

CALEDON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC104888)

CALEDON 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 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Caledon congregation of the Presbyterian Church in Ireland
20 Castle Lane, Caledon, BT68 4UD

Registered Charity in Northern Ireland (NIC104888)

CHARITY TRUSTEES

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

Leslie Hadden
Stanley Farley

David Kirkland
Joy Hadden

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Joanne Smith
David Kirkland
Joan Hadden

INDEPENDENT EXAMINER

GDP Accountants Ltd
122A Moore Street
Aughnacloy
Co Tyrone
BT69 6AA

BANKERS

Danske Bank
74-76 Scotch Street
Armagh
Co Armagh
BT61 7DJ

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

GOVERNANCE AND MANAGEMENT

The Church is governed by elected elders, from the congregation to manage its mission, programmes and finances. Within this structure there are various committees and subcommittees to carry out the various programmes and endeavours.

OBJECTIVES

Caledon Presbyterian Church is a congregation of the Presbyterian Church in Ireland whose purpose is to advance the gospel message of Christ through the advancement of religion.

The direct benefits from the Church's activities are:

- Enhancement and wellbeing from appreciation of the word of God.
- Encouragement and nurturing of younger members to maturity in Christ.
- Enjoyment of community togetherness.
- Support for those in need of spiritual guidance and comfort.
- Support for those in our community who desire pastoral visits.

The Church's beneficiaries are the members of the congregation and their extended families and the wider Caledon community.

The Church's purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Mission workers and Lay Agents who receive benefits as a result of their office or employment. Any private benefit is incidental and necessary in order to further our charitable purpose. There are no other private benefits.

The trustees have had regard to the Charity Commission's Public Benefit requirement statutory guidance.

The committee wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with our various organisations and other church activities.

ACTIVITIES

The congregation meets for worship every Sunday and visitors are welcome to join.

Regular bible study meetings are held with various organisations within the church including:

- Mothers and Toddlers
- Sunday School
- Holiday Bible Club

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

SIGNIFICANT ACTIVITIES

The average weekly attendance at morning worship was 48.

The Church made various donations during the year to:

- United Appeal
- Presbyterian Orphans and Children's Society
- Southern Hospice
- Student's Bursary
- Moderators Appeal

FINANCIAL REVIEW

Financial performance for the year ended 31 December 2022 was consistent with expectations with a surplus of £4,404 recorded. The year end bank balances totalled £56,218 (2021: £51,814)

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 congregations 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 Trustees at a meeting and signed on its behalf by:

Name: Leslie A. Hadden

Date: 22/5/2023

Name: Andy Lally

Date: 22/5/23

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

We report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 5 to 11.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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 you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us 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 examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

Signed: 

Name: Graeme Parr for GDP Accountants Ltd

Address: 122A Moore Street, Aughnacloy, Co Tyrone, BT69 6AA

Date:

CALEDON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	24,431	3,579	-	28,010	25,797
Charitable activities	3	-	-	-	-	195
Other trading activities	4	-	5,720	-	5,720	5,720
Investment Income	5	71	3	-	74	58
Other	6	192	-	-	192	463
		-----	-----	-----	-----	-----
Total Receipts		24,694	9,302	-	33,996	32,233
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	(23,700)	(5,892)	-	(29,592)	(26,423)
		-----	-----	-----	-----	-----
Total Payments		(23,700)	(5,892)	-	(29,592)	(26,423)
		-----	-----	-----	-----	-----
Net receipts / (payments)		994	3,410	-	4,404	5,810
Transfers between funds		1,337	(1,337)	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		2,331	2,073	-	4,404	5,810
Funds brought forward		26,685	25,129	-	51,814	46,004
Deduct non cash/bank related endowment funds	10	-	-	-	-	-
		-----	-----	-----	-----	-----
Funds carried forward	11	29,016	27,202	-	56,218	51,814
		=====	=====	=====	=====	=====

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

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	26,685	25,129	-	51,814	46,004
Deduct non cash/bank related endowment funds	-	-	-	-	-
Net movement in funds	2,331	2,073	-	4,404	5,810
	-----	-----	-----	-----	-----
Bank and Cash at end of year	29,016	27,202	-	56,218	51,814
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				27,202	25,129
Bank Current Accounts				29,016	26,685
Cash in Hand				-	-
				-----	-----
				56,218	51,814
				=====	=====
Other Assets					
Fixed Assets – Note 9					
- Church Premises, Hall and Graveyard				707,152	657,815
- Manse at Castle Lane				484,863	451,035
- Land (4 acres) at Castle Lane				50,000	50,000
				-----	-----
				1,242,015	1,158,850
				=====	=====
Liabilities (memorandum note only)					
Accountancy				(400)	(480)
				=====	=====

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

Name: Serlie T. Madden

Date: 22/5/2023

Name: Mark Foley

Date: 22/5/23

CALEDON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

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 2022	Total 2021
	£	£	£	£	£
Recorded giving:					
Loose collections	172	-	-	172	51
Donations and gifts	20,541	3,579	-	24,120	21,821
Gift Aid	3,718	-	-	3,718	3,925
Legacies and bequests	-	-	-	-	-
	-----	-----	-----	-----	-----
	24,431	3,579	-	28,010	25,797
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CALEDON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2021

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	-	-	-	-	195
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	195
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	-	5,720	-	5,720	5,720
	-----	-----	-----	-----	-----
	-	5,720	-	5,720	5,720
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	71	3	-	74	58
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	71	3	-	74	58
	-----	-----	-----	-----	-----

CALEDON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2021

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
NIE wayleave	42	-	-	42	38
Grave fees	150	-	-	150	425
Sundry income	-	-	-	-	-
	-----	-----	-----	-----	-----
	192	-	-	192	463
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2022
	£	£	£	£	£
Fundraising events	-	-	-	-	-
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	-	-	-	-	-
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	3,613	-	-	3,613	3,630
Presbytery fees	188	-	-	188	184
Ministry and support staff costs	14,208	-	-	14,208	13,584
Congregational running expenses	5,301	2,691	-	7,992	5,534
Donations to Missions and charities	-	3,201	-	3,201	2,651
Governance costs	390	-	-	390	840
	-----	-----	-----	-----	-----
	23,700	5,892	-	29,592	26,423
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CALEDON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

9. FIXED ASSETS

The congregation owns the Church premises, Church hall, Manse and Graveyard situated at Castle Lane, Caledon and the associated contents. These have an insurance value of:

Church Premises, Church Hall and Graveyard	£707,152
Manse and contents	£484,863

The congregation also owns 4 acres of land at Castle Lane which have been valued by the Trustees at £50,000.

10. Deduction of non cash/bank endowment funds

The congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds, which the congregation holds, in particular investments are disclosed on the Statement of Assets and Liabilities.

CALEDON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	26,685	24,694	(23,700)	994	1,337	29,016
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	26,685	24,694	(23,700)	994	1,337	29,016
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Congregational Missions and Charities	-	2,558	(3,221)	(663)	663	-
Repair Fund	4,053	710	(467)	243	-	4,296
Sunday School	3,899	334	(541)	(207)	-	3,692
Ladies Fund	1,665	-	-	-	-	1,665
Manse Fund	14,303	5,720	(1,653)	4,067	(2,000)	16,370
Incidental Fund	1,209	-	(30)	(30)	-	1,179
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	25,129	9,322	(5,912)	3,410	(1,337)	27,202
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Endowment Funds						
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total	51,814	34,016	(29,612)	4,404	-	56,218
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