

**ROSEYARDS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
for the year ended 31 December 2024

|                                  | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|----------------------------------|------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| <b>Receipts</b>                  |      |                            |                          |                         |                    |                    |
| Donations and legacies           | 2    | 94,102                     | 47,420                   | 0                       | 141,522            | 130,779            |
| Charitable activities            | 3    | 0                          | 0                        | 0                       | 0                  | 0                  |
| Other trading activities         | 4    | 0                          | 0                        | 0                       | 0                  | 0                  |
| Investment Income                | 5    | 0                          | 2,927                    | 0                       | 2,927              | 1,908              |
| Other                            |      | 0                          | 0                        | 0                       | 0                  | 0                  |
|                                  |      | 94,102                     | 50,347                   | 0                       | 144,449            | 132,687            |
| Sale of Investments              |      | 0                          | 35,000                   | 0                       | 35,000             | 0                  |
| Sale of fixed assets             |      | 0                          | 0                        | 0                       | 0                  | 0                  |
| Loans Received                   |      | 0                          | 0                        | 0                       | 0                  | 0                  |
|                                  |      | 0                          | 0                        | 0                       | 0                  | 0                  |
| <b>Total Receipts</b>            |      | 94,102                     | 85,347                   | 0                       | 189,449            | 132,687            |
| <b>Payments</b>                  |      |                            |                          |                         |                    |                    |
| Raising funds                    |      | 0                          | 0                        | 0                       | 0                  | 0                  |
| Charitable activities            | 6    | 95,413                     | 40,940                   | 0                       | 136,353            | 124,843            |
| Investment costs                 |      | 0                          | 0                        | 0                       | 0                  | 0                  |
| Other                            |      | 0                          | 0                        | 0                       | 0                  | 0                  |
|                                  |      | 95,413                     | 40,940                   | 0                       | 136,353            | 124,843            |
| Purchase of Investments          |      | 0                          | 2,927                    | 0                       | 2,927              | 0                  |
| Purchase of fixed assets         |      | 0                          | 0                        | 0                       | 0                  | 0                  |
| Loan Repayments                  |      | 0                          | 0                        | 0                       | 0                  | 0                  |
|                                  |      | 0                          | 0                        | 0                       | 0                  | 0                  |
| <b>Total Payments</b>            |      | 95,413                     | 43,867                   | 0                       | 139,280            | 124,843            |
| <b>Net receipts / (payments)</b> |      | -1,311                     | 41,480                   | 0                       | 40,169             | 7,844              |
| <b>Transfers between funds</b>   |      | 600                        | -600                     | 0                       | 0                  | 0                  |
| <b>Net movement in funds</b>     |      | -711                       | 40,880                   | 0                       | 40,169             | 7,844              |
| <b>Funds brought forward</b>     |      | 13,855                     | 118,885                  | 0                       | 132,740            | 124,896            |
| <b>Funds carried forward</b>     |      | 13,144                     | 159,765                  | 0                       | 172,909            | 132,740            |

**ROSEYARDS CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2024**

|                                  | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>Funds<br>2024 | Total<br>Funds<br>2023 |
|----------------------------------|-----------------------|---------------------|--------------------|------------------------|------------------------|
|                                  | £                     | £                   | £                  | £                      | £                      |
| <b>Funds Reconciliation</b>      |                       |                     |                    |                        |                        |
| Bank and Cash at start of year   | 13,855                | 118,885             | 0                  | 132,740                | 124,896                |
| Net movement in funds            | -711                  | 40,880              | 0                  | 40,169                 | 7,844                  |
|                                  | -----                 | -----               | -----              | -----                  | -----                  |
| Bank and Cash at end of year     | 13,144                | 159,765             | 0                  | 172,909                | 132,740                |
|                                  | =====                 | =====               | =====              | =====                  | =====                  |
| <b>Bank &amp; Cash Balances</b>  |                       |                     |                    |                        |                        |
| Bank Deposit Accounts            |                       |                     |                    | 159,765                | 118,885                |
| Bank Current Accounts            |                       |                     |                    | 13,144                 | 13,855                 |
| Cash in Hand                     |                       |                     |                    | 0                      | 0                      |
|                                  |                       |                     |                    | -----                  | -----                  |
|                                  |                       |                     |                    | 172,909                | 132,740                |
|                                  |                       |                     |                    | =====                  | =====                  |
| <b>Other Assets</b>              |                       |                     |                    |                        |                        |
| Fixed Assets – Note 7            |                       |                     |                    |                        |                        |
| - Church Buildings & Contents    |                       |                     |                    | 1,864,962              | 1,776,154              |
| - Hall Buildings & Contents      |                       |                     |                    | 1,261,666              | 1,201,587              |
| - Manse Buildings & Contents     |                       |                     |                    | 433,011                | 412,391                |
| - Store & Contents               |                       |                     |                    | 32,124                 | 30,594                 |
| Investments – Note 8             |                       |                     |                    | 75,197                 | 104,309                |
| Gift Aid receivable on donations |                       |                     |                    | 19,936                 | 22,492                 |
|                                  |                       |                     |                    | -----                  | -----                  |
|                                  |                       |                     |                    | 3,686,896              | 3,547,527              |
|                                  |                       |                     |                    | =====                  | =====                  |
| <b>Liabilities</b>               |                       |                     |                    |                        |                        |
| Loans                            |                       |                     |                    | 0                      | 0                      |
| Other                            |                       |                     |                    | 0                      | 0                      |
|                                  |                       |                     |                    | -----                  | -----                  |
|                                  |                       |                     |                    | 0                      | 0                      |
|                                  |                       |                     |                    | =====                  | =====                  |

