

Castlerock Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105337

Details

Status	Received
Registered	2016-08-10
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	24 Bruce Park Castlerock Coleraine BT51 4tq BT51 4TQ
Phone	07738835233

Activities

Purposes: THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£99,914	£79,094	£0	0

Trustees

Name	Role	Appointed
Dr. David Stewart		
Miss Heather Mcsparran		
Mr Alastair Doherty		
Mr Geoffrey Warke		
Mr George Munce		
Mr James Hughes		
Mr Lindsay Montgomery		
Mrs Alma Andrews		
Rev Peter Fleming		

Accounts



Castlerock Congregation of the Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2025

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2025

NIC 105337

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
		£	£		£	£	£
Receipts							
Donations and legacies	2	61,932	31,246			93,178	101,928
Charitable activities	3	440	3,513			3,953	5,787
Other trading activities	4	0	2,000			2,000	1,700
Investment Income	5	688	95			783	718
		-----	-----	-----		-----	-----
		63,060	36,854	0		99,914	110,133
Sale of Investments						0	
Sale of fixed assets						0	
Loans Received						0	
		-----	-----	-----		-----	-----
Total Receipts		63,060	36,854	0		99,914	110,133
		-----	-----	-----		-----	-----
Payments							
Raising funds	6	598	0			598	635
Charitable activities	7	58,917	19,428			78,346	91,511
Investment costs						0	
Other Expenditure	8	0	150			150	0
		-----	-----	-----		-----	-----
		59,515	19,578	0		79,094	92,146
Purchase of Investments						0	
Purchase of fixed assets			9,769			9,769	6,263
Loan Repayments						0	
		-----	-----	-----		-----	-----
Total Payments		59,515	29,347	0		88,863	98,409
		-----	-----	-----		-----	-----
Net receipts / (payments)		3,545	7,507	0		11,052	11,724
Transfers between funds		(2,727)	2,727			0	0
		-----	-----	-----		-----	-----
Net movement in funds		818	10,234	0		11,052	11,724
Funds brought forward		51,241	49,936	0		101,177	89,453
		-----	-----	-----		-----	-----
Funds carried forward	11	52,059	60,170	0		112,229	101,177
		=====	=====	=====		=====	=====

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Funds Reconciliation					
Bank and Cash at start of year	51,241	49,936		101,177	89,453
Net movement in funds	818	10,234		11,052	11,724
	-----	-----	-----	-----	-----
Bank and Cash at end of year	52,059	60,170	0	112,229	101,177
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				112,229	101,177
Cash in Hand				0	0
				-----	-----
				112,229	101,177
				=====	=====
Fixed Assets – Note 9				3,143,687	3,067,011
Other Assets					
Investments – Note 10				20,423	21,340
Gift Aid receivable on donations				12,901	12,930
				-----	-----
				33,324	34,270
				=====	=====

Approved by the Kirk Session at a meeting on [enter date] and signed on its behalf by

Name PETER FLEMING

Peter Fleming

Date 24.2.26.

Name GEORGE MUNCE

G. Muncie

Date 24/2/26

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected to prepare its accounts on a receipts and payments basis, in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

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	2025	Total 2024
	£	£		£	£	£
Recorded giving	50,190	12,118			62,308	67,589
Loose collections	2,007	1,420			3,427	3,729
Donations and gifts	100	11,630			11,730	16,816
Gift Aid	9,635	6,078			15,713	13,794
	-----	-----	-----	-----	-----	-----
	61,932	31,246	0		93,178	101,928
	-----	-----	-----	-----	-----	-----

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2025

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
Income from charitable activities	440	0			440	405
Fees from weddings and funerals	0	0			0	
Fundraising events	0	3,513			3,513	5,382
	-----	-----	-----		-----	-----
	440	3,513	0		3,953	5,787
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
Trading income	0	2,000			2,000	1,700
	-----	-----	-----		-----	-----
	0	2,000	0		2,000	1,700
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
Bank interest	263	0			263	213
General Investment Fund	425	95			520	505
	-----	-----	-----		-----	-----
	688	95	0		783	718
	-----	-----	-----		-----	-----

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2025

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
FWO envelopes	598	0			598	635
	-----	-----	-----		-----	-----
	598	0	0		598	635
	-----	-----	-----		-----	-----

