

**REGISTERED CHARITY NUMBER:**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 December 2024**  
**for**  
**1st Comber Presbyterian Church**

R Savage & Company  
Accountants & Taxation Consultants  
Old Bank House  
2 Crossgar Road  
Saintfield  
Ballynahinch  
Co. Down  
BT24 7BD

**1st Comber Presbyterian Church**

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1 to 2
<b>Report of the Trustees</b>	3 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Notes to the Financial Statements</b>	11 to 16
<b>Detailed Statement of Financial Activities</b>	17 to 18

**1st Comber Presbyterian Church**

**Reference and Administrative Details**  
**for the Year Ended 31 December 2024**

**TRUSTEES**

Miss Doreen Brown  
Rev. Grant Connor  
Mrs Alexandra Edgar  
Mr John Herron  
Mrs Julie Herron  
Miss Avril Hiles  
Mr Christopher Jamison  
Mrs Judith Jamison  
Miss Linda Marshall  
Mrs Hilda McClements  
Mr Ronnie McAleese  
Mrs Laura McAleese  
Mr Neil McKibbin  
Mr Jarvis Osborne  
Mrs Elizabeth Prescho  
Mr James Russell  
Mrs Ann Stevenson  
Miss Mavis Woods  
Mr Matthew Jamison  
Mr Richard Nelson  
Mrs Amanda Pollock  
Mrs Claire Sherlock  
Mrs Margaret White  
Mr Trevor White  
Mr Trevor Wilson  
Mrs Linda Allen  
Mrs Karen Dempster  
Mr Mark Miligan  
Mrs Ashleigh Nelson  
Mr Bailie Quinn  
Mr Thomas Wightman

**PRINCIPAL ADDRESS**

65-67 High Street  
Comber  
Newtownards  
Co. Down  
BT23 5HJ

**REGISTERED CHARITY NUMBER**

**INDEPENDENT EXAMINER**

R Savage & Company  
Accountants & Taxation Consultants  
Old Bank House  
2 Crossgar Road  
Saintfield  
Ballynahinch  
Co. Down  
BT24 7BD

**SOLICITORS**

King & Gowdy  
296-298 Upper Newtownards Road  
Belfast  
BT4 3EJ

**1st Comber Presbyterian Church**

**Reference and Administrative Details**  
**for the Year Ended 31 December 2024**

**TREASURER**

Mr Henry Bowman

**1st Comber Presbyterian Church**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Description and Purpose**

First Comber Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honor God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The Congregations mission purposes is to bring people to Jesus, to encourage them to grow in Christ-like maturity, and to enable them to fulfil their God-given purpose in life, the church, and the wider world.

In order to achieve this, we:

Worship God our Creator

Worship is our first responsibility to God. It is much broader than simply attending church on a Sunday. Worship is a lifestyle of enjoying God, loving him and giving ourselves to be used for His purpose.

Teach and nurture people to become more like Jesus

Once we are born into God's family, He wants us to grow into spiritual maturity and committed membership of the church. Two essentials in developing our relationship with Jesus are reading God's Word and praying regularly. We can only become more Christ-like through the power of the holy spirit helping us.

Love, serve and encourage others

God expects us to support and serve one another in love, sharing one another's burdens. At First Comber we are not about pretending that "we have it all together." We aim to provide a spiritual home that is welcoming, accepting and caring.

Go out to others in need

God expects each of us to share the Good News of His love to those who are lost and separated from God. We aim to do this through our individual circle of influence, in partnership with others in the wider community, and through overseas projects.

