

# Crossgar Free Presbyterian Church

Northern Ireland · Charity number 109404

## Details

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

## Contact

**Address** 83-85 Killyleagh Street  
Crossgar  
Downpatrick  
Co Down  
Northern Ireland  
BT30 9dq  
BT30 9DQ

**Phone** 07977 098129

**Email** [gbdane@btinternet.com](mailto:gbdane@btinternet.com)

**Website** <https://crossgarfpc.org>

## 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	£308,020	£90,047	£0	1

## Trustees

---

Name	Role	Appointed
Mr A Boyd		
Mr S Morrison		
Mr W Dick		
Raymond Mclernon		

**Crossgar Free Presbyterian Church**

Northern Ireland - Charity number 109404

---

# Accounts

---

## Crossgar Free Presbyterian Church

### Statement of Financial Activities For the year ended 31 December 2024

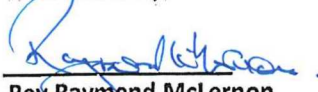
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies	2	85,415	212,150	297,565	177,062
Charitable activities	3	9,629	-	9,629	11,516
Investment income	4	826	-	826	205
Other income		-	-	-	-
<b>Total income</b>		<b>95,870</b>	<b>212,150</b>	<b>308,020</b>	<b>188,783</b>
<b>Expenditure on:</b>					
Raising funds				-	
Charitable activities	5	79,566		79,566	77,540
Other costs	6	3,717	6,764	10,481	11,046
<b>Total expenditure</b>		<b>83,283</b>	<b>6,764</b>	<b>90,047</b>	<b>88,586</b>
Net gains/(losses) on investments	8 & 10	-	-	-	
<b>Net income/(expenditure) before transfers</b>		<b>12,587</b>	<b>205,386</b>	<b>217,973</b>	<b>100,197</b>
<b>Transfers between funds</b>		<b>(585)</b>	<b>585</b>	<b>-</b>	<b>-</b>
<b>Net income/(expenditure) for the year</b>		<b>12,002</b>	<b>205,971</b>	<b>217,973</b>	<b>100,197</b>
Fund balances at 01 January 2024		115,242	363,587	478,829	378,632
<b>Fund balances at 31 December 2024</b>		<b>127,244</b>	<b>569,558</b>	<b>696,802</b>	<b>478,829</b>

# Crossgar Free Presbyterian Church

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

	Note	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	7		2,205,000		2,205,000
Fixed Asset Investments	8		-		-
			<u>2,205,000</u>		<u>2,205,000</u>
<b>Current Assets</b>					
Debtors	9	-		-	
Investments	10	-		-	
Bank and cash balances		<u>696,802</u>		<u>478,829</u>	
		696,802		478,829	
<b>Creditors: due within one year</b>					
Accruals and deferred income					
Other creditors and provisions					
Bank loans					
Other loans					
		<u>-</u>		<u>-</u>	
<b>Net Current Assets</b>			696,802		478,829
<b>Creditors: due within one year</b>					
Bank loans					
Other loans					
		<u>-</u>		<u>-</u>	
<b>Net Assets</b>			<u><u>2,901,802</u></u>		<u><u>2,683,829</u></u>
<b>Income Funds</b>					
Unrestricted Funds - General			12,002		
Restricted Funds - Income		569,558		363,587	
- Capital		<u>2,320,242</u>		<u>2,320,242</u>	
			2,889,800		2,683,829
<b>Retained Reserves</b>	11		<u><u>2,901,802</u></u>		<u><u>2,683,829</u></u>

The financial statements were approved by the Trustees on 29<sup>th</sup> August 2025 and signed on their behalf by:

  
Rev Raymond McLernon

  
Mr William Dick

  
Mr Alexander Boyd

  
Mr Sidney Morrison

## Crossgar Free Presbyterian Church

### Notes to the financial statements (continued)

For the year ended 31 December 2024

<b>2 Donations and legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	70,313	10,884	81,197	80,494
Gift Aid on donations and gifts	15,102	1,266	16,368	16,568
Legacies and bequests	-	200,000	200,000	80,000
	<u>85,415</u>	<u>212,150</u>	<u>297,565</u>	<u>177,062</u>
	<u><u>85,415</u></u>	<u><u>212,150</u></u>	<u><u>297,565</u></u>	<u><u>177,062</u></u>
<b>3 Charitable activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income from property	9,450	-	9,450	11,350
Income from books, magazines, etc	179	-	179	166
	<u>9,629</u>	<u>-</u>	<u>9,629</u>	<u>11,516</u>
	<u><u>9,629</u></u>	<u><u>-</u></u>	<u><u>9,629</u></u>	<u><u>11,516</u></u>
<b>4 Investment income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest receivable	826	-	826	205
	<u>826</u>	<u>-</u>	<u>826</u>	<u>205</u>
	<u><u>826</u></u>	<u><u>-</u></u>	<u><u>826</u></u>	<u><u>205</u></u>
<b>5 Cost of charitable activities</b>			<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
Salaries and pensions			30,481	44,350
Ministry expenses			16,198	11,295
Facilities expenses			21,336	13,200
Transport expenses			2,691	1,679
Media and advertising			6,734	1,956
Other expenses			2,126	5,060
			<u>79,566</u>	<u>77,540</u>
			<u><u>79,566</u></u>	<u><u>77,540</u></u>

## Crossgar Free Presbyterian Church

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

6 Other expenditure	2024	2023
	£	£
Grants and donations	9,881	10,446
Bank fees and charges		
Independent examiner's remuneration	600	600
	<u>10,481</u>	<u>11,046</u>
	<u><u>10,481</u></u>	<u><u>11,046</u></u>

7 Tangible fixed assets	Church & Land	Manse	Fixtures & Fittings	Total
	£	£	£	£
<b>Cost</b>				
As at 01 January 2024	1,850,000	355,000	-	2,205,000
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
As at 31 December 2024	<u>1,850,000</u>	<u>355,000</u>	<u>-</u>	<u>2,205,000</u>
	<u><u>1,850,000</u></u>	<u><u>355,000</u></u>	<u><u>-</u></u>	<u><u>2,205,000</u></u>
<b>Depreciation</b>				
As at 01 January 2024	-	-	-	-
Charge for the year	-	-	-	-
Depreciation on disposals	-	-	-	-
As at 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Net Book Value</b>				
As at 31 December 2024	<u>1,850,000</u>	<u>355,000</u>	<u>-</u>	<u>2,205,000</u>
	<u><u>1,850,000</u></u>	<u><u>355,000</u></u>	<u><u>-</u></u>	<u><u>2,205,000</u></u>
As at 31 December 2023	<u>1,850,000</u>	<u>355,000</u>	<u>-</u>	<u>2,205,000</u>
	<u><u>1,850,000</u></u>	<u><u>355,000</u></u>	<u><u>-</u></u>	<u><u>2,205,000</u></u>

## Crossgar Free Presbyterian Church

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

8 Fixed Asset Investments	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Cash equivalents on deposit	-	-	-	-
Listed investments	-	-	-	-
Other investments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Gains/losses on investments - Unrestricted				
	Listed investments £	Other investments £	Total 2024 £	Total 2023 £
Valuation b/fwd	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Net gains/(losses)	-	-	-	-
Valuation c/fwd	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Gains/losses on investments - Restricted				
	Listed investments £	Other investments £	Total 2024 £	Total 2023 £
Valuation b/fwd	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Net gains/(losses)	-	-	-	-
Valuation c/fwd	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
9 Debtors			2024 £	2023 £
Prepayments			-	-
Gift Aid claims			-	-
			<hr/>	<hr/>
			<hr/> <hr/>	<hr/> <hr/>

## Crossgar Free Presbyterian Church

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

10 Investments	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Cash equivalents on deposit	-	-	-	-
Listed investments	-	-	-	-
Other investments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Gains/losses on investments - Unrestricted				
	Listed investments £	Other investments £	Total 2024 £	Total 2023 £
Valuation b/fwd	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Net gains/(losses)	-	-	-	-
Valuation c/fwd	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Gains/losses on investments - Restricted				
	Listed investments £	Other investments £	Total 2024 £	Total 2023 £
Valuation b/fwd	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Net gains/(losses)	-	-	-	-
Valuation c/fwd	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Crossgar Free Presbyterian Church

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

<b>11 Reserves</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Reserves b/fwd	-	2,683,829	2,683,829	2,583,632
Net movement in funds	12,002	205,971	217,973	100,197
Reserves c/fwd	<u>12,002</u>	<u>2,889,800</u>	<u>2,901,802</u>	<u>2,683,829</u>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
 <b>12 Analysis of net assets between funds</b>	 <b>Unrestricted funds</b>	 <b>Restricted funds</b>	 <b>Total 2024</b>	 <b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	2,205,000	2,205,000	2,205,000
Current assets	127,244	569,558	696,802	478,829
Current liabilities	-	-	-	-
Total funds	<u>127,244</u>	<u>2,774,558</u>	<u>2,901,802</u>	<u>2,683,829</u>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>