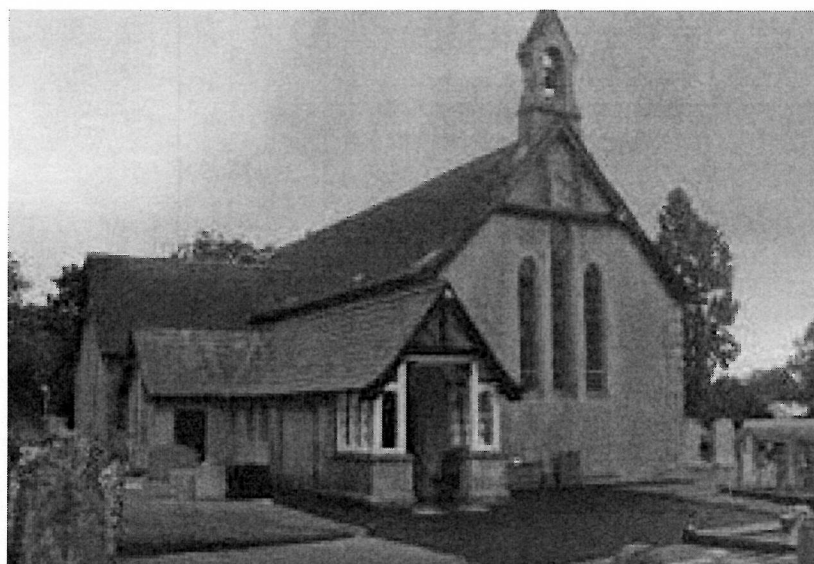


Christ Church Castledawson
Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities
For the year ended 31 December 2022

Charities Number: NIC104846



Annual report and financial statements for the year ended 31 December 2022

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Christ Church Castledawson

References and administrative details

Charity Name: Christ Church Castledawson
Charity Registration Number: NIC104846
Contact Address: 12 Station Road
Castledawson
Magherafelt
BT45 8AZ
Northern Ireland

Trustees

Rev Canon Colin Welsh
Noel Reid
Noel McCulloch
Helen McCulloch
Maureen Winn – appointed April 23
Samuel Kirkpatrick
Alan Campbell
Gary Borland
Joyce Campbell
Ivan Young
Isobel Kerr
Jason Stewart
Hazel Gilmour
Gillian Atkinson
Anne Reid
Noel Chambers
Andrew Branagh

Everett Quigley – replaced April 23

Principal Office-bearers

Clergy:	Reverend Canon Colin Welsh
Honorary Treasurer:	Mrs Isobel Kerr
Honorary Secretary:	Mrs Joyce Campbell
Rector's Churchwarden:	Mr Jason Stewart
People's Churchwarden:	Mrs Gillian Atkinson

Independent Auditor

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

Principal Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Christ Church Castledawson

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Church for the year ended 31 December 2022

Preface: The aftermath of the Covid 19 pandemic has resulted in a slowed return of parishioners and a delay in the full uptake of activities. This has had an impact of our achievements, Performance & Public Benefit. However we continue to work with passion and resolve to achieve our goals.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of the Christian religion.

The principal function of the Parish of Christ Church Castledawson is to support the advancement of the Christian religion by promoting, through their work, the whole mission of the Church; pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support to those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of Christ Church Castledawson has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of the Parish of Christ Church Castledawson.

The activities of the charity

At the heart of Christ Church Parish is a passionate desire to glorify God and demonstrate His love. This was achieved through our varied Sunday services which took place at 10am and 11:30am;

In an effort to encourage everyone back to church we ceased our online Sunday services.

Additional events and special services took place during Christian festival seasons such as Lent; Holy Week; Easter, Harvest, Remembrance Sunday, Advent and Christmas.

Sunday School is a vital part of what we do as a church. Each Sunday from September- June Sunday School classes are held in our parish halls for children from age 4-16 years.

Thankfully, with a more relaxed 'post covid' approach, our Sunday School has expanded and offers various age groups a chance to explore God's word and enjoy fellowship in a relaxed and welcoming atmosphere.

In addition, a range of regular activities resumed 'post covid' such as Women's Fellowship, mid-week Prayer Meeting and Bible Study, Bowling Club, Dance Class, Mums and Tots, and Home groups These groups provide opportunities to enjoy fellowship with each other and be built up by one another in a practical Christian based way.

