

## Notes to the financial statements for the year ended 31st December, 2024

### 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 Accounts

have been accounted for on a cash receipts basis.

#### (a) Statement of Assets and Liabilities

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

Church Building and Graveyard  
Fixtures and fitting  
School House

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 Centre

Was built in 2006. The Insurance valuation for the building and contents is £25,911.50 and is shown on the Parish statement of assets and liabilities.

##### (ii) Investments

Fixed asset investments comprising investments properties, investments in equities (ordinary shares) and investments 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.

## Notes to the financial statements for the year ended 31st December, 2023

### 2. Reconciliation of Cash Funds

Total Cash Funds at Beginning of Year	£160,091.72
Income for the Year 2024	£43,723.12
Payments for the Year 2024	£35,463.95
Total Cash Funds at the end of the Year 2024	£168,350.898

### 3. Movement of Funds

	At 1st Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31st Dec 2024 £
<b>Restricted Funds</b>					
Church Building/ Maintenance Fund	19,968.90	127,886.34	0.00	0.00	147,855.24
Fixed Term Bonds	107,078.25	230.90		55,000.00	52309.15
<b>Total Funds</b>	<b>127,047.15</b>	<b>128,117.24</b>	<b>0.00</b>	<b>55,000.00</b>	<b>200,164.39</b>

### Purposes of Restricted Funds

Fabric Account which is now referred to as Building /Maintenance Fund is being used for the building of our New Church Hall and maintenance to the Church and Grounds.

### 4. Collections for Third Parties

	2024	2023
CMS Ireland Special Church Collections	£250.40	
Mothers Union Service Collection	£129.00	£73.03
Church Missions		£128.00

Signed on Behalf of the Trustees

Trustee 1 

Trustee 2 *H.M. O'Leary*

Date 22.04.25

CASTLE ARCHDALE STATEMENT OF ACCOUNTS - 2024

Balance - 1 January 2024		£160,091.72
<b>INCOME</b>		
Free Will Offering	£20,847.80	
Free Will Offering Standing Orders	£968.00	
Plate Collection	£1,506.30	
Sale of Grave Plots	£1,000.00	
Bank Interest	£2,310.72	
Building Society Interest	£1,482.50	
Interest on Bequests and Investments RCB	£6,486.44	
Gift Aid	£7,841.72	
Clogher Church Magazine	£140.00	
Sundry Income	£124.80	
Wedding Donation Mr M G Rainey	£300.00	
Donation Mrs N Neary	£100.00	
Donation J&B Ballentine Omagh	£100.00	
Sustention Refund	£263.44	
CMS Sunday Collection	£122.40	
Mothers Union Sunday Service Collection	£129.00	
<b>TOTAL INCOME</b>	<b>£43,723.12</b>	<b>£43,723.12</b>
<b>TOTAL INCOME INCLUDING LAST YEARS BANK BALANCE</b>		<b>£203,814.84</b>
<b>EXPENDITURE</b>		
Power ni	£1,986.06	
Organists	£1,645.00	
Printing and Stationery	£237.49	
Ni Water	£90.80	
Professional Fees	£9,670.00	
Clogher Magazine	£140.00	
Insurance	£1,314.16	
Grass Cutting/Hedge Cutting	£1,290.00	
Maintenance and Repairs	£1,935.25	
Capital Expenditure	£0.00	
Diocesan Sustentation	£8,764.64	
Bank Charges	£149.98	
Sundries	£2,414.76	
Shared Expenses with Derryvullen Parish Church	£165.41	
Church Cleaner	£780.00	
Church Visitor	£800.52	
Special Collections/Confirmation Service	£379.40	
Gift Aid for Building Fund	£3,605.00	
Sunday School Expenses	£95.48	
<b>TOTAL EXPENDITURE</b>	<b>£35,463.95</b>	<b>£35,463.95</b>
<b>Balance at the end of 2024</b>		<b>£168,350.89</b>

On Behalf of Trustees

Trustee 1

Trustee 2

H.M. Clyde

22/9/25

BALANCES AGREED TO:  
ACCOUNTS

*[Signature]* 10/3/25

# Summary of Parish Funds

SUMMARY OF CURRENT ACCOUNT	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total	2023 Total
TOTAL INCOME	£43,343.72	£379.40	£43,723.12	£37,570.35
TOTAL EXPENDITURE	£35,084.55	£379.40	£35,463.95	£24,118.16
SURPLUS/ DEFICIT OF INCOME OVER EXPENDITURE	£8,259.17	£0.00	£8,259.17	£13,452.19

RECONCILIATION OF PARISH FUNDS	2024 Unrestricted Funds	2023 Unrestricted Funds
Opening Parish Balance	£160,091.72	£146,639.53
Net Surplus/Deficit income over expenditure	£8,259.17	£13,452.19
Closing Parish Balance/Total Parish Funds	£168,350.89	£160,091.72
Balance in the Parish's Current Bank Account	£168,350.89	£160,091.72

On Behalf of the Trustees

ALL BALANCES  
AGREED TO ACCOUNTS.

