

**CASTLEDAWSON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2020**

|                           | Note | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2020 | Total<br>2019 |
|---------------------------|------|-----------------------|---------------------|--------------------|---------------|---------------|
|                           |      | £                     | £                   | £                  | £             | £             |
| <b>Receipts</b>           |      |                       |                     |                    |               |               |
| Donations and legacies    | 2    | 105520                | 50913               |                    | 156433        | 162617        |
| Charitable activities     | 3    | -                     | 7489                |                    | 7489          | 12399         |
| Investment Income         | 4    | -                     | 14                  |                    | 14            | 230           |
| Other Income              | 5    | 9662                  | 12511               |                    | 22173         | 63353         |
|                           |      | -----                 | -----               | -----              | -----         | -----         |
|                           |      | -----                 | -----               | -----              | -----         | -----         |
| <b>Total Receipts</b>     |      | 115182                | 70927               |                    | 186109        | 238599        |
|                           |      | -----                 | -----               | -----              | -----         | -----         |
| <b>Payments</b>           |      |                       |                     |                    |               |               |
| Raising funds             | 6    | 570                   |                     |                    | 570           | 625           |
| Charitable activities     | 7    | 112403                | 28053               |                    | 140456        | 141810        |
| Investment costs          |      |                       |                     |                    |               |               |
| Other                     | 8    | 3700                  | 25750               |                    | 29450         | 156101        |
|                           |      | -----                 | -----               | -----              | -----         | -----         |
|                           |      | -----                 | -----               | -----              | -----         | -----         |
| <b>Total Payments</b>     |      | 116673                | 53803               |                    | 170476        | 298536        |
|                           |      | -----                 | -----               | -----              | -----         | -----         |
| Net receipts / (payments) |      | (1491)                | 17124               |                    | 15633         | (59937)       |
| Transfers between funds   |      | 3089                  | (5963)              |                    | (2874)        | (51)          |
|                           |      | -----                 | -----               | -----              | -----         | -----         |
| Net movement in funds     |      | 1598                  | 11161               |                    | 12759         | (59988)       |
| Funds brought forward     |      | 29616                 | 16425               |                    | 46041         | 106029        |
|                           |      | -----                 | -----               | -----              | -----         | -----         |
| Funds carried forward     | 12   | 31214                 | 27586               |                    | 58800         | 46041         |
|                           |      | =====                 | =====               | =====              | =====         | =====         |


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

As at 31 December 2020

|                                 | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total Funds<br>2020 | Total Funds<br>2019 |
|---------------------------------|-----------------------|---------------------|--------------------|---------------------|---------------------|
|                                 | £                     | £                   | £                  | £                   | £                   |
| <b>Funds Reconciliation</b>     |                       |                     |                    |                     |                     |
| Bank and Cash at start of year  | 29616                 | 16425               |                    | 46041               | 106029              |
| Net movement in funds           | 1598                  | 11161               |                    | 12759               | (59988)             |
|                                 | -----                 | -----               | -----              | -----               | -----               |
| Bank and Cash at end of year    | 31214                 | 27586               |                    | 58800               | 46041               |
|                                 | =====                 | =====               | =====              | =====               | =====               |
| <b>Bank &amp; Cash Balances</b> |                       |                     |                    |                     |                     |
| Bank Deposit Accounts           |                       |                     |                    | 3777                | 4231                |
| Bank Current Accounts           |                       |                     |                    | 55023               | 41810               |
| Cash in Hand                    |                       |                     |                    |                     |                     |
|                                 |                       |                     |                    | -----               | -----               |
|                                 |                       |                     |                    | 58800               | 46041               |
|                                 |                       |                     |                    | =====               | =====               |
| <b>Other Assets</b>             |                       |                     |                    |                     |                     |
| Fixed Assets – Note 9           |                       |                     |                    |                     |                     |
| - Church Premises               |                       |                     |                    | 919357              | 919357              |
| - Church Halls                  |                       |                     |                    | 937744              | 937744              |
| - Church Manse                  |                       |                     |                    | 460760              | 460760              |
| - Additional Dwelling           |                       |                     |                    | 220000              | 220000              |
| Investments – Note 10           |                       |                     |                    |                     |                     |
|                                 |                       |                     |                    | -----               | -----               |
|                                 |                       |                     |                    | 2537861             | 2537861             |
|                                 |                       |                     |                    | =====               | =====               |
| <b>Liabilities</b>              |                       |                     |                    |                     |                     |
| Loans for Property Purchase     |                       |                     |                    | -                   | 61738               |
|                                 |                       |                     |                    | =====               | =====               |

