

BELFAST/Dunmurry/St.Colman/Connor/Church of Ireland

Northern Ireland · Charity number 103247

Details

Known as	ST.COLMAN'S PARISH CHURCH DUNMURRY
Status	Received
Registered	2015-07-01
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	32 Thornhill Avenue Lisburn BT28 3ee BT28 3EE
Phone	07384966833
Website	www.facebook.com/stcolmansdunmurry

Activities

Purposes: The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish 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 is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

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
2024-12-31	£44,733	£43,595	£0	0

Trustees

Name	Role	Appointed
Mr Christopher Jones		
Mr David Mckinley		
Mr John Gavin		
Mr Kenneth Cathcart		
Mrs Ann Cathcart		
Mrs Dianne Mills		
Mrs Edna Stewart		
Mrs Evaline Mitchell		
Mrs Irene Mcgaw		
Mrs Marie Veale		
Mrs Maud Ryan		
Mrs Sanna Mallon		
Rev James Boyd		

Accounts



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland

Financial Statements
Year Ended 31st December 2024

Registered with the Charity Commission for Northern Ireland NIC103247



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
Trustees Annual Report and Financial Statements
Year Ended 31st December 2024

Contents

Charity Reference and Administrative Details	1
Trustees Annual Report	2 - 5
Independent's Examiner's Report	6 - 7
Accounting Policies	8 - 10
Statement Of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13 - 16



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
Trustees Annual Report and Financial Statements
Year Ended 31st December 2024

CHARITY TRUSTEES

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

Rev. James Boyd	Mr Kenneth Cathcart	Mrs Marie Veale
Mrs Edna Stewart	Mrs Dianne Mills	Mr John Gavin
Mrs Maud Ryan	Mr David McKinley	Mr Christopher Jones
Mrs Irene McGaw	Mrs Evaline Mitchell	Mrs Sanna Mallon
Mrs Ann Cathcart		

PRINCIPAL OFFICE BEARERS

Chairperson	Rev. James Boyd (In Capacity of Rural Dean)
Hon. Secretary	Mrs Edna Stewart
Hon. Treasurer	Mrs Maud Ryan

INDEPENDENT EXAMINER

Broad Street Advisory Ltd
153 Kingsway, Dunmurry

BANKERS

Danske Bank
Donegall Sq West, Belfast



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
TRUSTEES ANNUAL REPORT
Year Ended 31st December 2024

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Balance Sheet as at that date.

STRUCTURE AND MANAGEMENT

St. Colman's Parish Church Dunmurry "The Charity" is governed by its constitution and is constituted as a Charity under the Charities Act (Northern Ireland) 2008.

The Trustees of the Charity are nominated in terms of the constitution. A trustee must be a member of the Charity or the nominated representative of an organisation that is a member of the Charity.

The Board of Trustees manage and administer the Charity. Day to day operations and decisions of St Colman's Church are undertaken through regular discussion between the Trustees.

ACTIVITIES AND OBJECTIVES

The Charity's principle function is to support the advancement of the Christian religion by promoting through the work of the parish, 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 is fundamental to the practical delivery of the tenets of Christianity.

As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

All the functions of the Parish relate to the advancement of religion through holding regular worship and communicating with and caring for parishioners and others in the community.



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
TRUSTEES ANNUAL REPORT (cont'd)
Year Ended 31st December 2024

ACHIEVEMENTS AND PERFORMANCE

The Charity made a net inflow of funds during the year ended 31 December 2024 of £1,137 (2023: inflow of £11,666).

The Charity was involved in charitable projects to achieve its stated objectives during the year. The Charity has assessed and is satisfied with the impact of its funding to these activities.

FINANCIAL REVIEW

The Trustees are satisfied with the financial position of the Charity at the year end 31 December 2024. The Charity has managed its incoming resources effectively in the year under review.

The balance on the general fund at 31 December 2024 is £68,181 (2023: £67,044). This is held as £47,236 in unrestricted funds and £20,945 in restricted funds.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are held by the Charity to cover specific expenses during the period.

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Church can continue its activities and that the financial statements for the year ended 31 December 2024 can be signed off as a going concern.



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TRUSTEES ANNUAL REPORT (cont'd)
Year Ended 31st December 2024

VOLUNTEERS

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

PUBLIC BENEFIT STATEMENT

The Church 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 Church's objectives as well as providing public benefit.

The Trustees of the Church confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the Charity in the year ended 31 December 2024.

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.



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
TRUSTEES ANNUAL REPORT (cont'd)
Year Ended 31st December 2024

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.



Independent Examiner's Report for the ending 31st December 2024

To the trustees of St Colman's Parish Church, Dunmurry

I report on the Financial Statements as attached

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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

If your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants Ireland, which is one of the listed bodies.



Independent Examiner's Report for the year ending 31st December 2024

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.

Tony McAleenan



Tony McAleenan FCA
Independent Examiner
Broad Street Advisory
Chartered Accountants
& Business Advisors
153 Kingsway, Dunmurry



28th March 2025



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland

NOTES TO THE ACCOUNTS

Year Ended 31st December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland FRS102 section 1A for small entities.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The church meets the definition of a public benefit entity as defined in section 34 of FRS102.

In the opinion of the Trustees, there are no significant judgements, assumptions or estimates included in the financial statements, other than those described in the accounting policies below.

FUND ACCOUNTING

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.



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
NOTES TO THE ACCOUNTS
Year Ended 31st December 2024

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
NOTES TO THE ACCOUNTS
Year Ended 31st December 2024

1 ACCOUNTING POLICIES (cont'd)

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(viii) Investment income

This is included in the accounts when receivable.

(ix) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(x) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xi) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(xiii) Support costs

Support costs include central functions and have been allocated to activity cost categories on a



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
STATEMENT OF FINANCIAL ACTIVITY
Year Ended 31st December 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
				2024	2023
Income and Endowments from:		£	£	£	£
Donations and legacies	1	38,309	700	39,009	39,845
Charitable activities	2	365	-	365	265
Other activities	3	5,030	-	5,030	2,196
Investments	4	329	-	329	239
Total		44,033	700	44,733	42,546
Expenditure on:					
Charitable activities	5	5,243	-	5,243	4,940
Property Expenditure	6	31,659	-	31,659	20,140
Admin Expenditure	7	6,660	33	6,693	5,799
Total		43,562	33	43,595	30,879
Net Income / (expenditure)		470	667	1,137	11,666
Transfers between funds		-	-	-	-
Gains/(loss) on revaluation of assets				-	-
Gains/(loss) on disposal of assets				-	-
Net movement in funds		470	667	1,137	11,666
Reconciliation of funds:					
Total funds brought forward		46,765	20,278	67,044	55,378
Total funds carried forward		47,236	20,945	68,181	67,044

The notes on pages 13 to 16 form part of these accounts



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
BALANCE SHEET
 Year Ended 31st December 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	2024 £	2023 £
Current assets					
Cash at bank and in hand	8	48,499	20,945	69,444	67,044
Total current assets		48,499	20,945	69,444	67,044
Liabilities:					
Creditors: Amounts falling due within one year	9	1,263	-	1,263	-
Net current assets or liabilities		47,236	20,945	68,181	67,044
Total assets less current liabilities		47,236	20,945	68,181	67,044
Creditors: Amounts falling due after more than one year		-	-	-	-
Total net assets or liabilities		47,236	20,945	68,181	67,044
Funds of the charity		47,236	20,945	68,181	67,044

