

Castlecaulfield congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105630

Details

Status Received

Registered 2016-08-15

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 10 Laurel View
Dungannon
County Tyrone
Bt71 6ua
BT71 6UA

Phone 02887724624

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
2024-10-31	£189,596	£93,908	£0	1

Trustees

Name	Role	Appointed
Mr Cyril Wilson		
Mr David Devennie		
Mr Jim Hayes		
Mr Jonathan McMinn		
Mr Keith Ferguson		
Mr Ronnie Moore		
Rev Mark Dodds		

Castlecaulfield congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105630

Accounts

TEMPLATE FINANCIAL STATEMENTS – RECEIPTS AND PAYMENTS ACCOUNT

*These template financial statements have been prepared on behalf of the Finance Panel of the Support Services Committee of the General Council. They provide an outline of the format in which congregations **electing** to prepare Receipts and Payments Accounts should prepare their financial statements. Accounts prepared in accordance with this format are designed to be suitable for the purpose of filing accounts with the Charity Commission for Northern Ireland.*

Please note that the congregations approved financial statements will need to be submitted to the Charity Commission in pdf format.

It is not possible to cover every situation in a set of template accounts and therefore congregations may wish to take their own professional advice if considered necessary.

Text that appears in these template accounts in red will need to be updated for the congregation's circumstances.

Information to assist congregations in prepare their accounts is included in the supporting guidance note.

October 2022

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

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC105630)

**CASTLECAULFIELD 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 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Castlecaulfield congregation of the Presbyterian Church in Ireland

Registered Charity in Northern Ireland (NIC105630)

CHARITY TRUSTEES

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

Name
Name
Name (resigned on [enter date])

Name
Name
Name (appointed on [enter date])

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Reverend Mark Dodds
David Devennie
Andrew Patterson

INDEPENDENT EXAMINER

Alex Moore
11 Castlevue Manor
Castlecaulfield
BT70 3DW

BANKERS

First Trust Bank

SOLICITORS

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

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 **[at least twice in each year or as appropriate]**.

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. Castlecaulfield congregation of the Presbyterian Church has been assigned to the Tyrone 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.

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

The General Assembly

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.

DESCRIPTION AND PURPOSE

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

Castlecaulfield congregation of the Presbyterian Church 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 congregations mission purposes is *[Enter your local mission statement e.g., by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice]*

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

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 and has a wide range of organisations including

- Sunday School
- Youth Club
- Mothers and Toddlers
- Bowling Club
- [amend/list other organisations]

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at [e.g. 10.30am] and [6.30pm]. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at (no.) Sacraments of Baptism, we conducted [no.] marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 142 communicant members and 99 families connected with the congregations. The average week attendance at morning worship is 75

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

Mission and outreach

At a local level the congregation [summarise the congregation's local mission and outreach including and donations to external missions and agencies.

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

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 the regular 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.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

[Provide details of any major repairs or refurbishment projects during the year]

Organisations

[Provide a brief summary of the organisations and what they did during the year indicating where possible average attendances]

e.g. Each Wednesday our hall is used by our mothers and toddlers group. Fifteen children and their carers were regular attenders. During the summer the group organised two outings. In July, 20 children and their parents went for the day to Belfast Zoo and later in the holidays we had the hottest day of the year for our family outing to Newcastle.

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.

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

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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 117 contributors during the year, 120 in the previous year, donating a total of £49,904 with £48,197 in previous year 2023.

Total Income of the congregation during the year was £189,596 compared to £96,084 in the previous year. This increase was primarily due to a bequest received of £88,248 during the year.

Total expenditure increased from £90,198 to £93,908 due to rise in staff costs and general price increases.

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) 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 [enter date] and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

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

(To be provided by the Independent Examiner)

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	62,386	121,913	-	184,299	90,636
Charitable activities	3	-41	2,442	-	2,401	3,360
Other trading activities	4	-	-	-	-	-
Investment Income	5	2,817	4,423	5,034	12,274	11,649
Other	6	505	-	-	505	204
		-----	-----	-----	-----	-----
Total Receipts		65,667	128,778	5,034	199,479	105,849
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	290	145	-	435	435
Charitable activities	8	63,435	30,038	-	93,473	90,151
Investment costs						
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets		-	-	-	-	-
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments	⌘	63,725	30,183	-	93,908	90,586
		-----	-----	-----	-----	-----
Net receipts / (payments)						15,263
Transfers between funds		1,942	98,595	5,034	105,571	
		-----	-----	-----	-----	-----
Net movement in funds						
Funds brought forward		64,011	119,581	135,775	319,369	304,108
		-----	-----	-----	-----	-----
Funds carried forward	12	65,953	218,176	140,809	424,940	319,369
		=====	=====	=====	=====	=====