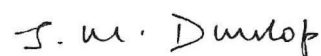
Approved by the Kirk Session at a meeting on 27<sup>th</sup> October 2024 and signed on its behalf by

Rev Mark Jones



29<sup>th</sup> October 2025

Mr James Dunlop



29<sup>th</sup> October 2025

**ROSEYARDS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

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

**2. DONATIONS AND LEGACIES**

|                      | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|----------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                      | £                             | £                           | £                          | £                     | £                     |
| Recorded giving:     |                               |                             |                            |                       |                       |
| Loose collections    | 78,810                        | 47,420                      | 0                          | 126,230               | 111,455               |
| Donations and gifts  | 0                             | 0                           | 0                          | 0                     | 270                   |
| Gift Aid             | 15,292                        | 0                           | 0                          | 17,401                | 17,401                |
| Legacies and bequest | 0                             | 0                           | 0                          | 0                     | 0                     |
|                      | <b>94,102</b>                 | <b>47,420</b>               | <b>0</b>                   | <b>141,522</b>        | <b>130,779</b>        |

**ROSEYARDS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2024**

**3. CHARITABLE ACTIVITIES**

|                                    | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|------------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                    | £                             | £                           | £                          | £                     | £                     |
| Income from charitable activities: |                               |                             |                            |                       |                       |
| Fees from weddings and funerals    | 0                             | 0                           | 0                          | 0                     | 0                     |
| Fundraising events                 | 0                             | 0                           | 0                          | 0                     | 0                     |
| Membership fees                    | 0                             | 0                           | 0                          | 0                     | 0                     |
| Grants                             | 0                             | 0                           | 0                          | 0                     | 0                     |
|                                    | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>              | <u>0</u>              |

**4. OTHER TRADING ACTIVITIES**

|                                    | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|------------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                                    | £                             | £                           | £                          | £                     | £                     |
| Income from charitable activities: |                               |                             |                            |                       |                       |
| Letting of premises                | 0                             | 0                           | 0                          | 0                     | 0                     |
| Trading income                     | 0                             | 0                           | 0                          | 0                     | 0                     |
|                                    | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>              | <u>0</u>              |

**5. INVESTMENT INCOME**

|                             | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|-----------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|                             | £                             | £                           | £                          | £                     | £                     |
| Deposit interest            | 0                             | 0                           | 0                          | 0                     | 0                     |
| General Investment Fund     | 0                             | 2,729                       | 0                          | 2,729                 | 1,908                 |
| Rents investment properties | 0                             | 0                           | 0                          | 0                     | 0                     |
| Other investment income     | 0                             | 0                           | 0                          | 0                     | 0                     |
|                             | <u>0</u>                      | <u>2,729</u>                | <u>0</u>                   | <u>2,729</u>          | <u>1,908</u>          |

**ROSEYARDS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2024**

**6. CHARITABLE ACTIVITIES**

|  | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|--|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
|  | £                             | £                           | £                          | £                     | £                     |
| General Assembly Assess                | 17,630                        | 0                           | 0                          | 17,630                | 16,111                |
| Presbytery fees                        | 0                             | 0                           | 0                          | 0                     | 0                     |
| Ministry and support staff costs       | 48,978                        | 0                           | 0                          | 48,978                | 46,937                |
| Congregational running expenses        | 28,805                        | 0                           | 0                          | 28,805                | 25,123                |
| Donations to Missions and<br>charities | 0                             | 40,940                      | 0                          | 40,940                | 36,672                |
| Governance costs                       | 0                             | 0                           | 0                          | 0                     | 0                     |
|  | <u>95,413</u>                 | <u>40,940</u>               | <u>0</u>                   | <u>136,353</u>        | <u>124,843</u>        |

**7. FIXED ASSETS**

The congregation owns the Church premises situated at 114 Kirk Road, Roseyards, Ballymoney, BT53 8HH and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,591,763.47 at last renewal date.

