

Cairnalbana Congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT) FOR YEAR ENDED 31 DECEMBER 2024

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Receipts						
Donations & legacies	2	54,057	7,343	-	61,399	62,672
Charitable activities	3	330	1,589	-	1,919	1,200
Other trading activities	4	56	4,200	-	4,256	16,250
Investment income	5	166	12	635	813	355
Other	6	1,770	-	-	1,770	1,987
Total receipts		56,379	13,143	635	70,157	82,465
Payments						
Raising funds	7	630	-	-	630	606
Charitable activities	8	58,957	12,463	635	72,054	70,435
Other	9	-	-	-	-	-
Total payments		59,587	12,463	635	72,684	71,041
Net receipts/(payments)		(3,208)	681	0	(2,527)	11,424
Transfers between funds		3,420	(3,340)	0	80	0
Net movement in funds		212	(2,659)	0	(2,447)	11,424
Reconciliation of funds:						
Total funds brought forward		60,947	170,057	15,703	246,707	235,283
Total funds carried forward	12	61,159	167,398	15,703	244,260	246,707

Cairnabana Congregation of the Presbyterian Church in Ireland

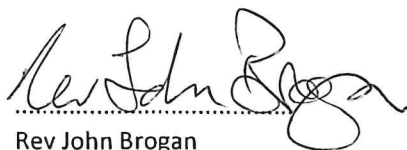
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Funds Reconciliation					
Total funds brought forward	60,947	170,057	15,703	246,706	246,706
Net movement in funds	212	(2,659)	0	(2,447)	11,424
Total funds carried forward	<u>61,159</u>	<u>167,398</u>	<u>15,703</u>	<u>244,260</u>	<u>246,706</u>
 Bank & cash balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				228,557	231,004
Cash in Hand				-	-
				<u>228,557</u>	<u>231,004</u>
 Other assets					
Fixed assets - Note 10				-	-
Investments - Note 11				15,703	15,703
Gift Aid receivable on donations				-	8,480
				<u>15,703</u>	<u>24,182</u>
 Liabilities					
Loans				-	-
				<u>244,260</u>	<u>246,707</u>

Approved by the Kirk Session at a meeting on

25 APRIL

2025 and signed on its behalf by


Rev John Brogan


Mr Brian Alexander

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS 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 provision 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 & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Recorded giving	36,888	1,814	-	38,702	40,643
Loose collections	2,765	3,454	-	6,219	3,481
Donations and gifts	4,980	1,500	-	6,480	9,522
Gift Aid	9,425	575	-	9,999	9,026
Legacies and Bequests	-	-	-	-	-
	<u>54,057</u>	<u>7,343</u>	<u>-</u>	<u>61,399</u>	<u>62,672</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Magazine Subscriptions	330	-	-	330	0
Grants Received	-	1,589	-	1,589	1,200
Organisational Income	-	-	-	-	-
	<u>330</u>	<u>1,589</u>	<u>-</u>	<u>1,919</u>	<u>1,200</u>

4 OTHER TRADING ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Letting of Premises	-	4,200	-	4,200	16,250
Trading Income - Pole Rent	56	-	-	56	-
	<u>56</u>	<u>4,200</u>	<u>-</u>	<u>4,256</u>	<u>16,250</u>

5 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Deposit interest	166	12	635	813	355
	<u>166</u>	<u>12</u>	<u>635</u>	<u>813</u>	<u>355</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS 31 DECEMBER 2024

6 OTHER INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Insurance Claims	-	-	-	-	-
Other Income	1,770	-	-	1,770	1,987
	<u>1,770</u>	<u>-</u>	<u>-</u>	<u>1,770</u>	<u>1,987</u>

7 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
FWO envelopes	630	-	-	630	606
Fundraising Events	-	-	-	-	-
	<u>630</u>	<u>-</u>	<u>-</u>	<u>630</u>	<u>606</u>

8 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
General Assembly					
Assessments	3,111	-	-	3,111	2,425
Presbytery fees	166	-	-	166	138
Ministry & support					
staff costs	29,634	-	-	29,634	28,553
Congregational running					
expenses	16,849	11,893	-	28,742	30,198
Donations to missions					
& charities	9,198	570	635	10,402	9,121
Governance Costs	-	-	-	-	-
	<u>58,957</u>	<u>12,463</u>	<u>635</u>	<u>72,054</u>	<u>70,435</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS 31 DECEMBER 2024

9 OTHER EXPENDITURE

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Investment Properties Expenses	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 FIXED ASSETS

The congregation owns the church building together with the church hall situated at Glenview Road, Cairnalbana and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £1,162,008. The congregation also owns a manse with an insurance value of £391,059.

11 INVESTMENTS

	2024 £	2023 £
Details of the Investment as at 31/12/24	15,703	15,703
Total	<u>15,703</u>	<u>15,703</u>

Cairnalbana Congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS 31 DECEMBER 2024

12 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENTS £	TRANSFER IN £	TRANSFER OUT	SURPLUS/ DEFICIT £	BALANCE AT END £
Unrestricted funds							
General Fund	60,947	56,379	59,587	4,631	1,212	212	61,159
General fund	60,947	56,379	59,587	4,631	1,212	212	61,159
Restricted funds							
Repair Account	126,540	2,303	2,698	-	-	395	126,145
Manse Rent Account	28,551	4,200	3,418	-	-	782	29,333
Sunday School Account	2,611	842	1,099	212	-	45	2,565
Source Account	135	400	495	-	-	95	40
Shine Account	331	798	799	-	-	1	330
PW Account	1,984	2,459	1,881	1,000	-	1,578	3,563
The Boys' Brigade Account	5,352	2,140	2,070	-	-	70	5,422
Girls' Brigade Account	3,998	1	3	-	3,996	3,998	-
Choir Account	134	-	-	-	134	134	-
Bible Class Account	421	-	-	-	421	421	-
	170,057	13,143	12,463	1,212	4,551	2,659	167,398
Endowment funds							
Bequest Account	15,703	635	-	-	635	-	15,703
	15,703	635	-	-	635	-	15,703
Total	246,707	70,157	72,049	5,843	6,398	2,447	244,260