

TEMPLATE FINANCIAL STATEMENTS – RECEIPTS AND PAYMENTS ACCOUNT

*These template financial statements have been prepared on behalf of the Finance Panel of the Support Services Committee of the General Council. They provide an outline of the format in which congregations **electing** to prepare Receipts and Payments Accounts should prepare their financial statements. Accounts prepared in accordance with this format are designed to be suitable for the purpose of filing accounts with the Charity Commission for Northern Ireland.*

Please note that the congregations approved financial statements will need to be submitted to the Charity Commission in pdf format.

It is not possible to cover every situation in a set of template accounts and therefore congregations may wish to take their own professional advice if considered necessary.

Text that appears in these template accounts in red will need to be updated for the congregation's circumstances.

Information to assist congregations in prepare their accounts is included in the supporting guidance note.

October 2022

**CASTLECAULFIELD CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2023**

Registered Charity in Northern Ireland (NIC105630)

**CASTLECAULFIELD 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 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Castlecaulfield congregation of the Presbyterian Church in Ireland

Registered Charity in Northern Ireland (NIC105630)

CHARITY TRUSTEES

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

Rev Mark Dodds

Mr Keith Ferguson

Mr Ivan Burns

Mr Jonathan McMinn

Mr David Devennie

Mr Angus Burns

Mr Jim Hayes

Mr Ronnie Moore

PRINCIPAL OFFICE BEARERS

Minister

Clerk of Session

Treasurer

Reverend Mark Dodds

David Devennie

Andrew Patterson

INDEPENDENT EXAMINER

Alex Moore

11 Castlevue Manor

Castlecaulfield

BT70 3DW

BANKERS

First Trust Bank

SOLICITORS

CASTLECAULFIELD 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 the members of its 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 local community. The Kirk Sessions 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 congregations. 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 five times per year and on further occasions, 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 on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the 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. Castlecaulfield 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.

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Castlecaulfield congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. 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 congregations mission purposes is "to encourage people to put their faith and trust in Jesus Christ; to see them grow in their faith and become full members of Christ's body, so that they will serve God, and have fellowship with other believers, using their grace gifts to advance His kingdom in the world in order to magnify His name."

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join us. The Sacrament of the Lords Supper (communion) is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible studies and prayer gatherings and has a wide range of organisations including:

- Sunday School
- Youth Fellowship

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

- Bowling Club
- Guides, Brownies and Rainbows
- Presbyterian Women (PW) Group
- "Tots and Co" (Our Mothers and Toddlers Group)

ACHIEVEMENTS AND PERFORMANCE

The congregation normally meets for worship each Sunday at 10:30am and we have an evening church on the last Sunday of each month at 7pm and this is held jointly between ourselves and our sister congregation of Eglis Presbyterian Church. During the week the Midweek Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer, and again this is held between ourselves and our friends in Eglis.

As well as our regular services during the year we acknowledged God's gift of new life at two Baptisms, and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 142 communicant members and 108 families connected with the congregation. The average week attendance at morning worship is 75.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, or elders.

Mission and outreach

At a local level the congregation continued to show a missionary outlook as the members sought to live out their faith in their homes and workplaces etc, wherever God has placed them, whilst seeking to share the good news of the Lord Jesus with those who live in the village and in the countryside around the church.

Alongside that, the congregation continued to support those involved in Christian work further afield; hosting speakers, giving financially and praying for the work of Tearfund, OMS, Wycliffe Bible Translators, and Good News for Everyone, amongst others.

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

No major repairs or refurbishment to report.

Organisations

Our church hall and facilities are well used both by our members and the wider local community during the week.

- The Brownies moved this year to a Tuesday evening and had their usual busy programme of activities.
- Wednesday mornings there is plenty of noise and fun to be had in the hall when "Tots and Co" toddler group meet. Usually there were around 25 toddlers from across the community playing along with their parents or carers.
- Guides moved to the early Wednesday evening slot and saw an encouraging growth in numbers over the course of the year.
- Wednesday evenings also sees our weekly Bible Study and Prayer time - held jointly with our friends from Eglis.
- On Thursday evenings the Rainbows group had another enjoyable year whilst the PW group would regularly meet downstairs, a little later in the evening

- During the course of the year the choir and committees also met to practice and plan for the services and work of the church
- Youth Fellowship (joint with English) met on alternate Sunday evenings and saw a healthy group of young people coming along.
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Volunteers

Obviously, none of these activities could have taken place without the great commitment of the leaders and so the Trustees wish to acknowledge their deep appreciation of those who give so freely of their time and talents in helping with organisations and other church activities.