**1st Comber Presbyterian Church**

**Report of the Trustees**  
**for the Year Ended 31 December 2024**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

**Volunteers**

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

## 1st Comber Presbyterian Church

### Report of the Trustees for the Year Ended 31 December 2024

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Activities and Objectives**

The congregation meets for worship every Sunday and visitors are welcome to join. Sacrament of the Lord's Supper is observed on four occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation has a wide range of organisations which use the facilities of First Comber Presbyterian Church including:

- Sunday School
- Life Groups
- First Steps
- Bowling Club - Junior & Adult
- Girls' Brigade
- Boys' Brigade
- Presbyterian Women (PW)
- Drum School
- KFC (Kids at First Comber)
- Young Life Club
- Men's Fellowship
- JOY
- Patchwork
- Prayer Groups
- Ladies Book Club
- Power Supply
- Young Life Campaigners

##### **Achievement and Performance Worship and prayer**

As well as our regular services during the year we acknowledged God's gift of new life at 5 Sacraments of Baptism and gave thanks for faithful services and sought to comfort those who had been bereaved during the year. We welcomed 6 new Communicants by Confession of Faith and 4 new Communicants by Transfer Certificate. At 31 December 2024 there were 226 communicant members, of which 235 were full voting members, and 350 families connected with the congregation.

##### **Mission and outreach**

At a local level the congregation works alongside the other denominations in the town and prayerfully supports the local Youth For Christ drop-in Centre called "The Net".

The congregation supports the United Appeal for Mission, which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on denominational basis beyond what the congregation could do on its own.

The United appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the area of worship, discipleship, global mission, outreach, leadership and pastoral care.

##### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister Rev. Grant Connor and one of the elders Mrs Sandra Edgar. This provides an important link between the congregations and the wider structures of the Church.

##### **General Assembly**

**1st Comber Presbyterian Church**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

**Property**

The property belonging to First Comber Presbyterian Church is in good order and state of repair.

**FINANCIAL REVIEW**

**Reserves policy**

Unrestricted funds are not all freely available, should the charity need immediate access to reserves. In order to ensure that the organisation has access to funds it is necessary to adjust unrestricted reserves as recommended by SORP 2015 by excluding Fixed Assets as it would be unlikely that the organisation would be able to liquidate the fixed assets in a timely manner. The Charity recognises that by excluding Fixed Assets it has a negative unrestricted reserves balance. This is, however an improving figure. The Charity's targeted policy is to maintain 6 months unrestricted expenditure as a free reserve and it will continue to work to achieve this position of liquidity.

**Going concern**

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.



**1st Comber Presbyterian Church**

**Report of the Trustees**  
**for the Year Ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

**The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, 'The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least four times each year or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

**Presbytery**

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. First Comber Presbyterian Church has been assigned to the Down Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

**The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

**Risk management**

The Trustees regularly review risk, and the systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by order of the board of trustees on 7/4/25 and signed on its behalf by:



Mrs Laura McAleese - Trustee

**Independent Examiner's Report to the Trustees of**  
**1st Comber Presbyterian Church**

**Independent examiner's report to the trustees of 1st Comber Presbyterian Church**

I report to the charity trustees on my examination of the accounts of 1st Comber Presbyterian Church (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Financial Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R Savage and Company Ltd

R Savage & Company  
Accountants & Taxation Consultants  
Old Bank House  
2 Crossgar Road  
Saintfield  
Ballynahinch  
Co. Down  
BT24 7BD

*Tracy Kearney A.F.A M.I.P.A*

Date: 27/3/25

**1st Comber Presbyterian Church**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

		Unrestricted fund	Restricted fund	31.12.24 Total funds	31.12.23 Total funds as restated
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		211,864	31,501	243,365	244,297
<b>Charitable activities</b>					
Donations		3,279	7,464	10,743	3,800
Other trading activities	2	12,751	3,767	16,518	10,401
Investment income	3	11,648	84	11,732	10,588
<b>Total</b>		<b>239,542</b>	<b>42,816</b>	<b>282,358</b>	<b>269,086</b>
<b>EXPENDITURE ON</b>					
Raising funds		20,680	19,050	39,730	19,550
<b>Charitable activities</b>					
Donations		221,769	18,262	240,031	243,393
Other		-	-	-	128,873
<b>Total</b>		<b>242,449</b>	<b>37,312</b>	<b>279,761</b>	<b>391,816</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,907)</b>	<b>5,504</b>	<b>2,597</b>	<b>(122,730)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,169,979	23,945	1,193,924	1,316,654
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,167,072</b>	<b>29,449</b>	<b>1,196,521</b>	<b>1,193,924</b>


