

# John Knox Memorial Free Presbyterian Church

Northern Ireland · Charity number 109389

## Details

|            |                                                                              |
|------------|------------------------------------------------------------------------------|
| Status     | Received                                                                     |
| Registered | 2023-02-21                                                                   |
| Register   | <a href="#">View on the Charity Commission for Northern Ireland register</a> |

## Contact

|         |                                                                                                                            |
|---------|----------------------------------------------------------------------------------------------------------------------------|
| Address | 29 Northumberland Street<br>Belfast<br>Bt13 2jf<br>BT13 2JF                                                                |
| Phone   | 07712482010                                                                                                                |
| Email   | <a href="mailto:aaronfitzsimons@outlook.com">aaronfitzsimons@outlook.com</a>                                               |
| Website | <a href="http://www.freepresbyterian.org/church/john_knox_memorial">www.freepresbyterian.org/church/john_knox_memorial</a> |

## Activities

**Purposes:** The Objective of the Church is to promote the advancement of religion in accordance with the Holy Scriptures, the subordinate standards of the Articles of Faith, the Westminster Standards, and the Book of Church Order.

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £64,082 | £41,111     | £0     | 1         |

# Trustees

| Name                 | Role | Appointed |
|----------------------|------|-----------|
| Mr Arlow Thompson    |      |           |
| Mr Gary Parkes       |      |           |
| Mr Robert Ferris     |      |           |
| Rev Aaron Fitzsimons |      |           |

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# Accounts

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# John Knox Memorial Free Presbyterian Church

## Statement of Financial Activities

For the year ended 31 December 2024

|                                                  | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income from:</b>                              |      |                            |                          |                    |                    |
| Donations and legacies                           | 2    | 41,221                     | 20,318                   | 61,538             | 79,093             |
| Charitable activities                            | 3    | 1,422                      | 435                      | 1,857              | 542                |
| Investment income                                | 4    | 687                        | -                        | 687                | 350                |
| <b>Total income</b>                              |      | <b>43,330</b>              | <b>20,753</b>            | <b>64,082</b>      | <b>79,985</b>      |
| <b>Expenditure on:</b>                           |      |                            |                          |                    |                    |
| Raising funds                                    |      | 155                        | -                        | 155                | 134                |
| Charitable activities                            | 5    | 21,117                     | 17,663                   | 38,781             | 40,639             |
| Other costs                                      | 6    | 1,220                      | 3,955                    | 5,175              | 4,092              |
| <b>Total expenditure</b>                         |      | <b>22,493</b>              | <b>21,618</b>            | <b>44,111</b>      | <b>44,866</b>      |
| Net gains/(losses) on investments                |      | -                          | -                        | -                  | 20,364             |
| <b>Net income/(expenditure) before transfers</b> |      | <b>20,837</b>              | <b>(866)</b>             | <b>19,971</b>      | <b>55,483</b>      |
| <b>Transfers between funds</b>                   |      | <b>-</b>                   | <b>-</b>                 | <b>-</b>           | <b>-</b>           |
| <b>Net income/(expenditure) for the year</b>     |      | <b>20,837</b>              | <b>(866)</b>             | <b>19,971</b>      | <b>55,483</b>      |
| Fund balances at 01 January 2023                 |      | 20,165                     | 517,178                  | 537,343            | 481,860            |
| <b>Fund balances at 31 December 2024</b>         |      | <b>41,002</b>              | <b>516,312</b>           | <b>557,314</b>     | <b>537,343</b>     |

# John Knox Memorial Free Presbyterian Church

## Statement of Assets and Liabilities as at 31 December 2024

|                                       |      | 2024            |                | 2023           |                |
|---------------------------------------|------|-----------------|----------------|----------------|----------------|
|                                       | Note | £               | £              | £              | £              |
| <b>Fixed Assets</b>                   |      |                 |                |                |                |
| Tangible Fixed Assets                 | 7    |                 | 526,150        |                | 520,148        |
|                                       |      |                 | <u>526,150</u> |                | <u>520,148</u> |
| <b>Current Assets</b>                 |      |                 |                |                |                |
| Debtors                               | 8    | 9,232           |                | 5,597          |                |
| Investments                           | 9    | 27,087          |                | 2,053          |                |
| Bank and cash balances                |      | <u>14,910</u>   |                | <u>20,780</u>  |                |
|                                       |      | 51,229          |                | 28,430         |                |
| <b>Creditors: due within one year</b> |      |                 |                |                |                |
| Accruals and deferred income          |      | (44)            |                | -              |                |
| Other creditors and provisions        |      | (1,746)         |                | (4,260)        |                |
| Bank loans                            |      | -               |                | -              |                |
| Other loans                           |      | <u>(18,275)</u> |                | <u>(6,975)</u> |                |
|                                       |      | (20,065)        |                | (11,235)       |                |
| <b>Net Current Assets</b>             |      |                 | 31,164         |                | 17,195         |
| <b>Net Assets</b>                     |      |                 | <u>557,314</u> |                | <u>537,343</u> |
| <b>Income Funds</b>                   |      |                 |                |                |                |
| Unrestricted Funds - General          |      |                 | 31,164         |                | 17,195         |
| Restricted Funds - Income             |      |                 |                |                |                |
| - Capital                             |      | <u>526,150</u>  |                | <u>520,148</u> |                |
|                                       |      |                 | 526,150        |                | 520,148        |
| <b>Retained Reserves</b>              | 10   |                 | <u>557,314</u> |                | <u>537,343</u> |

The financial statements were approved by the Trustees on 18/9/2025 and signed on their behalf by:

Trustee A. F. Esinub

Trustee R. L. Ferris

## John Knox Memorial Free Presbyterian Church

### Notes to the financial statements (continued)

For the year ended 31 December 2024

| 2 | Donations and legacies           | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---|----------------------------------|----------------------------|--------------------------|--------------------|--------------------|
|   | Donations and gifts              | 28,566                     | 20,318                   | 48,884             | 68,082             |
|   | Gift Aid on donations and gifts  | 12,654                     | -                        | 12,654             | 11,011             |
|   |                                  | <u>41,221</u>              | <u>20,318</u>            | <u>61,538</u>      | <u>79,093</u>      |
|   |                                  |                            |                          |                    |                    |
| 3 | Charitable activities            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|   | Income from conferences & events | 846                        | 435                      | 1,281              | -                  |
|   | Income from goods and services   | 576                        | -                        | 576                | 542                |
|   |                                  | <u>1,422</u>               | <u>435</u>               | <u>1,857</u>       | <u>542</u>         |
|   |                                  |                            |                          |                    |                    |
| 4 | Investment income                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|   | Bank interest receivable         | 687                        | -                        | 687                | 350                |
|   |                                  | <u>687</u>                 | <u>-</u>                 | <u>687</u>         | <u>350</u>         |
|   |                                  |                            |                          |                    |                    |
| 5 | Cost of charitable activities    |                            |                          | 2024<br>£          | 2023<br>£          |
|   | Salaries and pensions            | 16,710                     | -                        | 16,710             | 20,362             |
|   | Ministry expenses                | 3,926                      | 2,847                    | 6,773              | 7,706              |
|   | Facilities expenses              | -                          | 13,997                   | 13,997             | 10,688             |
|   | Transport expenses               | -                          | 819                      | 819                | 976                |
|   | Media and advertising            | 316                        | -                        | 316                | 591                |
|   | Other expenses                   | 165                        | -                        | 165                | 316                |
|   |                                  |                            |                          | <u>38,781</u>      | <u>40,639</u>      |

# John Knox Memorial Free Presbyterian Church

## Notes to the financial statements (continued)

For the year ended 31 December 2024

| 6 Other expenditure                 | 2024         | 2023         |
|-------------------------------------|--------------|--------------|
|                                     | £            | £            |
| Grants and donations                | 5,004        | 3,969        |
| Bank fees and charges               | 171          | 124          |
| Independent examiner's remuneration | -            | -            |
|                                     | <u>5,175</u> | <u>4,092</u> |

| 7 Tangible fixed assets | Land & Buildings<br>£ | Vehicles<br>£ | Fixtures, Fittings & Equipment<br>£ | Total<br>£     |
|-------------------------|-----------------------|---------------|-------------------------------------|----------------|
| <b>Cost</b>             |                       |               |                                     |                |
| As at 01 January 2023   | 508,933               | 12,600        | 15,520                              | 537,053        |
| Additions               | -                     | -             | 8,394                               | 8,394          |
| As at 31 December 2024  | <u>508,933</u>        | <u>12,600</u> | <u>23,914</u>                       | <u>545,447</u> |
| <b>Depreciation</b>     |                       |               |                                     |                |
| As at 01 January 2023   | -                     | 12,600        | 4,305                               | 16,905         |
| Charge for the year     | -                     | -             | 2,391                               | 2,391          |
| As at 31 December 2024  | <u>-</u>              | <u>12,600</u> | <u>6,696</u>                        | <u>19,296</u>  |
| <b>Net Book Value</b>   |                       |               |                                     |                |
| As at 31 December 2024  | <u>508,933</u>        | <u>-</u>      | <u>17,217</u>                       | <u>526,150</u> |
| As at 31 December 2023  | <u>508,933</u>        | <u>-</u>      | <u>11,215</u>                       | <u>520,148</u> |

## John Knox Memorial Free Presbyterian Church

### Notes to the financial statements (continued) For the year ended 31 December 2024

|                                                |                           |                         |                   |                   |
|------------------------------------------------|---------------------------|-------------------------|-------------------|-------------------|
| <b>8 Debtors</b>                               |                           |                         | <b>2024</b>       | <b>2023</b>       |
|                                                |                           |                         | £                 | £                 |
| Prepayments                                    |                           |                         | 1,523             | 1,237             |
| Gift Aid claims                                |                           |                         | 7,272             | 4,360             |
| Accrued Interest                               |                           |                         | 438               | -                 |
|                                                |                           |                         | <u>9,232</u>      | <u>5,597</u>      |
| <b>9 Investments</b>                           | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total 2024</b> | <b>Total 2023</b> |
|                                                | £                         | £                       | £                 | £                 |
| Cash equivalents on deposit                    | 27,087                    | -                       | 27,087            | 2,053             |
|                                                | <u>27,087</u>             | <u>-</u>                | <u>27,087</u>     | <u>2,053</u>      |
| <b>10 Reserves</b>                             | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total 2024</b> | <b>Total 2023</b> |
|                                                | £                         | £                       | £                 | £                 |
| Reserves b/fwd                                 | -                         | 537,343                 | 537,343           | 481,860           |
| Net movement in funds                          | 20,837                    | (866)                   | 19,971            | 55,483            |
| Reserves c/fwd                                 | <u>20,837</u>             | <u>536,477</u>          | <u>557,314</u>    | <u>537,343</u>    |
| <b>11 Analysis of net assets between funds</b> | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total 2024</b> | <b>Total 2023</b> |
|                                                | £                         | £                       | £                 | £                 |
| Fixed assets                                   | -                         | 526,150                 | 526,150           | 520,148           |
| Current assets                                 | 51,230                    | -                       | 51,230            | 28,430            |
| Current liabilities                            | (2,894)                   | (17,172)                | (20,066)          | (11,235)          |
| Total funds                                    | <u>48,335</u>             | <u>508,979</u>          | <u>557,314</u>    | <u>537,343</u>    |