

**FIRST CASTLEDERG 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 (NIC105659)

FIRST CASTLEDERG 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

First Castledearg congregation of the Presbyterian Church in Ireland
18 Garvetagh Road, Castledearg, Co Tyrone, BT81 7QA

Registered Charity in Northern Ireland (NIC105659)

CHARITY TRUSTEES

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

Mr James Emery
Mr Robert Rutledge
Mr James Young

Mr Milton Porter
Mr David Young
Miss Lavinia Nelson

Mr Drew Nelson
Mr Gareth Sproule

PRINCIPAL OFFICE BEARERS

Minister:	Convenor Rev Bobby Orr
Clerk of Session:	Mr Robert C. Rutledge
Treasurer:	Mrs Helen Lowry

INDEPENDENT EXAMINER

Kathryn Mitchell (for Watson & Colhoun)
Unit B15 Omagh Enterprise Centre, Great Northern Road, Omagh, Co Tyrone, BT78 5LU

BANKERS

Ulster Bank
29 Abercorn Square, Strabane, Co Tyrone, BT82 8AL
Danske Bank
South Business Centre, 45-48 High Street, Portadown, Co Armagh, BT62 1LB

SOLICITORS

Thomas Elliott & Son
c/o A F Colhoun & Co, 41 Dublin Road, Omagh, Co Tyrone, BT78 1HE

**FIRST CASTLEDERG 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 Session 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 four times a year.

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. First Castledearg congregation of the Presbyterian Church has been assigned to the Omagh 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.

FIRST CASTLEDERG 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.

First Castledearg 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:

'Only let your manner of life be worthy of the gospel of Christ so that whether I come and see you or am absent, I may hear of you that you are standing firm in one spirit, with one mind striving side by side for the faith of the gospel.'

Philippians 1: 27

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

- Conducting ourselves in a manner that is worthy and commending of the gospel by the quality of our lives.
- Living out the gospel in church and in the community.
- In Christ's strength and power we can live for Him (i.e. Why should people believe the gospel if they cannot see Christ in us?)
- Making our prayers more united and maintain that unity.
- Focusing on health, not on growth as our issue is not how to become bigger. We do not say to a child by this time next year you have to be this height or in five years you have to be so big. Rather we say we will look after you, provide you with food, care and exercise. If the body is healthy, it will grow and become mature.

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

DESCRIPTION AND PURPOSE (cont'd)

So our mission plan is to identify issues in our congregation which have contributed to its health, remind ourselves of them, and seek to put them into practice, in striving to forward the message of the Gospel. We will also want to take time to SWOT by looking at our Strengths, Weaknesses, Opportunities and Threats.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed twice 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 bible study meetings once a month and has a wide range of organisations which meet over the winter months including:

- Sunday School
- Presbyterian Women
- Bowling Club
- Girls' Brigade
- Boys' Brigade

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon. During the month 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 5 Sacraments of Baptism, we conducted 3 marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 412 communicant members and 160 families connected with the congregations. The average weekly attendance at morning worship is 84.

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

Mission and outreach

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 holds an annual collection for missionaries. It supports a local Scripture Union worker. Locally the church outreaches through fundraising and hold a summer bible club for those of primary school age- none of which were able to happen again this year.

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 October.

Property

The new church hall is doing very well.

Organisations

Sunday School

The Sunday school which consists of 43 pupils and 9 teachers meets on a weekly basis. The children support the Sunday School Project and also a project in Zomba. The Christmas party is well attended.

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

Organisations (cont'd)

Presbyterian Women

Presbyterian Women meet monthly. They do a variety of activities around the theme for the year. They are out and about for other events and enjoy supporting others.

Bowling Club

The Bowling Club meets on a weekly basis and is also attended by those from the wider community.

Girls' Brigade

The Girls' Brigade meets on a weekly basis.

Boys' Brigade

The Boys' Brigade meets weekly. Each of the annual events add that extra touch, with an enrolment service, an inspection and display.

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.

**FIRST CASTLEDERG 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.

**FIRST CASTLEDERG 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 136 contributors during the year (2022: 136) donating a total of £41,117 (2022: £43,754).

Total income of the congregation during the year was £129,324 compared to £133,987 in the previous year.

Total expenditure decreased from £95,566 to £87,971.

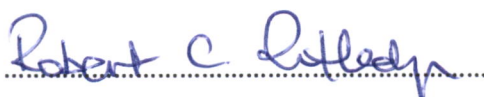
STATEMENT OF TRUSTEE RESPONSIBILITIES

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 congregation's 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.

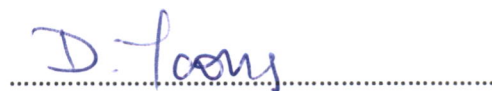
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for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

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



Mr Robert Rutledge

Date: 12/09/2024



Mr David Young

Date: 12/09/2024

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FIRST CASTLEDERG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the financial statements of the charity for the year ended 31 December 2023, which comprise the statement of financial activities (Receipts and Payments Account), statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to 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. The 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 the 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 EXAMINERS REPORT TO THE TRUSTEES OF FIRST CASTLEDERG
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

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.