The financial statements have been prepared in accordance with the provisions under Section1A of FRS102 "The Financial Repsorting Standard applicable in the UK and Republic of Ireland". Approved by the select vestry on 28.03.25 and signed on its behalf by:

Rev. James Boyd

Mrs Maud Ryan

The notes on pages 13 to 16 form part of these accounts



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
NOTES TO THE ACCOUNTS
 Year Ended 31st December 2024

NOTES TO THE ACCOUNTS (cont'd)

1. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Recorded giving:				
Freewill Offerings	30,185		30,185	28,295
Plate Collections	830		830	787
Gift Aid	5,765		5,765	5,424
Donations	938		938	1,824
Energy Support Grant			-	1,200
Funeral Donations		250	250	-
Cremation Plot Fees		200	200	1,150
Wedding Fees		250	250	400
Fundraising	591		591	765
	<u>38,309</u>	<u>700</u>	<u>39,009</u>	<u>39,845</u>

2. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Charitable Events	365		365	265
	<u>365</u>	<u>-</u>	<u>365</u>	<u>265</u>



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
NOTES TO THE ACCOUNTS
Year Ended 31st December 2024

3. OTHER ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			2024	2023
	£	£	£	£
Hall Rental	5,010		5,010	2,120
Other Receipts	20		20	76
Refunds			-	
	5,030	-	5,030	2,196

4. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			2024	2023
	£	£	£	£
R.C.B Dividend	115		115	107
Bank Interest	214		214	132
	329	-	329	239

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			2024	2023
	£	£	£	£
Clergy Cover	1,878		1,878	1,975
Organist Fees	3,000		3,000	2,700
Charitable Donations	365		365	265
	5,243	-	5,243	4,940



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
NOTES TO THE ACCOUNTS
Year Ended 31st December 2024

6. PROPERTY EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Oil - Church	1,483		1,483	1,433
Gas - Hall	1,254		1,254	715
Electricity - Church	1,399		1,399	987
Electricity - Hall	843		843	273
Fire Alarm & Boiler Services	2,421		2,421	3,508
Rectory Boiler Repair			-	204
Repairs in Chancel Area	11,108		11,108	-
Grounds Maintenance	945		945	760
Buildings Maintenance	583		583	447
Cleaning	1,390		1,390	915
Cremation Plots	24		24	-
All Buildings Insurance	6,601		6,601	6,141
Rectory Rates	830		830	793
Water Rates	776		776	744
Consultant Fees	2,000		2,000	-
Seat Pads For Pews			-	3,220
	31,659	-	31,659	20,140

7. ADMIN EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
General	74		74	38
Photocopier	373		373	383
F.W.O. Envelopes	182		182	189
Wi-Fi Broadband	496		496	470
Worship Exp	144		144	-
Diocesan Levy	3,825		3,825	3,357
Accountancy YE23	354		354	-
Accountancy YE24	384		384	-
Gifts	610		610	-
Sundries	48		48	1,163
Bank Fees	171	33	204	200
	6,660	33	6,693	5,799



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
NOTES TO THE ACCOUNTS
 Year Ended 31st December 2024

8. CASH AT BANK AND IN HAND

	Unrestricted Funds	Restricted Funds	2024	Total 2023
Danske Account * 456	40,534		40,534	32,184
Danske Account * 365		20,945	20,945	20,278
Ulster Bank Account * 101	7,964		7,964	14,582
	<u>48,499</u>	<u>20,945</u>	<u>69,444</u>	<u>67,044</u>

9. CREDITORS: amount falling due within one year

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Accruals	1,263		1,263	
Advanced rentals			-	
Other			-	
	<u>1,263</u>	<u>-</u>	<u>1,263</u>	<u>-</u>

10. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2023 - £Nil)

11. TRUSTEES' REMUNERATION

The Trustees received no remuneration during the year (2023 - £Nil)

12. TRUSTEES' EXPENSES

The Trustees received no expenses during the year (2023 - £Nil)

13. EMPLOYEES

The average number of employees during the year was 0 (2023: 0)

Accounts



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland

Financial Statements
for the year ended 31st December 2023

Registered with the Charity Commission for Northern Ireland NIC103247



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
Trustees Annual Report and Financial Statements
for the year ended 31st December 2023

Contents

Charity Reference and Administrative Details	1
Trustees Annual Report	2 - 5
Independent's Examiner's Report	6 - 7
Accounting Policies	8 - 10
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Balance Sheet	12
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CHARITY TRUSTEES

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Rev. James Boyd	Mr Kenneth Cathcart	Mrs Marie Veale
Mrs Edna Stewart	Mrs Dianne Mills	Mr John Gavin
Mrs Maud Ryan	Mr David McKinley	Mr Christopher Jones
Mr James Waddell	Mrs Joy McCandless	Mr Ekin McKane
Mrs Irene McGaw	Mrs Evaline Mitchell	

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St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
TRUSTEES ANNUAL REPORT (cont'd)
for the year ended 31st December 2023

ACHIEVEMENTS AND PERFORMANCE

The Charity made a net inflow of funds during the year ended 31 December 2023 of £11,666 (2022: inflow of £12,474).

The Charity was involved in charitable projects to achieve its stated objectives during the year. The Charity has assessed and is satisfied with the impact of its funding to these activities.

FINANCIAL REVIEW

The Trustees are satisfied with the financial position of the Charity at the year end 31 December 2023. The Charity has managed its incoming resources effectively in the year under review.

The balance on the general fund at 31 December 2023 is £67,044 (2022: £55,378). This is held as £46,765 in unrestricted funds and £20,278 in restricted funds.

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Restricted funds are held by the Charity to cover specific expenses during the period.

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



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VOLUNTEERS

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PUBLIC BENEFIT STATEMENT

The Church 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 Church's objectives as well as providing public benefit.

The Trustees of the Church confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the Charity in the year ended 31 December 2023.

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Independent Examiner's Report for the ending 31st December 2023

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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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants Ireland, which is one of the listed bodies.



Independent Examiner's Report for the year ending 31st December 2023

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.



Tony McAleenan FCA
Independent Examiner
Broad Street Advisory
Chartered Accountants
& Business Advisors
153 Kingsway, Dunmurry



**CHARTERED
ACCOUNTANTS
IRELAND**

21st October 2024



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland

NOTES TO THE ACCOUNTS

31st December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland FRS102 section 1A for small entities.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The church meets the definition of a public benefit entity as defined in section 34 of FRS102.

In the opinion of the Trustees, there are no significant judgements, assumptions or estimates included in the financial statements, other than those described in the accounting policies below.

FUND ACCOUNTING

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.



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland

NOTES TO THE ACCOUNTS

31st December 2023

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland

NOTES TO THE ACCOUNTS

31st December 2023

1 ACCOUNTING POLICIES (cont'd)

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(viii) Investment income

This is included in the accounts when receivable.

