

# **CALEDON CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2023**

**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 2023 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
- Action Cancer
- Moderators Appeal
- Royal British Legion

**FINANCIAL REVIEW**

Financial performance for the year ended 31 December 2023 was consistent with expectations with a deficit of £2,041 recorded. The year end bank balances totalled £54,177 (2022: £56,218).

**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: Des Lee T. Madden Name: Stuart L. Lally  
Date: 16. 4. 2024 Date: 16. 4. 2024

## **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 2023, 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.

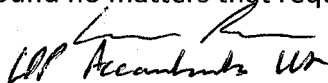
Our role is to state whether any material matters have come to our attention giving us cause to believe:

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 2023**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	25,592	3,760	-	29,352	28,010
Charitable activities	3	-	975	-	975	-
Other trading activities	4	-	5,970	-	5,970	5,720
Investment Income	5	70	55	-	125	74
Other	6	920	-	-	920	192
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		26,582	10,760	-	37,342	33,996
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	-	-	-	-	-
Charitable activities	8	(32,289)	(7,094)	-	(39,383)	(29,592)
		-----	-----	-----	-----	-----
<b>Total Payments</b>		(32,289)	(7,094)	-	(39,383)	(29,592)
		-----	-----	-----	-----	-----
Net receipts / (payments)		(5,707)	3,666	-	(2,041)	4,404
Transfers between funds		1,140	(1,140)	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(4,567)	2,526	-	(2,041)	4,404
Funds brought forward		29,016	27,202	-	56,218	51,814
Deduct non cash/bank related endowment funds	10	-	-	-	-	-
		-----	-----	-----	-----	-----
Funds carried forward	11	24,449	29,728	-	54,177	56,218
		=====	=====	=====	=====	=====

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

**As at 31 December 2023**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	29,016	27,202	-	56,218	51,814
Deduct non cash/bank related endowment funds	-	-	-	-	-
Net movement in funds	(4,567)	2,526	-	(2,041)	4,404
	-----	-----	-----	-----	-----
Bank and Cash at end of year	24,449	29,728	-	54,177	56,218
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				29,728	27,202
Bank Current Accounts				24,449	29,016
Cash in Hand				-	-
				-----	-----
				54,177	56,218
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 9					
- Church Premises, Church Hall, Toilet Block and Graveyard				760,187	707,152
- Manse and Outbuildings				521,226	484,863
- Land (4 acres) at Castle Lane				50,000	50,000
				-----	-----
				1,331,413	1,242,015
				=====	=====
<b>Liabilities (memorandum note only)</b>					
Accountancy				(400)	(400)
				=====	=====

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

Name: Leslie T. Madden

Date: 16/4/24

Name: Stacy Goff

Date: 16/4/24

## CALEDON 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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving:					
Loose collections	264	-	-	264	172
Donations and gifts	21,427	3,760	-	25,187	24,120
Gift Aid	3,901	-	-	3,901	3,718
Legacies and bequests	-	-	-	-	-
	-----	-----	-----	-----	-----
	25,592	3,760	-	29,352	28,010
	-----	-----	-----	-----	-----



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

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

**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fundraising events	-	975	-	975	-
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	975	-	975	-
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	-	5,970	-	5,970	5,720
	-----	-----	-----	-----	-----
	-	5,970	-	5,970	5,720
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	70	55	-	125	74
	-----	-----	-----	-----	-----
	70	55	-	125	74
	-----	-----	-----	-----	-----

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

**31 December 2023**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
NIE wayleave	46	-	-	46	42
Grave fees	200	-	-	200	150
Sundry income	674	-	-	674	-
	-----	-----	-----	-----	-----
	920	-	-	920	192
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

**8. 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	3,919	-	-	3,919	3,613
Presbytery fees	206	-	-	206	188
Ministry and support staff costs	15,543	-	-	15,543	14,208
Congregational running expenses	12,225	2,849	-	15,074	7,992
Donations to Missions and charities	-	4,245	-	4,245	3,201
Governance costs	396	-	-	396	390
	-----	-----	-----	-----	-----
	32,289	7,094	-	39,383	29,592
	-----	-----	-----	-----	-----

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

**31 December 2023**

**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, Toilet Block and Graveyard	£760,187
Manse and outbuildings	£521,226

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 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>						
General Fund	29,016	26,582	(32,289)	(5,707)	1,140	24,449
	-----	-----	-----	-----	-----	-----
	29,016	26,582	(32,289)	(5,707)	1,140	24,449
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Congregational Missions and Charities	-	3,385	(4,245)	(860)	860	-
Repair Fund	4,296	379	(168)	211	-	4,507
Sunday School	3,692	1,263	(588)	675	-	4,367
Ladies Fund	1,665	13	-	13	-	1,678
Manse Fund	16,370	5,720	(2,063)	3,657	(2,000)	18,027
Incidental Fund	1,179	-	(30)	(30)	-	1,149
	-----	-----	-----	-----	-----	-----
	27,202	10,760	(7,094)	3,666	(1,140)	29,728
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>56,218</b>	<b>37,342</b>	<b>(39,383)</b>	<b>(2,041)</b>	<b>-</b>	<b>54,177</b>
	-----	-----	-----	-----	-----	-----