Trustee 1

*[Signature]*

Trustee 2

*H.M. Clyde*

*[Signature]*

Date 22.09.25

**CASTLE ARCHDALE INVESTMENTS - 31 DECEMBER 2024**

<b>Fixed Term Bond xxxxxxxx956</b>	
Balance - 1 January 2024	£55,000.00
Balance - 31 December 2024	£0.00
Account money moved to Building Fund	

<b>Fixed Term Bond xxxxxxxx364</b>	
Balance - 1 January 2024	£7,000.00
Balance - 31 December 2024	£7,000.00

<b>Fixed Term Bond xxxxxxxx840</b>	
Balance - 1 January 2024	£25,000.00
Balance - 31 December 2024	£25,000.00

<b>Fixed Term Bond xxxxxxxx781</b>	
Balance 1 January 2024	£20,078.25
Interest	£230.90
Balance - 31 December 2024	£20,309.15

<b>Church Building/Maintenance Fund (Fabric)</b>	
Balance - 1 January 2024	£19,968.90
Progressive Building Account Closed and transferred	£55,009.95
Lodgements to Building/Maintenance Fund 2024	£71,907.69
Interest for 2024	£968.70
Balance 31 December 2024	£147,855.24

<b>TOTAL INVESTMENTS</b>		
Balance - 1 January 2024		£127,047.15
Baance - 31 December 2024		£200,164.39

On Behalf of the Trustees

Trustee 1 *Paul Thorpe*

Trustee 2 *H.M. Clyde*

Fabric Building Maintenance Fund 2024				
Date	Lodgement No	Details	Balance	Amount
01/01/24		Balance Brought Forward from 2023	£19,968.90	£19,968.90
15/01/24	6	Xmas Market		£703.50
15/01/24	7	Yearly Building Fund Envelope Number		£120.00
		January Ulster Bank Interest		£26.64
20/02/24	8	January Donation Envelopes		£465.00
18/03/24	9	January/February Donation Envelopes		£500.00
18/03/24	10	February Donation Envelopes		£255.00
12/04/24	11	Grant Cheque from Benefoot Trust		£30,700.00
12/04/24	12	February Donation Envelopes		£85.00
12/04/24	13	March Donation Envelopes		£282.00
17/04/24	14	March Donation Envelopes		£50.00
17/05/24	15	Donation to Building/Maintenance Fund		£100.00
27/05/24	16	March/April Donation Envelopes		£245.00
27/05/24	17	April Donation Envelopes		£50.00
27/05/24	18	April Donation Envelopes		£100.00
20/06/24	19	March/April/May Donation Envelopes		£55.00
20/06/24	20	May Donation Envelopes		£240.00
08/05/24		Direct Lodgement Grant from Garfield Weston		£20,000.00
		April Ulster Bank Interest		£42.57
		March Ulster Bank Interest		£23.82
		February Ulster Bank Interest		£24.11
		May Ulster Bank Interest		£84.01
24/06/24	21	Donation		£1,000.00
09/07/24	22	Donations in Memory of Geoffrey Armstrong		£460.19
09/07/24	23	Church Flowerist Donation Church flower Box Money Building Fund		£100.00
22/07/24	24	April/May/June Donation Envelopes		£286.00
22/07/24	25	June Donation Envelopes		£150.00
06/08/24	26	June/July Donation Envelopes		£290.00
02/09/24	27	June/July Donation Envelopes		£260.00
02/09/24	28	August Donations Envelopes		£140.00
03/09/24	29	Draw/Draw Night Money and Donations		£5,810.00
03/09/24	30	Draw/Draw Night Money		£1,490.00
03/09/24	31	Gift Day 9/4/24 - Gift Aid Money for Donations Given		£3,605.00
10/09/24	32	Draw Night Money and a £20.00 Donation		£720.00
		June Ulster Bank Interest		£82.15
		July Ulster Bank Interest		£98.17
		August Ulster Bank Interest		£91.12
11/09/24	33	July/August Donation Envelopes		£10.00
28/10/24	34	July/August/ September Donation Envelopes		£260.00
28/10/24	35	Donation to Building Fund		£50.00
28/10/24	36	Bequest from Late Dr Margaret Knox to Church		£1,000.00
14/11/24	37	August/October Donation Envelopes		£150.00
14/11/24	38	October Donation Envelopes		£20.00
14/11/24	39	Progressive Building Society Account Closed		£55,009.95
23/11/24	40	October Donation Envelopes		£80.00
23/11/24	41	October Donation Envelopes		£150.00
11/12/24	42	Sept/Oct/Nov Building Fund Envelopes		£225.00
11/12/24	43	Oct/Nov Building Fund Envelopes		£100.00
16/12/24	44	Donation to Building Fund		£1,000.00
13/01/24	45	Nov/Dec Building Fund Envelopes		£651.00
		Sept Interest		£105.43
		Oct Interest		£105.73
		Nov Interest		£111.08
		Dec Interest		£173.19
		Account Closing Balance for Year Ending 2024	147,855.24	

All Balances agreed to Records

*[Signature]*  
10/3/25

Trustees 1 Paul *[Signature]*

Trustees 2 H.M. Clyde,

On Behalf of the Trustees.

22/9/25