

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 2024**

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 2024 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

Name
Name
Name (resigned on [enter date])

Name
Name
Name (appointed on [enter date])

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 [at least twice in each year or as appropriate].

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 *[Enter your local mission statement e.g., by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice]*

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper 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 study meetings and has a wide range of organisations including

- Sunday School
- Youth Club
- Mothers and Toddlers
- Bowling Club
- [amend/list other organisations]

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at [e.g. 10.30am] and [6.30pm]. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at (no.) Sacraments of Baptism, we conducted [no.] marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 142 communicant members and 99 families connected with the congregations. 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, elders or by one of the congregation's pastoral visitors.

Mission and outreach

At a local level the congregation [summarise the congregation's local mission and outreach including and donations to external missions and agencies.

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.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

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

[Provide details of any major repairs or refurbishment projects during the year]

Organisations

[Provide a brief summary of the organisations and what they did during the year indicating where possible average attendances]

e.g. Each Wednesday our hall is used by our mothers and toddlers group. Fifteen children and their carers were regular attenders. During the summer the group organised two outings. In July, 20 children and their parents went for the day to Belfast Zoo and later in the holidays we had the hottest day of the year for our family outing to Newcastle.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and 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 117 contributors during the year, 120 in the previous year, donating a total of £49,904 with £48,197 in previous year 2023.

Total Income of the congregation during the year was £189,596 compared to £96,084 in the previous year. This increase was primarily due to a bequest received of £88,248 during the year.

Total expenditure increased from £90,198 to £93,908 due to rise in staff costs and general price increases.

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 [enter date] and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CASTLECAULFIELD
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

(To be provided by the Independent Examiner)

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	62,386	121,913	-	184,299	90,636
Charitable activities	3	-41	2,442	-	2,401	3,360
Other trading activities	4	-	-	-	-	-
Investment Income	5	2,817	4,423	5,034	12,274	11,649
Other	6	505	-	-	505	204
		-----	-----	-----	-----	-----
Total Receipts		65,667	128,778	5,034	199,479	105,849
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	290	145	-	435	435
Charitable activities	8	63,435	30,038	-	93,473	90,151
Investment costs						
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets		-	-	-	-	-
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments	⌘	63,725	30,183	-	93,908	90,586
		-----	-----	-----	-----	-----
Net receipts / (payments)						15,263
Transfers between funds		1,942	98,595	5,034	105,571	
		-----	-----	-----	-----	-----
Net movement in funds						
Funds brought forward		64,011	119,581	135,775	319,369	304,108
		-----	-----	-----	-----	-----
Funds carried forward	12	65,953	218,176	140,809	424,940	319,369
		=====	=====	=====	=====	=====

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

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	64,011	119,582	135,776	319,369	304,107
Net movement in funds	1,942	98,602	5,034	105,577	15,263
	-----	-----	-----	-----	-----
Bank and Cash at end of year	65,953	218,183	140,810	424,946	319,369
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				84,085	80,939
Bank Current Accounts				200,051	102,654
GIF & Bequest Funds				140,810	135,775
				-----	-----
				424,946	319,369
				=====	=====
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				140,810	135,776
Gift Aid receivable on donations				15,000	15,000
				-----	-----
				2,146,866	2,141,832
				=====	=====
Liabilities					
Loans				-	-
Other					
				-----	-----
			x	-	-
				=====	=====

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 2024

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 2024	Total 2023
	£	£	£	£	£
Recorded giving:					
Loose collections	1,015	990	-	2,005	2,362
Donations and gifts	51,349	115,049	-	166,398	73,187
Gift Aid	10,021	5,874	-	15,895	15,087
Legacies and bequest	-	-	-	-	-
	----- 62,385 -----	----- 121,913 -----	----- - -----	----- 184,298 -----	----- 90,636 -----

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities:					
Fees from weddings and funerals	-	0	-	0	200
Fundraising events	-41	1,889	-	1,848	2,680
Membership fees	-	664	-	553	664
Publications	-	-	-	-	-
	-----	-----	-----	-----	-----
	- 41	2,442	-	2,401	3,360
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	1,135	3,712	-	4,847	928
General Investment Fund	1,681	711	5,034	2,392	10,721
	-----	-----	-----	-----	-----
	2,816	4,423	5,034	12,273	11,649
	-----	-----	-----	-----	-----

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

31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Graveyard Fees	500	-	-	500	200
NIE	5	-	-	5	4
	-----	-----	-----	-----	-----
	505	-	-	505	204
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	290	145	-	435	435
	-----	-----	-----	-----	-----
	290	145	-	435	435
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	11,427	-	-	11,427	10,866
Presbytery fees	409	-	-	409	348
Ministry and support staff costs	38,666	6,940	-	45,606	44,838
Congregational running expenses	12,933	14,584	-	27,517	24,501
Donations to Missions and charities	-	8,514	-	8,514	9,588
Publications	-	-	-	0	10
	-----	-----	-----	-----	-----
	63,435	30,038	-	93,473	90,151
	-----	-----	-----	-----	-----

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Property Purchase	-	-	-	-	-
	-----	-----	-----	-----	-----
	-				
	-----	-----	-----	-----	-----

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.

	2024	2023
	£	£
General Investment Fund	111,516	106,482
Other investments (Ulster & Progressive Bequests Accounts)	29,294	29,294
	-----	-----
	140,810	135,776
	-----	-----

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

31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account [Name of Fund]	64,011	65,667	63,725	1,942	-	65,953
	-----	-----	-----	-----	-----	-----
	64,011	65,667	63,725	1,942	-	65,953
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building & Repair Fund	109,873	114,853	16,747	98,106	-	207,979
Mission Fund	1,074	2,446	569	1,877	-	2,951
Sunday School Fund	4,526	1,308	1,647	-339	-	4,187
Tots & Co	593	553	342	211	-	804
Youth Fellowship	286	-	286	-286	-	0
Bowling Club	172	-	172	-172	-	0
Presbyterian Woman	3,057	1,669	2,464	-795	-	2,262
	-----	-----	-----	-----	-----	-----
	119, 582	120,829	22,227	98,602	-	218,183
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General Investment Fund	106,482	5,034	-	5,034	-	111,516
Bequest Deposit Accounts	29,294	-	-	-	-	29,294
	-----	-----	-----	-----	-----	-----
	135, 776	-	-	5,034	-	140,810
	-----	-----	-----	-----	-----	-----
Total	319,369	191,530	85,952	105,578	-	424,946
	-----	-----	-----	-----	-----	-----