

## **St Columba's Parish Church Derryvolgie**

### **Annual report and financial statements for the year ended 31 December 2023**

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## **Derryvolgie Parish**

### **References and administrative details**

Charity Name: Derryvolgie/Derryvolgie/St Columba/Connor/Church of Ireland  
Charity Registration Number 101738  
Contact Address: 211 Belsize Road  
Lisburn  
BT27 4DN

### **Trustees**

Frank Bailie, Rev James Boyd, Amanda Culbert, Rhona Gavin, Stewart Gavin, Mark Hassard, Ruth Hutchinson, Rodney Ingram, Noreen Kavanagh, Colin McDonald, Mark McDowell, Caryn McMurray, Jonny McMurray, Ruth Neill, David Pedlow, Lynn Perry, Andy Sproule.

### **Principal Office-bearers**

Clergy: Rev James Boyd  
Honorary Secretary: Mark McDowell  
Honorary Treasurer: Colin McDonald  
Church Wardens – Clergy: Ruth Neill, Lynn Perry  
Church Wardens - People: Stewart Gavin, Andy Sproule

### **Independent Examiner**

George Summers  
15 Mayfields  
Lisburn  
BT28 3RP

### **Bankers**

Ulster Bank  
18 Bow Street  
Lisburn  
BT28 IBN

## **Trustees' Annual Report for the year ended 31 December 2023**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for St Columba's Parish Church, Derryvolgie for the year ended 31 December 2023.

### **Objectives and Activities**

The charitable purpose of Derryvolgie Parish is to support the advancement of the Christian religion by promoting, through the work of St Columba's Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Derryvolgie Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of St Columba's Church.

### **Achievements, Performance & Public Benefit**

The ending of the last vestiges of pandemic restrictions saw the return to all normal parish activity. The virtual innovations needed during lock down have evolved to become a convenient method for the less able, those who live further away and those whose lifestyle it suits, to engage with parish events. This allows us to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical in whichever way works best for the wide demographic we serve.

Our local outreach included DVK (kids) and DVY (youth) clubs which attract children from a large part of North Lisburn. During the year we invested in camping equipment and subsidised fees to allow young people from DVY to attend Summer Madness at nominal cost.

We offered financial support for missionary work directly in Nakuru, Kenya and through the Intercontinental Church Missionary Society to the church worldwide. We entered into a partnership with the South American Missionary Society (SAMS) to deliver an internship to a Chilean student.

Our weekly drop-in centre, Open Door, offers everyone in the community a chance to call in for companionship over coffee, savouries and cakes at no cost to themselves. We are part of the Harmony Hill community group. We have introduced an Adopt-a-Street prayer project. We organise litter picks in our area. With the support of Lisburn and Castlereagh City Council, we ran several events linked to the Coronation celebrations. We funded and maintain three defibrillators in our area. They were called upon on four occasions but thankfully were not needed at the incidents.

The third-party use of our premises included a singing group, Happy Tots pre-school, short mat bowling, Pilates, dance fitness, Irish Dancing and Irish language classes. Our premises are made available to any third party which offers a public good which does not conflict with our charitable purpose.

We supported other charities including Barnabas Aid, Bishops' Appeal, Christians Against Poverty (Lisburn), Emerge, Harmony Hill Primary School, Lisburn Food Bank, New Wine Ireland, Sands NI and the Royal British Legion.

Looking ahead we are investigating innovative and affordable ways of creating additional flexible space to facilitate an increase in the use of our premises by the local community. We propose to broaden our work with SAMS by taking a second intern. A new scheme called Global Made Local will lead to synergies with other projects in our area. We can deliver so much more public benefit by working together.

The Parish is conscious of its responsibilities under Safeguarding Trust. Everyone involved in our activities is AccessNI checked.

We maintain an up-to-date web page and are very active on Facebook, Instagram, Twitter and WhatsApp. Our social media attracts interest from those who are not yet church goers.

## Financial Review

In the period 1 January to 31 December 2023 our income was £115,450 against an expenditure of £112,021 resulting in an excess of income over expenditure of £3,429. This was a very satisfactory outturn with an overall increase in giving funding an increase in activity related expenditure.

Having provided for all accruals and setting aside a balance of £3,647 in the ministry fund, the unrestricted net worth of the parish is £53,134. In addition, there are reserves with a book value of £8,841. This includes an RCB unit trust with a book value of £7,866 and a realisable value of £18,955. The select vestry considers that reserves equivalent to three-month expenditure (excluding extraordinary expenditure) is appropriate.

## Going Concern

The trustees have reviewed the prospects for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and that the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

## Structure, Governance and Management

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The select vestry members are the charity trustees.

## Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry.

Meetings of the general vestry are held at least once a year. The select vestry is elected as part of this general vestry meeting. The select vestry will hold their positions for a period of one year. Select vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

## Pay and remuneration

The incumbent receives a stipend in accordance with figures approved by the General Synod of the Church of Ireland, a locomotory allowance and a pension contribution. The incumbent is provided with a rectory on which the rates are paid but not the running costs thereof.

## Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

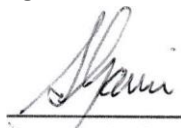
## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on Behalf of the Trustees



Stewart Gavin



Colin McDonald

30 October 2024

## **Independent examiner's report to the trustees St Columba's Parish Church, Derryvolgie.**

I report on the accounts of St Columba's Parish Church, Derryvolgie for the year ended 31 December 2023 which are set out on pages 7 and 8.

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 general Directions given by the Commissioner 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.

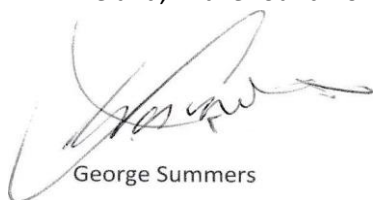
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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.