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	64,011	119,582	135,776	319,369	304,107
Net movement in funds	1,942	98,602	5,034	105,577	15,263
	-----	-----	-----	-----	-----
Bank and Cash at end of year	65,953	218,183	140,810	424,946	319,369
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				84,085	80,939
Bank Current Accounts				200,051	102,654
GIF & Bequest Funds				140,810	135,775
				-----	-----
				424,946	319,369
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				617,403	617,403
- Manse				485,254	485,254
- Acheson Hall & 53/55 Main Street				888,399	888,399
- Investments – Note 11				140,810	135,776
Gift Aid receivable on donations				15,000	15,000
				-----	-----
				2,146,866	2,141,832
				=====	=====
Liabilities					
Loans				-	-
Other					
				-----	-----
			x	-	-
				=====	=====

Approved by the Kirk Session at a meeting on and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:					
Loose collections	1,015	990	-	2,005	2,362
Donations and gifts	51,349	115,049	-	166,398	73,187
Gift Aid	10,021	5,874	-	15,895	15,087
Legacies and bequest	-	-	-	-	-
	----- 62,385 -----	----- 121,913 -----	----- - -----	----- 184,298 -----	----- 90,636 -----

CASTLECAULFIELD 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:					
Fees from weddings and funerals	-	0	-	0	200
Fundraising events	-41	1,889	-	1,848	2,680
Membership fees	-	664	-	553	664
Publications	-	-	-	-	-
	-----	-----	-----	-----	-----
	- 41	2,442	-	2,401	3,360
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	1,135	3,712	-	4,847	928
General Investment Fund	1,681	711	5,034	2,392	10,721
	-----	-----	-----	-----	-----
	2,816	4,423	5,034	12,273	11,649
	-----	-----	-----	-----	-----

CASTLECAULFIELD 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
	£	£	£	£	£
Graveyard Fees	500	-	-	500	200
NIE	5	-	-	5	4
	-----	-----	-----	-----	-----
	505	-	-	505	204
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	290	145	-	435	435
	-----	-----	-----	-----	-----
	290	145	-	435	435
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	11,427	-	-	11,427	10,866
Presbytery fees	409	-	-	409	348
Ministry and support staff costs	38,666	6,940	-	45,606	44,838
Congregational running expenses	12,933	14,584	-	27,517	24,501
Donations to Missions and charities	-	8,514	-	8,514	9,588
Publications	-	-	-	0	10
	-----	-----	-----	-----	-----
	63,435	30,038	-	93,473	90,151
	-----	-----	-----	-----	-----

CASTLECAULFIELD 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 2021	Total 2020
	£	£	£	£	£
Property Purchase	-	-	-	-	-
	-----	-----	-----	-----	-----
	-				
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 54 Main Street Castlecaulfield, Acheson Hall situated at Main Street Castlecaulfield and the Manse situated at 11 Drumreany Road Castlecaulfield and the associated fixtures, fittings, plant and machinery. In 2018 the property located at 53-55 Main Street Castlecaulfield has also been purchased. These have an insurance value of £1, 891,053.

11. INVESTMENTS

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

	2024	2023
	£	£
General Investment Fund	111,516	106,482
Other investments (Ulster & Progressive Bequests Accounts)	29,294	29,294
	-----	-----
	140,810	135,776
	-----	-----

CASTLECAULFIELD 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 Account [Name of Fund]	64,011	65,667	63,725	1,942	-	65,953
	-----	-----	-----	-----	-----	-----
	64,011	65,667	63,725	1,942	-	65,953
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building & Repair Fund	109,873	114,853	16,747	98,106	-	207,979
Mission Fund	1,074	2,446	569	1,877	-	2,951
Sunday School Fund	4,526	1,308	1,647	-339	-	4,187
Tots & Co	593	553	342	211	-	804
Youth Fellowship	286	-	286	-286	-	0
Bowling Club	172	-	172	-172	-	0
Presbyterian Woman	3,057	1,669	2,464	-795	-	2,262
	-----	-----	-----	-----	-----	-----
	119, 582	120,829	22,227	98,602	-	218,183
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General Investment Fund	106,482	5,034	-	5,034	-	111,516
Bequest Deposit Accounts	29,294	-	-	-	-	29,294
	-----	-----	-----	-----	-----	-----
	135, 776	-	-	5,034	-	140,810
	-----	-----	-----	-----	-----	-----
Total	319,369	191,530	85,952	105,578	-	424,946
	-----	-----	-----	-----	-----	-----

Castlecaulfield congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105630

Accounts

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October 2022

**CASTLECAULFIELD 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 (NIC105630)

**CASTLECAULFIELD 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

Castlecaulfield congregation of the Presbyterian Church in Ireland

Registered Charity in Northern Ireland (NIC105630)

CHARITY TRUSTEES

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

Rev Mark Dodds

Mr Keith Ferguson

Mr Ivan Burns

Mr Jonathan McMinn

Mr David Devennie

Mr Angus Burns

Mr Jim Hayes

Mr Ronnie Moore

PRINCIPAL OFFICE BEARERS

Minister

Clerk of Session

Treasurer

Reverend Mark Dodds

David Devennie

Andrew Patterson

INDEPENDENT EXAMINER

Alex Moore

11 Castlevue Manor

Castlecaulfield

BT70 3DW

BANKERS

First Trust Bank

SOLICITORS

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

STRUCTURE AND MANAGEMENT

The Kirk Session

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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 five times per year and on further occasions, as required.