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

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. 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 congregations and their 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 Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

**CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 120 contributors during the year, 123 in the previous year, donating a total of £48,197 with £44,527 in previous year 2022.

Total Income of the congregation during the year was £96,084 compared to £97,557 in the previous year.

Total expenditure increased from £89,506 to £90,198.

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.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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.

Approved by the Kirk Session at a meeting on 25th October 2024 and signed on its behalf by

Rev Mark Dodds

Mr David Devennie (Clerk of Session)

25/10/24

25/10/24

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF [NAME OF CONGREGATION]
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

(To be provided by the Independent Examiner)

Net receipts / (payments)	154	6,272			-264
Transfers between funds			8,837	15,263	
Net movement in funds					
Funds brought forward	63,859	113,309	126,939	304,108	304,372
Funds carried forward	12				
	64,013	119,581	135,775	319,369	304,108

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		13,309			
	63,859		126,939	304,107	304,372
Net movement in funds		6,272			-
	154		8,837	15,263	264
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Bank and Cash at end of year	64,011	119,582	135,775	319,369	304,108
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Bank & Cash Balances					
Bank Deposit Accounts				80,939	
					30,634
Bank Current Accounts				102,654	
					146,535
GIF & Bequest Funds				135,775	
					126,939
				-----	-----
				319,369	304,108
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				617,403	617,403
- Manse				485,254	485,254
- Acheson Hall & 53/55 Main Street				888,399	888,399
- Investments – Note 11				126,939	135,684
Gift Aid receivable on donations				14,000	14,000
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				2,131,995	2,135,155
				=====	=====
Liabilities					

Loans

-

-

Other

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-

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Approved by the Kirk Session at a meeting on and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

**CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's 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 (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:					
Loose collections	1,053	1,309	-	2,362	1,165
Donations and gifts	48,246	24,941	-	73,187	71,433
Gift Aid	9,334	5,753	-	15,087	14,155
Legacies and bequest	-	-	-	-	-
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	58,633	32,003	-	90,636	86,753
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CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities:					
Fees from weddings and funerals	-	200	-	200	200
Fundraising events	-	-	-	-	-
Membership fees	184	2,680	-	2,680	7,012
Publications	-	664	-	664	-
	-	-	-	-	-
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	184	3,544	-	3,360	7,212
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
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	-	-	-	-	-
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5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	720	208	-	-	-

General Investment Fund		555	928	382
	1329	8,837		6,789
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	2,049	763	11,649	-
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		8,837		6,407

**CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Graveyard Fees	200	-	-	200	1,250
NIE	4	-	-	4	4
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	204	-	-	204	1,254
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	290	145	-	435	821
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	290	145	-	435	821
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	10,866	-	-	10,866	10,411
Presbytery fees	348	-	-	348	348
Ministry and support staff costs	38,178	6,660	-	44,838	38,711
Congregational running expenses	10,856	-	-	10,856	-

**CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Property Purchase	-	-	-	-	-
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	-	-	-	-	-
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10. FIXED ASSETS

The congregation owns the Church premises situated at 54 Main Street Castlecaulfield, Acheson Hall situated at Main Street Castlecaulfield and the Manse situated at 11 Drumreany Road Castlecaulfield and the associated fixtures, fittings, plant and machinery. In 2018 the property located at 53-55 Main Street Castlecaulfield has also been purchased. These have an insurance value of £1, 891,053.

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2023	2022
	£	£
General Investment Fund	106,482	97,645
Other investments (Ulster & Progressive Bequests Accounts)	29,294	29,294
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	135,776	126,939
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CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account [Name of Fund]	63,859	60,701	60,549	152	-	64,011
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	63,859	60,701	60,549	152	-	64,011
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Restricted Funds						
Building & Repair Fund	102,732	23,037	15,896	7,141	-	109,873
Mission Fund	1,219	883	1,028	-145	-	1,074
Sunday School Fund	4,908	1,141	1,523	-382	-	4,526
Tots & Co	267	664	337	327	-	593
Youth Fellowship	286	-	-	-	-	286
Bowling Club	172	-	-	-	-	172
Presbyterian Woman	3,725	2,058	2,726	-668	-	3,057
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	113,309	27,783	21,510	6,273	-	119,582
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Endowment Funds						
General Investment Fund	97,645	-	-	8,837	-	106,482
Bequest Deposit Accounts	29,294	-	-	-	-	29,294
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	126,939	-	-	8,837	-	135,775
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Total	304,107	88,484	82,059	15,262	-	319,369
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