Our Halls are also normally used to regularly facilitate, Girl Guides; Scouts; worship band practice and ladies bible study groups, and a local community based choir. In addition to Sunday and other Church services our church building is used for church choir practices.

Post Covid- Each of these groups resumed activities in 2022

The Rectory is used to facilitate marriage preparation classes, confirmation preparation classes, occasional vestry meetings, occasional strategy group meetings and other private pastoral consultations throughout the year.

We recognise that there are issues in our Parish for individuals that stem from sickness, bereavement, ageing, incapacity, and those receiving medical treatment, care in hospital and local nursing homes. We are committed to helping these people in need with empathy, sympathy, love and compassion. This is done through occasional visits, the offer of private Holy Communion and prayer. Helping those in need, in this way, is a demonstration of our faith, 'we try to do as Jesus did!'

Christ Church Castledawson

Trustees' Annual Report for the year ended 31 December 2022 (continued)

We also actively seek to reach out into our community through a range of caring and educational programmes for young people. These projects include Sunday School, young people's group, Messy Church and holiday bible club. This year we also began a reading assistance programme (Equipping for Life) in the local school with volunteers from our parish offering 1hr per week each to help children in the school with their literacy. Our 'Christmas Lights Tractor Run' also served as a means of engaging with and blessing all age groups in the wider community.

Fund raising

The purpose of our charitable fundraising is not only for our own costs, for example, our General Church Fund or Mustard Seed Fund but also for a variety of charitable needs. This is a tangible demonstration of our mission and outreach and an awareness that, as Christians, we are called to support other good causes.

Activities such as concerts, birthday parties and other fund-raising events including: Car Boot Sales; Family Fun Night and Duck Race; Charity Golf Day; Table Quiz; Car Treasure Hunt; Autumn Tractor Run; 'Second Chance' Sale and Abba Music Night were open to the whole of the church and wider community.

At all times we keep in mind our Safeguarding Trust policy, Health and Safety requirements and catering regulations.

We have endeavoured to adhere to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to benefit the whole of the community and achieve the Parish's objectives.

Missions and evangelism

Another part of the vision for Christ Church Castledawson is the outreach to the local community with events such as our annual Advent Carol Service, Christmas Carol Singing, the distribution of Mince pies and sweets pre-Christmas and hot cross buns pre-Easter to the community along with Christian literature. These are timely reminders of God's love for all. This year we offered financial support to our neighbouring Sports Club, Moyola FC. We also financially support a range of missionary societies such as Church Army, Churches Ministry of Healing and the Bible Society (see financial report).

Mission also extends beyond Ireland and established relationships and donations from Christ Church help to support different missionary societies abroad such as: Christian Aid; Crosslinks; The Leprosy Mission and The Bishop's Appeal (see financial report).

Achievements, Performance & Public Benefit

Central to the work at all levels in the Parish is teaching God's word, to bring parishioners into a deeper relationship, knowledge and understanding of Jesus Christ as Lord and Saviour, so that they are thoroughly equipped and empowered to reach out into the community, both within and beyond the Parish boundaries. Christ Church continues to offer a range of services over the course of the year that we hope our community find both beneficial and spiritually fulfilling. We further hope that all who enter our buildings do so feeling welcome, safe, warm and secure.

Our continuing desire is to reach out to all, seeking to transform the local community and build a Christ centred congregation which will be a witness for Jesus Christ and work for the advancement of His Kingdom.

The direct benefit of participation in Church life includes the enjoyment of public worship and giving and receiving of pastoral ministry, improved understanding of Holy Scripture, increased application of Christian biblical morals and ethics and improved values relating to civic engagement.

Thanks be to God that this year we were able to resume church activities in addition to normal Church services including an Easter Breakfast, Pentecost barbecue (in support of Christian Aid) and a Parish Harvest Lunch along with other social events, which served as opportunities to improve social cohesion, reduce social isolation and bring a greater sense of normality (post covid).

Christ Church Castledawson

Trustees' Annual Report for the year ended 31 December 2022 (continued)

The expression of the precepts of the Christian religion through engagement with the general public, both in person and online, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can normally be measured and evidenced through pastoral visitation, increased social integration and pastoral care delivered at the point of need. Thankfully this important ministry was able to resume completely.

Overall, the beneficiaries of Christ Church Castledawson are the general public and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support the continuing witness of the Church through financial contributions. The wider benefit to the public is the availability of a place for worshipping in the course of Christian outreach and the facilitation of weddings, funerals, baptisms and confirmations.

Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment for the purpose of religion. No elected Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

Also, the direct benefits flowing from the purpose of the Church includes the provision of archive records, public enjoyment of historic buildings and artefacts such as Church plate, furnishings and materials as an overall improved appreciation of a longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent requests for access and use of our materials by the wider society. We sometimes receive requests for family information from individuals from around the world.

To mitigate risk of harm to any persons, the Trustees ensure adequate health and safety measures are in place at Christ Church. Also, child protection (Safeguarding Trust Policy), Access NI checks and training opportunities are in place for those involved in children and youth work or working with Adults at Risk.

No private benefit is received from Trustees fulfilling their responsibilities in respect of buildings, artefacts or records. In the course of conservation and to make records accessible to the public, no professional staff is engaged for the fulfilment of the purpose. The beneficiaries are solely the general public.

Financial Review

- The results for the year are set out on page 8, which the Trustees consider to be satisfactory.
- The reserves of the Parish are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose – see note 14.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2022 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisations. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 who are annual subscribers of a sum not less than £50.00 per annum and are either resident within the parish or live elsewhere but have been accustomed members of the congregation may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this general vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Christ Church Castledawson

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Organisational Structure

The Select Vestry takes responsibility for the managing of certain activities and decision making within the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the Easter General Vestry Meeting.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. During the 2022 year the Select Vestry met 8 times for scheduled meetings, and most members attended on a regular basis (80% average attendance) or sent a verbal apology.

Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the Trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

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

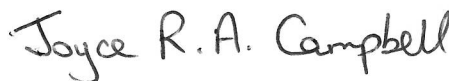
Signed on Behalf of the Trustees

Reverend Canon Colin Welsh
Trustee



Date ...11/3/24

Joyce Campbell
Trustee



Christ Church Castledawson

Independent Examiner's Report to the Trustees of Parish of Christ Church Castledawson

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 8 to 17.

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.

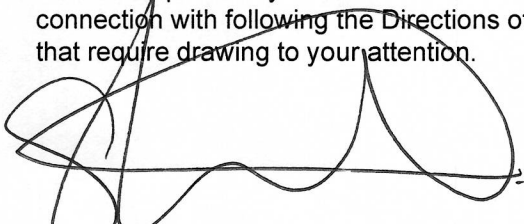
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity Trustees concerning any such matters.

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

11 March 2024

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Christ Church Castledawson

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>					
Sustentation		57,213.23	-	57,213.23	56,805.60
Plate Collection		3,838.99	-	3,838.99	1,144.63
Special Collections	2	-	2,588.35	2,588.35	143.00
Increase/decrease in Valuation of Investments		-	(10,306.86)	(10,306.86)	11,393.32
Bank & Deposit Interest		66.85	25.51	92.36	131.30
Investment Income	3	362.27	-	362.27	467.61
Building Maintenance Fund	4	-	3,798.25	3,798.25	4,073.50
Church Ancillary Centre Project	5	-	40,344.72	40,344.72	22,159.47
Other receipts	6	17,775.94	817.92	18,593.86	21,060.28
Receipts regarding Organisations	7	-	2,954.90	2,954.90	172.48
Revenue Grants	8	1,510.00	-	1,510.00	14,237.74
Total Receipts		80,767.28	40,222.79	120,990.07	131,788.93
<u>Payments</u>					
Diocesan Assessments re 2020		-	-	-	9,910.84
Diocesan Assessment		61,249.08	-	61,249.08	59,465.04
Church Running Costs	9	5,115.04	27,054.60	32,169.64	11,494.01
Rectory Running Costs	10	3,912.88	1,742.16	5,655.04	4,159.01
Parish Hall Running Costs	11	4,244.77	-	4,244.77	2,640.47
Administration Costs	12	6,841.87	6,283.13	13,125.00	7,796.22
Charitable Donations	13	3,100.00	2,787.35	5,887.35	2,978.10
Payments regarding Organisations	14	-	2,513.69	2,513.69	96.00
Total Payments		84,463.64	40,380.93	124,844.57	98,539.69
Excess of Receipts over Payments for the year before transfers		(3,696.36)	(158.14)	(3,854.50)	33,249.24
Capital Payments - Church Ancillary Centre		-	-	-	(65,000.00)
Capital Grants Received		-	-	-	-
Transfers		(3,575.31)	3,575.31	-	-
Excess of Receipts over Payments for the year		(7,271.67)	3,417.17	(3,854.50)	(31,750.76)