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

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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.

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

The General Assembly

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.

DESCRIPTION AND PURPOSE

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

Castlecaulfield congregation of the Presbyterian Church 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 congregations mission purposes is "to encourage people to put their faith and trust in Jesus Christ; to see them grow in their faith and become full members of Christ's body, so that they will serve God, and have fellowship with other believers, using their grace gifts to advance His kingdom in the world in order to magnify His name."

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join us. The Sacrament of the Lords Supper (communion) 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 studies and prayer gatherings and has a wide range of organisations including:

- Sunday School
- Youth Fellowship

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

- Bowling Club
- Guides, Brownies and Rainbows
- Presbyterian Women (PW) Group
- "Tots and Co" (Our Mothers and Toddlers Group)

ACHIEVEMENTS AND PERFORMANCE

The congregation normally meets for worship each Sunday at 10:30am and we have an evening church on the last Sunday of each month at 7pm and this is held jointly between ourselves and our sister congregation of Eglis Presbyterian Church. During the week the Midweek Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer, and again this is held between ourselves and our friends in Eglis.

As well as our regular services during the year we acknowledged God's gift of new life at two Baptisms, and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 142 communicant members and 108 families connected with the congregation. The average week attendance at morning worship is 75.

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

Mission and outreach

At a local level the congregation continued to show a missionary outlook as the members sought to live out their faith in their homes and workplaces etc, wherever God has placed them, whilst seeking to share the good news of the Lord Jesus with those who live in the village and in the countryside around the church.

Alongside that, the congregation continued to support those involved in Christian work further afield; hosting speakers, giving financially and praying for the work of Tearfund, OMS, Wycliffe Bible Translators, and Good News for Everyone, amongst others.

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

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.

Presbytery

The congregation was represented at the regular 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.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

No major repairs or refurbishment to report.

Organisations

Our church hall and facilities are well used both by our members and the wider local community during the week.

- The Brownies moved this year to a Tuesday evening and had their usual busy programme of activities.
- Wednesday mornings there is plenty of noise and fun to be had in the hall when "Tots and Co" toddler group meet. Usually there were around 25 toddlers from across the community playing along with their parents or carers.
- Guides moved to the early Wednesday evening slot and saw an encouraging growth in numbers over the course of the year.
- Wednesday evenings also sees our weekly Bible Study and Prayer time - held jointly with our friends from Eglis.
- On Thursday evenings the Rainbows group had another enjoyable year whilst the PW group would regularly meet downstairs, a little later in the evening

- During the course of the year the choir and committees also met to practice and plan for the services and work of the church
- Youth Fellowship (joint with English) met on alternate Sunday evenings and saw a healthy group of young people coming along.
-

Volunteers

Obviously, none of these activities could have taken place without the great commitment of the leaders and so the Trustees wish to acknowledge their deep appreciation of those who give so freely of their time and talents in helping with organisations and other church activities.

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

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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 120 contributors during the year, 123 in the previous year, donating a total of £48,197 with £44,527 in previous year 2022.

Total Income of the congregation during the year was £96,084 compared to £97,557 in the previous year.

Total expenditure increased from £89,506 to £90,198.

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 Kirk Session at a meeting on 25th October 2024 and signed on its behalf by

Rev Mark Dodds

Mr David Devennie (Clerk of Session)

25/10/24

25/10/24

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF [NAME OF CONGREGATION]
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

(To be provided by the Independent Examiner)

Net receipts / (payments)	154	6,272			-264
Transfers between funds			8,837	15,263	
Net movement in funds					
Funds brought forward	63,859	113,309	126,939	304,108	304,372
Funds carried forward	12				
	64,013	119,581	135,775	319,369	304,108

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

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		13,309			
	63,859		126,939	304,107	304,372
Net movement in funds		6,272			-
	154		8,837	15,263	264
	-----	-----	-----	-----	-----
Bank and Cash at end of year	64,011	119,582	135,775	319,369	304,108
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				80,939	
					30,634
Bank Current Accounts				102,654	
					146,535
GIF & Bequest Funds				135,775	
					126,939
				-----	-----
				319,369	304,108
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				617,403	617,403
- Manse				485,254	485,254
- Acheson Hall & 53/55 Main Street				888,399	888,399
- Investments – Note 11				126,939	135,684
Gift Aid receivable on donations				14,000	14,000
				-----	-----
				2,131,995	2,135,155
				=====	=====
Liabilities					

Loans

-

-

Other

⌘

-

-

=====

=====

Approved by the Kirk Session at a meeting on and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