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
General Assembly Assessments	7,870	0			7,870	9,668
Presbytery fees	373	0			373	362
Ministry and support staff costs	34,348	0			34,348	30,448
Premises Costs	10,415	0			10,415	10,971
Congregational running expenses	3,078	457			3,535	2,878
Repairs and Maintenance	2,133	11,423			13,556	27,732
Donations to Missions and charities	350	7,548			7,898	9,202
Governance costs	350	0			350	250
	-----	-----	-----		-----	-----
	58,917	19,428	0		78,346	91,511
	-----	-----	-----		-----	-----

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2025	Total 2024
	£	£	£		£	£
Other Expenditure	0	150			150	0
	-----	-----	-----		-----	-----
	0	150	0		150	0
	-----	-----	-----		-----	-----

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2025

9. FIXED ASSETS

The congregation owns the Church premises situated at 32 Circular Road, Castlerock, Coleraine BT51 4XA and the Church Manse at 12 Islay Court, Castlerock BT51 4P7 together with the associated fixtures, fittings, plant and machinery.

These have an insurance value of:-

	£
Main Church Building	1,722,442
West Wing Annex	779,802
Church Manse	641,443
	<u>3,143,687</u>

10. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2,025	2,024
	£	£
Endowment Funds		
General Investment Fund	20,423	21,340
Other investments		

-----	-----
20,423	21,340
-----	-----

Fund Summary of Investments

General Funds	14,065	14,697
Stipend	1,509	1,577
Building Fund	2,311	2,415
Grave Maintenance	548	572
Sunday School	1,122	1,172
United Appeal	868	907
	-----	-----
	20,423	21,340
	-----	-----

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2025

11. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	51,241	63,060	59,515	3,545	(2,727)	52,059
	-----	-----	-----	-----	-----	-----
	51,241	63,060	59,515	3,545	(2,727)	52,059
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	42,636	28,169	21,286	6,883		49,519
United Appeal	0	2,831	5,558	(2,727)	2,727	0
Coleraine Street Pastors	0	640	640	0		0
PW	7,300	5,214	1,863	3,351		10,651
	-----	-----	-----	-----	-----	-----
	49,936	36,854	29,347	7,507	2,727	60,170
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	101,177	99,914	88,862	11,052	0	112,229
	=====	=====	=====	=====	=====	=====

Independent examiner's report to the trustees of Castlerock Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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. My 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.

Olive K Wallace

Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF

18 March 2026

Accounts



Castlerock Congregation of the Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2024

NIC No. 105337

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

NIC 105337

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	61,493	40,435		101,928	117,016
Charitable activities	3	405	5,382		5,787	2,893
Other trading activities	4	0	1,700		1,700	7,250
Investment Income	5	625	93		717	747
Other Income	6	0	0		0	0
		-----	-----	-----	-----	-----
		62,523	47,610	0	110,133	127,906
Sale of Investments					0	
Sale of fixed assets					0	
Loans Received					0	
		-----	-----	-----	-----	-----
Total Receipts		62,523	47,610	0	110,133	127,906
Payments						
Raising funds	7	635	0		635	704
Charitable activities	8	57,057	34,454		91,511	81,214
Investment costs					0	
Other Expenditure	9	0	0		0	110
		-----	-----	-----	-----	-----
		57,692	34,454	0	92,146	82,028
Purchase of Investments					0	
Purchase of fixed assets			6,263		6,263	
Loan Repayments					0	6,528
		-----	-----	-----	-----	-----
Total Payments		57,692	40,717	0	98,409	88,556
		-----	-----	-----	-----	-----
Net receipts / (payments)		4,831	6,893	0	11,724	39,350
Transfers between funds		(2,058)	2,058		0	0
		-----	-----	-----	-----	-----
Net movement in funds		2,773	8,951	0	11,724	39,350
Funds brought forward		48,468	40,985	0	89,453	50,103
		-----	-----	-----	-----	-----
Funds carried forward	12	51,241	49,936	0	101,177	89,453
		=====	=====	=====	=====	=====

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Funds Reconciliation					
Bank and Cash at start of year	48,468	40,985		89,453	50,103
Net movement in funds	2,773	8,951		11,724	39,350
	-----	-----	-----	-----	-----
Bank and Cash at end of year	51,241	49,936	0	101,177	89,453
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				101,177	89,453
Cash in Hand				0	0
				-----	-----
				101,177	89,453
				=====	=====
Fixed Assets – Note 10				3,067,011	2,995,800
Other Assets					
Investments – Note 11				21,340	20,377
Gift Aid receivable on donations				12,930	13,224
				-----	-----
				34,270	33,601
				=====	=====