Signed on Behalf of the Trustees

Reverend Colin Welsh
Trustee



Date 11/3/24

Joyce Campbell
Trustee



Christ Church Castledawson

Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022	Total Funds 2022 £	Total Funds 2021 £
Funds Reconciliation				-	
Bank and Cash at start of year	36,521.58	56,465.02	20,000.00	112,986.60	156,130.68
Net movement in funds	(7,271.67)	13,724.03	-	6,452.36	(43,144.08)
Bank and Cash at end of year	29,249.91	70,189.05	20,000.00	119,438.96	112,986.60
Bank & Cash Balances					
Current Accounts	19,541.12	55,668.31	-	75,209.43	47,439.03
Deposit Accounts	9,708.79	12,760.20	20,000.00	42,468.99	64,159.92
Cash	-	1,760.54		1,760.54	1,387.65
Total Cash Funds 15	29,249.91	70,189.05	20,000.00	119,438.96	112,986.60
OTHER ASSETS					
Investment Assets					
Equity Investments	-	-		-	-
Investments in RCB / CIT Unit Trusts	-	102,187.33		102,187.33	112,494.19
Other unlisted investments	-	-		-	-
Total Investment Assets 16	-	102,187.33		102,187.33	112,494.19
Assets retained for the Parish's own use					
Church Hall				300,000.00	300,000.00
Scout Hall				125,000.00	125,000.00
Rectory				250,000.00	250,000.00
Church Ancillary Centre				65,000.00	65,000.00
Total Assets retained for the Parish's own use				740,000.00	740,000.00

Signed on Behalf of the Trustees

Reverend Colin Welsh
Trustee

Date

11/3/24

Joyce Campbell
Trustee

Joyce R.A. Campbell

Christ Church Castledawson

Notes to the financial statements for the year ended 31 December 2022

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

(a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

(b) Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the Trustees' 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 of revenue donations or grants for a specific parish activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the parish's general purposes.

Designated funds are general income set aside by the trustees for use in the future.

(c) Statement of Assets and Liabilities

(i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise: -

- Church Buildings and Graveyard
- Parish Hall
- Rectory
- Scout Hall
- Church Ancillary Centre

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Hall, Rectory and Glebe land has been recognised on values which the Select Vestry deem to represent the estimated fair value of the property at 1 January 2017. No depreciation has been provided on this building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

All other fixed assets (retained for own use) are valued at cost.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Christ Church Castledawson

Notes to the financial statements for the year ended 31 December 2022 (continued)

2. Special collections

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Bishop's Appeal Ukraine	-	1,030.00	1,030.00	-
Holy Week for Bishops' Appeal Ukraine	-	241.00	241.00	-
Confirmation Service	-	-	-	143.00
Deborah & Dan Oweggi Teirney Ministries (2021)	-	273.00	273.00	-
Christian Aid collection	-	1,044.35	1,044.35	-
TOTAL	-	2,588.35	2,588.35	143.00

3. Investment income

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Progressive Building Society - 3 yr bond interest rec'd	-	-	-	111.57
Progressive Building Society - 1 yr bond interest rec'd	362.27	-	362.27	356.04
TOTAL	362.27	-	362.27	467.61

4. Building maintenance fund

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Parishioners Donations - Organ Maintenance Fund	-	344.00	344.00	730.00
Parishioners Donations - New Car Park at Church Fund	-	398.00	398.00	215.00
Parishioner donation towards stones	-	-	-	20.00
Parishioners Donations	-	2,820.00	2,820.00	-
Donation in lieu of flowers - late Bertha Kirkwood	-	-	-	270.00
Donation in lieu of flowers - late Wilma Inglis	-	-	-	230.00
Donation in lieu of flowers - late William Quigley	-	-	-	2,500.00
Gift Aid recovered * - Organ Maintenance Fund	-	182.00	182.00	70.50
Gift Aid recovered * - New Church Car Park Fund	-	54.25	54.25	38.00
TOTAL	-	3,798.25	3,798.25	4,073.50

Christ Church Castledawson

Notes to the financial statements for the year ended 31 December 2022 (continued)