**CASTLECAULFIELD 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	1,053	1,309	-	2,362	1,165
Donations and gifts	48,246	24,941	-	73,187	71,433
Gift Aid	9,334	5,753	-	15,087	14,155
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	58,633	32,003	-	90,636	86,753
	-----	-----	-----	-----	-----

CASTLECAULFIELD 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:					
Fees from weddings and funerals	-	200	-	200	200
Fundraising events	-	-	-	-	-
Membership fees	184	2,680	-	2,680	7,012
Publications	-	664	-	664	-
	-	-	-	-	-
	-----	-----	-----	-----	-----
	184	3,544	-	3,360	7,212
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	720	208	-	-	-

General Investment Fund		555	928	382
	1329	8,837		6,789
	-----	-----	-----	-----
	2,049	763	11,649	-
	-----	-----	-----	-----
		8,837		6,407

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

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Graveyard Fees	200	-	-	200	1,250
NIE	4	-	-	4	4
	-----	-----	-----	-----	-----
	204	-	-	204	1,254
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	290	145	-	435	821
	-----	-----	-----	-----	-----
	290	145	-	435	821
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	10,866	-	-	10,866	10,411
Presbytery fees	348	-	-	348	348
Ministry and support staff costs	38,178	6,660	-	44,838	38,711
Congregational running expenses	10,856	-	-	10,856	-

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

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Property Purchase	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 54 Main Street Castlecaulfield, Acheson Hall situated at Main Street Castlecaulfield and the Manse situated at 11 Drumreany Road Castlecaulfield and the associated fixtures, fittings, plant and machinery. In 2018 the property located at 53-55 Main Street Castlecaulfield has also been purchased. These have an insurance value of £1, 891,053.

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	106,482	97,645
Other investments (Ulster & Progressive Bequests Accounts)	29,294	29,294
	-----	-----
	135,776	126,939
	-----	-----

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

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account [Name of Fund]	63,859	60,701	60,549	152	-	64,011
	-----	-----	-----	-----	-----	-----
	63,859	60,701	60,549	152	-	64,011
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building & Repair Fund	102,732	23,037	15,896	7,141	-	109,873
Mission Fund	1,219	883	1,028	-145	-	1,074
Sunday School Fund	4,908	1,141	1,523	-382	-	4,526
Tots & Co	267	664	337	327	-	593
Youth Fellowship	286	-	-	-	-	286
Bowling Club	172	-	-	-	-	172
Presbyterian Woman	3,725	2,058	2,726	-668	-	3,057
	-----	-----	-----	-----	-----	-----
	113,309	27,783	21,510	6,273	-	119,582
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General Investment Fund	97,645	-	-	8,837	-	106,482
Bequest Deposit Accounts	29,294	-	-	-	-	29,294
	-----	-----	-----	-----	-----	-----
	126,939	-	-	8,837	-	135,775
	-----	-----	-----	-----	-----	-----
Total	304,107	88,484	82,059	15,262	-	319,369
	-----	-----	-----	-----	-----	-----

Castlecaulfield congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105630

Annual report

PRESBYTERIAN CHURCH IN IRELAND

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

I report on the accounts of Castlecaufield congregation for the year ended 31 December 2023, which are set out on pages 10 to 16.

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 my 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 my attention.

Basis of independent examiner's report

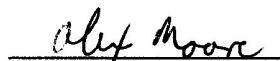
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me 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

I have completed my 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, I have found no matters that require drawing to your attention.



Alexander Moore FCCA

11 Castlevue Manor, Castlecaufield, Dungannon, BT70 3DW

9th November 2024

Castlecaulfield congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105630

Annual return

TEMPLATE FINANCIAL STATEMENTS – RECEIPTS AND PAYMENTS ACCOUNT

*These template financial statements have been prepared on behalf of the Finance Panel of the Support Services Committee of the General Council. They provide an outline of the format in which congregations **electing** to prepare Receipts and Payments Accounts should prepare their financial statements. Accounts prepared in accordance with this format are designed to be suitable for the purpose of filing accounts with the Charity Commission for Northern Ireland.*

Please note that the congregations approved financial statements will need to be submitted to the Charity Commission in pdf format.

It is not possible to cover every situation in a set of template accounts and therefore congregations may wish to take their own professional advice if considered necessary.

Text that appears in these template accounts in red will need to be updated for the congregation's circumstances.

Information to assist congregations in prepare their accounts is included in the supporting guidance note.

October 2022

**CASTLECAULFIELD 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 (NIC105630)

**CASTLECAULFIELD 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

Castlecaulfield congregation of the Presbyterian Church in Ireland

Registered Charity in Northern Ireland (NIC105630)

CHARITY TRUSTEES

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

Rev Mark Dodds

Mr Keith Ferguson

Mr Ivan Burns

Mr Jonathan McMinn

Mr David Devennie

Mr Angus Burns

Mr Jim Hayes

Mr Ronnie Moore

PRINCIPAL OFFICE BEARERS

Minister

Clerk of Session

Treasurer

Reverend Mark Dodds

David Devennie

Andrew Patterson

INDEPENDENT EXAMINER

Alex Moore

11 Castlevue Manor

Castlecaulfield

BT70 3DW

BANKERS

First Trust Bank

SOLICITORS

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

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 five times per year and on further occasions, as required.