Approved by the Kirk Session at a meeting on 18/2/25 and signed on its behalf by

Name **REV. P. FLEMING**

Name **GEORGE MUNCE**

Date **Pete Fleming**
18/2/25

Date **by Muncie**
18/2/25

CASTLEROCK 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 to prepare its accounts on a receipts and payments basis, in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

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	49,976	17,613			67,589	61,545
Loose collections	1,650	2,079			3,729	2,875
Donations and gifts	213	16,603			16,816	280
Gift Aid	9,654	4,140			13,794	12,316
Legacies and bequest	0	0			0	40,000
	61,493	40,435	0	101,928	117,016	

CASTLEROCK 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	405	0			405	798
Fees from weddings and funerals	0	0			0	0
Fundraising events	0	5,382			5,382	2,095
	-----	-----	-----		-----	-----
	405	5,382	0		5,787	2,893
	-----	-----	-----		-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Trading income	0	1,700			1,700	7,250
	-----	-----	-----		-----	-----
	0	1,700	0		1,700	7,250
	-----	-----	-----		-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Bank Interest	212	0			213	133
General Investment Fund	413	92			505	614
	-----	-----	-----		-----	-----
	625	93	0		717	747
	-----	-----	-----		-----	-----

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
Insurance claims	0	0			0	0
Other income	0	0			0	0
	-----	-----	-----		-----	-----
	0	0	0		0	0
	-----	-----	-----		-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
FWO envelopes	635	0			635	635
Fundraising events	0	0			0	69
	-----	-----	-----		-----	-----
	635	0	0		635	704
	-----	-----	-----		-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2024	Total 2023
	£	£	£		£	£
General Assembly Assessments	9,668	0			9,668	4,491
Presbytery fees	362	0			362	334
Ministry and support staff costs	30,448	0			30,448	19,510
Premises Costs	10,971	0			10,971	10,028
Congregational running expenses	2,604	275			2,878	5,043
Repairs and Maintenance	2,654	25,078			27,732	34,233
Donations to Missions and charities	100	9,102			9,202	7,325
Governance costs	250	0			250	250
	-----	-----	-----		-----	-----
	57,057	34,454	0		91,511	81,214
	-----	-----	-----		-----	-----

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Loan Interest	0	0		0	110
	0	0	0	0	110

10. FIXED ASSETS

The congregation owns the Church premises situated at 32 Circular Road, Castlerock, Coleraine BT51 4XA and the Church Manse at 12 Islay Court, Castlerock BT51 4PZ together with the associated fixtures, fittings, plant and machinery.

These have an insurance value of:-

	£
Main Church Building	1,680,431
West Wing Annex	760,782
Church Manse	625,798
	<u>3,067,011</u>

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2024	2023
	£	£
Endowment Funds		
General Investment Fund	21,340	20,377
	<u>21,340</u>	<u>20,377</u>
Fund Summary of Investments		
General Funds	14,697	14,033
Stipend	1,577	1,506
Building Fund	2,415	2,306
Grave Maintenance	572	546
Sunday School	1,172	1,120
United Appeal	907	866
	<u>21,340</u>	<u>20,377</u>

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2024

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	48,468	62,523	57,692	4,831	(2,058)	51,241
	-----	-----	-----	-----	-----	-----
	48,468	62,523	57,692	4,831	(2,058)	51,241
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	35,841	36,941	30,146	6,795		42,636
United Appeal	0	3,461	5,519	(2,058)	2,058	0
Student Bursary	0	1,130	1,130	0		0
Simon Community	0	653	653	0		0
PW	5,144	5,425	3,269	2,156		7,300
	-----	-----	-----	-----	-----	-----
	40,985	47,610	40,717	6,893	2,058	49,936
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	89,453	110,133	98,409	11,724	0	101,177
	=====	=====	=====	=====	=====	=====

Castlerock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105337

Annual report

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

**Trustees Annual Report
for the year ended 31st December 2024**

The Trustees present their Annual Report and Financial Statements for the year ended 31st December 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Castlerock congregation of the Presbyterian Church in Ireland
32 Circular Road, Castlerock, Coleraine, Co. Londonderry, BT51 4XA

Registered Charity in Northern Ireland (NIC105337)

CHARITY TRUSTEES

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

Rev Peter Fleming
Mrs Alma Andrews
Mr Alastair Doherty
Mr James Hughes
Mr Geoffrey Warke

Miss Heather McSparran
Mr Lindsay Montgomery
Mr George Munce
Dr David Stewart

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Congregational Secretary
Treasurer