5. Church Ancillary Centre Project

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Parishioners Donations	-	3,542.00	3,542.00	2,937.00
Donation for Moyola Football Club Sponsorship	-	1,200.00	1,200.00	-
Other Donations	-	5,020.00	5,020.00	626.00
Donations in lieu of flowers - late John Stewart	-	310.00	310.00	-
Donations in lieu of flowers - late Jonathan Evans	-	1,100.00	1,100.00	-
Donation LOL 97 - use of Church	-	100.00	100.00	-
Car boot sale/Craft Fair	-	2,379.77	2,379.77	2,789.80
Charity football match	-	40.00	40.00	330.55
Church Mouse	-	8,600.35	8,600.35	3,387.05
Collection buckets	-	-	-	65.28
Duck Race/Family Fun Night	-	3,680.47	3,680.47	-
Festive Lights Tractor Run	-	169.87	169.87	-
Fund raising cycle/walk/run	-	-	-	7,721.30
Golf Tournament	-	6,594.06	6,594.06	-
Harvest Lunch	-	1,287.00	1,287.00	-
Santa collection	-	1,640.94	1,640.94	2,701.58
Second Change Event	-	1,325.00	1,325.00	-
Slim with Mustard Seed	-	432.62	432.62	-
Collection Box at Gate Lodge	-	128.98	128.98	592.80
Supper with Santa	-	-	-	145.36
Vintage Tractor Run	-	630.00	630.00	-
Amazon Europe	-	32.57	32.57	-
Golden Giving Ltd	-	9.28	9.28	-
Easy Fundraising Organisation	-	41.09	41.09	-
HMRC - Gift Aid recovered *	-	2,080.72	2,080.72	862.75
	-	40,344.72	40,344.72	22,159.47

6. Other receipts

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Gift Aid*	10,124.92	-	10,124.92	11,223.70
Donations	874.89	-	874.89	-
Donations for CMS	-	20.00	20.00	20.00
Donations - Friends of the Parish	-	-	-	250.00
Donation - Bishops' Appeal Ukraine	-	100.00	100.00	-
Donation - Harvest	30.00	-	30.00	-
Use of Hall	1,985.00	-	1,985.00	1,690.00
COI Gazette Subscriptions	200.00	-	200.00	160.00
CIT & RCB Distribution: Adamson Bequest	1,253.24	697.92	1,951.16	3,156.79
RCB Distribution: S Hammersley Bequest	49.36	-	49.36	47.17
RCB Distribution: TJ McCombe Bequest	655.63	-	655.63	626.62
Graveyard Fees and Headstones	1,300.00	-	1,300.00	1,860.00
Tractor run	-	-	-	971.00
Treasure hunt/BBQ	964.90	-	964.90	555.00
Baptismal Thank Yous	-	-	-	80.00
Marriage Thank Yous/Fees	320.00	-	320.00	420.00
Big Bottle in Church Porch	18.00	-	18.00	-
TOTAL	17,775.94	817.92	18,593.86	21,060.28

* Gift Aid receipts related to amounts received in respect of donations for 2021. The amount of £10362.01 will be claimed for 2022.

Christ Church Castledawson

Notes to the financial statements for the year ended 31 December 2022 (continued)

7. Receipts regarding Organisations

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Bowling Club	-	250.00	250.00	170.00
Women's Fellowship	-	1,554.90	1,554.90	2.48
Dance Class	-	849.00	849.00	-
Toddle Inn	-	301.00	301.00	-
TOTAL	-	2,954.90	2,954.90	172.48

8. Revenue grants

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Co-operation Ireland - Safe Return fund	-	-	-	2,460.74
Covid grant	-	-	-	11,777.00
RCB coming out of Covid Grant	1,510.00	-	1,510.00	-
TOTAL	1,510.00	-	1,510.00	14,237.74

9. Church running costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Electricity	349.78	-	349.78	148.82
Maintenance including Fire & Security charges	-	691.50	691.50	592.96
Heating Oil	841.17	-	841.17	577.45
Groundsman	-	1,250.00	1,250.00	1,250.00
Bank Fees	194.48	110.96	305.44	188.68
Lawnmower repairs & parts	-	309.00	309.00	279.88
Guest Preachers/Speakers	260.00	-	260.00	60.00
Organists	-	-	-	600.00
Organ service	-	-	-	185.00
Water Rates	100.46	-	100.46	94.75
CCTV	-	-	-	28.49
Recording equipment for Church & hall	-	-	-	1,926.00
Maintenance of Building & Grounds	-	1,017.14	1,017.14	1,561.98
Church grounds - tree cutting	-	-	-	350.00
Online production of Sunday Services	-	-	-	900.00
Sundry Expenses	89.15	-	89.15	-
Insurance	3,280.00	-	3,280.00	2,750.00
Upgrade of Graveyard	-	23,676.00	23,676.00	-
TOTAL	5,115.04	27,054.60	32,169.64	11,494.01