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. Castlecaulfield congregation of the Presbyterian Church has been assigned to the Tyrone 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.

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

The General Assembly

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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Castlecaulfield congregation of the Presbyterian Church 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.

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- Youth Fellowship

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

- Bowling Club
- Guides, Brownies and Rainbows
- Presbyterian Women (PW) Group
- “Tots and Co” (Our Mothers and Toddlers Group)

ACHIEVEMENTS AND PERFORMANCE

The congregation normally meets for worship each Sunday at 10:30am and we have an evening church on the last Sunday of each month at 7pm and this is held jointly between ourselves and our sister congregation of Eglis Presbyterian Church. During the week the Midweek Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer, and again this is held between ourselves and our friends in Eglis.

As well as our regular services during the year we acknowledged God’s gift of new life at two Baptisms, and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 142 communicant members and 108 families connected with the congregation. The average week attendance at morning worship is 75.

Pastoral care

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

Mission and outreach

At a local level the congregation continued to show a missionary outlook as the members sought to live out their faith in their homes and workplaces etc, wherever God has placed them, whilst seeking to share the good news of the Lord Jesus with those who live in the village and in the countryside around the church.

Alongside that, the congregation continued to support those involved in Christian work further afield; hosting speakers, giving financially and praying for the work of Tearfund, OMS, Wycliffe Bible Translators, and Good News for Everyone, amongst others.

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

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.

Presbytery

The congregation was represented at the regular 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.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

No major repairs or refurbishment to report.

Organisations

Our church hall and facilities are well used both by our members and the wider local community during the week.

- The Brownies moved this year to a Tuesday evening and had their usual busy programme of activities.
- Wednesday mornings there is plenty of noise and fun to be had in the hall when "Tots and Co" toddler group meet. Usually there were around 25 toddlers from across the community playing along with their parents or carers.
- Guides moved to the early Wednesday evening slot and saw an encouraging growth in numbers over the course of the year.
- Wednesday evenings also sees our weekly Bible Study and Prayer time - held jointly with our friends from Eglis.
- On Thursday evenings the Rainbows group had another enjoyable year whilst the PW group would regularly meet downstairs, a little later in the evening

- During the course of the year the choir and committees also met to practice and plan for the services and work of the church
- Youth Fellowship (joint with English) met on alternate Sunday evenings and saw a healthy group of young people coming along.
-

Volunteers

Obviously, none of these activities could have taken place without the great commitment of the leaders and so the Trustees wish to acknowledge their deep appreciation of those who give so freely of their time and talents in helping with organisations and other church activities.

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

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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 120 contributors during the year, 123 in the previous year, donating a total of £48,197 with £44,527 in previous year 2022.

Total Income of the congregation during the year was £96,084 compared to £97,557 in the previous year.

Total expenditure increased from £89,506 to £90,198.

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 Kirk Session at a meeting on 25th October 2024 and signed on its behalf by

Rev Mark Dodds

Mr David Devennie (Clerk of Session)

25/10/24

25/10/24

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF [NAME OF CONGREGATION]
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

(To be provided by the Independent Examiner)

Net receipts / (payments)	154	6,272			-264
Transfers between funds			8,837	15,263	
Net movement in funds					
Funds brought forward	63,859	113,309	126,939	304,108	304,372
Funds carried forward	12				
	64,013	119,581	135,775	319,369	304,108

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

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		13,309			
	63,859		126,939	304,107	304,372
Net movement in funds		6,272			-
	154		8,837	15,263	264
	-----	-----	-----	-----	-----
Bank and Cash at end of year	64,011	119,582	135,775	319,369	304,108
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				80,939	
					30,634
Bank Current Accounts				102,654	
					146,535
GIF & Bequest Funds				135,775	
					126,939
				-----	-----
				319,369	304,108
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				617,403	617,403
- Manse				485,254	485,254
- Acheson Hall & 53/55 Main Street				888,399	888,399
- Investments – Note 11				126,939	135,684
Gift Aid receivable on donations				14,000	14,000
				-----	-----
				2,131,995	2,135,155
				=====	=====
Liabilities					

Loans

-

-

Other

⌘

-

-

=====

=====

Approved by the Kirk Session at a meeting on and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

**CASTLECAULFIELD 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	1,053	1,309	-	2,362	1,165
Donations and gifts	48,246	24,941	-	73,187	71,433
Gift Aid	9,334	5,753	-	15,087	14,155
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	58,633	32,003	-	90,636	86,753
	-----	-----	-----	-----	-----