The notes form part of these financial statements

**1st Comber Presbyterian Church**

**Balance Sheet**  
**31 December 2024**

		Unrestricted fund	Restricted fund	31.12.24 Total funds	31.12.23 Total funds as restated
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7	973,356	-	973,356	1,006,148
<b>CURRENT ASSETS</b>					
Debtors	8	14,384	-	14,384	14,480
Cash at bank		181,298	29,449	210,747	299,175
		<u>195,682</u>	<u>29,449</u>	<u>225,131</u>	<u>313,655</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,967)	1	(1,966)	(125,879)
<b>NET CURRENT ASSETS</b>		<u>193,715</u>	<u>29,450</u>	<u>223,165</u>	<u>187,776</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,167,071</u>	<u>29,450</u>	<u>1,196,521</u>	<u>1,193,924</u>
<b>NET ASSETS</b>		<u>1,167,071</u>	<u>29,450</u>	<u>1,196,521</u>	<u>1,193,924</u>
<b>FUNDS</b>	11				
Unrestricted funds				1,167,071	1,169,979
Restricted funds				<u>29,450</u>	<u>23,945</u>
<b>TOTAL FUNDS</b>				<u>1,196,521</u>	<u>1,193,924</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
Mrs Laura McAleese - Trustee

The notes form part of these financial statements

**1st Comber Presbyterian Church**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**1st Comber Presbyterian Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**2. OTHER TRADING ACTIVITIES**

	31.12.24	31.12.23 as restated
	£	£
Fundraising events	<u>16,518</u>	<u>10,401</u>

**3. INVESTMENT INCOME**

	31.12.24	31.12.23 as restated
	£	£
Rents received	9,725	8,870
Deposit account interest	<u>2,007</u>	<u>1,718</u>
	<u>11,732</u>	<u>10,588</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	214,099	30,198	244,297
<b>Charitable activities</b>			
Donations	-	3,800	3,800
Other trading activities	8,942	1,459	10,401
Investment income	<u>10,542</u>	<u>46</u>	<u>10,588</u>
<b>Total</b>	<u>233,583</u>	<u>35,503</u>	<u>269,086</u>
<b>EXPENDITURE ON</b>			
Raising funds	7,329	12,221	19,550
<b>Charitable activities</b>			
Donations	223,211	20,182	243,393
Other	<u>128,873</u>	<u>-</u>	<u>128,873</u>
<b>Total</b>	<u>359,413</u>	<u>32,403</u>	<u>391,816</u>
<b>NET INCOME/(EXPENDITURE)</b>	(125,830)	3,100	(122,730)
<b>Transfers between funds</b>	<u>146,959</u>	<u>(146,959)</u>	<u>-</u>
<b>Net movement in funds</b>	21,129	(143,859)	(122,730)

**1st Comber Presbyterian Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,148,850	167,804	1,316,654
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,169,979</u>	<u>23,945</u>	<u>1,193,924</u>

**6. PRIOR YEAR ADJUSTMENT**

Internal Organisations accounts have been introduced to the consolidated financial statements.  
Total Organisations opening Balances £18,846.

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2024 and 31 December 2024	<u>1,000,000</u>	<u>176,320</u>	<u>59,762</u>	<u>1,236,082</u>
<b>DEPRECIATION</b>				
At 1 January 2024	144,000	52,896	33,038	229,934
Charge for year	<u>18,000</u>	<u>8,816</u>	<u>5,976</u>	<u>32,792</u>
At 31 December 2024	<u>162,000</u>	<u>61,712</u>	<u>39,014</u>	<u>262,726</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>838,000</u>	<u>114,608</u>	<u>20,748</u>	<u>973,356</u>
At 31 December 2023	<u>856,000</u>	<u>123,424</u>	<u>26,724</u>	<u>1,006,148</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23 as restated
	£	£
Gift Aid Recoverable	13,755	13,851
Prepayments	<u>629</u>	<u>629</u>
	<u>14,384</u>	<u>14,480</u>