10. Rectory running costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Rates	1,191.42	-	1,191.42	933.77
Electricity	810.98	-	810.98	862.33
Heating Oil	1,910.48	-	1,910.48	1,198.77
Repairs	-	122.16	122.16	-
Stair carpet	-	1,620.00	1,620.00	-
Wall repairs	-	-	-	419.14
Tiles	-	-	-	745.00
TOTAL	3,912.88	1,742.16	5,655.04	4,159.01

Christ Church Castledawson

Notes to the financial statements for the year ended 31 December 2022 (continued)

11. Parish Hall running costs	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Electricity	2,479.31	-	2,479.31	849.54
Heating Oil	1,309.37	-	1,309.37	1,000.13
Sundries	149.12	-	149.12	-
Water rates	306.97	-	306.97	263.32
CCTV	-	-	-	28.49
Drum kit & stool	-	-	-	463.99
Sundry Expenses	-	-	-	35.00
	4,244.77	-	4,244.77	2,640.47

12. Administration costs	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Audit & Accountancy	960.00	-	960.00	900.00
Printing Postage & Stationery	1,297.96	-	1,297.96	961.17
COI Gazette Subscriptions	200.00	-	200.00	200.00
Donation	-	-	-	100.00
Gifts	-	-	-	1,524.90
Christian Copyright Licensing Certificate	351.00	-	351.00	366.33
Adamson Bequest - Rector	-	975.85	975.85	667.04
Parish Pump Membership	47.99	-	47.99	-
Rector's Office Allowance	884.00	-	884.00	1,768.00
Sundries	25.00	-	25.00	42.00
Scout Hall - heating oil	246.75	-	246.75	254.63
Scout Hall - electricity	121.48	-	121.48	-
Scout Hall - boiler repairs	-	375.72	375.72	-
Completion of grant form	-	-	-	200.00
Car boot sale expenses	-	-	-	120.96
Church Ancillary Centre - electricity	47.19	-	47.19	-
Church Ancillary Centre - Insurance	-	-	-	648.74
Church Ancillary Centre - sundries	-	-	-	42.45
Church Ancillary Centre - Survey	-	1,320.00	1,320.00	-
Sponsorship Moyola Football Club - Parish	-	500.00	500.00	-
Sponsorship Moyola Football Club - Donation (including Gift Aid)	-	1,500.00	1,500.00	-
Golf Tournament Expenses	-	851.60	851.60	-
Expenses for events	728.65	111.96	840.61	-
Food for events	658.27	648.00	1,306.27	-
Gazebo purchased	699.00	-	699.00	-
Junior Church expenses	339.86	-	339.86	-
Summer Madness - minibus hire	70.00	-	70.00	-
Sunday School books	164.72	-	164.72	-
TOTAL	6,841.87	6,283.13	13,125.00	7,796.22

Christ Church Castledawson

Notes to the financial statements for the year ended 31 December 2022 (continued)

13. Charitable donations	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Church Army	250.00	-	250.00	250.00
Crosslinks	250.00	-	250.00	250.00
Church Mission Society	250.00	99.00	349.00	250.00
NIAMH	250.00	-	250.00	250.00
Northern Ireland Children's Hospice	250.00	-	250.00	250.00
The Bible Society	250.00	-	250.00	250.00
The Church Ministry of Healing	250.00	-	250.00	250.00
The Leprosy Mission	250.00	-	250.00	250.00
South American Missionary Society (SAMS)	250.00	-	250.00	250.00
International Justice Mission	250.00	-	250.00	250.00
Blythwood Care	-	-	-	65.10
Bishops' Appeal	-	-	-	270.00
Bishops' Appeal Ukraine	-	1,371.00	1,371.00	-
Diocesan Ministry Fund	-	-	-	143.00
Christian Aid	-	1,044.35	1,044.35	-
Motor Neuron Disease Research	250.00	-	250.00	-
SANDS - Rev W Orr (Rector on a Tractor)	100.00	-	100.00	-
Sightsavers	250.00	-	250.00	-
Deborah & Dan Oweggi - Teirney Ministries	-	273.00	273.00	-
TOTAL	3,100.00	2,787.35	5,887.35	2,978.10