Rev Peter Fleming
Miss Heather McSparran
Mr Alastair Doherty
Mr George Munce

INDEPENDENT EXAMINER

Olive K Wallace ACMA, CGMA
101 Coolyvenny Road, Englishtown, Coleraine, Co. Londonderry, BT51 3SF

BANKERS

Danske Bank
22 The Diamond
Coleraine
BT52 1DE

SOLICITORS

ANDERSON GILLAN BARR SOLICITORS;
14 Victoria Street, Ballymoney, BT53 6DW

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held each year prior to the Communion Seasons in May and November.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Castlerock congregation of the Presbyterian Church has been assigned to the Coleraine & Limavady Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

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DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Castlerock congregation is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation exists to glorify God by worshipping Him, growing in faith, caring for one another & reaching out to others.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings, has a Presbyterian Women's Group and holds activities to raise funds and support the activities of the wider church.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am.

At 31st December 2024 there were 176 communicant members and 149 families connected with the congregation. The average week attendance at morning worship is 77. The Linkage Commission and Presbytery Commission endorsed the installation of Rev Dr Peter Fleming as our minister from February 2024.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are normally visited on a regular basis by the minister or district elder.

Mission and outreach

At a local level the congregation supports financially, practically and prayerfully the work of Castlerock C.S.S.M.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

The congregation was represented at meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

Property

Buildings maintenance:

Some significant refurbishment was carried out on the Manse early in 2024 in anticipation of the installation of new minister. Additional land was purchased adjacent to our present Burial Ground. This land was purchased from The National Trust and will allow for a large number of new grave plots.

Currently there are a number of problems in the Church building which are under consideration by the Church Committee. These include Weather-proofing the tower and associated work, renewing the protective glazing on the stain-glass windows, repairing the water-damaged plaster in the church, upgrading the heating system and pews.

Organisations

A Group of 'Presbyterian Women' met monthly from October. They had a busy agenda which included a range of activities and speakers.

Volunteers

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

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 118 contributing families during the year (116 contributors in 2023) donating a total of £51626 (£50841 in previous year, 2023)

Total Income of the congregation during the year was £110133 compared to £127906 in 2023. Total expenditure amounted to £92146 in 2024 compared to £82028 in 2023. Free Will Offering contributions increased by £784 in 2024 compared to 2023. Our Free Will offering was augmented by Gift Aid amounting to £9654.

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

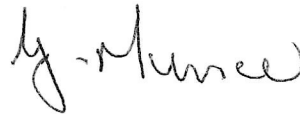
As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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 Kirk Session at a meeting on 18/2/25 and signed on its behalf by



Rev P. Fleming
Minister



Mr G. Munce
Treasurer

Date: 18/2/25

Date: 18/2/25

Castlerock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105337

Annual return

Independent examiner's report to the trustees of Castlerock Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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. My 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.

Olive K Wallace

Olive K Wallace ACMA, CGMA
OK Wallace Accountancy and Bookkeeping
101 Coolyvenny Road
Coleraine BT51 3SF

24 February 2025

Accounts



Castlerock Congregation of the Presbyterian Church in Ireland

Financial Statements

Year Ended
31st December 2023

NIC No. 105337

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

NIC 105337

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
Donations and legacies	2	99,276	17,740		117,016	74,221
Charitable activities	3	798	2,095		2,893	3,916
Other trading activities	4	5,600	1,650		7,250	10,920
Investment Income	5	675	73		747	528
		-----	-----	-----	-----	-----
		106,349	21,557	0	127,906	89,585
Sale of Investments					0	0
Sale of fixed assets					0	0
Loans Received					0	0
		-----	-----	-----	-----	-----
Total Receipts		106,349	21,557	0	✓ 127,906	89,585
		-----	-----	-----	-----	-----
Payments						
Raising funds	6	635	69		704	642
Charitable activities	7	40,445	40,770		81,214	51,022
Investment costs	8				0	
Other Expenditure	9	0	110		110	1,057
		-----	-----	-----	-----	-----
		41,080	40,948	0	✓ 82,028	52,721
Purchase of Investments					0	0
Purchase of fixed assets					0	1,800
Loan Repayments			6,528		6,528	4,050
		-----	-----	-----	-----	-----
Total Payments		41,080	47,476	0	88,556	58,571
		-----	-----	-----	-----	-----
Net receipts / (payments)		65,269	(25,919)	0	39,350	31,014
Transfers between funds		(54,249)	54,249		0	0
		-----	-----	-----	-----	-----
Net movement in funds		11,020	28,330	0	39,350	31,014
Funds brought forward		37,448	12,655	0	50,103	19,089
		-----	-----	-----	-----	-----
Funds carried forward	11	48,468	40,985	0	89,453	50,103
		=====	=====	=====	=====	=====

