

St Columba's Parish Church Derryvolgie

Annual report and financial statements for the year ended 31 December 2022

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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, James Boyd, Amanda Culbert, Rhona Gavin, Stewart Gavin, Mark Hassard, Ruth Hutchinson, Rodney Ingram, Noreen Kavanagh, Colin McDonald, Mark McDowell, Caryn McMurray, Jonny McMurray, 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 Hutchinson, Jonathon McMurray
Church Wardens - People: Lynn Perry, Andrew 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 2022

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 2022.

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 overarching aim of the parish is to know Christ better and make him better known.

The efforts made to continue its activity during the pandemic has allowed the parish not just to survive but to emerge in a stronger position. While there has been a return to physical activity, we retained our innovative and creative methods of communication including our on-line presence. 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.

We continued to provide a community forum for our parishioners and for others in the locality who wished to experience what we provide. We managed to maintain our outreach work, both locally and internationally. We offered financial support for missionary work by Intercontinental Church Missionary Society worldwide, South American Missionary Society (SAMS) in Chile and directly in Nakuru Kenya.

Our outreach activities are valued by the local community. They include DVK (kids) and DVY (youth) which attracts children from a large part of North Lisburn to club activities. We have started Open Door, a weekly drop-in centre. The third-party use of our premises included a singing group, Happy Tots pre-school, Pilates, dance fitness and Irish Dancing. 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 Christians Against Poverty (Lisburn), Emerge, Harmony Hill Primary School, Lisburn Food Bank, New Wine Ireland, Sands NI and the Bishops' Appeal for Ukraine.

The parish has enjoyed a year-on-year increase in participation in events.

Looking ahead consideration will be given to addition to the church complex to create additional flexible space for the increasing use of our premises by the local community. We propose to broaden our work with SAMS by funding the maintenance of a Chilean student at the Belfast Bible College.

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 a lot of interest from those who are not yet parishioners or perhaps not yet church goers.

Financial Review

In the period 1 January to 31 December 2022 our income was £105,416 against an expenditure of £88,325 resulting in an excess of income over expenditure of £17,091. This was a very satisfactory outturn and includes a recovery of the extraordinary expenditure incurred during the Covid-19 pandemic.

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 £49,706. In addition, there are reserves with a book value of £8,764. This includes an RCB unit trust with a book value of £7,866 and a realisable value of £18,403. 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, particularly the ongoing post Covid recovery, 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 2022 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

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 locumotory allowance and a pension contribution. The incumbent is provided with a rectory on which the rates are paid but not the running costs thereof.

Organisational Structure

The select vestry is responsible for the day-to-day management of the parish. The select vestry consists of the member of the clergy serving in the parish, the church wardens, the glebe wardens and up to twelve other members of the general vestry elected at the annual meeting of the general vestry.

The select vestry is chaired by the incumbent. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairman or the church wardens. In 2022 the select vestry met 10 times during the year and the average attendance was 86.2%.

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 actives entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

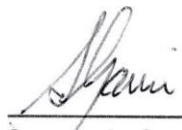
Statement of Trustees' Responsibilities

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

31 October 2023

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 2022 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.

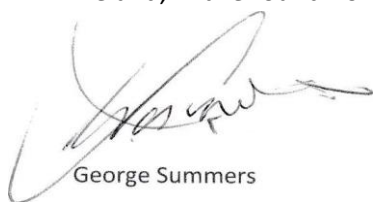
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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, STATEMENT OF ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2022

RECEIPTS AND PAYMENTS ACCOUNT

Receipts

	Unrestricted	(Restricted)	(Restricted)	(Restricted)	Total	Total
	General	Repair				
	Fund	Renewals	Mission	Ministry	2022	2021
	£	£	£	£	£	£
Freewill Offering	69,992				69,992	64,643
Gift Aid Rebate	15,433				15,433	13,616
Collections	0		4,952		4,952	4,891
Fundraising	2,707				2,707	5,884
Rental (church activity)	8,411				8,411	5,963
Bank Interest & Dividends	511				511	486
Sundry receipts	1,910				1,910	7,581
Specific Purpose Funds		0		1,500	1,500	0
Sub Total: Receipts	98,964	0	4,952	1,500	105,416	103,064

Payments

Salary/Loco/CPF/PAYE/NIC	48,563				48,563	36,622
Diocese	7,636				7,636	7,698
Parish General Costs	7,967				7,967	12,491
Administration	5,753				5,753	4,069
Worship	2,854				2,854	3,584
Renewals (Chair) Fund	0	734			734	0
Repairs	1,890				1,890	191
Rectory Expense	(16)				(16)	1,933
Charities	6,310		4,952	1,500	12,762	5,945
Fundraising Expense	184				184	182

Sub Total: Payments	81,139	734	4,952	1,500	88,325	72,715
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Surplus / (Deficit) for year	17,825	(734)	0	0	17,091	30,349
Opening balance	31,881	734	0	3,647	36,261	5,912

Operating accounts balance	49,706	0	0	3,647	53,352	36,261
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Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	49,706	3,647	0	53,352	36,261
Total Cash Funds	49,706	3,647	0	53,352	36,261
Investment Assets					
Equity Investments	339	0	0	339	288
Other Listed Investments					
RCB deposits and investments	8,425	0	0	8,425	8,422
Other unlisted investments					
Investment Properties					
Total Investment Assets	8,764	0	0	8,764	8,710
Assets retained for the Parish's own use					
Parish Centre					
Glebe House	272,000	0	0	272,000	272,000
Fixtures and Fittings					
Total Assets retained for the Parish's own use	272,000	0	0	272,000	272,000
On behalf of the Trustees					


Stewart Gavin



Colin McDonald

Notes to the financial statements for the year ended 31 December 2022

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 2023. 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-22	36,261
Receipts for the year	105,416
Payments for the year	(88,325)
	<hr/>
Total cash funds at 31-Dec-22	53,352
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3. Movement in Funds

	At 1 Jan 2022	Incoming Resources	Outgoing resources	Transfers	at 31 Dec 2022
	£	£	£	£	£
Restricted funds					
Repair & Renewal (Chair) Fund	734	0	(734)	0	0
Mission Fund	0	4,952	(4,952)	0	0
Ministry Fund	3,647	1,500	(1,500)	0	3,647
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,381	6,452	(7,186)	0	3,647
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted Funds					
General Fund	31,881	98,964	(81,139)	0	49,706
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	36,261	105,416	(88,325)	0	53,352
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Purposes of Restricted Funds

Renewals Fund (now closed): This is a fund to refurbish the church

Mission Fund: This fund provides financial assistance towards missionary work in South America and Africa

Ministry Fund: This fund is expensed on outreach at the discretion of the Rector.

4. Collections for Third Parties

	2022	2021
	£	£
Communicating Clearly	30	1967
Nakuru Fund	344	251
CAP	60	59
Deacon Leaving Gift	0	1270
Harvest Gift Day	1841	1344
Bishops' Appeal	2677	0
	<u>4,952</u>	<u>4,891</u>

The above amount has been included in Receipts for the prior year under "collections" and in Payments for the prior year under "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.