Kathryn Mitchell

Name: Kathryn Mitchell (for Watson & Colhoun)

Relevant professional qualification: ACA

Address: Unit B15 Omagh Enterprise Centre, Great Northern Road, Omagh, Co Tyrone, BT78 5LU

Date: 19-09-2024

**FIRST CASTLEDERG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**

For the year ended 31 December 2023

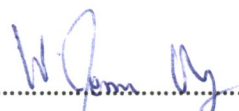
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	68,933	34,377	-	103,310	103,811
Charitable activities	3	-	10,257	-	10,257	13,959
Other trading activities	4	2,980	1,637	-	4,617	10,277
Investment Income	5	4,062	430	-	4,492	4,566
Other	6	6,458	190	-	6,648	1,374
Total receipts		82,433	46,891	-	129,324	133,987
Payments						
Raising funds	7	(1,013)	-	-	(1,013)	(1,075)
Charitable activities	8	(52,287)	(14,859)	-	(67,146)	(76,220)
Other	9	(4,493)	(15,319)	-	(19,812)	(18,271)
Total payments		(57,793)	(30,178)	-	(87,971)	(95,566)
Net receipts/(payments)		24,640	16,713	-	41,353	38,421
Transfers between funds		-	-	-	-	-
Net movement in funds		24,640	16,713		41,353	38,421
Funds brought forward		34,615	(98,634)	-	(64,019)	(102,440)
Funds carried forward	12	59,255	(81,921)	-	(22,666)	(64,019)

**FIRST CASTLEDERG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

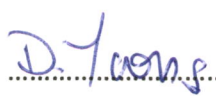
As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	34,615	(98,634)	-	(64,019)	(102,440)
Net movement in funds	24,640	16,713	-	41,353	38,421
	-----	-----	-----	-----	-----
Bank and Cash at end of year	59,255	(81,921)	-	(22,666)	(64,019)
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				144,003	118,121
Cash in Hand				11,618	9,215
				-----	-----
				155,621	127,336
				-----	-----
Liabilities					
Bank Loan				(178,287)	(191,355)
				-----	-----
				(22,666)	(64,019)
				=====	=====
Other Assets					
Fixed Assets – Note 10				435,564	435,564
Investments – Note 11				208,193	177,364
				-----	-----
				643,757	612,928
				=====	=====

Approved by the Kirk Session at a meeting on12/09/2024..... and signed on its behalf by:


.....
Mr James Young

Date: 12/09/2024


.....
Mr David Young

Date: 12/09/2024

**FIRST CASTLEDERG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

For the year ended 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	57,671	24,836	-	82,507	83,475
Loose collections	-	1,277	-	1,277	2,153
Donations and gifts	-	3,381	-	3,381	2,445
Gift aid	11,262	4,883	-	16,145	15,738
Legacies and Bequests	-	-	-	-	-
	----- 68,933	----- 34,377	----- -	----- 103,310	----- 103,811

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

For the year ended 31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Fundraising Events	-	7,057	-	7,057	8,732
Grants	-	1,300	-	1,300	5,227
Membership Fees	-	1,900	-	1,900	-
	-----	-----	-----	-----	-----
	-	10,257	--	10,257	13,959
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of land and property	2,980	1,637	-	4,617	10,277
	-----	-----	-----	-----	-----
	2,980	1,637	-	4,617	10,277
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	-	57	-	57	10
General Investment Fund	4,062	300	-	4,362	4,555
Other investment income	-	73	-	73	-
	-----	-----	-----	-----	-----
	4,062	430	-	4,492	4,565
	-----	-----	-----	-----	-----

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

For the year ended 31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Other income	6,458	190	-	6,648	1,374
	-----	-----	-----	-----	-----
	6,458	190	-	6,648	1,374
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO and gift aid envelopes	1,013	-	-	1,013	1,075
	-----	-----	-----	-----	-----
	1,013	-	-	1,013	1,075
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly assessments	5,663	-	-	5,663	9,250
Presbytery fees	478	-	-	478	383
Ministry and support staff costs	11,325	-	-	11,325	30,099
Congregational running expenses	33,693	7,240	-	40,933	27,800
Organisational running expenses	-	5,374	-	5,374	5,544
Donations to missions and charities	-	2,245	-	2,245	2,016
Governance costs	1,128	-	-	1,128	1,128
	-----	-----	-----	-----	-----
	52,287	14,859	-	67,146	76,220
	-----	-----	-----	-----	-----

FIRST CASTLEDERG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Property expenses	-	1,330	-	1,330	2,392
Letting of land and property expenses	416	-	-	416	596
Bequest	-	-	-	-	2,000
New Church Hall building costs	-	-	-	-	-
Purchase of equipment	4,077	-	-	4,077	1,284
Bank loan interest	-	13,989	-	13,989	11,999
	-----	-----	-----	-----	-----
	4,493	15,319	-	19,812	18,271
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at Garvetagh Road, Castlederg, County Tyrone and the associated fixtures, fittings, plant and machinery. These have an insurance value of £4,756,360.

	2023	2022
	£	£
New church hall building costs	435,564	435,564
	-----	-----
	435,564	435,564
	-----	-----

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	208,193	177,364
Other investments	-	-
	-----	-----
	208,193	177,364
	-----	-----

FIRST CASTLEDERG CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	34,615	82,433	(57,793)	24,640	-	59,255
	-----	-----	-----	-----	-----	-----
	34,615	82,433	(57,793)	24,640	-	59,255
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property	(114,026)	32,660	(16,099)	16,561	-	(97,465)
Mission and charity	3,693	7,812	(8,631)	(819)	-	2,874
Other	1,667	1,367	-	1,367	-	3,034
Organisational	10,032	5,052	(5,448)	(396)	-	9,636
	-----	-----	-----	-----	-----	-----
	(98,634)	46,891	(30,178)	16,713	-	(81,921)
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total	(64,019)	129,324	(87,971)	41,353	-	(22,666)
	-----	-----	-----	-----	-----	-----