(ix) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(x) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xi) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(xiii) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
STATEMENT OF FINANCIAL ACTIVITY
 for the year ended 31st December 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Income and Endowments from:		£	£	£	£
Donations and legacies	1	37,430	2,415	39,845	73,911
Charitable activities	2	265	-	265	1,175
Other activities	3	2,196	-	2,196	837
Investments	4	239	-	239	116
Total		40,131	2,415	42,546	76,039
Expenditure on:					
Charitable activities	5	4,940	-	4,940	5,387
Property Expenditure	6	16,920	3,220	20,140	54,010
Admin Expenditure	7	5,766	32	5,799	4,169
Total		27,627	3,252	30,879	63,565
Net Income / (expenditure)		12,504	(837)	11,666	12,474
Transfers between funds		-	-	-	-
Gains/(loss) on revaluation of assets				-	-
Gains/(loss) on disposal of assets				-	-
Net movement in funds		12,504	(837)	11,666	12,474
Reconciliation of funds:					
Total funds brought forward		34,262	21,116	55,378	42,903
Total funds carried forward		46,765	20,278	67,044	55,378

The notes on pages 13 to 16 form part of these accounts



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
BALANCE SHEET
As at 31st December 2023

	Notes	Unrestrict ed Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Current assets					
Cash at bank and in hand	8	46,765	20,278	67,044	55,378
Total current assets		46,765	20,278	67,044	55,378
Liabilities:					
Creditors: Amounts falling due within one year	9	-	-	-	-
Net current assets or liabilities		46,765	20,278	67,044	55,378
Total assets less current liabilities		46,765	20,278	67,044	55,378
Creditors: Amounts falling due after more than one year		-	-	-	-
Total net assets or liabilities		46,765	20,278	67,044	55,378
Funds of the charity		46,765	20,278	67,044	55,378

The financial statements have been prepared in accordance with the provisions under Section1A of FRS102 "The Financial Reportsing Standard applicable in the UK and Republic of Ireland". Approved by the select vestry on 28.02.24 and signed on its behalf by:

Rev. James Boyd

Mrs Maud Ryan

The notes on pages 13 to 16 form part of these accounts



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
NOTES TO THE ACCOUNTS
31st December 2023

NOTES TO THE ACCOUNTS (cont'd)

1. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Recorded giving:				
Freewill Offerings	28,295		28,295	27,894
Plate Collections	787		787	512
Gift Aid	5,424		5,424	19,815
Donations	1,724	100	1,824	20,074
Dry Rot Repair Grant				2,500
R.C.B Covid Grant				1,510
Energy Support Grant	1,200		1,200	
Cremation Plot Fees		1,150	1,150	950
Wedding Fees		400	400	200
Fundraising		765	765	457
	37,430	2,415	39,845	73,911

2. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Charitable Events	265		265	1,175
	265	-	265	1,175



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland
NOTES TO THE ACCOUNTS
 31st December 2023

3. OTHER ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			2023	2022
	£	£	£	£
Hall Rental	2,120		2,120	-
Other Receipts	76		76	137
Refunds				700
	2,196	-	2,196	837

4. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			2023	2022
	£	£	£	£
R.C.B Interest	107		107	105
Bank Interest	132		132	11
	239	-	239	116

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			2023	2022
	£	£	£	£
Clergy Cover	1,975		1,975	1,612
Organist Fees	2,700		2,700	2,600
Charitable Donations	265		265	1,175
	4,940	-	4,940	5,387



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland

NOTES TO THE ACCOUNTS

31st December 2023

6. PROPERTY EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Oil - Church	1,433		1,433	2,157
Gas - Hall	715		715	628
Electricity - Church	987		987	1,122
Electricity - Hall	273		273	516
Fire Alarm & Boiler Services	3,508		3,508	1,874
Rectory Boiler Repair	204		204	241
Church Dry Rot Repair			-	37,825
Grounds Maintenance	760		760	688
Buildings Maintenance	447		447	-
Cleaning	915		915	570
Water Mains Pipe Repair			-	640
Skip Hire			-	456
All Buildings Insurance	6,141		6,141	4,054
Rectory Rates	793		793	742
Water Rates	744		744	2,496
Seat Pads For Pews		3,220	3,220	-
	16,920	3,220	20,140	54,010

7. ADMIN EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 0	Total Funds 0
	£	£	£	£
General	38		38	115
Photocopier	383		383	861
F.W.O. Envelopes	189		189	171
Wi-Fi Broadband	470		470	401
Diocesan Levy	3,357		3,357	632
Sundries	1,163		1,163	1,793
Bank Fees	167	32	200	196
	5,766	32	5,799	4,169



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland

NOTES TO THE ACCOUNTS

31st December 2023

8. CASH AT BANK AND IN HAND

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Danske Account * 456	32,184		32,184	25,371
Danske Account * 365		20,278	20,278	21,116
Ulster Bank Account * 101	14,582		14,582	8,891
	<u>46,765</u>	<u>20,278</u>	<u>67,044</u>	<u>55,378</u>

9. CREDITORS: amount falling due within one year

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Accruals			-	
Advanced rentals			-	
Other			-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2022 - £Nil)

11. TRUSTEES' REMUNERATION

The Trustees received no remuneration during the year (2022 - £Nil)

12. TRUSTEES' EXPENSES

The Trustees received no expenses during the year (2022 - £Nil)

13. EMPLOYEES

The average number of employees during the year was 0 (2022: 0)

Annual report

We have been slowly moving out of the aftermath of the Covid-19 pandemic and remain an active place of worship within our community. The last number of years have been very challenging for our church community but in the last year we have felt that there is light at the end of the tunnel and have begun to develop new initiatives in the life of our church.

Much in parish life is routine – we have seasons just like nature – it is great to celebrate Harvest and Christmas services. We have also been a place of refuge and solace for those who grieve the loss of ones they love having facilitated 4 funerals last year. We have also had the joy of welcoming in new families, some of whom have brought their children forward for thanksgivings or baptisms. It has also been a privilege to be the place where couples have solidified their love through marriage ceremonies – we have had two in the last year.

Our outreach activities included coffee mornings. We also open our doors to community organisations to use the buildings such as the Bowling club and Slimming World.

Whilst we have had a few issues to deal with regarding our buildings the faithful congregation have ensured that the door remains open and that the story of hope contained in the gospel message is shared with our community.

The parish is conscious of its responsibilities under Safeguarding Trust. Our social media presence attracts interest from those who are not, yet parishioners or perhaps not yet church goers and we feel this is something we could develop over the coming year.

BELFAST/Dunmurry/St.Colman/Connor/Church of Ireland

Northern Ireland - Charity number 103247

Annual return



St Colman's Parish Church, Dunmurry is a congregation of the Church of Ireland

Independent Examiners Report
for the year ended 31st December 2023

Registered with the Charity Commission for Northern Ireland NIC103247



Independent Examiner's Report for the year ending 31st December 2023

To the trustees of St Colman's Parish Church, Dunmurry

I report on the Financial Statements as attached

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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 our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Chartered Accountants Ireland, which is one of the listed bodies.

Independent Examiner's Report for the year ending 31st December 2023 (con't)

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.

