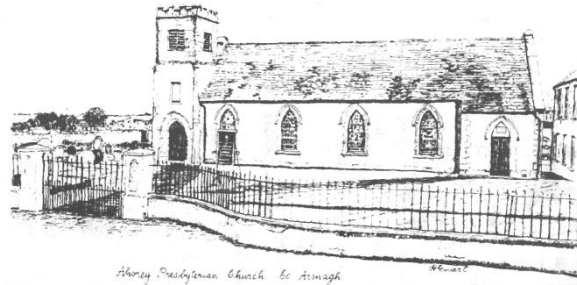


Ahorey Congregation of The Presbyterian Church in Ireland



Registered Charity in Northern Ireland NIC105028

Charity Accounts
for the Year ended 31st December 2024

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts & Payments Accounts)
for the year ended 31 December 2024.

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total 2024	Total 2023
Receipts						
Regular Direct Giving	1	63,723	51,150		114,872	120,316
Donations and Legacies	2				0	1,200
Activities that Generate Income	3		2,072		2,072	3,256
Investment Income	4	1,841			1,841	1,154
Other Income Sources	5	533	11,892		12,425	37,509
Total Receipts		66,097	65,113	0	131,210	163,435
Central Church Assessments	6	(18,444)			(18,444)	(17,157)
Ministry and Support Staff	7	(27,970)	(1,261)		(29,231)	(28,175)
Life and Work	8	(3,385)	(14,486)		(17,871)	(17,682)
Governance	9	(1,897)	(2,173)		(4,071)	(2,008)
Property and Equipment	10	(7,063)	(3,471)		(10,534)	(11,851)
Grants to Missions and Charities	11		(26,425)		(26,425)	(25,191)
Total Payments		(58,759)	(47,816)	0	(106,575)	(102,063)
ACCOUNTING POLICIES	12					
FUNDS ACTIVITY	13					
FUNDS RECONCILLIATION		Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total 2024	Total 2023
Balances @ 1 January		57,442	134,441	5,000	196,883	135,511
Excess of Receipts over Payments before Transfers		7,338	17,297	0	24,635	61,372
Transfers Between Funds		(6,555)	6,555	0	0	
Balances @ 31 December		58,225	158,293	5,000	221,518	196,883

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2024.

	2024	2023
1. Regular Direct Giving	114,872	120,316
Named Giving	89,617	95,539
Reclaimed Tax (GA & GASDS)	17,290	18,707
Cash, £30 or less	7,346	6,020
Cash, greater than £30	619	50
2. Donations and Legacies	0	1,200
Legacies and Bequests	0	579
Donations from Church Organisations	0	100
Donations 'in memory of'	0	474
Wedding Service Donations	0	6
Funeral Service Donations	0	40
3. Activities that Generate Income	2,072	3,256
Bookstall & Magazines	222	66
Graveyard fees	1,850	3,025
Use of facilities	0	165
4. Investment Income	1,841	1,154
Bank and Building Society Interest	1,841	1,154
5. Other Income Sources	12,425	37,509
Grants Received	3,800	4,200
Rental & Wayleaves Income	61	556
Miscellaneous Income	1,743	27,286
Organisation's Outings	0	223
Membership fees	5,180	4,221
BB/GB Annual Display & Prizegiving	710	0
Fundraising events	40	0
D of E Award Scheme	0	168
BB/GB Uniforms	891	156
Social events	0	700
Total of Notes 1-5 (Total Receipts)	131,210	163,435
6. Central Church Assessments	(18,444)	(17,157)
Central Ministry Fund	(1,837)	(1,574)
PCI Pension Scheme	(5,256)	(4,958)
Widows of Ministers Fund	(330)	(322)
Incidental Fund	(1,323)	(1,287)
Prolonged Disability Fund	(257)	(322)
Ministerial Development Fund	(37)	(143)
Sick Supply Fund	(7)	(14)
Assembly Buildings' External Work	(661)	(715)
Students Bursary Fund	(588)	(572)

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2024. (cont'd)