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Funds Reconciliation					
Bank and Cash at start of year	37,448	12,655		50,103	19,089
Net movement in funds	11,020	28,330		39,350	31,014
	-----	-----	-----	-----	-----
Bank and Cash at end of year	48,468	40,985	0	89,453	50,103
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				89,453	50,103
Cash in Hand				0	0
				-----	-----
				89,453	50,103
				=====	=====
Fixed Assets – Note 9				2,995,800	2,250,324
Other Assets					
Investments – Note 10				20,377	18,686
Gift Aid receivable on donations				13,224	13,379
Enter details of any other assets					
				-----	-----
				33,601	32,065
				=====	=====

20/2/24

Approved by the Kirk Session at a meeting on ~~[enter date]~~ and signed on its behalf by

Name MISS. H. M^c SPARRAN
Kathleen KM Mc Sparran

Name MR. G. MUNCE
G Muncie

Date 20/2/24

Date 20/2/24

CASTLEROCK 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 to prepare its accounts on a receipts and payments basis, in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

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	49,439	12,106			61,545	54,599
Loose collections	1,402	1,473			2,875	2,842
Donations and gifts	0	280			280	4,080
Gift Aid	8,435	3,881			12,316	12,700
Legacies and bequest	40,000	0			40,000	0
	-----	-----	-----	-----	-----	-----
	99,276	17,740	0	117,016		74,221
	-----	-----	-----	-----	-----	-----

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Income from charitable activities	798	0			798	360
Fees from weddings and funerals	0	0			0	150
Fundraising events	0	2,095			2,095	3,406
	-----	-----	-----	-----	-----	-----
	798	2,095	0		2,893	3,916
	-----	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Trading income	5,600	1,650			7,250	10,920
	-----	-----	-----	-----	-----	-----
	5,600	1,650	0		7,250	10,920
	-----	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	2023	Total 2022
	£	£	£		£	£
Bank interest	133	0			133	68
General Investment Fund	542	73			615	460
	-----	-----	-----	-----	-----	-----
	675	73	0		747	528
	-----	-----	-----	-----	-----	-----

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	635	0		635	642
Fundraising events	0	69		69	0
	-----	-----	-----	-----	-----
	635	69	0	704	642
	-----	-----	-----	-----	-----

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	4,491	0		4,491	4,709
Presbytery fees	334	0		334	307
Ministry and support staff costs	19,510	0		19,510	14,120
Premises Costs	10,028	0		10,028	7,785
Congregational running expenses	4,790	252		5,043	1,743
Repairs and Maintenance	1,042	33,192		34,234	13,523
Donations to Missions and charities	0	7,325		7,325	8,585
Governance costs	250	0		250	250
	-----	-----	-----	-----	-----
	40,445	40,770	0	81,214	51,022
	-----	-----	-----	-----	-----

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

8. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Loan Interest	0	110		110	487
Other Expenditure	0	0		0	570
	<u>0</u>	<u>110</u>	<u>0</u>	<u>110</u>	<u>1,057</u>

9. FIXED ASSETS

The congregation owns the Church premises situated at 32 Circular Road, Castlerock, Coleraine BT51 4XA and the Church Manse at 12 Islay Court, Castlerock BT51 4PZ together with the associated fixtures, fittings, plant and machinery. These have an insurance value of:-

	£
Main Church Building	1,626,748
West Wing Annex	736,478
Church Manse	<u>632,574</u>
	<u>2,995,800</u>

10. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2023	2022
	£	£
Endowment Funds		
General Investment Fund	20,377	18,686
Other investments		
	<u>20,377</u>	<u>18,686</u>

Fund Summary of Investments

General Funds	14,033	12,869
Stipend	1,506	1,381
Building Fund	2,306	2,114
Grave Maintenance	546	501
Sunday School	1,120	1,027
United Appeal	866	794
	<u>20,377</u>	<u>18,686</u>