Tony McAleenan

Tony McAleenan FCA
Independent Examiner
Broad Street Advisory Ltd
Chartered Accountants
& Business Advisors
Belfast & Bangor
21st October 2024



Accounts

Charity Registration No. NIC103247 (Northern Ireland)

ST. COLMAN'S PARISH CHURCH DUNMURRY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

ST. COLMAN'S PARISH CHURCH DUNMURRY

CHARITY INFORMATION

Trustees	Billy Mawhinney David McKinley Christine McLaughlin Roberta Campbell Maud Ryan Sheena Herron Dr Robert Ryan Joy McCandless Dianne Mills Marie Veale Billy McCandless Jacqueline Lister John Williams Lynn Williams Edna Stewart Carolyn McCormack
Archdeacon	Stephen McBride
Reverend	Adrian McLaughlin
Charity number	NIC103247
Principal office	St. Colman's Parish Church The Rectory 27 Church Avenue Dunmurry BT17 9RS
Independent examiner	PGM Chartered Accountants 405 Lisburn Road Belfast BT9 7EW
Bankers	Ulster Bank Dunmurry Branch 183 Kingsway Dunmurry Belfast BT17 9AH

ST. COLMAN'S PARISH CHURCH DUNMURRY

CONTENTS

	Page
Trustees' report	4 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

ST. COLMAN'S PARISH CHURCH DUNMURRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

The Trustees present their report and financial statements for the year ended 31 December 2016.

Structure, Governance and Management

St. Colman's Parish Church Dunmurry "The Charity" is governed by its constitution and is constituted as a Charity under the Charities Act (Northern Ireland) 2008.

The Trustees of the Charity are nominated in terms of the constitution. A Trustee must be a member of the Charity or the nominated representative of an organisation that is a member of the Charity.

The Board of Trustees manage and administer the Charity. Day to day operations and decisions of St. Colman's Church are undertaken through regular discussion between the Trustees.

Objectives and Principal Activities

The Charity's principle function is to support the advancement of the Christian religion by promoting through the work of the Parish, 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 is fundamental to the practical delivery of the tenets of Christianity.

As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

All the functions of the Parish relate to the advancement of religion through holding regular worship and communicating with and caring for parishioners and others in the community.

Achievements and Performance

The Charity made a net outflow of funds during the year ended 31 December 2016 of £14,915 (2015: inflow of £7,511).

The Charity was involved in funding charitable projects to achieve its stated objectives during the year. The Charity has assessed and is satisfied with the impact of its funding to these activities.

Public Benefit Statement

The Church 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 Church's objectives as well as providing public benefit.

The Trustees of the Church confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the Charity in the year ended 31 December 2016.

Financial Review

The Trustees are satisfied with the financial position of the Charity at the year end 31 December 2016. The Charity has managed its incoming resources effectively in the year under review.

The balance on the general fund at 31 December 2016 is £18,510 (2015: £33,425). This is held as £18,510 in unrestricted funds and £0 in restricted funds.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2016

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are held by the Charity to cover specific expenses during the period.

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Church can continue its activities and that the financial statements for the year ended 31 December 2016 can be signed off as a going concern.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

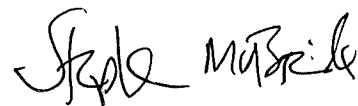
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and constitution.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf on the Trustees



Lynn Williams
Treasurer



Stephen McBride
Archdeacon

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2016**

We report on the financial statements of St. Colman's Parish Church Dunmurry for the year ended 31 December 2016 set out on pages 4 to 15.

This report is made solely to the Charity's Trustees as a body; in accordance with section 65(3) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that act. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiners' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Independent Examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's Trustees consider that an audit is not required for this period under section 65(2) of the Charities Act (Northern Ireland) 2008 (the 2008 Act) and that an independent examination is needed. The Charity is preparing accrued accounts and we are qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is our responsibility to:

- examine the accounts under section 65(3) of the 2008 Act;
- to follow the procedures laid down in the general directions given by The Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiners' report

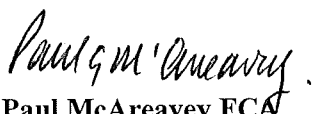
Our examination was carried out in accordance with the general directions given by The Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the 2008 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2008 Act have not been met;

- (2) I would like to draw attention to note 8 to provide further information regarding related parties.



Paul McAreavey FCA
for and on behalf of PGM Chartered Accountants
405 Lisburn Road
Belfast
BT9 7EW

Date 30 June 2019

ST. COLMAN'S PARISH CHURCH DUNMURRY

Statement of Financial Activities For the Year Ended 31 December 2016

		Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
	Notes	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Donations		-	9,481	9,481	1,445
Charitable activities		54,338	-	54,338	91,405
Insurance Claims		24,814	-	24,814	-
Total incoming resources	3	79,152	9,481	88,633	92,850
Resources expended					
Charitable activities		94,067	9,481	103,548	85,339
Total resources expended	4	94,067	9,481	103,548	85,339
Net incoming / (outgoing) resources before transfers		(14,915)	-	(14,915)	7,511
Transfers					
Gross transfers between funds		-	-	-	-
Net incoming / (outgoing) resources					
Total funds brought forward at 1 Jan 16		33,425	--	33,425	25,914
Total funds carried forward at 31 Dec 16	7	18,510	--	18,510	33,425

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

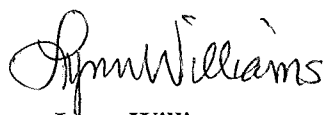
There are no recognised gains or losses other than those passing through the statement of financial activities.

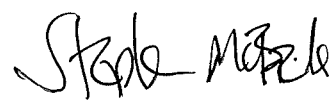
ST. COLMAN'S PARISH CHURCH DUNMURRY

Balance Sheet As at 31 December 2016

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		5,849		-
Current assets					
Cash at bank and in hand		345,936		35,840	
		-----		-----	
		351,785		35,840	
Creditors: amounts falling due within one year	6	(333,274)		(2,415)	
		-----		-----	
Net current assets			12,661		33,425
			-----		-----
Total assets less current liabilities			18,510		33,425
Creditors: amounts falling due after more than one year			-		-
			-----		-----
Net assets			18,510		33,425
			=====		=====
Funds					
Profit and loss account	7		18,510		33,425
			-----		-----
Total funds			18,510		33,425
			=====		=====

Approved and authorised for issue by the Trustees on 30 June 2019 by:


Lynn Williams
Treasurer


Stephen McBride
Archdeacon

**Notes to the Financial Statements
For the Year Ended 31 December 2016**

1. General Information

St. Colman's Parish is a Church of Ireland parish registered as a charity in Northern Ireland. The address of the registered office is shown on page 2.

