

**CASTLEDAWSON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2023**

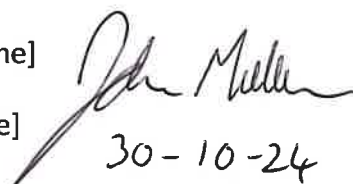
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	116253	64428		180681	155142
Charitable activities	3	-	11067		11067	11956
Investment Income	4	206	87		293	183
Other Income	5	4763	12865		17628	18442
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		<b>121222</b>	<b>88447</b>		<b>209669</b>	<b>185723</b>
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	6	692			692	890
Charitable activities	7	125181	22113		147294	153042
Investment costs						
Other	8	-	15357		15357	24878
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
<b>Total Payments</b>		<b>125873</b>	<b>37470</b>		<b>163343</b>	<b>178810</b>
		-----	-----	-----	-----	-----
Net receipts / (payments)		(4651)	50977		46326	6913
Transfers between funds		479	(477)		2	-
		-----	-----	-----	-----	-----
Net movement in funds		(4172)	50500		46328	6913
Funds brought forward		31735	64482		96217	89304
		-----	-----	-----	-----	-----
Funds carried forward	12	27563	114982		142545	96217
		=====	=====	=====	=====	=====

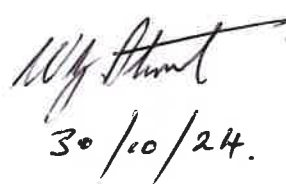
**CASTLEDAWSON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	31735	64482		96217	89304
Net movement in funds	(4172)	50500		46328	6913
	-----	-----	-----	-----	-----
Bank and Cash at end of year	27563	114982		142545	96217
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				1672	670
Bank Current Accounts					
Cash in Hand				140873	95547
				-----	-----
				142545	96217
				=====	=====
<b>Other Assets</b>					
<b>Fixed Assets – Note 9</b>					
- Church Premises				919357	919357
- Church Halls				937744	937744
- Church Manse				460760	460760
- Additional Dwelling				220000	220000
<b>Investments – Note 10</b>					
				-----	-----
				2537861	2537861
				=====	=====
<b>Liabilities</b>					
Loans for Property Purchase				-	-
				-----	-----
				-	-
				=====	=====

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

[Name]   
[Date] 30-10-24

[Name]   
[Date] 30/10/24.

**CASTLEDAWSON 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Recorded giving:					
Loose collections	3752	6959		10711	10941
Donations and gifts	87576	57469		145045	123171
Gift Aid	24925	-		24925	21030
Legacies and bequest	-	-		-	
	----- 116253 -----	----- 64428 -----	-----	----- 180681 -----	----- 155142 -----

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

**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from charitable activities		1335		1335	325
Fees from weddings and funerals					
Fundraising events		3852		3852	5460
Membership fees		3080		3080	3771
Grants		2800		2800	2400
	-----	-----	-----	-----	-----
		11067		11067	11956
	-----	-----	-----	-----	-----

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit Interest	206	87		293	183
	-----	-----	-----	-----	-----
	206	87		293	183
	-----	-----	-----	-----	-----

**5. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Other	4763	12865		17628	18442
Loans					
Repayments					
	-----	-----	-----	-----	-----
	4763	12865		17628	18442
	-----	-----	-----	-----	-----

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

**31 December 2023**

**6. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
FWO envelopes	692			692	890
Fundraising events					
	692			692	890

**7. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
General Assembly Assessments	16302			16302	15763
Presbytery fees	623			623	623
Ministry and support staff costs	53151			53151	49091
Congregational running expenses	32500	12522		45022	51505
Donations to Missions and charities	22605	9591		32196	36060
Governance costs					
	125181	22113		147294	153042

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

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**8. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Other Costs		15357		15357	10878
Loan Repayments					14000
	-----	-----	-----	-----	-----
		15357		15357	24878
	-----	-----	-----	-----	-----

**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 2023**

**11. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
No 1 Account	31735	121222	125873	(4651)	479	27563
	-----	-----	-----	-----	-----	-----
	31735	121222	125873	(4651)	479	27563
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
No 2 Account	45679	21094	3748	17346	2200	65225
Missions	670	9638	0	9638	(8636)	1672
Focus Group	411	3543	4035	(492)	1000	919
Boys Brigade	4968	3385	3689	(304)	1038	5702
Girls Brigade	7312	6118	8435	(2317)	1824	6819
PW Account	1107	2623	3224	(601)		506
Friendship Group	412	1120	1350	(230)	1500	1682
Prayer Fellowship	1758	6507	6676	(169)		1589
Sunday School	2165	229	903	(674)	597	2088
Vision	0	34190	5410	28780		28780
	-----	-----	-----	-----	-----	-----
	64482	88447	37470	50977	(477)	114982
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>96217</b>	<b>209669</b>	<b>163343</b>	<b>46326</b>	<b>2</b>	<b>142545</b>
	-----	-----	-----	-----	-----	-----