

**UNION ROAD CONGREGATION
OF THE PRESBYTERIAN
CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Registered Charity in Northern Ireland (NIC105591)

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Union Road congregation of the Presbyterian Church in Ireland

16 Union Road
Magherafelt
Co Londonderry
BT45 5DF

Registered Charity in Northern Ireland (NIC105591)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were

I Cousley	A Hatrick
I Francis	S McKeown
F Gallick	T Patterson
J Grant	G Watterson

PRINCIPAL OFFICE BEARERS

Minister	Rev Ashley Graham
Assistant Minister	Vacant
Clerks of Session	Gordon Watterson
Treasurer	Frederick Gallick

INDEPENDENT EXAMINER

David Lyttle + Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

BANKERS

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (CONT'D)

STRUCTURE AND MANAGEMENT

The Kirk Session

The Charity Trustees of the congregation are members of the 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 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 congregation. 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 on the second Tuesday of alternative months (October, December, February, April & June) and at other times as required.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant at its ordinances. The selection of those proposed to be called to the office can either be by the congregation or by 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. The Union Road congregation of the Presbyterian Church has been assigned to the Tyrone 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 the 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.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (CONT'D)

Objectives and activities

Union Road Presbyterian Church is a congregation of the Presbyterian Church in Ireland.

We hold regular services of worship and other religious activities. These, and all that follows, are open to anyone of appropriate age and/or gender to access, without regard to whether they are members of our congregation. Through prayer, support our members, our own Church, other Christian Churches, the community and leaders in society and government. Organise meetings and events that promote our charitable purpose. Participate in the life of the local community. Participate in and support what the Presbyterian Church in Ireland and the supervising Presbytery does. Support other secular and Christian organisations and charities through volunteering, financial gifts and prayer.

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 honour 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 Congregation meets for worship every Sunday (12 noon & 6.30pm) and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made profession of their faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular times of Bible Study and prayer meetings alongside a wide range of organisations including:-

Boys Brigade

Encounter

Ladies Bible Study

Bible Class

Sunday school

Presbyterian Women

Hard Corps Men's Bible Study

Mums & Tots

Discipleship Groups

Pause for Prayer

Achievements and performance

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.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (CONT'D)

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 congregational churches and 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 congregation normally meets for worship each Sunday at 12 noon and 6.30pm. On Thursday evenings, we meet for 'Pause for Prayer' alternating with Home Bible Study Groups [Discipleship Groups] which generally meet in homes across the town and beyond.

As well as our regular services during the year we acknowledged God's gift of new life through 1 Sacraments of Baptism. During the year there were no new Communicants added to the Church family.

At 31 December 2024 there were 166 communicant members and 175 families connected with the congregation. The average weekly attendance at morning worship is around 200.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (CONT'D)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions to the General Fund through the Weekly Freewill Offering, and the Building Fund.

The results for the year are set out on in the financial statements, which the Trustees consider to be satisfactory.

The reserves of the Congregation are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

In preparing the financial statements the congregational committee should follow best practice and:


- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' Annual Report was approved on 17TH JUNE and signed on behalf of the board of Trustees by :
2025



Frederick Gallick
Trustee



Gordon Watterson
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 8 to 15.

Respective responsibilities of charity trustees and examiner

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

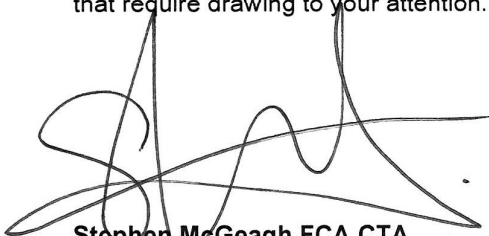
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity Trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Stephen McGeagh FCA CTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

Date 17.06.2025.

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Income from</u>					
Regular Direct Giving		116,384	103,775	220,159	224,310
Donations and Legacies		-	15,000	15,000	10,000
Activities that Generate Income		200	7,682	7,882	3,441
Other Income Sources		6,580	11,561	18,141	10,014
<u>Total Income</u>		123,164	138,018	261,182	247,765
<u>Expenditure on</u>					
Central Church Assessments		20,893	-	20,893	18,210
Ministry and Support Staff		42,708	-	42,708	32,796
Life and Work		9,808	12,368	22,175	26,399
Governance		8,305	-	8,305	4,827
Property and Equipment		16,902	60,427	77,329	88,179
Grants to Missions and Charities		-	23,989	23,989	7,738
Other Resources Expended		981	16,130	17,111	1,999
<u>Total Expenditure</u>		99,597	112,914	212,511	180,148
<u>Net Income for the Year</u>		23,567	25,104	48,671	67,617
<u>Exceptional items</u>					
Cost eliminated on reconstruction of Manse		-	-	-	-425,000
Depreciation eliminated on reconstruction of Manse		-	-	-	42,500
<u>Transfers</u>		(9,693)	9,693	-	-
<u>Net movement in funds</u>		13,874	34,797	48,671	-314,883
Funds brought forward		285,104	678,739	963,843	1,278,726
Funds carried forward		298,978	713,536	1,012,514	963,843