The Parish constitutes a public benefit entity as defined by FRS 102.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

2.2 Basis of Preparation

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

2.3 Preparation of accounts on a going concern basis

The parish generally meets its day to day working capital requirements from its annual income. The Trustees continually review the parish's finances and are satisfied that the parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due in the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

2.4 Cash Flow Statement

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

2.5 Income

Plate collections, freewill offerings, hire of hall and donations are accounted for on a cash receipts basis as the amounts are collected. Legacies are included in income according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Income from charitable activities includes income received under contract or where entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2016

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.7 Tangible fixed assets

The assets of the parish comprise:

- Church buildings
- Parish halls
- Rectory
- Fixtures and fittings

The properties utilised by St. Colman's Dunmurry are vested in the RCB in Dublin who hold title to the land and buildings. We also consider these assets to be deemed Heritage Assets as defined by the Charities SORP (FRS 102). These assets are not included on the balance sheet as information on the cost or valuation is not available and such information can not be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Fixtures, fittings and equipment will be capitalised and written off over the useful life of the asset 20% SL with a full years depreciation in the year of purchase and no depreciation in the year of disposal, Many prior period fixtures, fittings and equipment had been donated to the Parish, these were deemed to have a £NIL value.

2.8 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments and bank overdrafts.

2.9 Financial Instruments

The parish only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

2.10 Fund Accounting

Funds are classified as restricted or unrestricted, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued) For the Year Ended 31 December 2016

3. Income

	Unrestricted Funds	Restricted Funds	2016	2015
3.1 Donations and Legacies				
Plate collections	11,363	-	11,363	15,135
Freewill offering	35,206	-	35,206	41,388
Gift aid	4,175	-	4,175	11,120
GAYE	100	-	100	300
Annual gifts	409	-	409	929
Fundraising	-	-	-	4,764
Funeral	725	-	725	2,658
Harvest	1,056	-	1,056	3,951
	53,034	-	53,034	80,245
3.2 Other trading activities				
Insurance compensation (note 3.5)	24,815	-	24,815	-
Rental Income	1,200	-	1,200	10,985
	26,015	-	26,015	10,985
3.3 Investments				
Interest	103	-	103	175
	103	-	103	175
3.4 Charitable Donations				
Building donations	-	9,481	9,481	1,445
	-	9,481	9,481	1,445
Total Income	Unrestricted Funds	Restricted Funds	2016	2015
	79,152	9,481	88,633	92,850

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued) For the Year Ended 31 December 2016

3.5 Insurance compensation

Insurance compensation that has been directly utilised by the parish has been recognised as income in the Statement of Financial Activity. St. Colman's Parish Church Dunmurry has not recognised any income received from the insurance claim in relation to the land or buildings, insurance monies remaining at the year end of which the parish do not hold an entitlement for have been offset with an accrual.

4. Expenditure

4.1 Charitable activities

	Unrestricted Funds	Restricted Funds	2016	2015
Clergy	42,603	-	42,603	40,503
National insurance	5,886	-	5,886	6,756
Organist	4,152	-	4,152	4,152
Diocese of Connor	11,260	-	11,260	11,504
CLCGB	183	-	183	-
Charitable donations	198	-	198	2,415
	64,282	-	64,282	65,330

4.2 Church and grounds

	Unrestricted Funds	Restricted Funds	2016	2015
Heat and light	3,534	-	3,534	5,321
Water rates	1,185	-	1,185	1,259
Ground rent	5	-	5	5
Rates	-	-	-	622
	4,724	-	4,724	7,207

4.3 Administration

	Unrestricted Funds	Restricted Funds	2016	2015
Telephone	1,095	-	1,095	1,169
Printing and stationary	773	-	773	1,016
Computer costs	1,302	-	1,302	952
Insurance	2,583	-	2,583	2,749
Bank charges	286	-	286	352
Miscellaneous	205	-	205	2,451
Repairs	3,301	-	3,301	3,567
Catering	-	-	-	546
Depreciation	1,461	-	1,461	-
Unallocated payments	14,055	-	14,055	-
	25,061	-	25,061	12,802

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued) For the Year Ended 31 December 2016

	Unrestricted Funds	Restricted Funds	2016	2015
4.4 Building				
Reinstatement of building	-	9,481	9,481	-
	-	9,481	9,481	-

Total	Unrestricted Funds	Restricted Funds	2016	2015
	94,067	9,481	103,549	85,339

5. Tangible fixed assets

	Land & Buildings £	Equipment £	Fixtures & Fittings £	Total £
Cost or Valuation				
At 1 January 2016	--	--	--	--
Additions	--	7,310	--	7,310
At 31 December 2016	--	7,310	--	7,310
Depreciation				
At 1 January 2016	--	--	--	--
Charge for the year	--	1,461	--	1,461
At 31 December 2016	--	1,461	--	1,461
Net book value				
At 31 December 2016	--	5,849	--	5,849
At 31 December 2015	--	--	--	--

A full year's depreciation has been provided in the year of purchase for fixtures and fittings.

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued) For the Year Ended 31 December 2016

6. Creditors: amounts falling due within one year

	2016	2015
Insurance monies received in advance	333,274	-
Other accruals	-	2,415
	<u>333,274</u>	<u>2,415</u>
	=====	=====

Insurance monies not utilised in the year are held as an accrual for insurance monies received in advance at the year end, these monies will be utilised to make repairs to the Church building which is owned by the RCB.

7. Statement of movements on general fund (unrestricted)

	Unrestricted Fund £	Restricted Fund £
At 1 January 2016	33,425	-
Net movement in funds	(14,915)	-
	<u>18,510</u>	<u>-</u>
	=====	=====

8. Related Parties Transactions

There was a payment in the year of £28,000 to an officer of the Parish. An organ that was owned by the officer personally was destroyed in the fire to the building. A valuation was obtained by an expert to ascertain the value of the organ. The Trustees agreed that the payment would be made from the insurance monies received.

A member of the congregation a Chartered Surveyor, acted as the project manager in relation to the building works required for the fire damage. Subsequently they became a Trustee of St Colman's Parish Church in April 2018.

During the year potential fraud was uncovered amounting to £14,055 of cheque payments, these payments are currently under investigation by the Police Service of Northern Ireland and the Charity Commission for Northern Ireland. In the financial statements this amount has been included as an expense headed unallocated payments.

9. Trustees' remuneration

The Trustees received no remuneration during the year (2016 - £nil).

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2016

10. Trustees' expenses

The Trustees received no expenses during the year (2016 - £nil).

11. Employees

The average number of employees during the year was 0 (2015: 0)

12. Auditors' Ethical Standards

In common with many charities of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Annual report

AGM Easter Vestry Meeting
Sunday 23rd April 2017
Churchwardens' Report

Revd. Adrian, John, ladies and gentlemen, I would like to give my report on the services and events held over the past year.

The average attendance at church services was as follows:

- 9.00 am Holy Communion (2nd Sunday in month): 5
- 10.00 am Big Breakfast (1st Sunday in month): 37
- 11.30 am Morning Prayer: 74

During the year, we had:

- 4 Baptisms;
- 0 Weddings; and
- 5 Funerals

It was a year of change for everyone as we held our Sunday services in the church hall as we waited for the insurers to agree what damage had been caused by the fire, and what needed to be replaced. Discussions regarding this seemed to go on forever, and indeed this proved to be a very stressful time for our Rector Adrian, Ian McConaghie (Project Manager), the builders, and members of the Select Vestry.

During this time, neighbouring churches offered us the use of their premises for baptisms or funerals, and indeed we prevailed of the use of Dunmurry Presbyterian Church for a few of these services.