George Summers

15 Mayfields  
Lisburn  
BT28 3RP

# DERRYVOLGIE PARISH CHURCH, MANAGEMENT ACCOUNTS AS AT 31-DEC-23

## RECEIPTS AND PAYMENTS ACCOUNT

### Receipts

	Unrestricted	(Restricted)	(Restricted)	(Restricted)	Total	Total
	General	Repair				
	Fund	Renewals	Mission	Ministry	2023	2022
	£	£	£	£	£	£
Freewill Offering	75,263				75,263	69,992
Gift Aid Rebate	16,751				16,751	15,433
Collections	980		3,513		4,493	4,952
Fundraising	5,308				5,308	2,707
Rental (church activity)	9,538				9,538	8,411
Bank Interest & Dividends	584				584	511
Sundry receipts	184				184	200
Specific Purpose Funds	3,330	0		0	3,330	3,210

<b>Sub Total: Receipts</b>	<b>111,937</b>	<b>0</b>	<b>3,513</b>	<b>0</b>	<b>115,450</b>	<b>105,416</b>
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### Payments

Salary/Loco/CPF/PAYE/NIC	53,533				53,533	48,563
Diocese	8,284				8,284	7,636
Parish General Costs	20,599				20,599	7,967
Administration	5,283				5,283	5,753
Worship	3,780				3,780	2,854
Renewals (Chair) Fund	0	0			0	734
Repairs	8,689				8,689	1,890
Rectory Expense	2,347				2,347	(16)
Charities	5,742		3,513	0	9,255	12,762
Fundraising Expense	252				252	184

<b>Sub Total: Payments</b>	<b>108,508</b>	<b>0</b>	<b>3,513</b>	<b>0</b>	<b>112,021</b>	<b>88,325</b>
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Surplus / (Deficit) for year	3,429	0	0	0	3,429	17,091
Opening balance	49,706	0	0	3,647	53,352	36,261

<b>Operating accounts balance</b>	<b>53,134</b>	<b>0</b>	<b>0</b>	<b>3,647</b>	<b>56,781</b>	<b>53,352</b>
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# Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Cash Funds</b>					
Current Accounts	53,134	3,647	0	56,781	53,352
<b>Total Cash Funds</b>	<b>53,134</b>	<b>3,647</b>	<b>0</b>	<b>56,781</b>	<b>53,352</b>
<b>Investment Assets</b>					
Equity Investments	398	0	0	398	339
Other Listed Investments					
RCB deposits and investments	8,443	0	0	8,443	8,425
Other unlisted investments					
Investment Properties					
<b>Total Investment Assets</b>	<b>8,841</b>	<b>0</b>	<b>0</b>	<b>8,841</b>	<b>8,764</b>
<b>Assets retained for the Parish's own use</b>					
Parish Centre					
Glebe House	272,000	0	0	272,000	272,000
Fixtures and Fittings					
<b>Total Assets retained for the Parish's own use</b>	<b>272,000</b>	<b>0</b>	<b>0</b>	<b>272,000</b>	<b>272,000</b>

On behalf of the Trustees

  
Stewart Gavin



Colin McDonald



## Notes to the financial statements for the year ended 31 December 2023

### 1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

(a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

(b) Statement of Assets and Liabilities

(i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:

- Church Building
- Church Hall
- Rectory
- Fixtures and fittings

The Church Building and Church Hall are deemed to be heritage assets as defined by the Charities SORP (FRS102). These heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The church hall is physically attached to the church as such is not separable as an individual asset. As such it is deemed to be a heritage asset and no value is ascribed to it in the statement of assets and liabilities.

The rectory is recognised at cost / deemed cost, being the estimated fair value of the property at 31 December 2017 increased by the cost of the capital improvement works carried out during 2018. The property will be revalued for accounting purposes in 2024. No depreciation has been provided on the rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The select vestry has set a minimum threshold of £1,000 for an item of Fixtures and Fittings to be considered to be capitalised as a fixed asset. No item of Fixtures and Fittings has a value above this threshold.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

## 2. Reconciliation of Cash Funds

	£
Total cash funds at 01-Jan-23	53,352
Receipts for the year	115,450
Payments for the year	(112,021)
	<hr/>
<b>Total cash funds at 31-Dec-23</b>	<b>56,781</b>
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## 3. Movement in Funds

	At 1 Jan 2023	Incoming Resources	Outgoing resources	Transfers	at 31 Dec 2023
	£	£	£	£	£
<b>Restricted funds</b>					
Mission Fund	0	3,513	(3,513)	0	0
Ministry Fund	3,647	0	0	0	3,647
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3,647	3,513	(3,513)	0	3,647
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Unrestricted Funds</b>					
General Fund	49,706	111,937	(108,508)	0	53,134
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Funds</b>	<b>53,352</b>	<b>115,450</b>	<b>(112,021)</b>	<b>0</b>	<b>56,781</b>
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### Purposes of Restricted Funds

Mission Fund: Provides financial assistance towards missionary work in South America and Africa.  
Ministry Fund: Expensed on outreach at the discretion of the Rector.

#### **4. Collections for Third Parties**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Communicating Clearly	0	30
Nakuru Fund	383	344
CAP	300	60
Deacon Leaving Gift	980	0
Harvest Appeal	1275	1841
SAMS	500	0
Bishops' Appeal	1055	2677
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	4,493	4,952
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The above amount has been included in Receipts for the prior year under "collections" and in Payments for the prior year under "gifts" and "charities".

#### **5. Transactions with the Trustees**

No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

#### **6. Governance Costs**

Governance costs are included within administration costs in the receipts and payments accounts.