CASTLECAULFIELD 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:					
Fees from weddings and funerals	-	200	-	200	200
Fundraising events	-	-	-	-	-
Membership fees	184	2,680	-	2,680	7,012
Publications	-	664	-	664	-
	-	-	-	-	-
	-----	-----	-----	-----	-----
	184	3,544	-	3,360	7,212
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	720	208	-	-	-

General Investment Fund		555	928	382
	1329	8,837		-
	-----	-----	-----	-----
	2,049	763	11,649	-
	-----	-----	-----	-----
		8,837		6,789
				6,407

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

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Graveyard Fees	200	-	-	200	1,250
NIE	4	-	-	4	4
	-----	-----	-----	-----	-----
	204	-	-	204	1,254
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	290	145	-	435	821
	-----	-----	-----	-----	-----
	290	145	-	435	821
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	10,866	-	-	10,866	10,411
Presbytery fees	348	-	-	348	348
Ministry and support staff costs	38,178	6,660	-	44,838	38,711
Congregational running expenses	10,856	-	-	10,856	-

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

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Property Purchase	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 54 Main Street Castlecaulfield, Acheson Hall situated at Main Street Castlecaulfield and the Manse situated at 11 Drumreany Road Castlecaulfield and the associated fixtures, fittings, plant and machinery. In 2018 the property located at 53-55 Main Street Castlecaulfield has also been purchased. These have an insurance value of £1, 891,053.

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	106,482	97,645
Other investments (Ulster & Progressive Bequests Accounts)	29,294	29,294
	-----	-----
	135,776	126,939
	-----	-----

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

31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account [Name of Fund]	63,859	60,701	60,549	152	-	64,011
	-----	-----	-----	-----	-----	-----
	63,859	60,701	60,549	152	-	64,011
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building & Repair Fund	102,732	23,037	15,896	7,141	-	109,873
Mission Fund	1,219	883	1,028	-145	-	1,074
Sunday School Fund	4,908	1,141	1,523	-382	-	4,526
Tots & Co	267	664	337	327	-	593
Youth Fellowship	286	-	-	-	-	286
Bowling Club	172	-	-	-	-	172
Presbyterian Woman	3,725	2,058	2,726	-668	-	3,057
	-----	-----	-----	-----	-----	-----
	113,309	27,783	21,510	6,273	-	119,582
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General Investment Fund	97,645	-	-	8,837	-	106,482
Bequest Deposit Accounts	29,294	-	-	-	-	29,294
	-----	-----	-----	-----	-----	-----
	126,939	-	-	8,837	-	135,775
	-----	-----	-----	-----	-----	-----
Total	304,107	88,484	82,059	15,262	-	319,369
	-----	-----	-----	-----	-----	-----

Castlecaulfield congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105630

Accounts

TEMPLATE FINANCIAL STATEMENTS – RECEIPTS AND PAYMENTS ACCOUNT

*These template financial statements have been prepared on behalf of the Finance Panel of the Support Services Committee of the General Council. They provide an outline of the format in which congregations **electing** to prepare Receipts and Payments Accounts should prepare their financial statements. Accounts prepared in accordance with this format are designed to be suitable for the purpose of filing accounts with the Charity Commission for Northern Ireland.*

Please note that the congregations approved financial statements will need to be submitted to the Charity Commission in pdf format.

It is not possible to cover every situation in a set of template accounts and therefore congregations may wish to take their own professional advice if considered necessary.

Text that appears in these template accounts in red will need to be updated for the congregation's circumstances.

Information to assist congregations in prepare their accounts is included in the supporting guidance note.

October 2019

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

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2019**

Registered Charity in Northern Ireland (NIC105630)

**CASTLECAULFIELD 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 2019 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Castlecaulfield congregation of the Presbyterian Church in Ireland

Registered Charity in Northern Ireland (NIC105630)

CHARITY TRUSTEES

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

Rev Mark William Dodds
Mr David Robert James Devennie
Mr Keith James Ferguson
Mr Angus Burns

Mr Jim Hayes
Mr Ronnie Moore
Mr Ivan Burns
Mr Jonathan McMinn

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Reverend Mark Dodds
David Devennie
Andrew Patterson

INDEPENDENT EXAMINER

Alex Moore
11 Castlevue Manor
Castlecaulfield
BT70 3DW

BANKERS

First Trust Bank

SOLICITORS

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

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 at least five times a year, with stated meetings in Sept, Nov, Jan, March, and May, and as otherwise required.

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. Castlecaulfield congregation of the Presbyterian Church has been assigned to the Tyrone Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

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.

The General Assembly

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.

DESCRIPTION AND PURPOSE

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

Castlecaulfield congregation of the Presbyterian Church 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 congregations mission purposes is "to encourage people to put their faith and trust in Jesus Christ; to see them grow in their faith and become full members of Christ's body, so that they will serve God, and have fellowship with other believers, using their grace gifts to advance His kingdom in the world in order to magnify His name."