CASTLEROCK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

11. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	37,448	106,349	41,080	65,269	(54,249)	48,468
	-----	-----	-----	-----	-----	-----
	37,448	106,349	41,080	65,269	(54,249)	48,468
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Fund	8,758	14,126	39,281	(25,155)	52,238	35,841
United Appeal	0	3,519	5,525	(2,006)	2,006	0
Moderator's Appeal	0	250	250	0		0
Boom Foundation	0	445	450	(5)	5	0
PW	3,897	3,218	1,971	1,247		5,144
	-----	-----	-----	-----	-----	-----
	12,655	21,558	47,477	(25,919)	54,249	40,985
	-----	-----	-----	-----	-----	-----
TOTAL CASH FUNDS	50,103	127,907	88,557	39,350	0	89,453
	=====	=====	=====	=====	=====	=====

Castlerock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105337

Annual report

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

**Trustees Annual Report
for the year ended 31st December 2023**

The Trustees present their Annual Report and Financial Statements for the year ended 31st December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Castlerock congregation of the Presbyterian Church in Ireland
32 Circular Road, Castlerock, Coleraine, Co. Londonderry, BT51 4XA

Registered Charity in Northern Ireland (NIC105337)

CHARITY TRUSTEES

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

Minister (Vacant)
Mrs Alma Andrews
Mr Alastair Doherty
Mr James Hughes
Mr Geoffrey Warke

Miss Heather McSparran
Mr Lindsay Montgomery
Mr George Munce
Dr David Stewart

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Congregational Secretary
Treasurer

Vacant
Miss Heather McSparran
Mr Alastair Doherty
Mr George Munce

INDEPENDENT EXAMINER

Olive K Wallace ACMA, CGMA
101 Coolyvenny Road, Englishtown, Coleraine, Co. Londonderry, BT51 3SF

BANKERS

Danske Bank
22 The Diamond
Coleraine
BT52 1DE

SOLICITORS

ANDERSON GILLAN BARR SOLICITORS;
14 Victoria Street, Ballymoney, BT53 6DW

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held each year prior to the Communion Seasons in May and November.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Castlerock congregation of the Presbyterian Church has been assigned to the Coleraine & Limavady Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

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The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

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The charitable purpose of the congregation is the advancement of religion.

Castlerock congregation is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation exists to glorify God by worshipping Him, growing in faith, caring for one another & reaching out to others.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings, has a Presbyterian Women's Group and holds activities to raise funds and support the activities of the wider church.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am.

At 31st December 2023 there were 178 communicant members and 146 families connected with the congregation. The average week attendance at morning worship is 70. At the beginning of 2023 our congregation remained vacant but the Linkage Commission and Presbytery Commission endorsed the placement of Rev Dr Peter Fleming in the capacity of Stated Supply minister from 1st January 2023. In September 2023 these same bodies gave permission for us to call a minister on a part time basis. By the end of 2023 we were well through the process of calling a minister and hoped to have completed the process by January/February 2024.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are normally visited on a regular basis by the minister or district elder.

Mission and outreach

At a local level the congregation supports financially, practically and prayerfully the work of Castlerock C.S.S.M.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

The congregation was represented at meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

Property

Buildings maintenance:

Weather-proofing the tower and associated work, renewing the protective glazing on the stain-glass windows and repairing the water-damaged plaster in the church are matters we need to address.

We are proceeding with the purchase of an extension to our Burial Ground at Downhill although this is still not completed. This will involve considerable cost in securing the site and creating an entrance, as well as purchasing the land from the National Trust, and paying the associated technical and legal fees.

Organisations

A Group of 'Presbyterian Women' met monthly from October to when the church building was open and a range of activities and speakers.

Volunteers

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

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 116 contributing families during the year (108 contributors in 2022) donating a total of £50841 (£43561 in previous year, 2022)

Total Income of the congregation during the year was £127906 compared to £89585 in 2022. Total expenditure amounted to £82028 in 2023 compared to £52721 in 2022. Free Will Offering contributions increased by £7280 in 2023 compared to 2022. Our Free Will offering was augmented by Gift Aid amounting to £8435. In 2023 we received a bequest of £40000 from the estate of the late Mrs E. Henderson. These funds are to be used at the discretion of the Church Committee.

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

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 Kirk Session at a meeting on 20/2/24 and signed on its behalf by

Heather K McSparran

G. Munce

Miss Heather McSparran
Clerk of Session

Mr G. Munce
Treasurer

Date: 20/2/24

Date: 20/2/24

Castlerock Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105337

Annual return

Independent examiner's report to the trustees of Castlerock Congregation of The Presbyterian Church in Ireland

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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. My 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

have not been met or

(2) to which, in my opinion, further information is required in order to enable a proper understanding of the accounts to be reached.

Olive K Wallace

Olive K Wallace ACMA, CGMA
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101 Coolyvenny Road
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5 March 2024