Unfortunately, the Rector's health deteriorated and he was ordered to take sick leave by the Bishop from 1st May, returning to his duties on 19th June 2016. During his absence, the church was left in the capable hands of John and the Revd. Alastair Mallon.

Sunday 3rd July saw a Commemoration of The Somme. The rector and his family were on a well-deserved holiday from Sunday 17th July, returning on Sunday 21st August. Again, Revd. Alastair Mallon and John looked after the parish over this period.

John took his well-deserved holiday from Sunday 4th September, returning for services on 2nd October.

By early October, the church was completely gutted, and a ready for work to commence.

On Sunday 9th October, we were invited to join the Harvest Thanksgiving Service with Dunmurry Presbyterian Church with tea afterwards, for which our Vestry members provided traybakes. The following Sunday, we held our own Harvest

Thanksgiving Service, at which there was a fantastic turnout with 121 people present, followed by a Harvest lunch.

On October 25th, we were given an insight into the building and restoration work carried out in the church to date.

The Act of Remembrance was carried out at our Remembrance Sunday service on 13th November with a good attendance of 87 people. That afternoon at 3.00 pm the Orange Lodge, Dunmurry True Blues, held a service in the hall.

Early December was a busy time for us as the Dunmurry Christmas Tree Lights were switched on by Santa himself on Friday 2nd December at 7.00pm, followed by hot drinks and mince pies on what was a cold, wet night.

Next day saw our annual Christmas Craft Fair in the hall from 2.00-5.00pm. again the hall was beautifully decorated, Santa was in his grotto, the kettles were boiling, people filled the hall and everyone enjoyed the day.

The second Sunday in Advent, 4th December, saw a visit to our morning service from Bishop Alan Abernethy, who offered his continued support and prayers to the parishioners during what has been a very testing time following the fire. He spoke very positively about the way we, as a church, were coping and of our plans for the future of this parish, and it was good to know that we hadn't been 'forgotten about'. There was a wonderful turnout with 113 in total present that day.

On 11th December at Morning Prayer, the Rector had to 'wear two hats' as he was also the organist for the day.

The following week being the fourth Sunday in Advent saw the Nativity Play performed by the children of the Sunday School, under the guidance of Christine and some of the parents who kindly volunteered, or were coerced! A great turnout of 118 came to watch and to also hear about the meaning of the Christingle, and homemade kits were handed out for people to take home, make, and light at their Christmas tables.

The annual service of Nine Lessons and Carols was held that evening at 6.30pm with 69 present. Again, this was a lovely service for all and a great deal of work and effort from Allen and the choir was apparent.

The Rector held a communion service for residents in Ashley Lodge on Tuesday 20th December at 11.00am and 15 people attended. The residents, some of whom cannot get out to church services, were very grateful for this opportunity and enjoyed a chat over a cup of tea after the service.

On Christmas Eve, we held a Family Holy Communion service at 6.30pm rather than the usual Holy Communion service at 11.30pm, as some parishioners didn't want to walk through the village late at night. A total of 65 people attended, which is a much higher turnout than at the later time over the past few years.

An early Communion service at 9.00am on Christmas Day was held, with 25 people present. Again, this was a change of time as we have previously held a Christmas morning service at 10.30am – perhaps 9.00am was too early for some people as numbers were down.

We were invited to join a Churches Together Service in St Anne's Parish on 22nd January at 6.30pm for the Week of Prayer for Christian Unity. Following the service we were treated to light refreshments and a chance to catch up with each other.

A service of Prayers for Healing was held after the 11.30am morning service on 29th January at 12.45pm, at which those present were given the opportunity to have a prayer said for either themselves or a family member, and to be anointed with oil. 19 people stayed for this short service.

Palm Sunday saw an increase in numbers at the 11.30am service, with a total of 81 in church.

On Good Friday morning, the Rector, assisted by John, held a Holy Communion service for the residents of Ashley Lodge, with a total of 15 people present.

A Tenebrae service was held in the hall at 7.30pm and some members of Dunmurry Presbyterian Church joined us. Although there were only 43 attendees, I'm pleased to say that they didn't outnumber us this year! It was a lovely service of meditation, readings, and music – mostly from the choir, but the congregation did join in with a couple of hymns.

Easter Sunday, just last week, began with a Dawn Service at 7.00 am in Jubilee Park led by the Rev. Linda Ballard, some 70 plus attended and they enjoyed a hearty cooked breakfast provided by St Anne's Parish afterwards. Our 11.30am service saw a great turnout of 112 people. We even had to beg for orders of service from some as we hadn't enough to go around, which is always a good sign. We had to scrape the barrel with seats too, poor Bob was sitting on a very low camping chair with his knees up at his chin!

Of course, not only were we celebrating Easter, we were also promised an Easter egg hunt after the service, thanks to many of our congregation who provided them, we were inundated with eggs and bunnies, it was tremendous, and a sneak peek inside the church to see the building, restoration, and changes to date. I think I can honestly say that everyone was bowled over at the workmanship and skill that has been committed by the team of men and women working alongside Ian. It is still St. Colman's, but boy has it been enhanced, and hopefully by seeing it, some fears have been allayed. It will once again be a beautiful building, inside and out, that we are proud to worship in and call our church.

Without a shadow of a doubt, we are indebted to Adrian for his vision of how our church building could be improved and made into a useful space for others to use, just as we hope to do with our halls when all work is completed. He has continually worked behind the scenes, liaised with builders, plumbers, electricians, architects, heritage people, *etc.* Luckily for him and us, he has had the full backing of the Project Manager, Ian McConaghie, and the help and support of John attending weekly site

meetings with the team. We appreciate all of this and hope you don't feel that you're taken for granted.

And so we are edging closer to the 'Big Day' – September 10th, which will be here in no time. Now that we've had a glimpse of St. Colman's it is up to each one of us to continue to support our Rector and his family (Christine must have the patience of a saint!), the Select Vestry, the choir and the organist, the leaders of our organisations, and not forgetting each other.

Please think about what you can offer to St. Colman's, could it be your time, which is precious to us all, when we get our dementia café up and running, helping at CLCGB on Tuesdays, singing in the choir, joining the Vestry, helping out at fundraisers, helping the workforce team? The list is endless, and new suggestions are always welcomed. It's not just about turning up on Sundays and putting an envelope on the plate, it's about coming together and forming a close family and being an integral part of the wider community, as somewhere where everyone feels welcomed and included. I would love it if some of our younger members were able to be more involved – their suggestions and actions are key as they are the future of our church. We're soon going to have a beautiful new church and improved facilities in our halls. If everyone were to donate a little time and effort, together we could help our church realise its full potential, both for our church family, and for those in the wider community of Dunmurry and beyond.

We have all heard Adrian speak of the wider community and how we could involve them into the family of St Colman's, we need to reach out into society and not be insular in what we do. He and the select vestry have plans for the future of this church but they will only become a reality when we all get behind him, support him, keep encouraging him and thanking him for what he has already done for us, and what he wants to continue to do for us. We are extremely lucky to have such a visionary leading us. So as in any relationship it's a two- way thing, we all need to give and take and I think that is something we could all take on board so that this relationship can stand the test of time. Think about it the next time we ask for help for a fundraising event or to come along to such a thing, if somebody has taken the time and effort to organise it wouldn't you be doing your part by coming along to support it and not leave it for someone else to do it, do you want to be a giver or a taker.