6. Central Church Assessments (cont'd)	2024	2023
Minister's National Insurance	(2,188)	(2,063)
Apprenticeship Levy	(109)	(103)
Ministerial Car Allowance	(2,814)	(2,680)
Ministerial Duties Allowance	(1,876)	(1,787)
ER NIC on Ministerial Allowances	(648)	(617)
Communications Department	(514)	0
7. Ministry and Support Staff	(29,231)	(28,175)
Minister	(21,958)	(22,052)
Other Ministry and Support Staff	(7,274)	(6,123)
8. Life and Work	(17,871)	(17,682)
Worship and Fellowship	(6,111)	(6,217)
Discipleship and Ministry	(1,988)	(1,115)
Mission and Outreach	(9,771)	(10,350)
9. Governance	(4,071)	(2,008)
Independent Examiner/Audit Fees	(110)	(100)
Other Professional Fees	(180)	0
Printing & Stationery	(526)	(330)
Other Sundry Expenses	(1,307)	(230)
Bank Interest and Charges	(41)	(37)
Presbytery Fees	(374)	(420)
Broadband, TV licence; software support	(545)	(517)
Health & Safety, Food Hygiene etc training	(953)	(261)
Postage	(34)	(113)
10. Property and Equipment	(10,534)	(11,851)
Utilities	(2,520)	(2,009)
Property	(5,204)	(8,261)
Insurances	(2,810)	(1,580)
11. Grants to Missions and Charities	(26,425)	(25,191)
United Appeal for Mission	(6,600)	(5,642)
Other PCI Schemes	(6,638)	(3,545)
Other Missions and Charities	(13,187)	(16,004)
Total of Notes 6-11 (Total Payments)	(106,575)	(102,063)

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2024. (cont'd)

12. Accounting Policies

Basis of financial statements

As the total income of the congregation is less than £250,000, the congregation has 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 in 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.

AHOREY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS, 31 December 2024. (cont'd)

13. Funds Activity	Balance at start £	Receipts £	Payments £	Transfers In £	Transfers Out £	Balance at end £
UNRESTRICITED FUNDS	57,442	66,097	58,759	1,000	7,555	58,225
General (2024)	5,442	66,044	58,759	0	7,555	5,172
General Reserve	52,000	53	0	1,000	0	53,053
RESTRICTED FUNDS	134,441	65,113	47,816	42,378	35,823	158,293
Property Funds	111,094	21,882	3,791	38,273	35,273	132,185
Property (2024)	36,853	19,871	2,470	0	35,273	18,981
Property Reserve	63,510	0	0	38,273	0	101,783
Graveyard	9,489	1,950	1,200	0	0	10,239
Land	1,126	61	61	0	0	1,126
Manse	0	0	0	0	0	0
Moses (Mossie) Jeffers Bequest	115	0	60	0	0	55
Organisation Funds	20,556	18,554	14,359	0	550	24,201
Anchorage Youth Club	639	551	462	0	0	727
Boys' Brigade	6,776	8,107	7,588	0	0	7,295
Boys' Brigade (EA)	(1)	0	0	0	0	(1)
Girls' Brigade	7,854	6,038	5,599	0	0	8,293
Girls' Brigade (EA)	1,218	1,800	99	0	0	2,919
Men's Fellowship	48	1,114	0	0	550	612
PW	4,023	944	611	0	0	4,356
Mission & Charity Funds	2,791	24,055	29,374	4,105	0	1,577
Mission & Charity	1,117	13,605	16,636	4,105	0	2,190
PW Missions (PCI)	0	1,810	1,761	0	0	50
Students Bursary (PCI)	0	590	590	0	0	0
United Appeal for Mission (PCI)	0	6,357	6,600	0	0	(243)
World Development Appeal (PCI)	1,674	1,693	3,787	0	0	(420)
Other Restricted Funds	0	622	292	0	0	330
Bookstall & Magazines	0	622	292	0	0	330
ENDOWMENT FUNDS	5,000	0	0	0	0	5,000
TOTAL	196,883	131,210	106,575	43,378	43,378	221,518

END OF NOTES TO ACCOUNTS

Statement of Assets and Liabilities at 31 December 2024

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds 2024(£)	Total Funds 2023(£)
Fund Reconciliation					
Balances @ 1 January	57,442	134,441	5,000	196,883	135,511
Excess of Receipts over Payments before Transfers	7,338	17,297	0	24,635	61,372
Transfers Between Funds	(6,555)	6,555	0	0	0
Balances @ 31 December	58,225	158,293	5,000	221,518	196,883
Tangible Assets @ 31 December					
Bank Deposit Accounts				0	0
Bank Current Accounts				221,289	191,707
Cash and Cheques in Hand				229	5,176
				221,518	196,883
Reclaimable tax under the Gift Aid and Gift Aid Small Donations Schemes				~13,000	~13,000

Fixed Assets @ 31 December 2024

Church Premises at 137, 139 & 141 BT62 3SX including their Church-owned Fixtures, Fittings & Equipment
Circa 6 Acres Agricultural Land Adjoining Church Premises

Approved by the Charity Trustees (Kirk Session) at a meeting on 13th April 2025

, and signed on its behalf by

Philip McClelland

Rev Philip W A McClelland (Minister)

J. Sandford

J Fred Sandford (Clerk of Kirk Session)

END OF CHURCH ACCOUNTS