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	2	1,113,701	967,110
Current Assets			
Debtors	3	39,391	25,139
Cash at bank and in hand		112,488	63,094
		<u>151,879</u>	<u>88,233</u>
Creditors < 1 year	4	(49,210)	(91,500)
Net Current Assets		102,669	(3,267)
Creditors > 1 year	5	(203,856)	-
Net Assets		<u>1,012,514</u>	<u>963,843</u>
Funds			
Unrestricted Funds	9	298,978	285,104
Restricted Funds	10	713,536	678,739
		<u>1,012,514</u>	<u>963,843</u>

For the year ended 31 December 2024 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities

- The members have not requested the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the board of trustees and are signed on their behalf by:


Frederick Gallick
Trustee


Gordon Watterson
Trustee

17 JUNE 2025
Date

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 DECEMBER 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARATION

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with 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 2015) and the Charities SORP.

Union Road Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Union Road Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised when the charity has entitlement to the funds, conditions attached to the items of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities but their valuable contribution is acknowledged in the Trustees' report.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 DECEMBER 2024

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Operating leases

The church has no operating leases.

j) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Manse	– 2% Straight line
Meeting House	– 2% Straight line
Garden Street Hall	– 2% Straight line

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

m) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 DECEMBER 2024

2. Fixed Assets

	Manse £	Meeting House £	Garden St Hall £	Total £
Cost				
As at 1 January 2024	245,381	478,535	350,000	1,073,916
Additions	171,500	-	-	171,500
As at 31 December 2024	416,881	478,535	350,000	1,245,416
Depreciation				
As at 1 January 2024	4,900	57,426	44,480	106,806
Charge for the year	8,338	9,571	7,000	24,909
As at 31 December 2024	13,238	66,997	51,480	131,715
Net Book Value				
As at 31 December 2024	403,643	411,538	298,520	1,113,701
As at 1 January 2024	240,481	421,109	305,520	967,110

3. Debtors

	2024 £	2022 £
Other Debtors	-	-
Gift Aid Receivable	39,391	25,139
	39,391	25,139

4. Creditors < 1 year

	2024 £	2023 £
Other creditors and accruals	3,066	91,500
Loan account	46,144	-
	49,210	91,500

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (CONT'D)
31 DECEMBER 2024

5. Creditors > 1 year

	2024	2023
	£	£
Loan account	203,856	-
	<u>203,856</u>	<u>-</u>

The bank loan is secured by a first legal charge over 14, 16 & 18 Union Road (Church Buildings).

6. Employees

	2024	2023
	£	£
Employment Costs		
Wages and Salaries	30,703	16,943
Social Security Costs	583	1,303
Pension Contributions	5,874	3,031
	<u>37,160</u>	<u>21,277</u>

Number of employees

The average number of employees, including the minister of the congregation, during the year was 1 (2023: 1)

There were no employees in receipt of employee benefits in excess of £60,000.

7. Pension Costs

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme trustees have agreed a funding plan to ensure the scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were £5,874 (2023: £3,031)

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (CONT'D)
31 DECEMBER 2024**

8. Related Party Transactions

None of the Trustees received any remuneration, no Trustees claimed expenses during the year in connection with their duties.

During the year the congregation contributed the following amounts to funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

£20,108 (2023: £18,210) for congregational assessments

£6,742 (2023: £7,238) towards the United Appeal

The congregation contributed £785 (2023: £482) towards Presbytery Assessments during the year. There were no other related party transactions.

UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (CONT'D)
31 DECEMBER 2024

9. Unrestricted Funds – Movements in the year

	Balance at 01/01/2024	Incoming Funds	Amounts Expended	Transfers	Balance at 31/12/2024
	£	£	£	£	£
General Fund	285,104	123,164	(99,597)	(9,693)	298,978

10. Restricted Funds – Movements in the year

	Balance at 01/01/2024	Incoming Funds	Amounts Expended	Transfers	Balance at 31/12/2024
	£	£	£	£	£
Building and Property					
Building fund	53,244	88,241	(76,557)	-	64,928
Property fund	574,159	540	-	-	574,699
Harvest fund	45,439	6,270	-	-	51,709
	672,842	95,051	(76,557)	-	691,336
Mission					
Mission and Special Collections	(9,331)	30,322	(24,143)	9,986	6,834
Other					
Boys Brigade Fund	6,773	6,032	(5,761)	-	7,044
PW Fund	3,414	2,586	(3,281)	-	2,719
Sunday School Fund	1,405	2,428	(2,606)	-	1,227
Youth Fund	290	-	-	(290)	-
Ignite Fund	3	-	-	(3)	-
Ladies Day Fund	246	-	-	-	246
Mums and Tots Fund	634	505	(566)	-	573
Christmas Fund	2,463	1,094	-	-	3,557
	15,228	12,645	(12,214)	(293)	15,366
Total Restricted Funds	678,739	138,018	(112,914)	9,693	713,536

11. Capital Commitments

There were no capital commitments at the balance sheet date. In the prior year the Manse was in the process of being rebuilt. Costs incurred up to 31 December 2023 amount to £245,381. It was estimated at 31 December 2023 that the total cost to complete be £391,000.