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join us. The Sacrament of the Lords Supper (communion) 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 studies and prayer gatherings and has a wide range of organisations including:

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

- Sunday School
- Bible Class
- "Tots and Co" (Our Mothers and Toddlers Group)
- Bowling Club
- Guides, Brownies and Rainbows
- Presbyterian Women (PW) Group

ACHIEVEMENTS AND PERFORMANCE

The congregation normally meets for worship each Sunday at 10:30am and we have an evening church on the last Sunday of each month at 7pm and this is held jointly between ourselves and our sister congregation of Eglisk Presbyterian Church. During the week the Midweek Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer, and again this is held between ourselves and our friends in Eglisk.

As well as our regular services during the year we acknowledged God's gift of new life at two Baptisms, and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2017 there were 157 communicant members and 115 families connected with the congregation. The average weekly attendance at morning worship is 75.

Pastoral care

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

Mission and outreach

At a local level the congregation continued to show a missionary outlook as the members sought to live out their faith in their homes and workplaces etc, wherever God has placed them, whilst seeking to share the good news of the Lord Jesus with those who live in the village and in the countryside around the church.

Alongside that, the congregation continued to support those involved in Christian work further afield; hosting speakers, giving financially and praying for the work of Tearfund, OMS and CEF whilst we also had the privilege of again playing host to the Abaana New Life Choir from Uganda.

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

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 the regular 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.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

No major repairs or refurbishment to report.

Organisations

Our church hall and facilities are well used both by our members and the wider local community during the week.

- Monday evenings saw the Guides and as usual, they had an active programme over the course of the year.
- Tuesdays the bowling club met, either for practice or for their matches in the local league and whilst they didn't have the most successful of seasons, result wise, there was still much enjoyment had by all.
- Wednesday mornings there is plenty of noise and fun to be had in the hall when "Tots and Co" toddler group meet. Usually there were around 20 toddlers from across the community playing along with their parents or carers.

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

-
- Wednesday evenings and Thursday mornings there are groups which meet for Bible study and prayer
- On Thursday evenings the Rainbows group had another enjoyable year whilst the PW group would regularly meet downstairs, a little later in the evening
- And on Friday evenings the Brownies enjoyed another good year of activities with a few evenings away thrown in for good measure.
- During the course of the year the choir and committees also met to practice and plan for the services and work of the church

Volunteers

Obviously, none of these activities could have taken place without the great commitment of the leaders and so the Trustees wish to acknowledge their deep appreciation of those who give so freely of their time and talents in 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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 127 contributors during the year, 141 in previous year, donating a total of £44,442 with £44,509 in previous year 2018.

Total Income of the congregation during the year was £103,549, compared to £99,328 in the previous year primarily due to additional charitable fund raising during the year.

Total expenditure decreased from £161,387 to £83,966 as the previous year had a property purchase included.

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) 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 23/11/2020 and signed on its behalf by

Mark Dodds

David Devennie

23/11/2020

23/11/2020

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF [NAME OF CONGREGATION]
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

(To be provided by the Independent Examiner) - **see attached PDF please**

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2019

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
		£	£	£	£	£
Receipts						
Donations and legacies	2		34,137	-		
		54,144			88,285	89,079
Charitable activities	3		10,797			
		375		-	11,172	7,504
Other trading activities	4	-				
		-		-		
Investment Income	5		1,026		3,348	
		705		1,617		2,291
Other	6				744	
		744	-	-		454
		-----	-----	-----	-----	-----
Total Receipts		-----	-----	-----	-----	-----
		55,968	45,960	1,617	103,549	99,328
		-----	-----	-----	-----	-----
Payments						
Raising funds	7					
		477	238		715	715
Charitable activities	8					
		54,971	28,280		83,266	85,734
Investment costs						
Other	9	-				
		-		-		
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						74,938
		-	-	-	-	
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		-----	-----	-----	-----	-----
		55,448	28,518	-	83,966	161,387

Net receipts / (payments)	520	17,442	1,617	19,579	(62,059)
Transfers between funds					
Net movement in funds	520	17,442	1,617	19,579	(62,059)
Funds brought forward	56,445	65,937	128,000	250,382	312,441
Funds carried forward	12	56,965	83,379	129,617	269,961
		250,382			

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

As at 31 December 2019

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year					
	56,445	65,937	128,000	250,382	312,441
Net movement in funds					
	520	17,442	1,617	19,579	(62,059)
	-----	-----	-----	-----	-----
Bank and Cash at end of year					
	56,965	83,379	129,617	269,961	250,382
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				60,440	
					60,304
Bank Current Accounts				79,904	
					62,078
GIF & Bequest Funds				129,617	
					128,000
				-----	-----
				269,961	250,382
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				617,403	617,403
- Manse				485,254	485,254
- Acheson Hall & 53/55 Main Street				888,399	888,399
- Investments – Note 11				128,000	128,000
Gift Aid receivable on donations					14,000
				-----	-----
				2,134,173	2,133,056
				=====	=====
Liabilities					
Loans				-	