And so I would like to finish by thanking Adrian and Christine for their support and hospitality over the past year. Thanks also to the members of the select vestry for their continued support and help when Bob or myself have been absent. Thanks to you the parishioners who come along to church whether old or new to this parish, we hope that you are made to feel welcome as you walk through the front door and continue to do so, at least the churchwardens are doing their job if that's the case!! I would like to thank my other half Bob for his support throughout this past year, he is a joy to be with, what more can I say. We have both enjoyed our time as churchwarden and if you were at our Easter service you would have seen our four mini churchwardens in their special red hoodies, who helped hand out books and take the collection, they were super.

We as a church have lots to look forward to over the coming months and I hope that everyone takes their opportunity to be a part of it however large or small, because

without us there won't be a church for the future, we the people are the church, not the building. Our future is in our own hands and we must use them for the good of this parish, as I said earlier it's all about giving and taking which could see this relationship being a marriage made in heaven.

BELFAST/Dunmurry/St.Colman/Connor/Church of Ireland

Northern Ireland - Charity number 103247

Annual return

Charity Registration No. NIC103247 (Northern Ireland)

ST. COLMAN'S PARISH CHURCH DUNMURRY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

ST. COLMAN'S PARISH CHURCH DUNMURRY

CHARITY INFORMATION

Trustees	Billy Mawhinney David McKinley Christine McLaughlin Roberta Campbell Maud Ryan Sheena Herron Dr Robert Ryan Joy McCandless Dianne Mills Marie Veale Billy McCandless Jacqueline Lister John Williams Lynn Williams Edna Stewart Carolyn McCormack
Archdeacon	Stephen McBride
Reverend	Adrian McLaughlin
Charity number	NIC103247
Principal office	St. Colman's Parish Church The Rectory 27 Church Avenue Dunmurry BT17 9RS
Independent examiner	PGM Chartered Accountants 405 Lisburn Road Belfast BT9 7EW
Bankers	Ulster Bank Dunmurry Branch 183 Kingsway Dunmurry Belfast BT17 9AH

ST. COLMAN'S PARISH CHURCH DUNMURRY

CONTENTS

	Page
Trustees' report	4 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

ST. COLMAN'S PARISH CHURCH DUNMURRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

The Trustees present their report and financial statements for the year ended 31 December 2016.

Structure, Governance and Management

St. Colman's Parish Church Dunmurry "The Charity" is governed by its constitution and is constituted as a Charity under the Charities Act (Northern Ireland) 2008.

The Trustees of the Charity are nominated in terms of the constitution. A Trustee must be a member of the Charity or the nominated representative of an organisation that is a member of the Charity.

The Board of Trustees manage and administer the Charity. Day to day operations and decisions of St. Colman's Church are undertaken through regular discussion between the Trustees.

Objectives and Principal Activities

The Charity's principle function is to support the advancement of the Christian religion by promoting through the work of the Parish, 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 is fundamental to the practical delivery of the tenets of Christianity.

As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

All the functions of the Parish relate to the advancement of religion through holding regular worship and communicating with and caring for parishioners and others in the community.

Achievements and Performance

The Charity made a net outflow of funds during the year ended 31 December 2016 of £14,915 (2015: inflow of £7,511).

The Charity was involved in funding charitable projects to achieve its stated objectives during the year. The Charity has assessed and is satisfied with the impact of its funding to these activities.

Public Benefit Statement

The Church 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 Church's objectives as well as providing public benefit.

The Trustees of the Church confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the Charity in the year ended 31 December 2016.

Financial Review

The Trustees are satisfied with the financial position of the Charity at the year end 31 December 2016. The Charity has managed its incoming resources effectively in the year under review.

The balance on the general fund at 31 December 2016 is £18,510 (2015: £33,425). This is held as £18,510 in unrestricted funds and £0 in restricted funds.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2016

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are held by the Charity to cover specific expenses during the period.

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Church can continue its activities and that the financial statements for the year ended 31 December 2016 can be signed off as a going concern.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

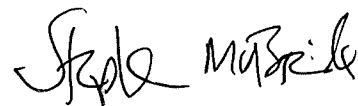
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and constitution.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf on the Trustees



Lynn Williams
Treasurer



Stephen McBride
Archdeacon

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2016**

We report on the financial statements of St. Colman's Parish Church Dunmurry for the year ended 31 December 2016 set out on pages 4 to 15.

This report is made solely to the Charity's Trustees as a body; in accordance with section 65(3) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that act. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiners' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Independent Examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's Trustees consider that an audit is not required for this period under section 65(2) of the Charities Act (Northern Ireland) 2008 (the 2008 Act) and that an independent examination is needed. The Charity is preparing accrued accounts and we are qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is our responsibility to:

- examine the accounts under section 65(3) of the 2008 Act;
- to follow the procedures laid down in the general directions given by The Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiners' report

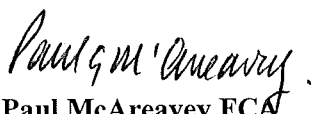
Our examination was carried out in accordance with the general directions given by The Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the 2008 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2008 Act have not been met;

- (2) I would like to draw attention to note 8 to provide further information regarding related parties.



Paul McAreavey FCA
for and on behalf of PGM Chartered Accountants
405 Lisburn Road
Belfast
BT9 7EW

Date 30 June 2019

ST. COLMAN'S PARISH CHURCH DUNMURRY

Statement of Financial Activities For the Year Ended 31 December 2016

		Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
	Notes	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Donations		-	9,481	9,481	1,445
Charitable activities		54,338	-	54,338	91,405
Insurance Claims		24,814	-	24,814	-
Total incoming resources	3	79,152	9,481	88,633	92,850
Resources expended					
Charitable activities		94,067	9,481	103,548	85,339
Total resources expended	4	94,067	9,481	103,548	85,339
Net incoming / (outgoing) resources before transfers		(14,915)	-	(14,915)	7,511
Transfers					
Gross transfers between funds		-	-	-	-
Net incoming / (outgoing) resources					
Total funds brought forward at 1 Jan 16		33,425	--	33,425	25,914
Total funds carried forward at 31 Dec 16	7	18,510	--	18,510	33,425

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains or losses other than those passing through the statement of financial activities.

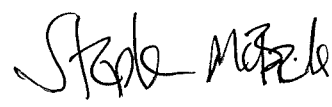
ST. COLMAN'S PARISH CHURCH DUNMURRY

Balance Sheet As at 31 December 2016

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		5,849		-
Current assets					
Cash at bank and in hand		345,936		35,840	
		-----		-----	
		351,785		35,840	
Creditors: amounts falling due within one year	6	(333,274)		(2,415)	
		-----		-----	
Net current assets			12,661		33,425
			-----		-----
Total assets less current liabilities			18,510		33,425
Creditors: amounts falling due after more than one year			-		-
			-----		-----
Net assets			18,510		33,425
			=====		=====
Funds					
Profit and loss account	7		18,510		33,425
			-----		-----
Total funds			18,510		33,425
			=====		=====

Approved and authorised for issue by the Trustees on 30 June 2019 by:


Lynn Williams
Treasurer


Stephen McBride
Archdeacon

**Notes to the Financial Statements
For the Year Ended 31 December 2016**

1. General Information

St. Colman's Parish is a Church of Ireland parish registered as a charity in Northern Ireland. The address of the registered office is shown on page 2.

