

CASTLEDERG FREE PRESBYTERIAN CHURCH
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
For the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024
		£	£	£
Receipts				
<u>Voluntary Receipts</u>				
Offerings and Gifts	2	43,938	16,834	60,772
Bank Interest		388	-	388
Other Receipts	3	-	-	-
<u>From Charitable Activities</u>				
Other	4	-	-	-
Total Receipts		44,326	16,834	61,160
Payments				
Cost of Charitable Activities	5	37,682	-	37,682
Grants and Donations	6	5,062	-	5,062
Governance Costs	7	284	-	284
Asset and investment purchases				
Purchase of Fixed Assets	8	299	12,984	13,283
Total payments		43,327	12,984	56,311
Net receipts/(payments)		999	3,850	4,849
Transfers between funds		-	-	-
Fund surplus/(deficit) for the year		999	3,850	4,849

**CASTLEDERG FREE PRESBYTERIAN CHURCH
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024**

	Note	2024	
		£	£
Assets Retained for Church Own Use			
Manse		370,000	
Church & Hall		3,050,000	
Fixtures & Fittings		20,822	

			3,440,822
Cash Funds			
Current Accounts		6,458	
Deposit Accounts		24,451	

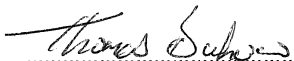
Total Cash Funds			30,909
Liabilities			
Other Loans		-	

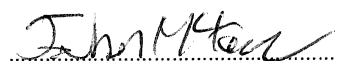
Net Assets			3,471,731
			=====
Represented By Funds			
Unrestricted Funds -General		999	
-Income		3,850	
Restricted Funds -Capital		3,466,882	

			3,471,731

Funds at Year End	9		3,471,731
			=====

Approved by the Trustees on 2nd Dec 2025 and signed on its behalf by:


Mr Thomas Buchanan


Mr John McKane

Date: 2nd Dec 2025

Date: 2nd Dec 2025

CASTLEDERG FREE PRESBYTERIAN CHURCH
NOTES TO THE ACCOUNTS
For the year ended 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

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. Offerings and Gifts

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Envelope Weekly Offerings	23,418	-	23,418
Loose Weekly Offerings	8,549	-	8,549
Missionary Offerings and Gifts	-	1,444	1,444
Building Fund Offerings and Gifts	-	15,390	15,390
Other Offerings and Gifts	1,743	-	1,743
Legacy Gifts	603	-	603
Gift Aid Claim & Interest Received	9,625	-	9,625
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	43,938	16,834	60,772
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CASTLEDERG FREE PRESBYTERIAN CHURCH
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

3. Other Receipts - Unrestricted

	2024
	£
Ladies Fellowship Income	-
Youth Fellowship Income	-

	-
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4. Other Charitable Activities

	2024
	£
Offerings for Media Ministry	-
Offerings for Missions and Conferences	-
Income from Books, Magazines, Etc	-

	-
	=====

5. Cost of Charitable Activities

A. Salaries and Pensions	2024
	£
Gross Salaries	13,200
Employer's National Insurance	-
Employer's Pension Contributions	-
Minister's Welfare Provision	-
Income Tax Deductions	2,052

	15,252
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**CASTLEDERG FREE PRESBYTERIAN CHURCH
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024**

5. Cost of Charitable Activities

B. Ministry Expenses	2024
	£
Pulpit Supply – Church	3,960
Youth Fellowship	-
Sunday School	280
Children’s Work	2,120
Ladies Fellowship	-
Missions and Conference	-
Mum’s & Tots	-
Catering	1,310
Outreach Support	-
Miscellaneous	734

	8,404
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5. Cost of Charitable Activities

C. Facilities Expenses	2024
	£
Insurance	3,837
Electricity	4,770
Water Rates	288
Repairs, cleaning, etc	937
Rates	917
Alarm System & Other Works	1,073
New Equipment	-
Oil for Manse	483
Property 2	-

	12,305
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CASTLEDERG FREE PRESBYTERIAN CHURCH
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

5. Cost of Charitable Activities

D. Transport Expenses	2024
	£
Bus Running Costs	-
Bus Hire	540
Car & Travel Expenses	-

	540
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5. Cost of Charitable Activities

E. Media and Advertising	2024
	£
Internet and Webcasting	530
Media Supplies	-
New Equipment	-
Miscellaneous	-
Advertising and Printing	479

	1,009
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5. Cost of Charitable Activities

F. Other Expenses	2024
	£
Magazines, Bibles and Books	172
Postage	-
Church IT Costs	-
Special Project 1	-

	172
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Total – Cost of Charitable Activities	37,682
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CASTLEDERG FREE PRESBYTERIAN CHURCH
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

6. Grants and Donations

	2024
	£
Missionary Gifts	2,070
Youth Council	100
UK Fund	-
Missionary Council	-
Whitefield College	300
Central Fund	1,592
Miscellaneous Gifts	1,000

	5,062
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7. Governance Costs

	2024
	£
Fees	284
Accountancy Costs	-
Legal Costs	-
Miscellaneous	-

	284
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8. Asset and Investment Purchases

	2024
	£
Purchase of Equipment	13,283

	13,283
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CASTLEDERG FREE PRESBYTERIAN CHURCH
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2024

9. Movement on Funds

	Receipts	Payments	Transfers	Total 2024
	£	£	£	£
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Unrestricted Funds	44,326	43,327	-	999
	=====	=====	=====	=====
Restricted Funds				
Mission Fund	-	-	-	-
Building Fund	16,834	12,984	-	3,850
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	16,834	12,984	-	3,850
	=====	=====	=====	=====