Approved by the Kirk Session at a meeting on 16-09-21 and signed on its behalf by

[Name]

  
27-10-21

[Name]

  
27/10/21

[Date]

[Date]

## NOTES TO THE ACCOUNTS

31 December 2020

### 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<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2020   | Total 2019      |
|----------------------|-----------------------|---------------------|--------------------|-----------------|-----------------|
|                      | £                     | £                   | £                  | £               | £               |
| Recorded giving:     |                       |                     |                    |                 |                 |
| Loose collections    | 4008                  | 4052                |                    | 8060            | 15745           |
| Donations and gifts  | 75098                 | 46861               |                    | 121959          | 129255          |
| Gift Aid             | 22558                 |                     |                    | 22558           | 17438           |
| Legacies and bequest | 3856                  |                     |                    | 3856            | 179             |
|                      | -----<br>105520       | -----<br>50913      | -----              | -----<br>156433 | -----<br>162617 |

**CASTLEDAWSON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**

31 December 2020

**3. CHARITABLE ACTIVITIES**

|                                   | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2020 | Total 2019 |
|-----------------------------------|-----------------------|---------------------|--------------------|------------|------------|
|                                   | £                     | £                   | £                  | £          | £          |
| Income from charitable activities |                       | 2571                |                    | 2571       | 3274       |
| Fees from weddings and funerals   |                       |                     |                    |            |            |
| Fundraising events                |                       | 3063                |                    | 3063       | 5187       |
| Membership fees                   |                       | 475                 |                    | 475        | 2858       |
| Grants                            |                       | 1380                |                    | 1380       | 1080       |
|                                   | -----                 | -----               | -----              | -----      | -----      |
|                                   |                       | 7489                |                    | 7489       | 12399      |
|                                   | -----                 | -----               | -----              | -----      | -----      |

**4. INVESTMENT INCOME**

|                  | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2020 | Total 2019 |
|------------------|-----------------------|---------------------|--------------------|------------|------------|
|                  | £                     | £                   | £                  | £          | £          |
| Deposit Interest |                       | 14                  |                    | 14         | 230        |
|                  | -----                 | -----               | -----              | -----      | -----      |
|                  |                       | 14                  |                    | 14         | 230        |
|                  | -----                 | -----               | -----              | -----      | -----      |

**5. OTHER INCOME**

|            | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total 2020 | Total<br>2019 |
|------------|-----------------------|---------------------|--------------------|------------|---------------|
|            | £                     | £                   | £                  | £          | £             |
| Other      | 7017                  | 12511               |                    | 19528      | 10353         |
| Loans      |                       |                     |                    |            | 53000         |
| Repayments | 2645                  |                     |                    | 2645       |               |
|            | -----                 | -----               | -----              | -----      | -----         |
|            | 9662                  | 12511               |                    | 22173      | 63353         |
|            | -----                 | -----               | -----              | -----      | -----         |

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

31 December 2020

## 6. RAISING FUNDS

|                    | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2020 | Total 2019 |
|--------------------|--------------------|------------------|-----------------|------------|------------|
|                    | £                  | £                | £               | £          | £          |
| FWO envelopes      | 570                |                  |                 | 570        | 625        |
| Fundraising events |                    |                  |                 |            |            |
|                    | -----              | -----            | -----           | -----      | -----      |
|                    | 570                |                  |                 | 570        | 625        |
|                    | -----              | -----            | -----           | -----      | -----      |