**1st Comber Presbyterian Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23 as restated
	£	£
Bank loans and overdrafts (see note 10)	-	123,912
Trade creditors	(1)	-
Other creditors	1,967	1,967
	<u>1,966</u>	<u>125,879</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23 as restated
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	123,912
	<u>-</u>	<u>123,912</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	1,169,979	(2,908)	1,167,071
<b>Restricted funds</b>			
Restricted	23,945	5,505	29,450
<b>TOTAL FUNDS</b>	<u>1,193,924</u>	<u>2,597</u>	<u>1,196,521</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	239,542	(242,450)	(2,908)
<b>Restricted funds</b>			
Restricted	42,816	(37,311)	5,505
<b>TOTAL FUNDS</b>	<u>282,358</u>	<u>(279,761)</u>	<u>2,597</u>



**1st Comber Presbyterian Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	1,148,850	(125,830)	146,959	1,169,979
<b>Restricted funds</b>				
Restricted	167,804	3,100	(146,959)	23,945
<b>TOTAL FUNDS</b>	<u>1,316,654</u>	<u>(122,730)</u>	<u>-</u>	<u>1,193,924</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	233,583	(359,413)	(125,830)
<b>Restricted funds</b>			
Restricted	35,503	(32,403)	3,100
<b>TOTAL FUNDS</b>	<u>269,086</u>	<u>(391,816)</u>	<u>(122,730)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	1,148,850	(128,738)	146,959	1,167,071
<b>Restricted funds</b>				
Restricted	167,804	8,605	(146,959)	29,450
<b>TOTAL FUNDS</b>	<u>1,316,654</u>	<u>(120,133)</u>	<u>-</u>	<u>1,196,521</u>

**1st Comber Presbyterian Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	473,125	(601,863)	(128,738)
<b>Restricted funds</b>			
Restricted	78,319	(69,714)	8,605
<b>TOTAL FUNDS</b>	<u>551,444</u>	<u>(671,577)</u>	<u>(120,133)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**1st Comber Presbyterian Church**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	31.12.24	31.12.23 as restated
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	1
Donations	225,590	199,478
Gift aid	9,624	36,395
Subscriptions	8,136	8,409
Exceptional items	15	14
	<hr/>	<hr/>
	243,365	244,297
<b>Other trading activities</b>		
Fundraising events	16,518	10,401
<b>Investment income</b>		
Rents received	9,725	8,870
Deposit account interest	2,007	1,718
	<hr/>	<hr/>
	11,732	10,588
<b>Charitable activities</b>		
Grants	10,743	3,800
	<hr/>	<hr/>
<b>Total incoming resources</b>	282,358	269,086
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	18,871	12,001
<b>Charitable activities</b>		
Wages	83,307	78,754
Social security	5,197	5,883
Pensions	-	958
Rates and water	2,025	1,752
Insurance	5,281	4,900
Light and heat	15,403	19,332
Telephone	1,701	1,942
Postage and stationery	600	636
Advertising	1,389	2,139
Sundries	23,885	9,816
Staff Training	1,352	838
Ministers expenses	-	2,681
Donations	1,897	2,469
Fees	1,518	1,610
Hall Hire	100	-
Freehold property	18,000	18,000
Plant and machinery	8,816	8,816
Carried forward	170,471	160,526

This page does not form part of the statutory financial statements

**1st Comber Presbyterian Church**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	31.12.24	31.12.23 as restated
	£	£
<b>Charitable activities</b>		
Brought forward	170,471	160,526
Fixtures and fittings	5,976	5,976
Grants to institutions	49,669	64,408
	<u>226,116</u>	<u>230,910</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	817	791
<b>Other</b>		
Repairs and Maintenance	22,418	139,856
Motor and Travel	9,739	6,458
	<u>32,157</u>	<u>146,314</u>
<b>Governance costs</b>		
Accountancy and legal fees	1,800	1,800
Total resources expended	<u>279,761</u>	<u>391,816</u>
Net income/(expenditure)	<u>2,597</u>	<u>(122,730)</u>

This page does not form part of the statutory financial statements