Other

-

-

=====

=====

Approved by the Kirk Session at a meeting on and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

**CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2019**

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 2019	Total 2018
	£	£	£	£	£
Recorded giving:					
Loose collections	764	1,221	-	1,985	2,498
Donations and gifts	44,442	26,270	-	70,712	69,687
Gift Aid	8,938	5,871	-	14,809	15,379
Legacies and bequest	-	775	-	775	1,515
	-----	-----	-----	-----	-----
	54,144	34,137	-	88,281	89,079
	-----	-----	-----	-----	-----

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2019

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Income from charitable activities:					
Fees from weddings and funerals	-	1,400	-	1,400	2,550
Fundraising events	-	8,317	-	8,317	4,072
Membership fees	-	1,080	-	1,080	626
Publications	375	-	-	375	256
	-----	-----	-----	-----	-----
	375	10,797	-	11,172	7,504
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Deposit interest			-		

General Investment Fund	473	743		1,216	1,165
	232	283	1,617	2,132	1,126
	-----	-----	-----	-----	-----
	705				
		1,026	1,617	3,348	2,291
	-----	-----	-----	-----	-----

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

31 December 2019

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Graveyard Fees	740	-	-	740	450
NIE	4	-	-	4	4
	-----	-----	-----	-----	-----
	744	-	-	744	454
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
FWO envelopes	477	238	-	715	715
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	715
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
General Assembly Assessments	12,449	-	-	12,449	11,892
Presbytery fees	464	-	-	464	609
Ministry and support staff costs	30,704	6,053	-	36,757	34,211
Congregational running expenses					

	10,694	4,190	-	14,884	24,057
Donations to Missions and charities	300	18,037	-	18,337	14,719
Publications	360	-	-	360	246
	-----	-----		-----	-----
	-			-	
	54,971	28,280	-	83,251	85,734
	-----	-----		-----	-----

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

31 December 2019

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Property Purchase	-	-	-	-	74,938
	-----	-----	-----	-----	-----
	-	-	-	-	74,938
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 54 Main Street Castlecaulfield, Acheson Hall situated at Main Street Castlecaulfield and the Manse situated at 11 Drumreany Road Castlecaulfield and the associated fixtures, fittings, plant and machinery. In 2018 the property located at 53-55 Main Street Castlecaulfield has also been purchased. These have an insurance value of £1, 891,053.

11. INVESTMENTS

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

	2019	2018
	£	£
General Investment Fund		28,715
	30,332	
Presbyterian Mutual		243
	243	
Other investments (Ulster & Progressive Bequests Accounts)		99,042
	99,042	
	-----	-----
	129,617	128,000
	-----	-----

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

31 December 2019

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account [Name of Fund]	56,445	55,594	55,089	505	-	56,950
	-----	-----	-----	-----	-----	-----
	56,445	55,594	55,089	505	-	56,950
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building & Repair Fund	58,146	23,936	7,784	16,152	-	74,298
Mission Fund	624	1,761	1,145	616	-	1,240
Sunday School Fund	3,838	1,613	1,267	346	-	4,184
Tots & Co	187	837	521	316	-	503
Youth Fellowship	286	-	-	-	-	286
Bowling Club	108	275	211	64	-	172
Presbyterian Women	2,748	3,831	3,868	(37)	-	2,711
	-----	-----	-----	-----	-----	-----
	65,937	32,253	14,796	17,457	-	83,394
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General Investment Fund	28,715	1,617	-	1,617	-	30,332
Bequest Deposit Accounts	99,042	-	-	-	-	99,042
PMS	243	-	-	-	-	243
	-----	-----	-----	-----	-----	-----
	128,000	1,617	-	1,617	-	129,617
	-----	-----	-----	-----	-----	-----
Total	250,382	89,464	69,885	19,579	-	269,961
	-----	-----	-----	-----	-----	-----

Castlecaulfield congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105630

Annual report

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN
IRELAND TRUSTEES ANNUAL REPORT

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 127 contributors during the year, 141 in previous year, donating a total of £44,442 with £44,509 in previous year 2018. Total Income of the congregation during the year was £103,549, compared to £99,328 in the previous year primarily due to additional charitable fund raising during the year. Total expenditure decreased from £161,387 to £83,966 as the previous year had a property purchase included.

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 Kirk Session at a meeting on 23/11/2020 and signed on its behalf by

Mark Dodds 23/11/2020

David Devennie 23/11/2020

Castlecaulfield congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105630

Annual return

PRESBYTERIAN CHURCH IN IRELAND

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

I report on the accounts of Castlecaufield congregation for the year ended 31 December 2019, which are set out on pages 10 to 16.

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 my 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me 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

I have completed my 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, I have found no matters that require drawing to your attention.



Alexander Moore FCCA

11 Castlevue Manor, Castlecaufield, Dungannon, BT70 3DW

20th November 2020