**8. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

|                         | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-------------------------|-------------------|-------------------|
| General Investment Fund | 0                 | 0                 |
| Property                | 0                 | 0                 |
| Other investments       | 75,197            | 107,270           |
|                         | <u>75,197</u>     | <u>107,270</u>    |
|                         | =====             | =====             |

## 9. FUND BALANCES

| <b>Fund</b>               | <b>Balance<br/>at Start</b> | <b>Receipts</b> | <b>Payments</b> | <b>Surplus<br/>/ (Deficit)</b> | <b>Transfer</b> | <b>Balance<br/>at End</b> |
|---------------------------|-----------------------------|-----------------|-----------------|--------------------------------|-----------------|---------------------------|
|                           | £                           | £               | £               | £                              | £               | £                         |
| <b>Unrestricted Funds</b> |                             |                 |                 |                                |                 |                           |
| General Fund              | 13,855                      | 94,102          | 95,413          | -711                           | 600             | 13,144                    |
| General Fund - Gift Aid   | 0                           | 0               | 0               | 0                              | 0               | 0                         |
| Investments               | 107,270                     | 2,927           | 0               | -32,073                        | -35,000         | 75,197                    |
|                           | <b>121,125</b>              | <b>97,029</b>   | <b>95,413</b>   | <b>-32,784</b>                 | <b>-34,400</b>  | <b>88,341</b>             |
| <b>Restricted Funds</b>   |                             |                 |                 |                                |                 |                           |
| Property/Building Fund    | 107,541                     | 16,230          | 12,725          | 38,505                         | 35,000          | 146,046                   |
| United Appeal             | 0                           | 7,492           | 7,492           | 0                              | 0               | 0                         |
| World Development         | 0                           | 2,547           | 2,547           | 0                              | 0               | 0                         |
| Orphan Fund               | 0                           | 739             | 739             | 0                              | 0               | 0                         |
| Moderators Appeal         | 0                           | 755             | 755             | 0                              | 0               | 0                         |
| Evening of Music          | 0                           | 510             | 510             | 0                              | 0               | 0                         |
| Tractor Run               | 0                           | 255             | 255             | 0                              | 0               | 0                         |
| GB/BB Enrollment          | 0                           | 249             | 249             | 0                              | 0               | 0                         |
| Little Rascals            | 0                           | 100             | 35              | 65                             | 0               | 65                        |
| Wider World               | -4                          | 196             | 0               | 196                            | 0               | 192                       |
| Publications              | -30                         | 320             | 380             | 60                             | 0               | -90                       |
| Playgroup                 | 206                         | 0               | 0               | 0                              | 0               | 206                       |
| Boys Brigade              | 4,280                       | 4,216           | 3,901           | 115                            | -200            | 4,395                     |
| Girls Brigade             | 4,253                       | 9,494           | 7,744           | 1,550                          | -200            | 5,803                     |
| Sunday School Club        | 523                         | 29              | 316             | -287                           | 0               | 236                       |
| PW                        | 485                         | 3,248           | 2,823           | 325                            | -100            | 810                       |
| Pots of Clay              | 492                         | 816             | 469             | 247                            | -100            | 492                       |
| Social Committee          | 103                         | 3               | 0               | 3                              | 0               | 106                       |
| Saltshakers               | 214                         | 0               | 0               | 0                              | 0               | 214                       |
| Mens Breakfast            | 260                         | 10              | 0               | 10                             | 0               | 270                       |
| Graveyard Account         | 561                         | 211             | 0               | 211                            | 0               | 772                       |
|                           | <b>118,884</b>              | <b>47,420</b>   | <b>40,940</b>   | <b>40,880</b>                  | <b>34,400</b>   | <b>159,764</b>            |
|                           | <b>240,009</b>              | <b>144,449</b>  | <b>136,353</b>  | <b>8,096</b>                   | <b>0</b>        | <b>248,105</b>            |