14. Payments regarding Organisations	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Bowling Club	-	156.58	156.58	96.00
Women's Fellowship	-	1,370.00	1,370.00	-
Dance Class	-	849.00	849.00	-
Toddle Inn	-	138.11	138.11	-
TOTAL	-	2,513.69	2,513.69	96.00

Christ Church Castledawson

Notes to the financial statements for the year ended 31 December 2022 (continued)

15. Movement in Cash Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers in £	Transfers out £	At 31 Dec 2022 £
Restricted funds						
Special Collections	-	2,588.35	(2,588.35)	-	-	-
Building Maintenance Fund	22,640.70	2,845.51	(29,061.52)	3,575.31	-	-
Church Ancillary Centre Project	16,664.81	40,344.72	(5,042.52)	-	-	51,967.01
Camera / Security Fund	583.02	-	-	-	-	583.02
Organ Maintenance Fund	4,613.95	526.00	-	-	-	5,139.95
New Church Car Park Fund	3,581.92	452.25	-	-	-	4,034.17
Bowling Club	4,559.18	250.00	(156.58)	-	-	4,652.60
Women's Fellowship	2,483.10	1,554.90	(1,370.00)	-	-	2,668.00
Dance Class	-	849.00	(849.00)	-	-	-
Toddle Inn	961.41	301.00	(138.11)	-	-	1,124.30
Other amounts for specific expenditure	376.93	817.92	(1,174.85)	-	-	20.00
	56,465.02	50,529.65	(40,380.93)	3,575.31	-	70,189.05
Endowment Funds						
Bequest	20,000.00	-	-	-	-	20,000.00
	20,000.00	-	-	-	-	20,000.00
Unrestricted funds						
General Fund	36,521.58	80,767.28	(84,463.64)	-	(3,575.31)	29,249.91
	36,521.58	80,767.28	(84,463.64)	-	(3,575.31)	29,249.91
Total funds	112,986.60	131,296.93	(124,844.57)	3,575.31	(3,575.31)	119,438.96

Purposes of Restricted Funds

- Special collections Fund: This is money held for specific charitable purposes
- Building Maintenance Fund: This is a fund to assist with the cost of maintaining and repair of the Parish Buildings and grounds
- Church Ancillary Centre Project: This is a fund to assist with the purchase and development of a Church Ancillary Centre. A portion of the funds is specifically restricted to the purchase of the proposed property.
- Camera Fund: This is a fund to assist with the cost of installing a camera system at the Church and Hall.
- Organ Maintenance Fund: This is a fund to assist with the cost of maintaining and repair of the organ.
- New Church Car Park Fund: This is a fund to assist with building a new Church Car Park.
- Bowling Club: This is a fund for the use of the Bowling Club.
- Women's Fellowship: This is a fund for the use of the Women's Fellowship.
- Dance class: This is a fund to cover dance class expenses.
- Toddle Inn: This is a fund for the use of Mums & Tots group.
- Other amounts: Restricted funds received before 31 December 2022 paid out after 31 December 2022

Purpose of Endowment Fund

- Bequest: This is a fund to be invested in perpetuity with the income used as the Trustees determine appropriate.

Christ Church Castledawson

Notes to the financial statements for the year ended 31 December 2022 (continued)

16. Investment Assets

	Representative Church Body	Church of Ireland Trustees	Total
	£		£
Opening value at 1 Jan 2022	70,141.26	42,352.93	112,494.19
Changes in valuation	(5,057.35)	(5,249.51)	(10,306.86)
Additions	-	-	-
Disposals	-	-	-
Closing value at 31 Dec 2022	65,083.91	37,103.42	102,187.33

17. Transactions with the Trustees

The parish paid expenses of £5,655.04 relating to the running costs of the glebe house which is occupied by the rector. No trustee received any remuneration during the year.

A number of trustees were reimbursed for expenses totaling £3609.33 during the year.

In addition, the rector was paid £975.85 in relation to the Adamson Bequest
The rector was also paid £884 being office expenses payment for 2022.

18. Governance Costs

Governance costs of £900 were incurred during the year of which £900 relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.