## 7. CHARITABLE ACTIVITIES

|                                     | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2020 | Total 2019 |
|-------------------------------------|--------------------|------------------|-----------------|------------|------------|
|                                     | £                  | £                | £               | £          | £          |
| General Assembly Assessments        | 18307              |                  |                 | 18307      | 18627      |
| Presbytery fees                     | 831                |                  |                 | 831        | 831        |
| Ministry and support staff costs    | 44520              |                  |                 | 44520      | 47438      |
| Congregational running expenses     | 27255              | 21757            |                 | 49012      | 44741      |
| Donations to Missions and charities | 21490              | 6296             |                 | 27786      | 30173      |
| Governance costs                    |                    |                  |                 |            |            |
|                                     | -----              | -----            | -----           | -----      | -----      |
|                                     | 112403             | 28053            |                 | 140456     | 141810     |
|                                     | -----              | -----            | -----           | -----      | -----      |

## 8. OTHER EXPENDITURE

|                 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | Total 2020<br>£ | Total<br>2019<br>£ |
|-----------------|----------------------------|--------------------------|-------------------------|-----------------|--------------------|
| Other Costs     | 3700                       | 750                      |                         | 4450            | 8354               |
| Loan Repayments |                            | 25000                    |                         | 25000           | 147747             |
|                 | -----                      | -----                    | -----                   | -----           | -----              |
|                 | 3700                       | 25750                    |                         | 29450           | 156101             |
|                 | -----                      | -----                    | -----                   | -----           | -----              |

## 9. FIXED ASSETS

The congregation owns the Church premises and Manse situated at Main Street, Castledawson. These together with the associated fixtures, fittings and equipment have a combined insurance value of £2,317,861 at last renewal date].

## 10. INVESTMENTS

The congregation has no investments.

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

**31 December 2020**

**11. FUND BALANCES**

| <b>Fund</b>               | <b>Balance<br/>at start</b> | <b>Receipts</b> | <b>Payment</b> | <b>Surplus /<br/>(Deficit)</b> | <b>Transfer</b> | <b>Balance at<br/>end</b> |
|---------------------------|-----------------------------|-----------------|----------------|--------------------------------|-----------------|---------------------------|
|                           | £                           | £               | £              | £                              | £               | £                         |
| <b>Unrestricted Funds</b> |                             |                 |                |                                |                 |                           |
| No 1 Account              | 29616                       | 115182          | 116673         | (1491)                         | 3089            | 31214                     |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
|                           | 29616                       | 115182          | 116673         | (1491)                         | 3089            | 31214                     |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
| <b>Restricted Funds</b>   |                             |                 |                |                                |                 |                           |
| No 2 Account              | 6844                        | 44470           | 42031          | 2439                           | (1650)          | 7633                      |
| Missions                  | 4231                        | 11721           | 0              | 11721                          | (12175)         | 3777                      |
| Focus Group               | 301                         | 70              | 231            | (161)                          |                 | 140                       |
| Boys Brigade              | 1258                        | 2010            | 2360           | (350)                          |                 | 908                       |
| Girls Brigade             | 3766                        | 4744            | 2844           | (1901)                         | 747             | 6413                      |
| Good News Club            | 1444                        | 100             | 613            | (514)                          |                 | 931                       |
| PW Account                | 420                         | 1614            | 1373           | 241                            |                 | 661                       |
| Catering Committee        | 811                         | 250             | 237            | 13                             |                 | 824                       |
| Friendship Group          | 324                         | 150             | 45             | 105                            | 450             | 879                       |
| Prayer Fellowship         | 1200                        | 3267            | 3535           | (267)                          |                 | 932                       |
| Sunday School             | 4564                        | 255             | 331            | (76)                           |                 | 4488                      |
| Loan                      | (8738)                      | 2276            | 203            | 2073                           | 6665            | -                         |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
|                           | 16425                       | 70927           | 53803          | 13323                          | (5963)          | 27586                     |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
| <b>Endowment Funds</b>    |                             |                 |                |                                |                 |                           |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |
| <b>Total</b>              | <b>46041</b>                | <b>186109</b>   | <b>170476</b>  | <b>11832</b>                   | <b>(2874)</b>   | <b>58800</b>              |
|                           | -----                       | -----           | -----          | -----                          | -----           | -----                     |