The Parish constitutes a public benefit entity as defined by FRS 102.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

2.2 Basis of Preparation

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

2.3 Preparation of accounts on a going concern basis

The parish generally meets its day to day working capital requirements from its annual income. The Trustees continually review the parish's finances and are satisfied that the parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due in the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

2.4 Cash Flow Statement

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

2.5 Income

Plate collections, freewill offerings, hire of hall and donations are accounted for on a cash receipts basis as the amounts are collected. Legacies are included in income according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Income from charitable activities includes income received under contract or where entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2016

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.7 Tangible fixed assets

The assets of the parish comprise:

Church buildings
Parish halls
Rectory
Fixtures and fittings

The properties utilised by St. Colman's Dunmurry are vested in the RCB in Dublin who hold title to the land and buildings. We also consider these assets to be deemed Heritage Assets as defined by the Charities SORP (FRS 102). These assets are not included on the balance sheet as information on the cost or valuation is not available and such information can not be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Fixtures, fittings and equipment will be capitalised and written off over the useful life of the asset 20% SL with a full years depreciation in the year of purchase and no depreciation in the year of disposal, Many prior period fixtures, fittings and equipment had been donated to the Parish, these were deemed to have a £NIL value.

2.8 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments and bank overdrafts.

2.9 Financial Instruments

The parish only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

2.10 Fund Accounting

Funds are classified as restricted or unrestricted, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued) For the Year Ended 31 December 2016

3. Income

	Unrestricted Funds	Restricted Funds	2016	2015
3.1 Donations and Legacies				
Plate collections	11,363	-	11,363	15,135
Freewill offering	35,206	-	35,206	41,388
Gift aid	4,175	-	4,175	11,120
GAYE	100	-	100	300
Annual gifts	409	-	409	929
Fundraising	-	-	-	4,764
Funeral	725	-	725	2,658
Harvest	1,056	-	1,056	3,951
	53,034	-	53,034	80,245
3.2 Other trading activities				
Insurance compensation (note 3.5)	24,815	-	24,815	-
Rental Income	1,200	-	1,200	10,985
	26,015	-	26,015	10,985
3.3 Investments				
Interest	103	-	103	175
	103	-	103	175
3.4 Charitable Donations				
Building donations	-	9,481	9,481	1,445
	-	9,481	9,481	1,445
Total Income	Unrestricted Funds	Restricted Funds	2016	2015
	79,152	9,481	88,633	92,850

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued) For the Year Ended 31 December 2016

3.5 Insurance compensation

Insurance compensation that has been directly utilised by the parish has been recognised as income in the Statement of Financial Activity. St. Colman's Parish Church Dunmurry has not recognised any income received from the insurance claim in relation to the land or buildings, insurance monies remaining at the year end of which the parish do not hold an entitlement for have been offset with an accrual.

4. Expenditure

4.1 Charitable activities

	Unrestricted Funds	Restricted Funds	2016	2015
Clergy	42,603	-	42,603	40,503
National insurance	5,886	-	5,886	6,756
Organist	4,152	-	4,152	4,152
Diocese of Connor	11,260	-	11,260	11,504
CLCGB	183	-	183	-
Charitable donations	198	-	198	2,415
	64,282	-	64,282	65,330

4.2 Church and grounds

	Unrestricted Funds	Restricted Funds	2016	2015
Heat and light	3,534	-	3,534	5,321
Water rates	1,185	-	1,185	1,259
Ground rent	5	-	5	5
Rates	-	-	-	622
	4,724	-	4,724	7,207

4.3 Administration

	Unrestricted Funds	Restricted Funds	2016	2015
Telephone	1,095	-	1,095	1,169
Printing and stationary	773	-	773	1,016
Computer costs	1,302	-	1,302	952
Insurance	2,583	-	2,583	2,749
Bank charges	286	-	286	352
Miscellaneous	205	-	205	2,451
Repairs	3,301	-	3,301	3,567
Catering	-	-	-	546
Depreciation	1,461	-	1,461	-
Unallocated payments	14,055	-	14,055	-
	25,061	-	25,061	12,802

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued) For the Year Ended 31 December 2016

	Unrestricted Funds	Restricted Funds	2016	2015
4.4 Building				
Reinstatement of building	-	9,481	9,481	-
	-	9,481	9,481	-

Total	Unrestricted Funds	Restricted Funds	2016	2015
	94,067	9,481	103,549	85,339

5. Tangible fixed assets

	Land & Buildings £	Equipment £	Fixtures & Fittings £	Total £
Cost or Valuation				
At 1 January 2016	--	--	--	--
Additions	--	7,310	--	7,310
At 31 December 2016	--	7,310	--	7,310
Depreciation				
At 1 January 2016	--	--	--	--
Charge for the year	--	1,461	--	1,461
At 31 December 2016	--	1,461	--	1,461
Net book value				
At 31 December 2016	--	5,849	--	5,849
At 31 December 2015	--	--	--	--

A full year's depreciation has been provided in the year of purchase for fixtures and fittings.

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued) For the Year Ended 31 December 2016

6. Creditors: amounts falling due within one year

	2016	2015
Insurance monies received in advance	333,274	-
Other accruals	-	2,415
	<u>333,274</u>	<u>2,415</u>
	=====	=====

Insurance monies not utilised in the year are held as an accrual for insurance monies received in advance at the year end, these monies will be utilised to make repairs to the Church building which is owned by the RCB.

7. Statement of movements on general fund (unrestricted)

	Unrestricted Fund £	Restricted Fund £
At 1 January 2016	33,425	-
Net movement in funds	(14,915)	-
	<u>18,510</u>	<u>-</u>
	=====	=====

8. Related Parties Transactions

There was a payment in the year of £28,000 to an officer of the Parish. An organ that was owned by the officer personally was destroyed in the fire to the building. A valuation was obtained by an expert to ascertain the value of the organ. The Trustees agreed that the payment would be made from the insurance monies received.

A member of the congregation a Chartered Surveyor, acted as the project manager in relation to the building works required for the fire damage. Subsequently they became a Trustee of St Colman's Parish Church in April 2018.

During the year potential fraud was uncovered amounting to £14,055 of cheque payments, these payments are currently under investigation by the Police Service of Northern Ireland and the Charity Commission for Northern Ireland. In the financial statements this amount has been included as an expense headed unallocated payments.

9. Trustees' remuneration

The Trustees received no remuneration during the year (2016 - £nil).

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2016

10. Trustees' expenses

The Trustees received no expenses during the year (2016 - £nil).

11. Employees

The average number of employees during the year was 0 (2015: 0)

12. Auditors' Ethical Standards

In common with many charities of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.