

CASTLEDAWSON 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	113542	77426		190968	180681
Charitable activities	3	-	7165		7165	11067
Investment Income	4	-	157		157	293
Other Income	5	3092	11035		14127	17628
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
Total Receipts		116634	95782		212416	209669
		-----	-----	-----	-----	-----
Payments						
Raising funds	6	605			605	692
Charitable activities	7	142014	43743		185757	147294
Investment costs						
Other	8	338	379		717	15357
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
Total Payments		142957	44122		187079	163343
		-----	-----	-----	-----	-----
Net receipts / (payments)		(26323)	51660		25337	46326
Transfers between funds		5530	(5190)		340	2
		-----	-----	-----	-----	-----
Net movement in funds		(20793)	46470		25677	46328
Funds brought forward		27563	114336		141899	96217
		-----	-----	-----	-----	-----
Funds carried forward	12	6770	160806		167576	142545
		=====	=====	=====	=====	=====

**CASTLEDAWSON 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	27563	114336		141899	96217
Net movement in funds	(20793)	46470		25677	46328
	-----	-----	-----	-----	-----
Bank and Cash at end of year	6770	160806		167576	142545
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				562	1672
Bank Current Accounts				167014	140873
Cash in Hand					
				-----	-----
				167576	142545
				=====	=====
Other Assets					
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
				=====	=====
Liabilities					
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 16-10-25 and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

CASTLEDAWSON 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	6539	1206		7745	10711
Donations and gifts	84902	76220		161122	145045
Gift Aid	22101			22101	24925
	-----	-----	-----	-----	-----
	113542	77426		190968	180681
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**CASTLEDAWSON 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		158		158	1335
Fees from weddings and funerals					
Fundraising events					3852
Membership fees		3524		3524	3080
Grants		3483		3483	2800
	-----	-----	-----	-----	-----
		7165		7165	11067
	-----	-----	-----	-----	-----

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit Interest		157		157	293
	-----	-----	-----	-----	-----
		157		157	293
	-----	-----	-----	-----	-----

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Other	3092	7639		10731	17628
Outings		3396		3396	
Repayments					
	-----	-----	-----	-----	-----
	3092	11035		14127	17628
	-----	-----	-----	-----	-----

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

31 December 2024

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	605			605	692
Fundraising events					
	----- 605 -----	-----	-----	----- 605 -----	----- 692 -----

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	16902			16902	16302
Presbytery fees	707			707	623
Ministry and support staff costs	54842			54842	53151
Congregational running expenses	45962	36778		82740	45022
Donations to Missions and charities	23601	6965		30566	32196
Governance costs					
	----- 142014 -----	----- 43743 -----	-----	----- 185757 -----	----- 147294 -----

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

31 December 2024

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Other Costs	338	379		717	15357
Loan Repayments					
	-----	-----	-----	-----	-----
	338	379		717	15357
	-----	-----	-----	-----	-----

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 2024

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
No 1 Account	27563	116634	142957	(26323)	5530	6770
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	27563	116634	142957	(26323)	5530	6770
	-----	-----	-----	-----	-----	-----
Restricted Funds						
No 2 Account	65225	19457	16868	2589	1994	69808
Missions	1672	11749	0	11749	(12859)	562
Focus Group	779	5404	4841	563		1342
Boys Brigade	5702	4016	4753	(737)	340	5305
Girls Brigade	6819	5744	7297	(1553)	804	6070
Friendship Group	1682	250	1753	(1503)	1000	1179
Sunday School	2088		1490	(1490)	643	1241
Prayer Fellowship	1589	7018	7065	(47)		1542
Vision Project	28780	42145	55	42089	2888	73757
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	114336	95783	44122	51661	(5190)	160806
	-----	-----	-----	-----	-----	-----
Endowment Funds						
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	-----	-----	-----	-----	-----	-----
Total	141899	212417	187079	25338	340	167576
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