The following pages do not form part of the statutory accounts.

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2024**

Incoming Resources

	Unrestricted General £	Building & Property £	Restricted Mission £	Other £	Total £
Regular Direct Giving					
Recorded Giving	101,775	67,106	12,836	1,400	183,117
Gift Aid receivable	14,566	10,169	2,486	1,020	28,241
Loose Collections	43	3,055	2,435	3,268	8,801
Total Regular Direct Giving	116,384	80,330	17,757	5,688	220,159
Donations and Legacies					
Received for Congregational Organisations	-	-	-	-	-
Gift Days, Special Collections and Donations	-	-	-	-	-
Legacies and Bequests	-	10,000	5,000	-	15,000
Total Donations and Legacies	-	10,000	5,000	-	15,000
Activities that Generate Income					
Income from Church Events	-	-	1,288	-	1,288
Weddings, Funeral, etc	200	-	-	-	200
Income from Youth Events	-	-	-	1,684	1,684
Hall Rental	-	550	-	-	550
Car Park Income	-	4,160	-	-	4,160
Total Activities that Generate Income	200	4,710	1,288	1,684	7,882
Other Income Sources					
Rental Income	-	-	-	-	-
Miscellaneous Income	78	10	-	125	213
Lecumpher Shared Expenses	6,502	-	-	-	6,502
Church Organisation Income	-	-	-	11,426	11,426
Total Other Income Sources	6,580	10	-	11,551	18,141
Total Incoming Resources	123,164	95,050	24,045	18,923	261,182

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2024**

Resources Expended	Unrestricted	Building	Restricted		Total
	General	& Property	Mission	Other	
	£	£	£	£	£
Central Church Assessments					
Central Ministry Fund	3,843	-	-	-	3,843
Communications Department	1,076	-	-	-	1,076
Ministers' Pension Scheme Fund	5,874	-	-	-	5,874
Widows of Ministers' Fund	691	-	-	-	691
Incidental Fund	2,766	-	-	-	2,766
Prolonged Disability Fund	538	-	-	-	538
Ministerial Development Fund	77	-	-	-	77
Sick Supply Fund	15	-	-	-	15
Assembly Buildings External Work	1,382	-	-	-	1,382
Presbytery Fees	785	-	-	-	785
Minister's National Insurance	2,617	-	-	-	2,617
Students Bursary Fund	1,229	-	-	-	1,229
Total Central Church Assessments	20,893	-	-	-	20,893
Ministry and Support Staff					
Minister's Stipend	31,286	-	-	-	31,286
Other Ministry and Support Staff	11,422	-	-	-	11,422
Total Ministry and Support Staff	42,708	-	-	-	42,708
Life and Work					
Worship and Fellowship	5,450	-	154	12,214	17,818
Discipleship and Ministry	4,357	-	-	-	4,357
Mission and Outreach	-	-	-	-	-
Total Life and Work	9,807	-	154	12,214	22,175
Governance					
Other Professional Fees	6,030	-	-	-	6,030
Other Sundry Expenses	-	-	-	-	-
Printing and Stationery	1,630	-	-	-	1,630
Books and Materials	645	-	-	-	645
Total Governance	8,305	-	-	-	8,305

**UNION ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2024**

Resources Expended	Unrestricted	Building	Restricted		Total
	General	& Property	Mission	Other	
	£	£	£	£	£
Property and Equipment					
Utilities	859	16,869	-	-	17,728
Repairs and Maintenance	892	18,649	-	-	19,541
Insurances	4,661	-	-	-	4,661
Construction	-	-	-	-	-
Purchased Assets	4,190	-	-	-	4,190
Manse Rental	6,300	-	-	-	6,300
	16,902	35,518	-	-	52,420
Depreciation					
Depreciation – Manse	-	8,338	-	-	8,338
Depreciation – Meeting House	-	9,571	-	-	9,571
Depreciation – Garden Street Hall	-	7,000	-	-	7,000
Total Depreciation	-	24,909	-	-	24,909
Total Property and Equipment	16,902	60,427	-	-	77,329
Grants to Missions and Charities					
United Appeal	-	-	6,742	-	6,742
Other PCI Schemes	-	-	-	-	-
Other Missions and Charities	-	-	16,297	950	17,247
Total Grants to Missions and Charities	-	-	23,039	950	23,989
Other Resources Expended					
Retirement Gift	-	-	-	-	-
Bank interest and charges	982	3,184	-	-	4,166
Loan Interest	-	12,946	-	-	12,946
Total Other Resources Expended	982	16,130	-	-	17,112
Total Resources Expended	99,597	76,557	23,193	13,164	212,511